
HOUSE BILL 2095

State of Washington

53rd Legislature

1993 Regular Session

By Representative Valle; by request of Department of Social and Health Services

Read first time 03/05/93. Referred to Committee on Revenue.

1 AN ACT Relating to the medicaid payment system for nursing
2 facilities; adding a new section to chapter 74.46 RCW; adding a new
3 chapter to Title 82 RCW; and providing an expiration date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** As used in this chapter, unless the context
6 clearly requires otherwise:

7 (1) "Nursing home" means a facility licensed to provide inpatient
8 care under chapter 18.51 RCW and any beds not so licensed but nursing
9 facility certified.

10 (2) "Patient day" means a day of care as defined in RCW 74.46.020.

11 NEW SECTION. **Sec. 2.** In addition to any other tax, a tax is
12 imposed on every nursing home for the act or privilege of engaging in
13 business within this state. The tax is equal to one dollar seventy-
14 five cents per day per bed.

15 NEW SECTION. **Sec. 3.** Chapter 82.32 RCW applies to the tax imposed
16 in this chapter. The tax due dates, reporting dates, reporting

1 periods, and return requirements applicable to chapter 82.04 RCW apply
2 equally to the tax imposed in this chapter.

3 NEW SECTION. **Sec. 4.** This chapter is temporary and shall expire
4 on the earliest of:

5 (1) The date that federal medicaid matching funds for the purposes
6 of reimbursing the medicaid share of the tax under section 2 of this
7 act become unavailable or are substantially reduced, as such date is
8 certified by the secretary of social and health services;

9 (2) The date that federal medicaid matching funds for the purposes
10 of reimbursing the medicaid share of the tax under section 2 of this
11 act become unavailable or are substantially reduced, as determined by
12 a permanent injunction, court order, or final court decision; or

13 (3) July 1, 1995.

14 NEW SECTION. **Sec. 5.** (1) The expiration of sections 1 through 3
15 of this act shall not be construed as affecting any existing right
16 acquired or liability or obligation incurred under those sections or
17 under any rule or order adopted under those sections, nor as affecting
18 any proceeding instituted under those sections.

19 (2) Taxes that have been paid under sections 1 through 3 of this
20 act, but are properly attributable to taxable events occurring after
21 the expiration of those sections, shall be credited or refunded as
22 provided in RCW 82.32.060.

23 NEW SECTION. **Sec. 6.** A new section is added to chapter 74.46 RCW
24 to read as follows:

25 For rate setting beginning July 1, 1995, or whenever federal
26 matching funds are no longer allowed for reimbursement of costs
27 associated with the tax extended to nursing facilities by this chapter,
28 whichever date is earlier, the costs associated with the tax shall be
29 unallowable and not subject to reimbursement by inclusion in the
30 medicaid rate cost base or by any other means.

31 NEW SECTION. **Sec. 7.** Sections 1 through 5 of this act shall
32 constitute a new chapter in Title 82 RCW.

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