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**HOUSE BILL 1636**

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**State of Washington 67th Legislature 2022 Regular Session**

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

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

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

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

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

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

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

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

(c) The person claiming the exemption must:

(i) Be a gold star family member;

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

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

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

(3) The following definitions apply to this section:

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

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

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

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

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