

**SHB 2114** - H AMD 1046

By Representative Low

WITHDRAWN 02/13/2024

1 On page 8, line 34, after "**Sec. 106.**" insert: "A new section is  
2 added to chapter 84.36 RCW to read as follows:

3 (1) The real property of a parcel owned by a landlord under  
4 chapter 59.18 RCW is exempt from taxation if:

5 (a) The tenant of the parcel has failed to pay rent and has been  
6 served by a lawsuit of unlawful detainer for the failure to pay; and

7 (b) The show cause hearings under RCW 59.18.370, 59.18.380, or  
8 59.18.410 have taken more than 60 days to schedule.

9 (2) The duration of the exemption provided under this section  
10 lasts until the conclusion of the show cause hearing.

11

12 **Sec. 107.**"

13

14 Renumber the remaining sections and correct any internal  
15 references accordingly.

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17 On page 15, line 30, after "**Sec. 204.**" insert: "A new section is  
18 added to chapter 84.36 RCW to read as follows:

19 (1) The real property of a parcel owned by a landlord under  
20 chapter 59.20 RCW is exempt from taxation if:

21 (a) The tenant of the parcel has failed to pay rent and has been  
22 served by a lawsuit of unlawful detainer for the failure to pay; and

23 (b) The show cause hearings under RCW 59.18.370, 59.18.380, or  
24 59.18.410 have taken more than 60 days to schedule.

25 (2) The duration of the exemption provided under this section  
26 lasts until the conclusion of the show cause hearing.

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1       **Sec. 205."**

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3       Renumber the remaining sections and correct any internal  
4 references accordingly.

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6       Correct the title.

EFFECT: Exempts real property of a landlord from taxation if the tenant is under eviction proceedings for failure to pay rent and the show cause hearing has taken longer than 60 days to schedule. The exemption lasts until the conclusion of the show cause hearing.

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