
HOUSE BILL 2028

State of Washington

64th Legislature

2015 Regular Session

By Representatives Cody and Muri

Read first time 02/09/15. Referred to Committee on Finance.

1 AN ACT Relating to a business and occupation tax deduction for
2 chemical dependency services provided by a health or social welfare
3 organization; amending RCW 82.04.4277; providing an effective date;
4 and providing an expiration date.

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

6 **Sec. 1.** RCW 82.04.4277 and 2014 c 225 s 104 are each amended to
7 read as follows:

8 (1) A health or social welfare organization may deduct from the
9 measure of tax amounts received as compensation for providing mental
10 health services and chemical dependency services under a government-
11 funded program.

12 (2) A behavioral health organization may deduct from the measure
13 of tax amounts received from the state of Washington for distribution
14 to a health or social welfare organization that is eligible to deduct
15 the distribution under subsection (1) of this section.

16 (3) A person claiming a deduction under this section must file a
17 complete annual report with the department under RCW 82.32.534.

18 (4) The definitions in this subsection apply ~~((to this section))~~
19 throughout this section unless the context clearly requires
20 otherwise.

1 (a) "Chemical dependency" has the same meaning as provided in RCW
2 70.96A.020.

3 (b) "Health or social welfare organization" has the meaning
4 provided in RCW 82.04.431.

5 ~~((b))~~ (c) "Mental health services" and "behavioral health
6 organization" have the meanings provided in RCW 71.24.025.

7 (5) This section expires (~~August 1, 2016~~) January 1, 2020.

8 NEW SECTION. Sec. 2. This act takes effect April 1, 2016.

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