

ESSB 5096 - H AMD TO FIN COMM AMD (H-1547.5/21) **728**
By Representative Dufault

NOT ADOPTED 04/20/2021

1 On page 3, beginning on line 18, after "means" strike all
2 material through "land" on line 20 and insert ""real property" as
3 defined in RCW 84.04.090 and includes all buildings, structures, and
4 permanent improvements built upon or attached to privately owned
5 land. Such items are considered permanently affixed when they are
6 owned by the owner of the real property and they are securely
7 attached to the real property or the item appears permanently
8 situated in one location on real property and is adapted to use in
9 the place it is located"

EFFECT: Defines "real estate" using the property tax definition for "real property" and clarifies that "real estate" includes all buildings, structures, and permanent improvements built upon or affixed to the land.

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