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## SENATE BILL 6077

1997 Regular Session

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State of Washington 55th Legislature

By Senators McCaslin and Snyder

Read first time 03/15/97. Referred to Committee on Ways & Means.

- 1 AN ACT Relating to the business and occupation taxation of
- 2 nonprofit organizations providing care for the terminally ill; and
- 3 amending RCW 82.04.4289.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 82.04.4289 and 1993 c 492 s 305 are each amended to 6 read as follows:
- 7 This chapter does not apply to amounts derived as compensation for
- 8 services rendered to patients or from sales of prescription drugs as
- 9 defined in RCW 82.08.0281 furnished as an integral part of services
- 10 rendered to patients by a kidney dialysis facility operated as a
- 11 nonprofit corporation, a nonprofit organization that exclusively
- 12 provides services for the care of the terminally ill, and nursing
- 13 homes((7)) and homes for unwed mothers operated as religious or
- 14 charitable organizations, but only if no part of the net earnings
- 15 received by such an institution inures directly or indirectly, to any
- 16 person other than the institution entitled to deduction hereunder.

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