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HOUSE BILL 1882

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State of Washington

61st Legislature

2009 Regular Session

By Representatives Santos, Hunter, and Kenney; by request of Department of Revenue

Read first time 02/02/09. Referred to Committee on Finance.

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 new sections.

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. Nothing in RCW 84.36.040 may be construed to  
10 provide a property tax exemption for the residence of a person who  
11 provides day care for children in the person's home.

12 NEW SECTION. Sec. 3. Section 1 of this act applies both  
13 prospectively and retroactively beginning with taxes levied for  
14 collection in 2002 and thereafter.

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