
SENATE BILL 5948

State of Washington

56th Legislature

1999 Regular Session

By Senator Morton

Read first time 02/17/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to the definition of "leasehold interest"; and
2 adding a new section to chapter 82.29A RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.29A RCW
5 to read as follows:

6 The legislature finds that the definition of "leasehold interest"
7 was intended to include only those interests in publicly owned property
8 which confer both possession and use of such property to a person who
9 would not be exempt from property taxes if that person owned the
10 property in fee. Agreements, licenses, or permits which grant use but
11 not possession do not satisfy both elements of this requirement and are
12 not within the definition of "leasehold interest" for the purpose of
13 this section. Examples of agreements which merely grant use but not
14 possession include permits to enter publicly owned land for the purpose
15 of guiding packing and river rafting expeditions, licenses to operate
16 guided excursions, permits to backpack on public lands, and season
17 tickets for seats in publicly owned stadiums. The legislature directs

1 the department of revenue to adopt administrative rules consistent with
2 this finding.

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