

**WAC 246-451-040 Assessment exceptions.** (1) Upon receipt of a request in detail to the satisfaction of the department, the department may grant an exemption from assessment to a hospital for such assessment period(s) or portion thereof as the department shall specify, for the following reasons:

(a) The hospital was not in operation for the entire twelve months of its assessable fiscal year. (Such hospital, however, shall be liable for an assessment based on its gross operating costs for the period of its assessable fiscal year during which it was in operation.)

(b) The hospital charges no fee to users of its services; presents no billing, either direct or indirect, to users of its services; and presents no billing and accepts no payment for services from private or public insurers.

(2) The request for an exemption from assessment shall specify the assessment period(s) or portion thereof for which exemption is sought, and the reasons why the department should grant the exemption. A request for an exemption shall be acted upon by the department within sixty days of the receipt thereof.

(3) Any hospital granted an exemption from assessment under this chapter, nevertheless, shall be required to conform to all reporting requirements as the department may prescribe.

(4) An entity that assumes the operation of, or otherwise becomes the operator of a hospital shall also assume the assessment obligation of any previous operating entity.

[Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-451-040, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-451-040, filed 12/27/90, effective 1/31/91; Order 74-03, § 261-10-050, filed 2/15/74.]