

5452

Sponsor(s): Senators Hale, Loveland, West, Winsley, Rasmussen and Oke

Brief Title: Exempting nonprofit cancer centers from property tax.

SB 5452 - DIGEST

(DIGEST AS ENACTED)

Provides that all real or personal property owned or used by a nonprofit organization, corporation, or association in connection with a nonprofit cancer clinic or center shall be exempt from taxation if all of the following conditions are met: (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, and treatment of cancer, except as provided in RCW 84.36.805.