
HOUSE BILL 1993

State of Washington

69th Legislature

2025 Regular Session

By Representatives Waters, Chase, and Marshall

Read first time 02/18/25. Referred to Committee on Finance.

1 AN ACT Relating to exempting child care providers from the
2 business and occupation tax; amending RCW 82.04.2905; and creating a
3 new section.

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

5 **Sec. 1.** RCW 82.04.2905 and 2024 c 195 s 2 are each amended to
6 read as follows:

7 ~~(1) ((Except as provided in subsection (2) of this section, upon~~
8 ~~every person engaging within this state in the business of providing~~
9 ~~child care for periods of less than twenty-four hours, the amount of~~
10 ~~tax with respect to such business is equal to the gross proceeds~~
11 ~~derived from such sales multiplied by the rate of 0.484 percent.~~

12 ~~(2) Until January 1, 2035, this)~~ This chapter does not apply to
13 amounts received by a child care provider for the care and
14 supervision for periods of less than 24 hours of children:

15 (a) Under 13 years of age; or

16 (b) Under 19 years of age who have a verified special need or are
17 under court supervision as determined by the department of children,
18 youth, and families under chapter 43.216 RCW.

19 ~~((3))~~ (2) The exemption under subsection ~~((2))~~ (1) of this
20 section applies only to persons primarily engaged in the business of
21 providing child care.

1 NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply
2 to this act.

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