
SENATE BILL 5570

State of Washington

61st Legislature

2009 Regular Session

By Senators Prentice, Schoesler, Shin, and Holmquist; by request of Department of Revenue

Read first time 01/27/09. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a property tax exemption for real and
2 personal property leased to public hospitals established under chapter
3 36.62 RCW; amending RCW 84.36.040; and creating new sections.

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

5 **Sec. 1.** RCW 84.36.040 and 2001 c 126 s 1 are each amended to read
6 as follows:

7 (1) The real and personal property used by ((nonprofit)), and for
8 the purposes of, the following nonprofit organizations is exempt from
9 property taxation:

- 10 (a) Day care centers ((as defined pursuant to RCW 74.15.020));
11 (b) Free public libraries;
12 (c) Orphanages and orphan asylums;
13 (d) Homes for the sick or infirm;
14 (e) Hospitals for the sick; and
15 (f) Outpatient dialysis facilities((, which are used for the
16 purposes of such organizations shall be exempt from taxation:
17 PROVIDED, That the benefit of the exemption inures to the user)).

18 (2) The real and personal property leased to and used by a
19 hospital((,)) for hospital purposes is exempt from property taxation if

1 the hospital is established under chapter 36.62 RCW or is owned and
2 operated by a public hospital district established under chapter 70.44
3 RCW((, for hospital purposes is exempt from taxation. The benefit of
4 the exemption must inure to the user)).

5 (3) To be exempt under this section, the property must be used
6 exclusively for the purposes for which exemption is granted, except as
7 provided in RCW 84.36.805, and the benefit of the exemption must inure
8 to the user.

9 NEW SECTION. Sec. 2. Nothing in RCW 84.36.040 may be construed to
10 provide a property tax exemption for the residence of a person who
11 provides day care for children in the person's home.

12 NEW SECTION. Sec. 3. Section 1 of this act applies both
13 prospectively and retroactively beginning with taxes levied for
14 collection in 2002 and thereafter.

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