

2 **SHB 2067** - S COMM AMD
3 By Committee on Ways & Means

4 ADOPTED 4/7/95

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 84.36.060 and 1981 c 141 s 1 are each amended to read
8 as follows:

9 The following property shall be exempt from taxation:

10 (1) All art, scientific, or historical collections of associations
11 maintaining and exhibiting such collections for the benefit of the
12 general public and not for profit, together with all real and personal
13 property of such associations used exclusively for the safekeeping,
14 maintaining and exhibiting of such collections; and all the real and
15 personal property owned by or leased to associations engaged in the
16 production and performance of musical, dance, artistic, dramatic, or
17 literary works for the benefit of the general public and not for
18 profit, which real and personal property is used exclusively for this
19 production or performance(~~(:—PROVIDED, That to qualify for)~~).

20 (a) To receive this exemption an organization must be organized and
21 operated exclusively for artistic, scientific, historical, literary,
22 musical, dance, dramatic, or educational purposes and receive a
23 substantial part of its support (exclusive of income received in the
24 exercise or performance by such organization of its purpose or
25 function) from the United States or any state or any political
26 subdivision thereof or from direct or indirect contributions from the
27 general public(~~(÷)~~).

28 (b) If the property is not currently being used for an exempt
29 purpose but will be used for an exempt purpose within a reasonable
30 period of time, the nonprofit organization, association, or corporation
31 claiming the exemption must submit proof that a reasonably specific and
32 active program is being carried out to construct, remodel, or otherwise
33 enable the property to be used for an exempt purpose. The property
34 does not qualify for an exemption during this interim period if the
35 property is used by, loaned to, or rented to a for-profit organization
36 or business enterprise. Proof of a specific and active program to

1 build or remodel the property so it may be used for an exempt purpose
2 may include, but is not limited to:

3 (i) Affirmative action by the board of directors, trustees, or
4 governing body of the nonprofit organization, association, or
5 corporation toward an active program of construction or remodeling;

6 (ii) Itemized reasons for the proposed construction or remodeling;

7 (iii) Clearly established plans for financing the construction or
8 remodeling; or

9 (iv) Building permits.

10 (c) Notwithstanding (b) of this subsection, a for-profit limited
11 partnership created to provide facilities for the use of nonprofit art,
12 scientific, or historical organizations qualifies for the exemption
13 under (b) of this subsection through 1997 if the for-profit limited
14 partnership otherwise qualifies under (b) of this subsection.

15 (2) All fire engines and other implements used for the
16 extinguishment of fire, with the buildings used exclusively for the
17 safekeeping thereof, and for meetings of fire companies, provided such
18 properties belong to any city or town or to a fire company
19 therein((?)).

20 (3) Property owned by humane societies in this state in actual use
21 by such societies.

22 NEW SECTION. Sec. 2. The act is effective for taxes levied for
23 collection in 1995 and thereafter.

24 NEW SECTION. Sec. 3. This act is necessary for the immediate
25 preservation of the public peace, health, or safety, or support of the
26 state government and its existing public institutions, and shall take
27 effect immediately."

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31 On page 1, line 2 of the title, after "organizations;" strike the
32 remainder of the title and insert "amending RCW 84.36.060; creating a
33 new section; and declaring an emergency."

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