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HOUSE BILL 1550

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State of Washington

63rd Legislature

2013 Regular Session

By Representatives Buys, Overstreet, Haigh, Lytton, Hunt, Chandler,  
and Ryu

Read first time 01/30/13. Referred to Committee on Finance.

1 AN ACT Relating to modifying the property tax exemption for  
2 nonprofit fairs; and amending RCW 84.36.480.

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

4 **Sec. 1.** RCW 84.36.480 and 1984 c 220 s 6 are each amended to read  
5 as follows:

6 ~~((The following property shall be exempt from taxation\*))~~ (1)  
7 Except as provided otherwise in subsection (2) of this section, the  
8 real and personal property of a nonprofit fair association that  
9 sponsors or conducts a fair or fairs (~~(which)~~) that receive support  
10 from ~~((revenues collected pursuant to RCW 67.16.100 and allocated by~~  
11 ~~the director of the department of agriculture. To be exempt under this~~  
12 ~~section, the property must be used exclusively for fair purposes,~~  
13 ~~except as provided in RCW 84.36.805. However, the loan or rental of~~  
14 ~~property otherwise exempt under this section to a private~~  
15 ~~concessionaire or to any person for use as a concession in conjunction~~  
16 ~~with activities permitted under this section shall not nullify the~~  
17 ~~exemption if the concession charges are subject to agreement and the~~  
18 ~~rental income, if any, is reasonable and is devoted solely to the~~

1 ~~operation and maintenance of the property.)~~ the fair fund, as created  
2 in RCW 15.76.115 and allocated by the director of the department of  
3 agriculture, is exempt from taxation.

4 (2) A nonprofit fair association with real and personal property  
5 valued at more than fifty million dollars is not eligible for the  
6 exemption under this section.

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