

# FINAL BILL REPORT

## SHB 2067

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Synopsis as Enacted

**Brief Description:** Extending property tax exemptions for nonprofit arts, scientific, or historical organizations.

**Sponsors:** House Committee on Finance (originally sponsored by Representatives Foreman and Mastin).

**House Committee on Finance**  
**Senate Committee on Ways & Means**

**Background:** Property owned or leased by a nonprofit artistic, scientific, historical, literary, musical, dance, dramatic or educational organization used exclusively for safekeeping, maintaining, and exhibiting collections or for the production and performance of musical, dance, artistic, dramatic, or literary works is exempt from property tax. The property is exempt only if used for the exempt purpose.

**Summary of Bill:** Property being constructed or remodeled for use by a nonprofit artistic, scientific, historical, literary, musical, dance, dramatic or educational organization is exempt from property tax. To be eligible for the exemption, the organization must show a reasonably specific and active program to enable the property to be used for an exempt purpose within a reasonable period of time. A for-profit limited partnership created to provide facilities for nonprofit art, scientific or historical organizations is also eligible for this exemption through 1997. The property is not eligible for property tax exemption if used by a for-profit organization during construction or remodeling.

**Votes on Final Passage:**

House	96	0	
Senate	39	0	(Senate amended)
House	95	0	(House concurred)

**Effective:** May 9, 1995