

# FINAL BILL REPORT

## SHB 1739

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*Synopsis As Enacted*

**Brief Description:** Providing a property tax exemption for certain nonprofit organizations.

By House Committee on Housing (originally sponsored by Representatives Leonard, Mitchell, Nelson, Winsley, Franklin, Locke, May, R. Johnson, Wineberry and Miller).

House Committee on Housing  
House Committee on Revenue  
Senate Committee on Ways & Means

**Background:** Leased or rented property of nonprofit organizations operating nonpermanent shelters for low-income homeless persons or victims of domestic violence who are homeless for personal safety reasons is exempt from property taxes. To qualify for the property tax exemption, the benefit of the property tax reduction must inure, in the form of reduced lease rents, to the nonprofit organization. The exemption for property that is leased or rented by a nonprofit organization is only for taxes that are assessed through the year 1999.

**Summary:** The nonprofit organization property tax exemption is expanded to include the real or personal property used by a nonprofit organization to provide emergency or transitional housing for homeless persons or victims of domestic violence who are homeless for personal safety reasons.

Homeless persons are persons, including families, who, on one particular day or night, do not have decent and safe shelter nor sufficient funds to purchase or rent a place to stay.

Emergency housing is defined as a project that provides housing and supportive services to homeless persons or families for up to 60 days.

Transitional housing is defined as a project that provides housing and supportive services to persons or families for up to two years and that has as its purpose facilitating the movement of homeless persons and families into independent living.

***Votes on Final Passage:***

House	97	0
Senate	39	0

***Effective:*** July 28, 1991