

2191-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives Morris, Sehlin, Lisk and Fromhold)

Brief Description: Providing property tax exemptions for certain property leased by public entities.

HB 2191-S.E - DIGEST

(DIGEST AS ENACTED)

Provides that the real and personal property leased to and used by a hospital, owned and operated by a public hospital district established under chapter 70.44 RCW, for hospital purposes is exempt from taxation. The benefit of the exemption must inure to the user.

Pertains to real or personal property owned by a not-for-profit foundation that is established for the exclusive support of an institution of higher education, as defined in RCW 28B.10.016. The property is exempt if it is leased to and used by the institution exclusively for college or campus purposes and is principally designed to further the educational functions of the institution. The exemption is only available for property actively utilized by currently enrolled students. The benefit of the exemption must inure to the user.