

**WAC 256-30-080 Tangible personal property requirements.** (1) The following requirements apply to tangible personal property that is donated with the intent for the society to sell:

(a) Acceptance of personal property is contingent on formal approval of the society's board of trustees. The board may delegate authority for approval with formal action which identifies who has delegated authority, and the limits of any such authority;

(b) Acceptance of property shall not violate any federal, state or local statute or ordinance; and the purposes for which the item is being donated are permissible under the state expenditure rules which apply to donations to the society;

(c) All tangible property shall be valued by the proceeds from the sale or by a qualified appraisal;

(d) The society must be able to dispose of the property within a short time, normally not to exceed six months following the receipt of the gift; and

(e) The society shall adhere to all IRS requirements relating to the disposition of gifts of tangible personal property and shall provide appropriate forms to the donor and IRS where required.

(2) The following requirements apply to tangible personal property that is donated with the intent for the society to maintain:

(a) Acceptance of property shall not violate any federal, state or local statute or ordinance;

(b) The purpose for which the item is being donated shall be permissible under the state expenditure rules which apply to donations to the society;

(c) Acceptance of the property shall not interfere with the proper management and operations of the society;

(d) The property shall not place excessive burdens on the available society space, staff or budget;

(e) Use of the property shall not compromise the integrity of building structures or landscaping features;

(f) Use of gift shall not place the society in violation of the federal Occupational Safety and Health Act (OSHA) or the Washington Industrial Safety and Health Act (WISHA);

(g) Property does not require the society to employ a specified person now or at a future date;

(h) Property serves the mission, goals, and interests of the society;

(i) Property does not require the payment of maintenance costs or other expenses for which no specific provision has been made;

(j) Property cannot generate unrelated business income to the society which may jeopardize its tax-exempt status; and/or

(k) Acceptance of the property shall be financially sound.

[Statutory Authority: Chapter 27.34 RCW, RCW 42.56.040, 27.34.070, and 43.21C.120. WSR 17-07-057, § 256-30-080, filed 3/11/17, effective 4/11/17.]