

CERTIFICATION OF ENROLLMENT

**SENATE BILL 6311**

55th Legislature  
1998 Regular Session

Passed by the Senate February 17, 1998  
YEAS 47 NAYS 0

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**President of the Senate**

Passed by the House March 6, 1998  
YEAS 98 NAYS 0

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**Speaker of the  
House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6311** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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**SENATE BILL 6311**

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Passed Legislature - 1998 Regular Session

**State of Washington                      55th Legislature                      1998 Regular Session**

**By Senators Snyder, Prince, Rasmussen and Goings**

Read first time 01/15/98. Referred to Committee on Ways & Means.

1            AN ACT Relating to the property taxation of assembly halls or  
2 meeting places; and amending RCW 84.36.037.

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

4            **Sec. 1.** RCW 84.36.037 and 1997 c 298 s 1 are each amended to read  
5 as follows:

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

16            (2) To qualify for this exemption the property must be used  
17 exclusively for public gatherings and be available to all organizations  
18 or persons desiring to use the property, but the owner may impose  
19 conditions and restrictions which are necessary for the safekeeping of

1 the property and promote the purposes of this exemption. Membership  
2 shall not be a prerequisite for the use of the property.

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

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

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

11 (c) The use of the property for pecuniary gain or to promote  
12 business activities for periods of not more than seven days in a year.

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

16 (e) An inadvertent use of the property in a manner inconsistent  
17 with the purpose for which exemption is granted, if the inadvertent use  
18 is not part of a pattern of use. A pattern of use is presumed when an  
19 inadvertent use is repeated in the same assessment year or in two or  
20 more successive assessment years.

21 (4) The department of revenue shall narrowly construe this  
22 exemption.

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