
HOUSE BILL 1636

State of Washington

67th Legislature

2022 Regular Session

By Representatives Klippert, Leavitt, Barkis, Graham, Sutherland, Kraft, Jacobsen, Griffey, Chambers, and Young

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1 AN ACT Relating to taxation of property used as the primary
2 residence of gold star families; adding a new section to chapter
3 84.36 RCW; and creating new sections.

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

5 NEW SECTION. **Sec. 1.** The legislature intends to reduce the
6 financial pressure and uncertainty faced by gold star families by
7 providing property tax relief. According to the United States
8 military, a "gold star" family member is the father, mother, brother,
9 sister, son, or daughter of one who dies in service to the nation. No
10 one has given more to the nation than the families of the fallen. To
11 provide the widest scope of benefit to gold star families, the
12 legislature intends to provide a complete property tax exemption for
13 one year for any property that is used by a gold star family member
14 as their primary residence.

15 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36
16 RCW to read as follows:

17 (1) A person is exempt from any legal obligation to pay all real
18 property taxes due and payable in the year following the year in
19 which a claim is filed in accordance with the following:

1 (a) The property taxes must have been imposed upon a residence
2 which was occupied by the person claiming the exemption as a
3 principal place of residence as of the time of filing. A person who
4 sells, transfers, or is displaced from their residence may transfer
5 their exemption status to a replacement residence, but no claimant
6 may receive an exemption on more than one residence in any year.

7 (b) The person claiming the exemption must own, at the time of
8 filing, the residence on which the property taxes have been imposed.

9 (c) The person claiming the exemption must:

10 (i) Be a gold star family member;

11 (ii) Be the sole remaining dependent of the United States
12 military member who dies in the line of duty; and

13 (iii) Have resided in the residence on which the property taxes
14 have been imposed with the United States military member who dies in
15 the line of duty just prior to the incident which caused the military
16 member's death.

17 (2) A claim for exemption under this section may be made and
18 filed at any time during the year for exemption from taxes payable
19 the following year and solely upon forms as prescribed and furnished
20 by the department of revenue.

21 (3) The following definitions apply to this section:

22 (a) "Gold star family member" means a spouse, state registered
23 domestic partner, mother, father, brother, sister, son, or daughter
24 of a United States military member who dies in the line of duty.

25 (b) "Principal place of residence" means a residence occupied for
26 more than six months each calendar year by a person claiming an
27 exemption under this section.

28 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
29 collection in 2023 and thereafter.

30 NEW SECTION. **Sec. 4.** The provisions of RCW 82.32.805 and
31 82.32.808 do not apply to this act.

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