

**RCW 84.36.350 Property owned and used for sheltered workshops for persons with disabilities.** (1) The following property shall be exempt from taxation:

(a) Real or personal property owned and used by a nonprofit corporation in connection with the operation of a sheltered workshop for persons with disabilities, and used primarily in connection with the manufacturing and the handling, sale or distribution of goods constructed, processed, or repaired in such workshops or centers; and

(b) Inventory owned by a sheltered workshop for sale or lease by the sheltered workshop or to be furnished under a contract of service, including raw materials, work in process, and finished products.

(2) Unless a different meaning is plainly required by the context, "sheltered workshop" means a rehabilitation facility, or that part of a rehabilitation facility operated by a nonprofit corporation, where any manufacture or handiwork is carried on and operated for the primary purpose of: (a) Providing gainful employment or rehabilitation services to persons with disabilities as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or (b) providing evaluation and work adjustment services for persons with disabilities. [2020 c 274 § 70; 1999 c 358 § 17; 1975 1st ex.s. c 3 § 1; 1970 ex.s. c 81 § 1.]

**Effective date—1999 c 358 §§ 1 and 3-21:** See note following RCW 82.04.3651.