

2 SB 5229 - H COMM AMD
3 By Committee on Finance

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5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.36.037 and 1993 c 327 s 1 are each amended to read
8 as follows:

9 (1) Real or personal property owned by a nonprofit organization,
10 association, or corporation in connection with the operation of a
11 public assembly hall or meeting place is exempt from taxation. The
12 area exempt under this section includes the building or buildings, the
13 land under the buildings, and an additional area necessary for parking,
14 not exceeding a total of one acre: PROVIDED, That for property
15 essentially unimproved except for restroom facilities and structures on
16 such property which has been used primarily for annual community
17 celebration events for at least ten years, such exempt property shall
18 not exceed twenty-nine acres.

19 (2) To qualify for this exemption the property must be used
20 exclusively for public gatherings and be available to all organizations
21 or persons desiring to use the property, but the owner may impose
22 conditions and restrictions which are necessary for the safekeeping of
23 the property and promote the purposes of this exemption. Membership
24 shall not be a prerequisite for the use of the property.

25 (3) The use of the property for pecuniary gain or to promote
26 business activities, except as provided in this section, nullifies the
27 exemption otherwise available for the property for the assessment year.
28 The exemption is not nullified by:

29 (a) The collection of rent or donations if the amount is reasonable
30 and does not exceed maintenance and operation expenses created by the
31 user.

32 (b) Fund-raising activities conducted by a nonprofit organization.

33 (c) The use of the property for pecuniary gain or to promote
34 business activities for periods of not more than (~~three~~) seven days
35 in a year.

1 (d) In a county with a population of less than ten thousand, the
2 use of the property to promote the following business activities:
3 Dance lessons, art classes, or music lessons.

4 (e) An inadvertent use of the property in a manner inconsistent
5 with the purpose for which exemption is granted, if the inadvertent use
6 is not part of a pattern of use. A pattern of use is presumed when an
7 inadvertent use is repeated in the same assessment year or in two or
8 more successive assessment years.

9 (4) The department of revenue shall narrowly construe this
10 exemption."

11 Correct the title accordingly.

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