
HOUSE BILL 2490

State of Washington

56th Legislature

2000 Regular Session

By Representatives Haigh, Thomas, Dunshee, Dunn, Voloria and Kenney; by request of Department of Revenue

Read first time 01/14/2000. Referred to Committee on Economic Development, Housing & Trade.

1 AN ACT Relating to extending to Indian housing authorities the
2 exemption from state and local tax currently applicable to other
3 housing authorities; amending RCW 35.82.210; creating a new section;
4 and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** Affordable and accessible housing is of
7 great concern and importance to the legislature and the people of this
8 state. The legislature recognizes the important role housing
9 authorities serve in creating and maintaining housing for low-income
10 persons and senior citizens. The legislature finds that tribal housing
11 authorities should be afforded the same exemptions from tax as all
12 other housing authorities and extends the exemption from state and
13 local tax to tribal housing authorities.

14 **Sec. 2.** RCW 35.82.210 and 1965 c 7 s 35.82.210 are each amended to
15 read as follows:

16 (1) The property of an authority is declared to be public property
17 used for essential public and governmental purposes and such property
18 and an authority shall be exempt from all taxes and special assessments

1 of the city, the county, the state or any political subdivision
2 thereof: PROVIDED, HOWEVER, That in lieu of such taxes an authority
3 may agree to make payments to the city or the county or any such
4 political subdivision for improvements, services and facilities
5 furnished by such city, county or political subdivision for the benefit
6 of a housing project, but in no event shall such payments exceed the
7 amount last levied as the annual tax of such city, county or political
8 subdivision upon the property included in said project prior to the
9 time of its acquisition by the authority.

10 (2) For the sole purpose of the exemption from tax under this
11 section:

12 (a) "Authority," in addition to the meaning in RCW 35.82.020, also
13 means tribal housing authorities and intertribal housing authorities.

14 (b) "Intertribal housing authority" means a housing authority
15 created by a consortium of tribal governments to operate and administer
16 housing programs for persons of low income or senior citizens for and
17 on behalf of such tribes.

18 (c) "Tribal government" means the governing body of a federally
19 recognized Indian tribe.

20 (d) "Tribal housing authority" means the tribal government or an
21 agency or branch of the tribal government that operates and administers
22 housing programs for persons of low income or senior citizens.

23 NEW SECTION. Sec. 3. This act takes effect July 1, 2000.

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