

**HB 1975 - DIGEST**

(SUBSTITUTED FOR - SEE 1ST SUB)

Finds that the state is home to an extensive trail network that accommodates a physically active and demographically diverse public. An important community resource, this network of trails provides pathways through which people can experience our unique wilderness lands.

Finds that nonprofit organizations play a vital role in building and maintaining Washington's hiking trail network.

Declares that it is in the public interest to encourage these nonprofit organizations through the provision of tax relief. The tax relief provided by this act reduces the tax burden on nonprofit organizations that build and maintain trails and increases the impact and effectiveness of trail building and maintenance activities provided by these organizations.