

FINAL BILL REPORT

HB 1530

C 178 L 93
Synopsis as Enacted

Brief Description: Providing for continuation of property tax exemptions for senior citizens confined in hospitals and nursing homes.

By Representatives Morris, Foreman, Springer, Ogden, Carlson, Riley, Silver, Leonard, Chappell, H. Myers, Rayburn, Mastin, Thibaudeau, Anderson, Holm, Campbell, Brough, King, Hansen, Jones, Basich, Quall, Conway, Van Luven, Cothorn, Long and Finkbeiner.

House Committee on Revenue
Senate Committee on Health & Human Services
Senate Committee on Ways & Means

Background: Qualifying senior citizens and retired disabled persons are entitled to property tax relief in the form of exemptions and deferrals of taxes on their principal residences. To qualify, a person must own his or her principal residence and be 61 years of age in the year of application, or retired from employment because of a physical disability.

A residence that is rented to others while the owner is in a hospital or nursing home is not considered owner-occupied, and therefore not eligible for property tax relief.

Summary: An otherwise qualified senior citizen or retired disabled person who is in a hospital or nursing home remains eligible for property tax relief if the person's residence is rented for the purpose of paying hospital or nursing home costs.

Votes on Final Passage:

House	96	0
Senate	44	1

Effective: April 30, 1993