

2 **SSB 5001** - S AMD 009

3 By Senators Sheldon, Palmer, Prentice, McAuliffe, Roach, McDonald,
4 Kohl, Moyer, Hochstatter, Finkbeiner, Snyder, Rinehart,
5 Drew, Morton, Prince, Winsley, Schow, Heavey and Sellar

6 ADOPTED 3/8/95

7 On page 3, after line 37, insert the following:

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

10 As used in RCW 84.36.381 through 84.36.389, except where the
11 context clearly indicates a different meaning:

12 (1) The term "residence" shall mean a single family dwelling unit
13 whether such unit be separate or part of a multiunit dwelling,
14 including the land on which such dwelling stands not to exceed one
15 acre. The term shall also include a share ownership in a cooperative
16 housing association, corporation, or partnership if the person claiming
17 exemption can establish that his or her share represents the specific
18 unit or portion of such structure in which he or she resides. The term
19 shall also include a single family dwelling situated upon lands the fee
20 of which is vested in the United States or any instrumentality thereof
21 including an Indian tribe or in the state of Washington, and
22 notwithstanding the provisions of RCW 84.04.080(~~(7)~~) or 84.04.090 (~~(or~~
23 ~~84.40.250)~~), such a residence shall be deemed real property.

24 (2) The term "real property" shall also include a mobile home which
25 has substantially lost its identity as a mobile unit by virtue of its
26 being fixed in location upon land owned or leased by the owner of the
27 mobile home and placed on a foundation (posts or blocks) with fixed
28 pipe, connections with sewer, water, or other utilities: PROVIDED,
29 That a mobile home located on land leased by the owner of the mobile
30 home shall be subject, for tax billing, payment, and collection
31 purposes, only to the personal property provisions of chapter 84.56 RCW
32 and RCW 84.60.040.

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

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

36 (5) "Combined disposable income" means the disposable income of the
37 person claiming the exemption, plus the disposable income of his or her

1 spouse, and the disposable income of each cotenant occupying the
2 residence for the preceding calendar year, less amounts paid by the
3 person claiming the exemption or his or her spouse during the previous
4 year for:

5 (a) Drugs supplied by prescription of a medical practitioner
6 authorized by the laws of this state or another jurisdiction to issue
7 prescriptions; and

8 (b) The treatment or care of either person received in the home or
9 in a nursing home.

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

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

21 (b) Amounts deducted for loss;

22 (c) Amounts deducted for depreciation;

23 (d) Pension and annuity receipts;

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

26 (f) Veterans benefits other than attendant-care and medical-aid
27 payments;

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

29 (h) Dividend receipts; and

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

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

33 **Sec. 5.** RCW 84.36.383 and 1994 sp.s. c 8 s 2 are each amended to
34 read as follows:

35 As used in RCW 84.36.381 through 84.36.389, except where the
36 context clearly indicates a different meaning:

37 (1) The term "residence" shall mean a single family dwelling unit
38 whether such unit be separate or part of a multiunit dwelling,

1 including the land on which such dwelling stands not to exceed one
2 acre. The term shall also include a share ownership in a cooperative
3 housing association, corporation, or partnership if the person claiming
4 exemption can establish that his or her share represents the specific
5 unit or portion of such structure in which he or she resides. The term
6 shall also include a single family dwelling situated upon lands the fee
7 of which is vested in the United States or any instrumentality thereof
8 including an Indian tribe or in the state of Washington, and
9 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a
10 residence shall be deemed real property.

11 (2) The term "real property" shall also include a mobile home which
12 has substantially lost its identity as a mobile unit by virtue of its
13 being fixed in location upon land owned or leased by the owner of the
14 mobile home and placed on a foundation (posts or blocks) with fixed
15 pipe, connections with sewer, water, or other utilities: PROVIDED,
16 That a mobile home located on land leased by the owner of the mobile
17 home shall be subject, for tax billing, payment, and collection
18 purposes, only to the personal property provisions of chapter 84.56 RCW
19 and RCW 84.60.040.

20 (3) "Department" shall mean the state department of revenue.

21 (4) "Combined disposable income" means the disposable income of the
22 person claiming the exemption, plus the disposable income of his or her
23 spouse, and the disposable income of each cotenant occupying the
24 residence for the assessment year, less amounts paid by the person
25 claiming the exemption or his or her spouse during the assessment year
26 for:

27 (a) Drugs supplied by prescription of a medical practitioner
28 authorized by the laws of this state or another jurisdiction to issue
29 prescriptions; and

30 (b) The treatment or care of either person received in the home or
31 in a nursing home.

32 (5) "Disposable income" means adjusted gross income as defined in
33 the federal internal revenue code, as amended prior to January 1, 1989,
34 or such subsequent date as the director may provide by rule consistent
35 with the purpose of this section, plus all of the following items to
36 the extent they are not included in or have been deducted from adjusted
37 gross income:

38 (a) Capital gains, other than nonrecognized gain on the sale of a
39 principal residence under section 1034 of the federal internal revenue

1 code, or gain excluded from income under section 121 of the federal
2 internal revenue code to the extent it is reinvested in a new principal
3 residence;

4 (b) Amounts deducted for loss;

5 (c) Amounts deducted for depreciation;

6 (d) Pension and annuity receipts;

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

9 (f) Veterans benefits other than attendant-care and medical-aid
10 payments;

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

12 (h) Dividend receipts; and

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

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

16 NEW SECTION. **Sec. 6.** Section 4 of this act applies to taxes
17 levied in 1995 for collection in 1996 and thereafter."

18 Renumber the remaining sections consecutively and correct any
19 internal references accordingly.

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22 Kohl, Moyer, Hochstatter, Finkbeiner, Snyder, Rinehart,
23 Drew, Morton, Prince, Winsley, Schow, Heavey and Sellar

24 ADOPTED 3/8/95

25 On page 6, beginning on line 32, strike all of section 7 and insert
26 the following:

27 "NEW SECTION. **Sec. 10.** (1) Sections 1 through 3 and 7 through 9
28 of this act are necessary for the immediate preservation of the public
29 peace, health, or safety, or support of the state government and its
30 existing public institutions, and shall take effect July 1, 1995,
31 except sections 7 through 9 of this act shall take effect only if
32 specific funding for the administrative costs of section 7 of this act,
33 referencing this act by bill number, is provided by June 30, 1995, in
34 the omnibus appropriations act. If such funding is not provided,
35 sections 7 through 9 of this act shall be null and void.

1 (2) Section 5 of this act shall take effect on the effective date
2 of chapter 8, Laws of 1994 sp. sess. and shall apply to taxes levied
3 for collection in the following year and thereafter.

4 NEW SECTION. **Sec. 11.** Part headings as used in this act
5 constitute no part of the law.

6 NEW SECTION. **Sec. 12.** If any provision of this act or its
7 application to any person or circumstance is held invalid, the
8 remainder of the act or the application of the provision to other
9 persons or circumstances is not affected."

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15 On page 1, line 2 of the title, after "84.36.381" insert "
16 84.36.383, 84.36.383,"

17 On page 1, beginning on line 3 of the title, after "creating"
18 strike "a new section" and insert "new sections"

19 On page 1, line 4 of the title, after "providing" insert "an
20 effective date; providing contingent"

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