

CERTIFICATION OF ENROLLMENT
SUBSTITUTE SENATE BILL 6600

Chapter 76, Laws of 2012

62nd Legislature
2012 Regular Session

PROPERTY TAXES--EXEMPTIONS

EFFECTIVE DATE: 06/07/12

Passed by the Senate March 2, 2012
YEAS 47 NAYS 0

BRAD OWEN

President of the Senate

Passed by the House March 8, 2012
YEAS 91 NAYS 7

FRANK CHOPP

Speaker of the House of Representatives

Approved March 23, 2012, 11:55 a.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6600** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

Secretary

FILED

March 23, 2012

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6600

Passed Legislature - 2012 Regular Session

State of Washington 62nd Legislature 2012 Regular Session

By Senate Ways & Means (originally sponsored by Senator Eide)

READ FIRST TIME 02/27/12.

1 AN ACT Relating to extending property tax exemptions to property
2 used exclusively by certain nonprofit organizations that is leased from
3 an entity that acquired the property from a previously exempt nonprofit
4 organization; and amending RCW 84.36.031.

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

6 **Sec. 1.** RCW 84.36.031 and 2006 c 305 s 2 are each amended to read
7 as follows:

8 (1) Except as provided otherwise in subsection (2) of this section,
9 property leased, loaned, sold with the option to repurchase, or
10 otherwise made available to organizations described in RCW 84.36.030
11 ((above shall)) is not ((be)) exempt from taxation. ((However,))

12 (2) Property ((that)) remains eligible for the exemption under RCW
13 84.36.030, if:

14 (a) The property is owned by an organization exempt under RCW
15 84.36.020 or 84.36.030 ((may)) that loans, leases, or rents the
16 property to another organization for the ((same)) exempt purposes ((as
17 set out)) provided in RCW 84.36.030; or

18 (b) The property is owned by an entity formed exclusively for the

1 purpose of leasing the property to an organization that will use the
2 property for the exempt purpose provided in RCW 84.36.030, if:

3 (i) The lessee uses the property for the exempt purposes provided
4 in RCW 84.36.030;

5 (ii) The immediate previous owner of the property had received an
6 exemption under RCW 84.36.020 or 84.36.030 for the property; and

7 (iii) The benefit of the exemption inures to the benefit of the
8 lessee organization.

Passed by the Senate March 2, 2012.

Passed by the House March 8, 2012.

Approved by the Governor March 23, 2012.

Filed in Office of Secretary of State March 23, 2012.