
HOUSE BILL 2598

State of Washington

55th Legislature

1998 Regular Session

By Representatives Radcliff, McDonald, Pennington, Dickerson, Mastin, Dunshee, O'Brien, Mulliken, Cole, Conway, Mason, Wood and Ogden

Read first time 01/15/98. Referred to Committee on Finance.

1 AN ACT Relating to property tax exemptions for nonprofit
2 organizations; and amending RCW 84.36.043.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.36.043 and 1991 c 198 s 1 are each amended to read
5 as follows:

6 (1) The real and personal property used by a nonprofit organization
7 in providing emergency or transitional housing for low-income homeless
8 persons as defined in RCW 35.21.685 or 36.32.415 or victims of domestic
9 violence who are homeless for personal safety reasons is exempt from
10 taxation if:

11 (a) The charge, if any, for the housing does not exceed the actual
12 cost of operating and maintaining the housing; and

13 (b)(i) The property is owned by the nonprofit organization; or
14 (ii) (~~For taxes levied for collection in 1991 through 1999 only,~~)
15 The property is rented or leased by the nonprofit organization and the
16 benefit of the exemption inures to the nonprofit organization.

17 (2) As used in this section:

1 (a) "Homeless" means persons, including families, who, on one
2 particular day or night, do not have decent and safe shelter nor
3 sufficient funds to purchase or rent a place to stay.

4 (b) "Emergency housing" means a project that provides housing and
5 supportive services to homeless persons or families for up to sixty
6 days.

7 (c) "Transitional housing" means a project that provides housing
8 and supportive services to homeless persons or families for up to two
9 years and that has as its purpose facilitating the movement of homeless
10 persons and families into independent living.

11 (3) This exemption is subject to the administrative provisions
12 contained in RCW 84.36.800 through 84.36.865.

--- END ---