

# FINAL BILL REPORT

## SSB 6731

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C 201 L 98

Synopsis as Enacted

**Brief Description:** Removing a property tax exemption for larger airports belonging to out-of-state municipal corporations.

**Sponsors:** Senate Committee on Ways & Means (originally sponsored by Senators Newhouse and Deccio).

**Senate Committee on Ways & Means**

**House Committee on Finance**

**Background:** All property in this state is subject to the property tax each year based on the property's value unless a specific exemption is provided by law. The only class of property which is exempt by the state Constitution is that owned by the United States, the state, its counties, school districts, and other municipal corporations, but the state Constitution allows the Legislature to exempt other property from taxation.

Real and personal property belonging to municipal corporations in adjoining states which is used primarily for airport purposes is exempt from property tax.

**Summary:** The property tax exemption for real and personal property belonging to municipal corporations in adjoining states which is used primarily for airport purposes is limited to airports of 500 acres or less.

**Votes on Final Passage:**

Senate	45	0
House	97	0

**Effective:** June 11, 1998