

**RCW 24.03A.165 Property held for charitable purposes. (1)**

Property owned by a nonprofit corporation is held for charitable purposes if:

(a) The corporation is a charitable corporation;

(b) The property is subject to restrictions contained in a gift instrument that limit its use only to one or more charitable purposes; or

(c) The property is subject to restrictions contained in the corporation's articles, bylaws, or any record adopted by the corporation's board, or to other limitations in the form of a record, that limit its use only to one or more charitable purposes.

(2) In no event may property held for charitable purposes be distributed in a manner inconsistent with RCW 24.03A.155, 24.03A.900, or 24.03A.906. [2021 c 176 § 1408.]

**Effective date—2021 c 176:** See note following RCW 24.03A.005.