



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: *WAC 458-20-168 Hospitals, nursing homes, boarding homes, adult family homes and similar health care facilities.* This rule provides B&O tax reporting instructions to persons operating hospitals, medical care facilities, nursing homes, and adult family homes. The rule explains when such persons are responsible for collecting retail sales tax. It also identifies certain retail sales and use tax exemptions that may apply to persons operating these facilities.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: July 7, 2008

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department proposes to amend Rule 168 to recognize the following legislative changes:

1. HB 2544, chapter 137, Laws of 2008, creates an exemption from state and local sales taxes and lodging taxes for temporary medical housing provided by a health or social welfare organization;
2. SHB 1891, chapter 447, Laws of 2007 (RCW 82.04.620), provides a deduction from the service and other activities classification of the B&O tax for amounts received by physicians or clinics for drugs for infusion or injection by licensed physicians;
3. ESHB 1672, section 5, chapter 165, Laws of 2006 (RCW 82.04.4485), created the hospital safe patient handling B&O tax credit equal to one hundred percent of the cost of mechanical lifting devices or other specified equipment; and
4. SB 6368, section 1, chapter 241, Laws of 2006 provided a repeal date for the quality maintenance fee imposed on nursing homes.

Copies of draft rules are available for viewing and printing on our website at:
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To incorporate recent legislative changes.

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(2)

Statute being implemented: Chapter 137, Laws of 2008; RCW 82.04.620; RCW 82.04.4485; RCW 82.71.020 repealed.

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date May 6, 2008

Name (Type or print)

Alan R. Lynn

Signature

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 06, 2008

TIME: 11:36 AM

WSR 08-10-078

Title Rules Coordinator

Name of proponent: Washington state department of revenue

Private
 Public
 Governmental

Name of agency personnel responsible for:

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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None

