

SB 6238 - H COMM AMD  
By Committee on Finance

ADOPTED 02/29/2024

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 84.39.010 and 2015 c 86 s 314 are each amended to  
4 read as follows:

5 A person is entitled to a property tax exemption in the form of a  
6 grant as provided in this chapter. The person is entitled to  
7 assistance for the payment of all or a portion of the amount of  
8 excess and regular real property taxes imposed on the person's  
9 residence in the year in which a claim is filed in accordance with  
10 the following:

11 (1) The claimant must meet all requirements for an exemption for  
12 the residence under RCW 84.36.381(~~(, other than the income limits~~  
13 ~~under RCW 84.36.381)~~).

14 (2) (a) The person making the claim must be:

15 (i) (~~(Sixty-two)~~) 62 years of age or older on December 31st of  
16 the year in which the claim is filed, or must have been, at the time  
17 of filing, retired from regular gainful employment by reason of  
18 disability; and

19 (ii) A widow or widower of a veteran who:

20 (A) Died as a result of a service-connected disability;

21 (B) Was rated as (~~(one hundred)~~) 100 percent disabled by the  
22 United States veterans' administration for the (~~(ten)~~) 10 years prior  
23 to his or her death;

24 (C) Was a former prisoner of war as substantiated by the United  
25 States veterans' administration and was rated as (~~(one hundred)~~) 100  
26 percent disabled by the United States veterans' administration for  
27 one or more years prior to his or her death; or

28 (D) Died on active duty or in active training status as a member  
29 of the United States uniformed services, reserves, or national guard;  
30 and

31 (b) The person making the claim must not have remarried.

1 (3) The claimant must have a combined disposable income of  
2 (~~forty thousand dollars or less~~) equal to or less than income  
3 threshold 3.

4 (4) The claimant must have owned, at the time of filing, the  
5 residence on which the real property taxes have been imposed. For  
6 purposes of this subsection, a residence owned by cotenants is deemed  
7 to be owned by each cotenant. A claimant who has only a share  
8 ownership in cooperative housing, a life estate, a lease for life, or  
9 a revocable trust does not satisfy the ownership requirement.

10 (5) A person who otherwise qualifies under this section is  
11 entitled to assistance in an amount equal to regular and excess  
12 property taxes imposed on the difference between the value of the  
13 residence eligible for exemption under RCW 84.36.381(5) and:

14 (a) The first (~~one hundred thousand dollars~~) \$200,000 of  
15 assessed value of the residence for a person who has a combined  
16 disposable income of (~~thirty thousand dollars or less~~) equal to or  
17 less than income threshold 1;

18 (b) The first (~~seventy-five thousand dollars~~) \$150,000 of  
19 assessed value of the residence for a person who has a combined  
20 disposable income (~~of thirty-five thousand dollars or less but~~  
21 ~~greater than thirty thousand dollars~~) equal to or less than income  
22 threshold 2 but greater than income threshold 1; or

23 (c) The first (~~fifty thousand dollars~~) \$100,000 of assessed  
24 value of the residence for a person who has a combined disposable  
25 income (~~of forty thousand dollars or less but greater than thirty-~~  
26 ~~five thousand dollars~~) equal to or less than income threshold 3 but  
27 greater than income threshold 2.

28 (6) As used in this section:

29 (a) "Veteran" has the same meaning as provided under RCW  
30 41.04.005.

31 (b) The meanings attributed in RCW 84.36.383 to the terms  
32 "residence," "combined disposable income," "disposable income,"  
33 (~~and~~) "disability," "income threshold 1," "income threshold 2," and  
34 "income threshold 3" apply (~~equally to~~) throughout this section.

35 NEW SECTION. Sec. 2. This act applies to taxes levied for  
36 collection in 2025 and thereafter.

1        NEW SECTION.    **Sec. 3.**    RCW 82.32.805 and 82.32.808 do not apply  
2 to this act. The legislature intends for this tax preference and its  
3 expansion to be permanent."

4        Correct the title.

EFFECT: Aligns language describing qualification for the grant program with the rest of the bill's effect by removing an exclusion from exemption program income limits. Specifies that the preference is intended to be permanent and not subject to the automatic 10-year expiration or tax preference review requirements.

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