
SUBSTITUTE HOUSE BILL 2067

State of Washington

54th Legislature

1995 Regular Session

By House Committee on Finance (originally sponsored by Representatives Foreman and Mastin)

Read first time 03/06/95.

1 AN ACT Relating to property tax exemptions for nonprofit arts,
2 scientific, or historical organizations; amending RCW 84.36.060;
3 creating a new section; and declaring an emergency.

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

5 **Sec. 1.** RCW 84.36.060 and 1981 c 141 s 1 are each amended to read
6 as follows:

7 The following property shall be exempt from taxation:

8 (1) All art, scientific, or historical collections of associations
9 maintaining and exhibiting such collections for the benefit of the
10 general public and not for profit, together with all real and personal
11 property of such associations used exclusively for the safekeeping,
12 maintaining and exhibiting of such collections; and all the real and
13 personal property owned by or leased to associations engaged in the
14 production and performance of musical, dance, artistic, dramatic, or
15 literary works for the benefit of the general public and not for
16 profit, which real and personal property is used exclusively for this
17 production or performance(~~(: PROVIDED, That to qualify for)~~).

18 (a) To receive this exemption an organization must be organized and
19 operated exclusively for artistic, scientific, historical, literary,

1 musical, dance, dramatic, or educational purposes and receive a
2 substantial part of its support (exclusive of income received in the
3 exercise or performance by such organization of its purpose or
4 function) from the United States or any state or any political
5 subdivision thereof or from direct or indirect contributions from the
6 general public((?)).

7 (b) If the property is not currently being used for an exempt
8 purpose but will be used for an exempt purpose within a reasonable
9 period of time, the nonprofit organization, association, or corporation
10 claiming the exemption must submit proof that a reasonably specific and
11 active program is being carried out to construct, remodel, or otherwise
12 enable the property to be used for an exempt purpose. The property
13 does not qualify for an exemption during this interim period if the
14 property is used by, loaned to, or rented to a for-profit organization
15 or business enterprise. Proof of a specific and active program to
16 build or remodel the property so it may be used for an exempt purpose
17 may include, but is not limited to:

18 (i) Affirmative action by the board of directors, trustees, or
19 governing body of the nonprofit organization, association, or
20 corporation toward an active program of construction or remodeling;

21 (ii) Itemized reasons for the proposed construction or remodeling;

22 (iii) Clearly established plans for financing the construction or
23 remodeling; or

24 (iv) Building permits.

25 (2) All fire engines and other implements used for the
26 extinguishment of fire, with the buildings used exclusively for the
27 safekeeping thereof, and for meetings of fire companies, provided such
28 properties belong to any city or town or to a fire company
29 therein((?)).

30 (3) Property owned by humane societies in this state in actual use
31 by such societies.

32 NEW SECTION. Sec. 2. The act is effective for taxes levied for
33 collection in 1995 and thereafter.

34 NEW SECTION. Sec. 3. This act is necessary for the immediate
35 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect immediately.

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