
SENATE BILL 5078

State of Washington 63rd Legislature 2013 Regular Session

By Senators Ericksen, Smith, Hatfield, Baumgartner, Chase, and Shin

Read first time 01/17/13. Referred to Committee on Agriculture, Water & Rural Economic Development.

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 receive support
10 from (~~revenues collected pursuant to RCW 67.16.100 and allocated by~~
11 ~~the director of the department of agriculture. To be exempt under this~~
12 ~~section, the property must be used exclusively for fair purposes,~~
13 ~~except as provided in RCW 84.36.805. However, the loan or rental of~~
14 ~~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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