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Sponsor(s): Representatives Moeller, Jarrett, Ruderman, Santos, Chase, Upthegrove, Darneille, Cody, Clibborn, Lovick, Murray and McDermott

Brief Description: Authorizing domestic partner eligibility under the senior citizen property tax exemption program.

## HB 2665 - DIGEST

Provides that, for the purposes of the exemption, if the taxpayer participates in a domestic partnership, he or she shall provide an affidavit in a form prescribed by the department in which the taxpayer attests that: (1) The taxpayer is participating in a domestic partnership;

- (2) The taxpayer and the domestic partner: (a) share the same regular and permanent residence; (b) have a close personal relationship; (c) have agreed to be jointly responsible for basic living expenses incurred during the domestic partnership; (d) are not married to anyone; (e) are each eighteen years of age or older; (f) are not related to each other by blood closer than would bar marriage in this state; (g) were mentally competent to consent to contract when their domestic partnership began; and (h) are each other's sole domestic partner and are responsible for each other's common welfare; and
- (3) Any prior domestic partnership in which the taxpayer or his or her domestic partner participated with a third party was terminated not less than ninety days prior to the date of the affidavit, or by the death of that third party, whichever was earlier.

Authorizes the department to require by rule that the affidavit include other information deemed necessary to establishing a domestic partnership.