

2 **HB 1298 - H AMD 0032 ADOPTED 2/10/92**

3 By Representatives Wang and Brumsickle

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5 On page 3, beginning on line 6, strike all of section 2 and insert
6 the following:

7 "Sec. 2. RCW 84.36.383 and 1991 c 213 s 4 are each amended to read
8 as follows:

9 As used in RCW 84.36.381 through 84.36.389 and section 1 of this
10 act, except where the context clearly indicates a different meaning:

11 (1) The term "residence" shall mean a single family dwelling unit
12 whether such unit be separate or part of a multiunit dwelling,
13 including the land on which such dwelling stands not to exceed one
14 acre. The term shall also include a share ownership in a cooperative
15 housing association, corporation, or partnership if the person claiming
16 exemption can establish that his or her share represents the specific
17 unit or portion of such structure in which he or she resides. The term
18 shall also include a single family dwelling situated upon lands the fee
19 of which is vested in the United States or any instrumentality thereof
20 including an Indian tribe or in the state of Washington, and
21 notwithstanding the provisions of RCW 84.04.080(~~(7)~~) or 84.04.090 (~~(or~~
22 ~~84.40.250)~~), such a residence shall be deemed real property.

23 (2) The term "real property" shall also include a mobile home which
24 has substantially lost its identity as a mobile unit by virtue of its
25 being fixed in location upon land owned or leased by the owner of the
26 mobile home and placed on a foundation (posts or blocks) with fixed
27 pipe, connections with sewer, water, or other utilities: PROVIDED,
28 That a mobile home located on land leased by the owner of the mobile

1 home shall be subject, for tax billing, payment, and collection
2 purposes, only to the personal property provisions of chapter 84.56 RCW
3 and RCW 84.60.040.

4 (3) The term "preceding calendar year" shall mean the calendar year
5 preceding the year in which the claim for exemption is to be made.

6 (4) "Department" shall mean the state department of revenue.

7 (5) "Combined disposable income" means the disposable income of the
8 person claiming the exemption, plus the disposable income of his or her
9 spouse, and the disposable income of each cotenant occupying the
10 residence for the preceding calendar year, less amounts paid by the
11 person claiming the exemption or his or her spouse during the previous
12 year for the treatment or care of either person received in the home or
13 in a nursing home.

14 (6) "Disposable income" means adjusted gross income as defined in
15 the federal internal revenue code, as amended prior to January 1, 1989,
16 or such subsequent date as the director may provide by rule consistent
17 with the purpose of this section, plus all of the following items to
18 the extent they are not included in or have been deducted from adjusted
19 gross income:

20 (a) Capital gains, other than nonrecognized gain on the sale of a
21 principal residence under section 1034 of the federal internal revenue
22 code, or gain excluded from income under section 121 of the federal
23 internal revenue code to the extent it is reinvested in a new principal
24 residence;

25 (b) Amounts deducted for loss;

26 (c) Amounts deducted for depreciation;

27 (d) Pension and annuity receipts;

28 (e) Military pay and benefits other than attendant-care and
29 medical-aid payments;

1 (f) Veterans benefits other than attendant-care and medical-aid
2 payments;

3 (g) Federal social security act and railroad retirement benefits;

4 (h) Dividend receipts; and

5 (i) Interest received on state and municipal bonds.

6 (7) "Cotenant" means a person who resides with the person claiming
7 the exemption and who has an ownership interest in the residence."

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11 On page 8, line 9, strike "1991" and insert "1992"

12 On page 8, line 11, strike "1992" and insert "1993"