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**SUBSTITUTE HOUSE BILL 1739**

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**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** House Committee on Housing (originally sponsored by Representatives Leonard, Mitchell, Nelson, Winsley, Franklin, Locke, May, R. Johnson, Wineberry and Miller).

Read first time February 18, 1991.

1            AN ACT Relating to a property tax exemption for nonprofit  
2 organizations that house low-income homeless persons; and amending RCW  
3 84.36.043.

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

5            **Sec. 1.** RCW 84.36.043 and 1990 c 283 s 2 are each amended to read  
6 as follows:

7            (1) The real and personal property used by a nonprofit organization  
8 in providing ((nonpermanent shelter to)) emergency or transitional  
9 housing for low-income homeless persons as defined in RCW 35.21.685 or  
10 36.32.415 or victims of domestic violence who are homeless for personal  
11 safety reasons is exempt from taxation if:

12            (a) The charge, if any, for the ((shelter)) housing does not exceed  
13 the actual cost of operating and maintaining the ((shelter facility))  
14 housing; and

15            (b)(i) The property is owned by the nonprofit organization; or

1 (ii) For taxes levied for collection in 1991 through 1999 only, the  
2 property is rented or leased by the nonprofit organization and the  
3 benefit of the exemption inures to the nonprofit organization.

4 (2) As used in this section:

5 (a) "Homeless" means persons, including families, who, on one  
6 particular day or night, do not have decent and safe shelter nor  
7 sufficient funds to purchase or rent a place to stay.

8 (b) "Emergency housing" means a project that provides housing and  
9 supportive services to homeless persons or families for up to sixty  
10 days.

11 (c) "Transitional housing" means a project that provides housing  
12 and supportive services to homeless persons or families for up to two  
13 years and that has as its purpose facilitating the movement of homeless  
14 persons and families into independent living.

15 (3) This exemption is subject to the administrative provisions  
16 contained in RCW 84.36.800 through 84.36.865.