
SENATE BILL 5783

State of Washington 65th Legislature 2017 Regular Session

By Senators Sheldon, Fain, Lias, Pearson, and Becker

Read first time 02/09/17. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting multipurpose senior citizen centers
2 from property taxation; and adding a new section to chapter 84.36
3 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
6 RCW to read as follows:

7 (1) All real and personal property used by, and for the purposes
8 of, a multipurpose senior citizen center is exempt from taxation, if
9 the multipurpose senior citizen center meets the following
10 requirements:

11 (a) The property must be used exclusively for the actual
12 operation of a multipurpose senior citizen center. Notwithstanding
13 anything to the contrary in this section:

14 (i) The loan or rental of the multipurpose senior citizen center
15 is exempt from taxation if the rents and donations received for the
16 use of the portion of the multipurpose senior citizen center are
17 reasonable and do not exceed the maintenance and operation expenses
18 attributable to the portion of the property loaned or rented;

19 (ii) The use of the multipurpose senior citizen center for fund-
20 raising events is exempt from taxation if the fund-raising events are
21 consistent with the purposes for which the exemption has been granted

1 or are conducted by a nonprofit organization. If the property is
2 loaned or rented to conduct a fund-raising event, the requirements of
3 (a)(i) of this subsection apply;

4 (iii) An inadvertent use of the multipurpose senior citizen
5 center in a manner inconsistent with the purpose of the exemption
6 granted under this section is exempt from taxation, if the
7 inadvertent use is not part of a pattern of use. A pattern of use is
8 presumed when an inadvertent use is repeated in the same assessment
9 year or in two or more successive years.

10 (b) Multipurpose senior citizen center facilities and services
11 must be available to all regardless of race, color, national origin,
12 or ancestry.

13 (2) A multipurpose senior citizen center may operate or host a
14 thrift store, farmers market, or similar activity without nullifying
15 the exemption under this section.

16 (3) The use of a multipurpose senior citizen center exempt under
17 this section, other than as specifically authorized by this chapter,
18 nullifies the exemption from taxation otherwise available for the
19 property for the assessment year.

20 (4) A multipurpose senior citizen center is not subject to the
21 conditions of RCW 84.36.805.

22 (5) The definitions in this subsection apply throughout this
23 section unless the context clearly requires otherwise.

24 (a) "Farmers market" means a regular assembly of vendors at a
25 location for the purpose of promoting the sale of agricultural
26 products grown or produced in this state directly to the consumer.

27 (b) "Multipurpose senior citizen center" means a nonprofit
28 community facility that organizes and provides a broad spectrum of
29 services, which may include the provision of health, social,
30 nutritional, and educational services and the provision of facilities
31 for recreational activities for senior citizens.

32 (c) "Senior citizen" means a person age sixty or older.

33 (d) "Thrift store" means a retail establishment operated by a
34 multipurpose senior citizen center that sells goods, including but
35 not limited to donated goods, as part of fund-raising efforts to
36 provide for the operation of the facility and the provision of
37 services and activities for senior citizens.

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