
SENATE BILL 6832

State of Washington

56th Legislature

2000 Regular Session

By Senators Rasmussen and Winsley

Read first time 02/04/2000. Referred to Committee on Ways & Means.

1 AN ACT Relating to the property tax exemption for senior citizens;
2 amending RCW 84.36.383; and creating a new section.

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

4 **Sec. 1.** RCW 84.36.383 and 1999 c 358 s 18 are each amended to read
5 as follows:

6 As used in RCW 84.36.381 through 84.36.389, except where the
7 context clearly indicates a different meaning:

8 (1) The term "residence" means a single family dwelling unit
9 whether such unit be separate or part of a multiunit dwelling,
10 including the land on which such dwelling stands not to exceed one
11 acre. The term shall also include a share ownership in a cooperative
12 housing association, corporation, or partnership if the person claiming
13 exemption can establish that his or her share represents the specific
14 unit or portion of such structure in which he or she resides. The term
15 shall also include a single family dwelling situated upon lands the fee
16 of which is vested in the United States or any instrumentality thereof
17 including an Indian tribe or in the state of Washington, and
18 notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a
19 residence shall be deemed real property.

1 (2) The term "real property" shall also include a mobile home which
2 has substantially lost its identity as a mobile unit by virtue of its
3 being fixed in location upon land owned or leased by the owner of the
4 mobile home and placed on a foundation (posts or blocks) with fixed
5 pipe, connections with sewer, water, or other utilities. A mobile home
6 located on land leased by the owner of the mobile home is subject, for
7 tax billing, payment, and collection purposes, only to the personal
8 property provisions of chapter 84.56 RCW and RCW 84.60.040.

9 (3) "Department" means the state department of revenue.

10 (4) "Combined disposable income" means the disposable income of the
11 person claiming the exemption, plus the disposable income of his or her
12 spouse, and the disposable income of each cotenant occupying the
13 residence for the assessment year, less amounts paid by the person
14 claiming the exemption or his or her spouse during the assessment year
15 for:

16 (a) Drugs supplied by prescription of a medical practitioner
17 authorized by the laws of this state or another jurisdiction to issue
18 prescriptions; and

19 (b) The treatment or care of either person received in the home or
20 in a nursing home.

21 (5) "Disposable income" means adjusted gross income as defined in
22 the federal internal revenue code, as amended prior to January 1, 1989,
23 or such subsequent date as the director may provide by rule consistent
24 with the purpose of this section, plus all of the following items to
25 the extent they are not included in or have been deducted from adjusted
26 gross income:

27 (a) Capital gains, other than gain excluded from income under
28 section 121 of the federal internal revenue code to the extent it is
29 reinvested in a new principal residence;

30 (b) Amounts deducted for loss;

31 (c) Amounts deducted for depreciation;

32 (d) Pension and annuity receipts;

33 (e) Military pay and benefits other than attendant-care and
34 medical-aid payments;

35 (f) Veterans benefits other than attendant-care and medical-aid
36 payments;

37 (g) Federal social security act and railroad retirement benefits;

38 (h) Dividend receipts; ((and))

39 (i) Interest received on state and municipal bonds; and

1 (j) Income derived from the conversion of an individual retirement
2 account (IRA) into a Roth IRA under section 408 of the federal internal
3 revenue code.

4 (6) "Cotenant" means a person who resides with the person claiming
5 the exemption and who has an ownership interest in the residence.

6 NEW SECTION. Sec. 2. Section 1 of this act is effective for taxes
7 levied for collection in 2000 and thereafter.

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