

**RCW 82.04.4337 Deductions—Certain amounts received by assisted living facilities.** (1) An assisted living facility licensed under chapter 18.20 RCW may deduct from the measure of tax amounts received as compensation for providing adult residential care, enhanced adult residential care, or assisted living services under contract with the department of social and health services authorized by chapter 74.39A RCW to residents who are medicaid recipients.

(2) For purposes of this section, "adult residential care," "enhanced adult residential care," and "assisted living services" have the same meaning as in RCW 74.39A.009. [2012 c 10 s 72; 2004 c 174 s 7.]

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

**Effective date—2004 c 174:** See note following RCW 82.04.2908.