

Intermediate Care Facilities Tax

RCW Chapter 82.65A

Tax Base Gross receipts of intermediate care facilities for services provided to individuals with developmental disabilities. The Department of Social and Health Services and the federal Department of Health and Human Services certify taxable facilities.

Tax exemptions may reduce these taxes.
 For more information, refer to the [Tax Exemption Study](#).

Tax Rate 6%

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$9,781	-8.1%	0.03%
2020	\$10,640	3.2%	0.04%
2019	\$10,312	1.1%	0.04%
2018	\$10,203	7.3%	0.04%
2017	\$9,507	5.4%	0.04%
2016	\$9,020	13.1%	0.04%
2015	\$7,978	-8.4%	0.04%
2014	\$8,708	10.9%	0.05%
2013	\$7,851	-0.1%	0.05%
2012	\$7,858	-11.1%	0.05%

Distribution of Receipts The general fund receives these taxes to fund the state share of the cost of the facilities. The facilities receive federal funds on a matching basis.

Levied by State

Administration Department of Revenue

History

- 1992 Lowered the tax rate to 6% effective July 1, 1993, to comply with new federal regulations for Medicaid reimbursement.
- 1991 Enacted the intermediate care facilities tax at a rate of 15%, effective April 1, 1992.