SENATE BILL REPORT
SHB 2133

As of February 23, 2026

Title: An act relating to making the property tax exemption for multipurpose senior citizen centers permanent.

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

Sponsors: House Committee on Finance (originally sponsored by Representatives Barnard, Bronoske, Dufault, Marshall, Leavitt, Parshley, Abbarno, Kloba, Simmons, Barkis, Keaton, Reed, Zahn, Wylie, Shavers, Graham, Valdez, Couture, Salahuddin and Bernbaum).

Brief History: Passed House: 2/12/26, 96-0.
Committee Activity: Ways & Means: 2/24/26.

Brief Summary of Bill

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

SENATE COMMITTEE ON WAYS & MEANS

Staff: Tianyi Lan (786-7432)

Background: Property Tax. All property is subject to a tax each year based on the highest and best use, unless a specific exemption is provided by law. The county assessor determines assessed value for each property and calculates property taxes. The property tax bill for an individual property is determined by multiplying the assessed value of the property by the tax rate for each taxing district in which the property is located. The aggregate of all regular tax levies upon real and personal property by the state and all taxing districts may not exceed 1 percent of the true and fair value of the property. The aggregate regular levies of junior taxing districts and senior taxing districts, other than the state, may not exceed $5.90 per $1,000 of assessed valuation.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Property Tax Exemption for Multipurpose Senior Citizen Centers. State law provides a temporary property tax exemption for one or more contiguous real property parcels and personal property owned by a nonprofit senior citizen organization. To be eligible for the exemption, the property must:

- be owned by a nonprofit senior citizen organization and exempt from federal income tax under Internal Revenue Service code501(c)(3);
- be used for the actual operation of a multipurpose senior citizen center; and
- be available to all regardless of race, color, religion, creed, gender, gender expression, national origin, ancestry, the presence of any sensory, mental or physical disability, marital status, sexual orientation, or honorably discharged veteran or military status.

To receive this exemption, the nonprofit owner must complete and submit an annual application to the Department of Revenue. This exemption expires on January 1, 2028.

Tax Preference Performance Statement. State law provides a range of tax preferences that confer reduced tax liability upon a designated class of taxpayer. Tax preferences include tax exclusions, deductions, exemptions, preferential tax rates, deferrals, and credits. Legislation that establishes or expands a tax preference must include a tax preference performance statement that identifies the public policy objective of the preference, as well as specific metrics that the Joint Legislative Audit and Review Committee can use to evaluate the effectiveness of the preference. All new tax preferences automatically expire after ten years unless an alternative expiration date is provided or the tax preference is exempted from expiration.

Summary of Bill: The bill provides the property tax exemption for multipurpose senior citizen centers is exempt from the automatic ten year expiration.

Appropriation: None.

Fiscal Note: Available.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.