

3096-S

Sponsor(s): House Committee on Financial Institutions & Insurance  
(originally sponsored by Representatives Zellinsky and L. Thomas)

Brief Title: Declaring the state's preemption of excise or  
privilege taxes on health care services.

**HB 3096-S - DIGEST**

(DIGEST AS ENACTED)

Declares that the state, beginning January 1, 2000, does hereby preempt the field of imposing excise or privilege taxes upon taxpayers and no county, city, town, or other municipal subdivision shall have the right to impose any such taxes upon such taxpayers.

Provides that this act shall be limited to premiums and payments for health benefit plans offered by health care service contractors under chapter 48.44 RCW and health maintenance organizations under chapter 48.46 RCW. The preemption authorized by this subsection shall not impair the ability of a county, city, town, or other municipal subdivision to impose excise or privilege taxes upon the health care services directly delivered by the employees of a health maintenance organization under chapter 48.46 RCW.