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## HOUSE BILL 1123

State of Washington 57th Legislature 2001 Regular Session

By Representatives Cox, Quall, Schoesler, Haigh, Bush, Keiser, Ahern, Schual-Berke, Benson, Barlean, Cairnes, Pearson, Simpson, O'Brien, Conway and D. Schmidt

Read first time 01/18/2001. Referred to Committee on Finance.

- 1 AN ACT Relating to property tax relief for school volunteers;
- 2 adding a new section to chapter 84.36 RCW; and creating a new
- 3 section.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 NEW SECTION. Sec. 1. A new section is added to chapter 84.36
- 6 RCW to read as follows:
- 7 (1) A person who provides volunteer services to a school
- 8 district is entitled to an exemption for taxes levied by the state
- 9 on the person's residence if all of the following conditions are
- 10 met:
- 11 (a) The person must meet the conditions specified in RCW
- 12 84.36.381 (1) through (3) for a property tax exemption. The income
- 13 criteria of RCW 84.36.381 do not apply to exemptions under this
- 14 section.
- 15 (b) The person must provide more than ninety hours of volunteer
- 16 services to the district during a calendar year.
- 17 (c) The person must submit an affidavit to the county treasurer
- 18 as provided in this section.

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- 1 (d) The residence must meet the definition in RCW 84.36.383.
- 2 (2) Exemptions under this section are administered as a
- 3 discharge of taxes due with a corresponding reduction in tax
- 4 revenue. Upon request, a school district must provide a person with
- 5 an affidavit certifying the number of hours of volunteer work the
- 6 person performed for the school district during a calendar
- 7 year. The person must submit the affidavit to the county treasurer
- 8 on or before April 30th of the year after the year in which the
- 9 volunteer services were performed. If the treasurer finds that the
- 10 conditions of this section are met, the treasurer shall treat the
- 11 affidavit as full payment of property taxes levied by the state on
- 12 the residence of the person for that year.
- 13 <u>NEW SECTION.</u> **Sec. 2.** Section 1 of this act applies to taxes
- 14 levied for collection in 2002 and thereafter.

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