S-1258.1

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**SENATE BILL 5783**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Sheldon, Fain, Liias, Pearson, and Becker

AN ACT Relating to exempting multipurpose senior citizen centers from property taxation; and adding a new section to chapter 84.36 RCW.

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

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

(1) All real and personal property used by, and for the purposes of, a multipurpose senior citizen center is exempt from taxation, if the multipurpose senior citizen center meets the following requirements:

(a) The property must be used exclusively for the actual operation of a multipurpose senior citizen center. Notwithstanding anything to the contrary in this section:

(i) The loan or rental of the multipurpose senior citizen center is exempt from taxation if the rents and donations received for the use of the portion of the multipurpose senior citizen center are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented;

(ii) The use of the multipurpose senior citizen center for fund-raising events is exempt from taxation if the fund-raising events are consistent with the purposes for which the exemption has been granted or are conducted by a nonprofit organization. If the property is loaned or rented to conduct a fund-raising event, the requirements of (a)(i) of this subsection apply;

(iii) An inadvertent use of the multipurpose senior citizen center in a manner inconsistent with the purpose of the exemption granted under this section is exempt from taxation, if the inadvertent use is not part of a pattern of use. A pattern of use is presumed when an inadvertent use is repeated in the same assessment year or in two or more successive years.

(b) Multipurpose senior citizen center facilities and services must be available to all regardless of race, color, national origin, or ancestry.

(2) A multipurpose senior citizen center may operate or host a thrift store, farmers market, or similar activity without nullifying the exemption under this section.

(3) The use of a multipurpose senior citizen center exempt under this section, other than as specifically authorized by this chapter, nullifies the exemption from taxation otherwise available for the property for the assessment year.

(4) A multipurpose senior citizen center is not subject to the conditions of RCW 84.36.805.

(5) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Farmers market" means a regular assembly of vendors at a location for the purpose of promoting the sale of agricultural products grown or produced in this state directly to the consumer.

(b) "Multipurpose senior citizen center" means a nonprofit community facility that organizes and provides a broad spectrum of services, which may include the provision of health, social, nutritional, and educational services and the provision of facilities for recreational activities for senior citizens.

(c) "Senior citizen" means a person age sixty or older.

(d) "Thrift store" means a retail establishment operated by a multipurpose senior citizen center that sells goods, including but not limited to donated goods, as part of fund-raising efforts to provide for the operation of the facility and the provision of services and activities for senior citizens.

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