

**RCW 82.04.4264 Exemptions—Nonprofit assisted living facilities—
Room and domiciliary care.** (1) This chapter does not apply to amounts received by a nonprofit assisted living facility licensed under chapter 18.20 RCW for providing room and domiciliary care to residents of the assisted living facility.

(2) As used in this section:

(a) "Domiciliary care" has the meaning provided in RCW 18.20.020.

(b) "Nonprofit assisted living facility" means an assisted living facility that is operated as a religious or charitable organization, is exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3), is incorporated under chapter 24.03A RCW, is operated as part of a nonprofit hospital, or is operated as part of a public hospital district. [2021 c 176 s 5245; 2012 c 10 s 71; 2005 c 514 s 301.]

Effective date—2021 c 176: See note following RCW 24.03A.005.

Application—2012 c 10: See note following RCW 18.20.010.

Effective date—2005 c 514: See note following RCW 83.100.230.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.