
HOUSE BILL 2675

State of Washington 60th Legislature 2008 Regular Session

By Representatives Hasegawa and Chase

Read first time 01/15/08. Referred to Committee on Finance.

1 AN ACT Relating to a property tax exemption for the administrative
2 offices of certain nonprofit organizations; and adding a new section to
3 chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) The real and personal property used by a community or
8 neighborhood nonprofit organization is exempt from taxation to the
9 extent the property is used as an administrative office for the
10 administration of the charitable low and moderate-income housing
11 programs of the organization. The department of revenue shall provide
12 rules regarding administrative offices exempt under this section,
13 consistent with the purposes of this section. The benefit of the
14 exemption must inure to the user.

15 (2) For the purposes of this section, "community or neighborhood
16 nonprofit organization" means:

17 (a) An organization exempt under 26 U.S.C. Sec. 501(c)(3) of the
18 internal revenue code of 1986; and

1 (b) A community-based development organization or a community
2 housing development organization, as defined by the United States
3 department of housing and urban development.

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