

WAC 390-05-535 Definition—Nonprofit organization within the meaning of incidental committee. A "nonprofit organization," as the term is used in the definition of incidental committee in RCW 42.17A.005, means an entity that meets one or more of the following criteria:

(1) An entity that is exempt from income tax under Title 26 U.S.C. Sec. 501(c) of the federal Internal Revenue Code;

(2) An organization, association or corporation whose income is not paid directly or indirectly to its members, stockholders, officers, directors or trustees except in the form of services rendered by the organization, association, or corporation in accordance with its purposes and bylaws and the salary or compensation paid to officers of such organization, association or corporation is for actual services rendered and compares to the salary or compensation of like positions within the public services of the state; or

(3) A limited partnership or limited liability company where an entity described in subsection (1) or (2) of this section is a general partner or managing member, respectively.

[Statutory Authority: RCW 42.17A.110(1) and 2018 c 111. WSR 19-08-092, § 390-05-535, filed 4/3/19, effective 5/4/19.]