

1756-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives Delvin, Koster, Mitchell, Robertson, McMorris, Sheahan, Zellinsky, Smith, Van Luven, Thompson, O'Brien and Dunn)

Brief Title: Exempting nonprofit cancer centers from property tax.

**HB 1756-S - DIGEST**

(NOT SUBSTITUTED FOR - SEE ORIGINAL BILL)

Requires that: (1) The nonprofit cancer clinic or center must be comprised of or have been formed by an organization, corporation, or association qualified for exemption under section 501(c)(3) of the internal revenue code of 1986, 26 U.S.C. Sec. 501(c)(3), by a municipal hospital corporation, or by both;

(2) the nonprofit organization, corporation, or association operating the nonprofit clinic or center and applying for the exemption must be qualified for exemption under section 501(c)(3) of the internal revenue code of 1986, 26 U.S.C. Sec. 501(c)(3); and

(3) the property must be used primarily in connection with the prevention, detection, treatment, study, and research of cancer, except as provided in RCW 84.36.805.

Declares that if the real or personal property for which exemption is sought is leased, the benefit of the exemption must inure to the nonprofit cancer clinic or center.