

**RCW 84.36.045 Nonprofit organization property available without charge for medical research or training of medical personnel.** All real and personal property owned or used by any nonprofit corporation or association which is available without charge for research by, or for the training of, doctors, nurses, laboratory technicians, hospital administrators and staff or other hospital personnel, and which otherwise is used for medical research, the results of which will be available without cost to the public, shall be exempt from ad valorem taxation. If the real or personal property is leased, the benefit of the exemption shall inure to the nonprofit corporation or association.

To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as provided in RCW 84.36.805. [1998 c 184 s 1; 1984 c 220 s 3; 1975 1st ex.s. c 291 s 23.]

**Application—1998 c 184:** "This act applies to taxes levied for collection in 1999 and thereafter." [1998 c 184 s 3.]

**Effective dates—Severability—1975 1st ex.s. c 291:** See notes following RCW 82.04.050.