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**SUBSTITUTE SENATE BILL 5078**

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**State of Washington**

**63rd Legislature**

**2013 Regular Session**

**By** Senate Agriculture, Water & Rural Economic Development (originally sponsored by Senators Ericksen, Smith, Hatfield, Baumgartner, Chase, and Shin)

READ FIRST TIME 01/30/13.

1       AN ACT Relating to modifying the property tax exemption for  
2 nonprofit fairs; and amending RCW 84.36.480.

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

4       **Sec. 1.** RCW 84.36.480 and 1984 c 220 s 6 are each amended to read  
5 as follows:

6       ~~((The following property shall be exempt from taxation\*))~~ (1)  
7 Except as provided otherwise in subsection (2) of this section, the  
8 real and personal property of a nonprofit fair association that  
9 sponsors or conducts a fair or fairs ((which)) that is eligible to  
10 receive support from ((revenues collected pursuant to RCW 67.16.100 and  
11 allocated by the director of the department of agriculture. To be  
12 exempt under this section, the property must be used exclusively for  
13 fair purposes, except as provided in RCW 84.36.805. However, the loan  
14 or rental of property otherwise exempt under this section to a private  
15 concessionaire or to any person for use as a concession in conjunction  
16 with activities permitted under this section shall not nullify the  
17 exemption if the concession charges are subject to agreement and the  
18 rental income, if any, is reasonable and is devoted solely to the

1 ~~operation and maintenance of the property.)~~ the fair fund, as created  
2 in RCW 15.76.115 and allocated by the director of the department of  
3 agriculture, is exempt from taxation.

4 (2) A nonprofit fair association with real and personal property  
5 valued at more than fifty million dollars is not eligible for the  
6 exemption under this section.

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