

# Intermediate Care Facilities Tax

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**RCW** Chapter 82.65A

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**Tax Base** Gross receipts of intermediate care facilities for services provided to individuals with developmental disabilities. These facilities are certified by the Department of Social and Health Services (DSHS), as well as the federal Department of Health and Human Services. They receive Medicaid funds from the federal government.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

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**Tax Rate** 6 percent.

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Recent Collections (\$000)	Fiscal Year	Collections	% Change	% of All State Taxes
	2016	\$9,020	13.1%	0.05%
	2015	\$7,978	-8.4%	0.05%
	2014	\$8,708	10.9%	0.05%
	2013	\$7,851	-0.1%	0.05%
	2012	\$7,858	-11.1%	0.05%
	2011	\$8,842	-7.2%	0.06%
	2010	\$9,531	-4.0%	0.07%
	2009	\$9,931	0.6%	0.06%
	2008	\$9,873	13.5%	0.07%
	2007	\$8,698	3.9%	0.06%

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**Distribution of Receipts** Receipts from this tax are distributed to the State General Fund.

These funds are used to fund the state share of the cost of the facilities. Federal funds are also available on a matching basis for these facilities.

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**Levied by** State

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**Administration** Department of Revenue.

This tax is reported on the Combined Excise Tax Return.

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<b>History</b>	1992 Effective April 1, this tax replaced a similar tax that was approved the prior year.
	1991 A 20 percent tax was levied on the Medicaid receipts of private and non-profit hospitals.

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