
SENATE BILL 6600

State of Washington

62nd Legislature

2012 Regular Session

By Senator Eide

Read first time 02/22/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to extending property tax exemptions to property
2 used exclusively by certain nonprofit organizations that is leased from
3 an entity that acquired the property from a previously exempt nonprofit
4 organization; and amending RCW 84.36.031.

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

6 **Sec. 1.** RCW 84.36.031 and 2006 c 305 s 2 are each amended to read
7 as follows:

8 (1) Except as provided otherwise in subsection (2) of this section,
9 property leased, loaned, sold with the option to repurchase, or
10 otherwise made available to organizations described in RCW 84.36.030
11 ((above shall)) is not ((be)) exempt from taxation. ((However,))

12 (2)(a) Property ((that)) remains eligible for the exemption under
13 RCW 84.36.030, if the property is owned by an organization exempt under
14 RCW 84.36.020 or 84.36.030 ((may)) that loans, leases, or rents the
15 property to another organization for the ((same)) exempt purposes ((as
16 set out)) provided in RCW 84.36.030; and

17 (b) Property remains eligible for the exemption under RCW
18 84.36.030, if:

1 (i) The property is owned by an entity formed exclusively for the
2 purpose of leasing the property to an organization, which will use the
3 property for the exempt purposes provided in RCW 84.36.030;

4 (ii) The property is leased to an organization, which uses the
5 property for the exempt purposes provided in RCW 84.36.030; and

6 (iii) The immediate previous owner of the property had received an
7 exemption under RCW 84.36.020 or 84.36.030 for the property.

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