

**RCW 24.03A.190 Modification or release of gift restrictions.**

(1) A term of a gift instrument that binds a nonprofit corporation may be modified or released, in whole or in part:

(a) If the donor consents in a record;

(b) As set forth in subsection (2) of this section, if the term is unlawful, impracticable, impossible to achieve, or wasteful;

(c) For gift instruments limiting the use of property to one or more charitable purposes, through a binding agreement executed by the nonprofit corporation, the attorney general, and other interested parties, and filed with or approved by the court in accordance with RCW 24.03A.195;

(d) By approval of the court in accordance with RCW 24.03A.200;  
or

(e) As provided by other applicable law including, but not limited to, chapter 24.55 RCW.

(2) If a nonprofit corporation, including a charitable corporation, determines that a restriction contained in a gift instrument on the management, investment, or purpose of a gift is unlawful, impracticable, impossible to achieve, or wasteful, then the nonprofit corporation, sixty days after notification to the attorney general, may modify the restriction, in whole or part, if:

(a) The gift subject to the restriction has a total value consistent with RCW 24.55.045(4) (a) or any successor provision;

(b) More than twenty years have elapsed since the gift was given;  
and

(c) The nonprofit corporation uses the gift in a manner consistent with any charitable purposes expressed in the gift instrument.

(3) Application of RCW 24.03A.180 through 24.03A.205 to existing gifts:

(a) Before January 1, 2023, RCW 24.03A.180 through 24.03A.205 apply to gifts existing on December 31, 2021, only if the nonprofit corporation's board elects to apply RCW 24.03A.180 through 24.03A.205 to existing gifts before January 1, 2023.

(b) On or after January 1, 2023, RCW 24.03A.180 through 24.03A.205 apply to all gifts.

(c) As applied to gifts existing on December 31, 2021, RCW 24.03A.180 through 24.03A.205 govern only decisions made or actions taken on or after January 1, 2023, except that in the case of a nonprofit corporation that makes the election under (a) of this subsection RCW 24.03A.180 through 24.03A.205 govern decisions made or actions taken on or after the date the nonprofit corporation elects to be covered by RCW 24.03A.180 through 24.03A.205. [2021 c 176 s 1503.]

**Effective date—2021 c 176:** See note following RCW 24.03A.005.