**5096-S.E AMH DUFA H1582.1 - NOT FOR FLOOR USE**

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **728**

By Representative Dufault

**NOT ADOPTED 04/20/2021**

On page 3, beginning on line 18, after "means" strike all material through "land" on line 20 and insert ""real property" as defined in RCW 84.04.090 and includes all buildings, structures, and permanent improvements built upon or attached to privately owned land. Such items are considered permanently affixed when they are owned by the owner of the real property and they are securely attached to the real property or the item appears permanently situated in one location on real property and is adapted to use in the place it is located"

EFFECT: Defines "real estate" using the property tax definition for "real property" and clarifies that "real estate" includes all buildings, structures, and permanent improvements built upon or affixed to the land.