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**SENATE BILL 6677**

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**State of Washington**                      **55th Legislature**                      **1998 Regular Session**

**By** Senators Strannigan, T. Sheldon, Hochstatter and Stevens

Read first time 01/27/98. Referred to Committee on Ways & Means.

1            AN ACT Relating to business and occupation tax exemptions for  
2 licensed boarding homes; adding a new section to chapter 82.04 RCW; and  
3 creating a new section.

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

5            NEW SECTION.    **Sec. 1.** This act clarifies and affirms that licensed  
6 boarding homes, regardless of the personal and professional services  
7 that may be provided therein, are exempt from business and occupation  
8 tax.

9            NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.04 RCW  
10 to read as follows:

11            This chapter does not apply to licensed boarding homes, regardless  
12 of the personal and professional services that may be provided therein.

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