
HOUSE BILL 1094

State of Washington

69th Legislature

2025 Regular Session

By Representatives Walen, Slatter, and Ryu

Prefiled 12/19/24.

1 AN ACT Relating to providing a property tax exemption for
2 property owned by a qualifying nonprofit organization and loaned,
3 leased, or rented to and used by any government entity to provide
4 character-building, benevolent, protective, or rehabilitative social
5 services; amending RCW 84.36.030; and creating new sections.

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

7 **Sec. 1.** RCW 84.36.030 and 2014 c 99 s 4 are each amended to read
8 as follows:

9 The following real and personal property is exempt from taxation:

10 (1)(a) Property owned by nonprofit organizations or associations,
11 organized and conducted for nonsectarian purposes, which shall be
12 used for character-building, benevolent, protective or rehabilitative
13 social services directed at persons of all ages.

14 (b) Property owned by nonprofit organizations exempt under (a) of
15 this subsection or would be exempt if the services were provided by
16 the nonprofit, and is loaned, leased, or rented to and used by the
17 United States, the state, any county or municipal corporation, any
18 federally recognized Indian tribe located in the state, or another
19 nonprofit organization to provide the social services described in
20 (a) of this subsection.

1 (c) The sale of donated merchandise is (~~not~~) considered (~~a~~
2 ~~nonexempt~~) an exempt use of the property under this section if the
3 proceeds are devoted to the furtherance of the purposes of the
4 selling organization or association as specified in this subsection
5 (1).

6 (2) Property owned by any nonprofit church, denomination, group
7 of churches, or an organization or association, the membership of
8 which is comprised solely of churches or their qualified
9 representatives, which is utilized as a camp facility if used for
10 organized and supervised recreational activities and church purposes
11 as related to such camp facilities. The exemption provided by this
12 (~~paragraph~~) subsection shall apply to a maximum of (~~two hundred~~)
13 200 acres of any such camp as selected by the church, including
14 buildings and other improvements thereon.

15 (3) Property, including buildings and improvements required for
16 the maintenance and safeguarding of such property, owned by nonprofit
17 organizations or associations engaged in character building of boys
18 and girls under (~~eighteen~~) 18 years of age, and used for such
19 purposes and uses, provided such purposes and uses are for the
20 general public good: PROVIDED, That if existing charters provide that
21 organizations or associations, which would otherwise qualify under
22 the provisions of this (~~paragraph~~) subsection, serve boys and girls
23 up to the age of (~~twenty-one~~) 21 years, then such organizations or
24 associations shall be deemed qualified pursuant to this section.

25 (4) Property owned by all organizations and societies of veterans
26 of any war of the United States, recognized as such by the department
27 of defense, which shall have national charters, and which shall have
28 for their general purposes and objects the preservation of the
29 memories and associations incident to their war service and the
30 consecration of the efforts of their members to mutual helpfulness
31 and to patriotic and community service to state and nation. To be
32 exempt such property must be used in such manner as may be reasonably
33 necessary to carry out the purposes and objects of such societies.

34 (5) Property owned by all corporations, incorporated under any
35 act of congress, whose principal purposes are to furnish volunteer
36 aid to members of the armed forces of the United States and also to
37 carry on a system of national and international relief and to apply
38 the same in mitigating the sufferings caused by pestilence, famine,
39 fire, floods, and other national calamities and to devise and carry
40 on measures for preventing the same.

1 (6) Property owned by nonprofit organizations exempt from federal
2 income tax under section 501(c)(3) of the internal revenue code of
3 1954, as amended, that are guarantee agencies under the federal
4 guaranteed student loan program or that issue debt to provide or
5 acquire student loans.

6 (7) To be exempt under this section, the property must be used
7 exclusively for the purposes for which exemption is granted, except
8 as otherwise provided in this section or RCW 84.36.805.

9 (8) For the purposes of this section, "general public good" means
10 members of the community derive a benefit from the rental or use of
11 the property by the nonprofit community group or organization.

12 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
13 collection in 2026 and thereafter.

14 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
15 to this act.

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