

5977

Sponsor(s): Senators Rossi, Eide, T. Sheldon, Hochstatter, Stevens and Hargrove

Brief Description: Exempting private residences on United States forest service land from the leasehold excise tax.

SB 5977 - DIGEST

Pertains to all leasehold interests granting use or possession of federal lands administered by the United States forest service for the purposes of building and/or occupying an improvement owned by the lessee for private, noncommercial use as a recreational residence, and for which an annual permit fee is paid to the United States department of agriculture or the United States forest service.

Requires that, to claim this exemption, the leasehold interest must be renewed at least annually and preclude permanent occupancy. The lessee must also comply with all forest service regulations. This exemption does not apply to commercial and multiunit housing.