
SUBSTITUTE SENATE BILL 5783

State of Washington

65th Legislature

2017 Regular Session

By Senate Ways & Means (originally sponsored by Senators Sheldon, Fain, Llias, Pearson, and Becker)

READ FIRST TIME 02/24/17.

1 AN ACT Relating to exempting multipurpose senior citizen centers
2 from property taxation; adding a new section to chapter 84.36 RCW;
3 and creating a new section.

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

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

7 (1) One or more contiguous real property parcels and personal
8 property owned by a senior citizen organization is exempt from
9 taxation, if the property is used for the actual operation of a
10 multipurpose senior citizen center.

11 (2) The exemption in this section is not nullified by the use of
12 the exempt property as provided in this subsection.

13 (a) The exempt property may be loaned or rented, if the rents and
14 donations received for the use of the multipurpose senior citizen
15 center are reasonable and do not exceed the maintenance and operation
16 expenses attributable to the portion of the property loaned or
17 rented.

18 (b) The exempt property may be used for fund-raising events and
19 activities, including the operation of a farmers market or a thrift
20 store, with the purpose of providing financial support for the
21 multipurpose senior citizen center or the provision of services and

1 activities for senior citizens. If the exempt property is loaned or
2 rented to conduct a fund-raising event for other purposes, (i) such
3 event or activities must be conducted by a nonprofit organization
4 eligible for exemption under this chapter and (ii) the requirements
5 of (a) of this subsection (2) apply.

6 (c) An inadvertent use of the exempt property in a manner
7 inconsistent with the purposes of the exemption granted under this
8 section does not nullify the exemption, if the inadvertent use is not
9 part of a pattern of use. A pattern of use is presumed when an
10 inadvertent use is repeated in the same assessment year or in two or
11 more successive years.

12 (3) Multipurpose senior citizen centers must be available to all
13 regardless of race, color, religion (creed), gender, gender
14 expression, national origin, ancestry, the presence of any sensory,
15 mental, or physical disability, marital status, sexual orientation,
16 or honorably discharged veteran or military status.

17 (4) The use of the exempt property, other than as specifically
18 authorized by this section, nullifies the exemption from taxation
19 otherwise available for the property for the assessment year.

20 (5) This section is not subject to the provisions of RCW
21 84.36.805.

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

24 (a) "Farmers market" means a regular assembly of vendors at a
25 location for the main purpose of promoting the sale of agricultural
26 products grown, raised, or produced in this state directly to the
27 consumer.

28 (b) "Multipurpose senior citizen center" means a community
29 facility that provides for a broad spectrum of services to senior
30 citizens, whether provided directly by the nonprofit senior citizen
31 organization that owns the facility or by another person. Such
32 services may include the provision of health, social, nutritional, or
33 educational services and the provision of facilities for recreational
34 activities for senior citizens.

35 (c) "Senior citizen" means a person age sixty or older.

36 (d) "Senior citizen organization" means a private organization
37 that:

38 (i) Was formed to support senior citizens;

39 (ii) Is exempt from federal income tax under section 501(c)(3) of
40 the internal revenue code; and

1 (iii) Operates a multipurpose senior citizen center.
2 (e) "Thrift store" means a retail establishment that:
3 (i) Is operated by a senior citizen organization;
4 (ii) Is located on the same parcel of real property as the senior
5 citizen organization's multipurpose senior citizen center, or on a
6 contiguous parcel of real property; and
7 (iii) Sells goods including, but not limited to, donated goods,
8 as part of the senior citizen organization's fund-raising efforts for
9 the operation of its multipurpose senior citizen center and the
10 provision of services and activities for senior citizens.

11 NEW SECTION. **Sec. 2.** The provisions of RCW 82.32.805 and
12 82.32.808 do not apply to this act.

--- END ---