
HOUSE BILL 1892

State of Washington

65th Legislature

2017 Regular Session

By Representative MacEwen

Read first time 02/02/17. Referred to Committee on Finance.

1 AN ACT Relating to simplifying the taxation of amenities owned by
2 homeowners' associations; adding a new section to chapter 82.08 RCW;
3 adding a new section to chapter 82.12 RCW; creating new sections;
4 providing an effective date; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preference contained in sections 2
8 and 3 of this act. It is not intended to create a private right of
9 action by any party or be used to determine eligibility for
10 preferential tax treatment.

11 (2) The legislature categorizes the tax preference created in
12 this act as one intended to reduce structural inefficiencies in the
13 tax structure as indicated in RCW 82.32.808(2)(d).

14 (3) It is the legislature's specific public policy objective to
15 provide permanent tax relief that corrects the structural
16 inefficiencies regarding the taxation of homeowners' association
17 members for the use of certain common areas that their association
18 owns.

19 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
20 RCW to read as follows:

1 (1) The tax levied by RCW 82.08.020 does not apply to the portion
2 of the membership dues or fees paid by a member of a homeowners'
3 association for access or admission to any common area owned and
4 operated by the homeowners' association for golfing.

5 (2) The definitions in this subsection apply throughout this
6 section unless the context clearly requires otherwise.

7 (a) "Common area" has the same meaning as provided in RCW
8 64.38.010, and does not include any area owned and operated wholly or
9 partially by an association created under chapter 64.32 or 64.34 RCW.

10 (b) "Homeowners' association" or "association" has the same
11 meaning as provided in RCW 64.38.010 and does not include an
12 association created under chapter 64.32 or 64.34 RCW.

13 (c) "Member" means a member of a homeowners' association.

14 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
15 RCW to read as follows:

16 (1) The provisions of this section do not apply to the portion of
17 the membership dues or fees paid by a member of a homeowners'
18 association for access or admission to any common area owned and
19 operated by the homeowners' association for golfing.

20 (2) The definitions in section 2 of this act apply to this
21 section.

22 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply
23 to this act.

24 NEW SECTION. **Sec. 5.** Sections 2 and 3 of this act apply to the
25 charges paid by members on or after July 1, 2017.

26 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
27 preservation of the public peace, health, or safety, or support of
28 the state government and its existing public institutions, and takes
29 effect July 1, 2017.

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