

**RCW 84.36.650 Property used by certain nonprofits to solicit or collect money for artists.** The real and personal property owned or used by a nonprofit organization is exempt from taxation if the property is used for solicitation or collection of gifts, donations, or grants for the support of individual artists and the organization meets all of the following conditions:

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

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

(3) The organization is governed by a volunteer board of directors of at least eight members.

(4) If the property is leased, the benefit of the exemption inures to the user.

(5) The gifts, donations, and grants are used by the organization for grants, fellowships, information services, and educational resources in support of individual artists engaged in the production or performance of musical, dance, artistic, dramatic, or literary works. [2003 c 344 s 1.]

**Application—2003 c 344:** "This act applies to taxes levied for collection in 2004 and thereafter." [2003 c 344 s 3.]