Washington State
House of Representatives
Office of Program Research

BILL ANALYSIS

Finance Committee

HB 2133

Brief Description: Making the property tax exemption for multipurpose senior citizen centers permanent.

Sponsors: Representatives Barnard, Bronoske, Dufault, Marshall, Leavitt, Parshley, Abbarno, Kloba, Simmons, Barkis, Keaton, Reed, Zahn, Wylie, Shavers, Graham, Valdez, Couture, Salahuddin and Bernbaum.

Brief Summary of Bill

- Makes the property tax exemption for multipurpose senior citizen centers permanent.

Hearing Date: 1/20/26

Staff: Serena Dolly (786-7150).

Background:

Tax Preferences.
Tax preferences confer reduced tax liability upon a designated class of taxpayers. These include tax exclusions, deductions, exemptions, preferential tax rates, deferrals, and credits. There are over 700 tax preferences. Legislation that establishes or expands a tax preference must include a tax preference performance statement (TPPS) that identifies the public policy objective of the preference, as well as specific metrics that the Joint Legislative Audit and Review Committee (JLARC) can use to evaluate the effectiveness of the preference. All new tax preferences automatically expire after 10 years unless an alternative expiration date is provided.

Property Tax Exemption - Multipurpose Nonprofit Senior Centers.
All real and personal property is subject to a tax each year based on the highest and best use,

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unless a specific exemption is provided by law. Legislation enacted in 2017 established a property tax exemption for multipurpose nonprofit senior centers (senior centers). The senior center may be loaned or rented, without a limit on the number of days, if the rents and donations received for the use of the center are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented. The senior center may be used for fundraising and activities, including operation of a thrift store, farmers market, or similar activity year-round, without nullifying the exemption. The use of an exempt senior center, other than as specifically described, nullifies the exemption for the assessment year.

JLARC completed a tax preference review of the property tax exemption in December 2025. The exemption is scheduled to expire on January 1, 2028.

Summary of Bill:

The property tax exemption for multipurpose nonprofit senior centers is exempted from the automatic 10-year expiration for tax preferences and is made permanent.

Appropriation: None.

Fiscal Note: Requested on January 9, 2026.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.