

---

SENATE BILL 6307

---

State of Washington                      61st Legislature                      2010 Regular Session

By Senators Rockefeller and Shin

Read first time 01/12/10. Referred to Committee on Ways & Means.

1            AN ACT Relating to exempting from property taxation that is leased  
2 by certain nonprofit organizations from other nonprofit organizations;  
3 adding a new section to chapter 84.36 RCW; and providing an effective  
4 date.

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

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 84.36 RCW  
7 to read as follows:

8            (1) Real property owned by a nonprofit organization that is leased  
9 to another nonprofit organization is exempt from taxation.

10           (2) To qualify for the exemption under this section:

11           (a) The nonprofit organization that is the tenant must:

12           (i) Be exempt from federal income taxation under 26 U.S.C. Sec.  
13 501(c)(3) of the federal internal revenue code, as amended as of  
14 January 1, 2010;

15           (ii) Use the property exclusively for a purpose which qualifies the  
16 nonprofit organization for exemption from federal income tax under 26  
17 U.S.C. Sec. 501(c)(3) of the federal internal revenue code, as amended  
18 as of January 1, 2010. Use under this subsection must be actual; and

19           (iii) Occupy the leased property; and

1 (b) The nonprofit organization that is the lessor must be exempt  
2 from federal income taxation under 26 U.S.C. Sec. 501(c)(3) of the  
3 federal internal revenue code, as amended as of January 1, 2010.

4 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2010.

--- END ---