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**SUBSTITUTE SENATE BILL 6600**

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**State of Washington**                      **62nd Legislature**                      **2012 Regular Session**

**By Senate Ways & Means** (originally sponsored by Senator Eide)

READ FIRST TIME 02/27/12.

1            AN ACT Relating to extending property tax exemptions to property  
2 used exclusively by certain nonprofit organizations that is leased from  
3 an entity that acquired the property from a previously exempt nonprofit  
4 organization; and amending RCW 84.36.031.

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

6            **Sec. 1.** RCW 84.36.031 and 2006 c 305 s 2 are each amended to read  
7 as follows:

8            (1) Except as provided otherwise in subsection (2) of this section,  
9 property leased, loaned, sold with the option to repurchase, or  
10 otherwise made available to organizations described in RCW 84.36.030  
11 ((above shall)) is not ((be)) exempt from taxation. ((However,))

12            (2) Property ((that)) remains eligible for the exemption under RCW  
13 84.36.030, if:

14            (a) The property is owned by an organization exempt under RCW  
15 84.36.020 or 84.36.030 ((may)) that loans, leases, or rents the  
16 property to another organization for the ((same)) exempt purposes ((as  
17 set out)) provided in RCW 84.36.030; or

18            (b) The property is owned by an entity formed exclusively for the

1 purpose of leasing the property to an organization that will use the  
2 property for the exempt purpose provided in RCW 84.36.030, if:

3 (i) The lessee uses the property for the exempt purposes provided  
4 in RCW 84.36.030;

5 (ii) The immediate previous owner of the property had received an  
6 exemption under RCW 84.36.020 or 84.36.030 for the property; and

7 (iii) The benefit of the exemption inures to the benefit of the  
8 lessee organization.

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