

# FINAL BILL REPORT

## SB 5229

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C 298 L 97  
Synopsis as Enacted

**Brief Description:** Extending permitted uses of assembly halls and meeting places to maintain property tax exemptions.

**Sponsors:** Senators Prince, Loveland, Morton, Oke, Stevens, Fraser, Swecker, Rasmussen, Hochstatter, Johnson, Bauer, Horn, Snyder, Winsley, Roach, McDonald and Haugen.

**Senate Committee on Ways & Means**  
**House Committee on Finance**

**Background:** Nonprofit public assembly halls or meeting places are exempt from property taxes.

The assembly hall or meeting place exemption is restricted to the buildings, the land under the buildings, and up to one acre of parking area. For essentially unimproved property, the exemption is limited to 29 acres. To qualify for exemption, the property must be used for public gatherings and be available to all organizations or persons desiring to use the property.

The property cannot be used for pecuniary gain or to promote business activities except:

1. For fund-raising activities of a nonprofit organization.
2. The use for pecuniary gain for periods of not more than three days in a year.
3. An inadvertent use of the property which is inconsistent with the purpose of the exemption if the use is not part of a pattern of use. An inadvertent use that is repeated in the same assessment year or in successive assessment years is presumed to be part of a pattern of use.

**Summary:** The property tax exemption for nonprofit public assembly halls and meeting places is not lost by the use for pecuniary gain or to promote business activities for periods of not more than seven days in a year.

**Votes on Final Passage:**

Senate	48	0	
House	92	2	(House amended)
Senate			(Senate refused to concur)
House	96	2	(House receded)

**Effective:** July 27, 1997