CERTIFICATION OF ENROLLMENT

ENGROSSED SUBSTITUTE SENATE BILL 5252

Chapter 67, Laws of 2026

69th Legislature
2026 Regular Session

NONPROFIT PUBLIC ASSEMBLY HALLS AND MEETING PLACES—PROPERTY TAX EXEMPTION—ACREAGE LIMIT

EFFECTIVE DATE: June 11, 2026

Passed by the Senate January 21, 2026
Yeas 48 Nays 1

DENNY HECK

President of the Senate

Passed by the House March 5, 2026
Yeas 96 Nays 0

LAURIE JINKINS

Speaker of the House of Representatives

Approved March 16, 2026 10:30 AM

BOB FERGUSON

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 5252** as passed by the Senate and the House of Representatives on the dates hereon set forth.

SARAH BANNISTER

Secretary

FILED

March 17, 2026

Secretary of State
State of Washington

ENGROSSED SUBSTITUTE SENATE BILL 5252

Passed Legislature - 2026 Regular Session

State of Washington 69th Legislature 2025 Regular Session

By Senate Ways & Means (originally sponsored by Senators Shewmake, Chapman, and Nobles)

READ FIRST TIME 02/10/25.

AN ACT Relating to removing the acreage limit on the property tax exemption for nonprofit public assembly halls and meeting places; amending RCW 84.36.037; and creating new sections.

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

Sec. 1. RCW 84.36.037 and 2014 c 99 s 8 are each amended to read as follows:

(1) Real or personal property owned by a nonprofit organization, association, or corporation in connection with the operation of a public assembly hall or meeting place is exempt from taxation. The area exempt under this section includes the building or buildings, the land under the buildings, and an additional area necessary for parking((~~, not exceeding a total of one acre~~)). When property for which exemption is sought is essentially unimproved except for restroom facilities and structures and this property has been used primarily for annual community celebration events for at least ((~~ten~~)) 10 years, the exempt property shall not exceed ((~~twenty-nine~~)) 29 acres.

(2) To qualify for this exemption the property must be used exclusively for public gatherings and be available to all organizations or persons desiring to use the property, but the owner may impose conditions and restrictions which are necessary for the

safekeeping of the property and promote the purposes of this exemption. Membership shall not be a prerequisite for the use of the property.

(3) The use of the property for pecuniary gain or for business activities, except as provided in this section and RCW 84.36.805, nullifies the exemption otherwise available for the property for the assessment year. If all income received from rental or use of the exempt property is used for capital improvements to the exempt property, maintenance and operation of the exempt property, or exempt purposes, the exemption is not nullified as provided by RCW 84.36.805 or by the use of the property, in a county with a population of less than twenty thousand, to promote the following business activities, if the rental income or donations, if any, are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented: Dance lessons, art classes, or music lessons.

(4) The department of revenue must narrowly construe this exemption.

NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec. 3.** This act applies to taxes levied for collection in 2027 and thereafter.

Passed by the Senate January 21, 2026.
Passed by the House March 5, 2026.
Approved by the Governor March 16, 2026.
Filed in Office of Secretary of State March 17, 2026.

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