

2814

Sponsor(s): Representatives Sullivan, Morris, Conway, Ogden, Cairnes, Benson, Veloria, McMorris and Fromhold

Brief Description: Clarifying that boarding homes are exempt from the business and occupation tax.

**HB 2814 - DIGEST**

Declares an intent to clarify the law to reflect that boarding homes licensed under chapter 18.20 RCW are engaged in the renting or leasing of real property to consumers and, accordingly, are exempt from taxation under chapter 82.04 RCW.