

RCW 84.36.550 Nonprofit organizations—Property used for solicitation or collection of gifts, donations, or grants. The real and personal property owned by nonprofit organizations and used for solicitation or collection of gifts, donations, or grants is exempt from taxation if the organization meets all of the following conditions:

(1) The organization is organized and conducted for nonsectarian purposes.

(2) The organization is affiliated with a state or national organization that authorizes, approves, or sanctions volunteer charitable fund-raising organizations.

(3) The organization is qualified for exemption under section 501(c)(3) of the federal internal revenue code.

(4) The organization is governed by a volunteer board of directors.

(5) The gifts, donations, and grants are used by the organization for character-building, benevolent, protective, or rehabilitative social services directed at persons of all ages, or for distribution under subsection (6) of this section.

(6) The organization distributes gifts, donations, or grants to at least five other nonprofit organizations or associations that are organized and conducted for nonsectarian purposes and provide character-building, benevolent, protective, or rehabilitative social services directed at persons of all ages. [1993 c 79 § 1.]

Applicability—1993 c 79: "This act shall be effective for taxes levied for collection in 1994 and thereafter." [1993 c 79 § 5.]