
SUBSTITUTE HOUSE BILL 2675

State of Washington 60th Legislature 2008 Regular Session

By House Finance (originally sponsored by Representatives Hasegawa and Chase)

READ FIRST TIME 02/12/08.

1 AN ACT Relating to a property tax exemption for the administrative
2 offices of certain nonprofit organizations; and adding a new section to
3 chapter 84.36 RCW.

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 RCW
6 to read as follows:

7 (1) The real and personal property owned by a community or
8 neighborhood nonprofit organization providing charitable low and
9 moderate-income housing programs is exempt from taxation if the
10 property is used primarily as an administrative office by the
11 organization. The department of revenue shall provide rules regarding
12 administrative offices exempt under this section, consistent with the
13 purposes of this section. The benefit of the exemption must inure to
14 the user.

15 (2) For the purposes of this section, "community or neighborhood
16 nonprofit organization" means:

17 (a) An organization exempt under 26 U.S.C. Sec. 501(c)(3) of the
18 internal revenue code of 1986; and

1 (b) A community-based development organization or a community
2 housing development organization, as defined by the United States
3 department of housing and urban development, certified by a state or
4 local jurisdiction.

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