
SENATE BILL 6389

State of Washington

60th Legislature

2008 Regular Session

By Senators Brown, Schoesler, Hobbs, Rasmussen, Marr, Franklin, and
Kilmer

Read first time 01/16/08. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting certain military housing from property
2 and leasehold excise taxes; amending RCW 84.36.010; and adding a new
3 section to chapter 82.29A RCW.

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

5 **Sec. 1.** RCW 84.36.010 and 2004 c 236 s 1 are each amended to read
6 as follows:

7 (1) All property belonging exclusively to the United States, the
8 state, or any county or municipal corporation; all property belonging
9 exclusively to any federally recognized Indian tribe located in the
10 state, if that property is used exclusively for essential government
11 services; all state route number 16 corridor transportation systems and
12 facilities constructed under chapter 47.46 RCW; and all property under
13 a financing contract pursuant to chapter 39.94 RCW or recorded
14 agreement granting immediate possession and use to the public bodies
15 listed in this section or under an order of immediate possession and
16 use pursuant to RCW 8.04.090; is exempt from taxation. All property
17 belonging exclusively to a foreign national government is exempt from
18 taxation if that property is used exclusively as an office or residence

1 for a consul or other official representative of the foreign national
2 government, and if the consul or other official representative is a
3 citizen of that foreign nation.

4 (2) For the purposes of this section, "essential government
5 services" means services such as tribal administration, public
6 facilities, fire, police, public health, education, sewer, water,
7 environmental and land use, transportation, and utility services.

8 (3) For the purposes of this section, "property belonging
9 exclusively to the United States" includes property, both real and
10 personal, together with all improvements thereto, regardless of the
11 ownership of either, used for the housing of military personnel and
12 their families, as provided by the military housing privatization
13 initiative of 1996, 10 U.S.C. Secs. 2871 through 2885, as amended.
14 Such improvements, in addition to the actual housing units, include,
15 but are not limited to, facilities related to the housing units, such
16 as housing maintenance facilities, housing rental and management
17 offices, parks, and community centers.

18 NEW SECTION. Sec. 2. A new section is added to chapter 82.29A RCW
19 to read as follows:

20 The following leasehold interests are exempt from taxes imposed
21 under this chapter: All leasehold interests in any property belonging
22 exclusively to the United States, including property owned in part by
23 the United States, together with all improvements thereto, used for the
24 housing of military personnel and their families, as provided by the
25 military housing privatization initiative of 1996, 10 U.S.C. Secs. 2871
26 through 2885, as amended. Such improvements, in addition to the actual
27 housing units, include, but are not limited to, facilities related to
28 the housing units, such as housing maintenance facilities, housing
29 rental and management offices, parks, and community centers.

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