
SUBSTITUTE HOUSE BILL 1882

State of Washington 61st Legislature 2009 Regular Session

By House Finance (originally sponsored by Representatives Santos, Hunter, and Kenney; by request of Department of Revenue)

READ FIRST TIME 02/23/09.

1 AN ACT Relating to providing a property tax exemption for real and
2 personal property leased to public hospitals established under chapter
3 36.62 RCW; amending RCW 84.36.040; and creating a new section.

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

5 **Sec. 1.** RCW 84.36.040 and 2001 c 126 s 1 are each amended to read
6 as follows:

7 (1) The real and personal property used by ((nonprofit)), and for
8 the purposes of, the following nonprofit organizations is exempt from
9 property taxation:

10 (a) Day care centers as defined pursuant to RCW 74.15.020;

11 (b) Free public libraries;

12 (c) Orphanages and orphan asylums;

13 (d) Homes for the sick or infirm;

14 (e) Hospitals for the sick; and

15 (f) Outpatient dialysis facilities((, which are used for the
16 purposes of such organizations shall be exempt from taxation:
17 PROVIDED, That the benefit of the exemption inures to the user)).

18 (2) The real and personal property leased to and used by a
19 hospital((,)) for hospital purposes is exempt from property taxation if

1 the hospital is established under chapter 36.62 RCW or is owned and
2 operated by a public hospital district established under chapter 70.44
3 RCW((, for hospital purposes is exempt from taxation. The benefit of
4 the exemption must inure to the user)).

5 (3) To be exempt under this section, the property must be used
6 exclusively for the purposes for which exemption is granted, except as
7 provided in RCW 84.36.805, and the benefit of the exemption must inure
8 to the user.

9 NEW SECTION. Sec. 2. Section 1 of this act applies both
10 prospectively and retroactively beginning with taxes levied for
11 collection in 2002 and thereafter.

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