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HOUSE BILL 3313

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State of Washington                      59th Legislature                      2006 Regular Session

By Representatives Wallace, Morrell and McDonald

Read first time 02/21/2006. Referred to Committee on Finance.

1            AN ACT Relating to a business and occupation tax deduction for  
2 reimbursements for immunizing agents; and adding a new section to  
3 chapter 82.04 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7            (1) In computing tax there may be deducted from the measure of tax  
8 amounts received by health care providers as reimbursements for  
9 immunizing agents, not to exceed the then current federal rate.  
10 Amounts received by health care providers for the administration of  
11 immunizing agents are not deductible under this section.

12            (2) The definitions in this subsection apply to this section.

13            (a) "Federal rate" means the rate at or below which the federal  
14 government or its agents reimburse providers for vaccines and other  
15 immunologic drugs as provided for in the medicare, part B, drugs  
16 average sales price information resource as published by the United  
17 States department of health and human services, or any successor index  
18 thereto.

1           (b) "Health care provider" has the meaning provided in RCW  
2 70.02.010.

3           (c) "Immunizing agent" means any vaccine or other immunologic drug  
4 licensed and approved by the United States food and drug  
5 administration, or meeting World Health Organization requirements, for  
6 immunization of persons against vaccine-preventable diseases.

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