

# FINAL BILL REPORT

## HB 2058

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Synopsis as Enacted

**Brief Description:** Concerning the preservation and protection of facilities owned by the state parks and recreation commission that are listed on the Washington heritage register or the national register of historic places.

**Sponsors:** Representatives Tharinger, Leavitt, Santos, Shewmake, Harris-Talley, Eslick and Lekanoff.

**House Committee on Finance**  
**Senate Committee on Ways & Means**

### **Background:**

#### Leasehold Excise Tax.

State leasehold excise taxes are levied and collected on the act or privilege of occupying or using publicly owned real or personal property through a leasehold interest. A leasehold interest is an interest in publicly owned real or personal property that exists by virtue of any lease, permit, license, or other written or verbal agreement between a public owner and a person who would not be exempt from property taxes if that person owned the property. The leasehold excise tax is levied at a rate of 12.84 percent of taxable rent.

#### Historic Registers.

The National Register of Historic Places (National Register) is an official listing of historically significant sites and properties throughout the country. The Washington Heritage Register (Washington Register) is an official listing of historically significant sites and properties found throughout Washington. The Washington Register was established in 1971 as an alternative to the National Register. The Department of Archaeology and Historic Preservation maintains the Washington Register and administers the National Register for the state.

### **Summary:**

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

A leasehold tax exemption is available for leasehold interests in facilities owned by the State Parks and Recreation Commission that are listed on the National Register or the Washington Register.

The leasehold tax exemption expires January 1, 2034.

A tax preference performance statement is included, stating the Legislature's intent to extend the exemption if a review finds that the statewide amount of contributions made by lessees to maintain or improve State Parks and Recreation Commission–owned historical sites has increased.

**Votes on Final Passage:**

House	97	0	
Senate	49	0	(Senate amended)
House	98	0	(House concurred)

**Effective:** January 1, 2023