

---

**SUBSTITUTE SENATE BILL 6724**

---

**State of Washington**

**56th Legislature**

**2000 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Hale, Loveland, Rossi, West, Snyder and Rasmussen)

Read first time 02/04/2000.

1 AN ACT Relating to exempting property used for privatization  
2 contracts for the treatment of radioactive waste and hazardous  
3 substances from property taxes; and adding a new section to chapter  
4 84.36 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW  
7 to read as follows:

8 (1) Beginning with taxes levied for collection in calendar year  
9 2006, all personal property located on land owned by the United States,  
10 or an instrumentality of the United States, at the Hanford reservation  
11 that is used exclusively in the performance of a contract to pretreat,  
12 treat, vitrify, and immobilize tank waste under subsection (2) of this  
13 section is exempt from taxation.

14 (2) To qualify for this exemption, the personal property must be  
15 owned by a person that has a privatization contract to pretreat, treat,  
16 vitrify, and immobilize tank waste located at the Hanford reservation.  
17 A privatization contract, for purposes of this section, means a  
18 contract in which the United States, or an instrumentality of the  
19 United States, has designated the other contracting party as a party

1 responsible for carrying out tank waste clean-up operations at the  
2 Hanford reservation.

3 (3) An inadvertent use of property, which otherwise qualifies for  
4 an exemption under this section, in a manner inconsistent with the  
5 purpose for which the exemption is granted does not nullify the  
6 exemption if the inadvertent use is not part of a pattern of use. A  
7 pattern of use is presumed when an inadvertent use is repeated in the  
8 same assessment year or in two or more successive assessment years.

--- END ---