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HOUSE BILL 2001

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State of Washington                      58th Legislature                      2003 Regular Session

By Representatives Murray, Skinner and Hudgins

Read first time 02/19/2003. Referred to Committee on Finance.

1            AN ACT Relating to property tax exemptions for nonprofit  
2 organizations supporting artists; adding a new section to chapter 84.36  
3 RCW; and creating a new section.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 84.36 RCW  
6 to read as follows:

7            The real and personal property owned or used by a nonprofit  
8 organization is exempt from taxation if the property is used for  
9 solicitation or collection of gifts, donations, or grants for the  
10 support of individual artists and the organization meets all of the  
11 following conditions:

12            (1) The organization is organized and conducted for nonsectarian  
13 purposes.

14            (2) The organization is qualified for exemption under section  
15 501(c)(3) of the federal internal revenue code.

16            (3) The organization is governed by a volunteer board of directors  
17 of at least eight members.

18            (4) The gifts, donations, and grants are used by the organization

1 for grants, fellowships, information services, and educational  
2 resources in support of individual artists engaged in the production or  
3 performance of musical, dance, artistic, dramatic, or literary works.

4 NEW SECTION. **Sec. 2.** This act applies to taxes levied for  
5 collection in 2004 and thereafter.

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