
HOUSE BILL 2346

State of Washington

52nd Legislature

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By Representatives Haugen, Ballard, Wang, Chandler, Peery, Rayburn, Rasmussen, Riley, Forner, Basich, Spanel, Morris, Grant, Lisk, Kremen, Fuhrman, Paris and Zellinsky

Read first time 01/15/92. Referred to Committee on Revenue.

1 AN ACT Relating to use of real or personal property owned by
2 nonprofit organizations, associations, and corporations; and amending
3 RCW 84.36.037.

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

5 **Sec. 1.** RCW 84.36.037 and 1987 c 505 s 80 are each amended to read
6 as follows:

7 Real or personal property owned by a nonprofit organization,
8 association, or corporation in connection with the operation of a
9 public assembly hall or meeting place is exempt from taxation. The
10 area exempt under this section includes the building or buildings, the
11 land under the buildings, and an additional area necessary for parking,
12 not exceeding a total of one acre: PROVIDED, That for property
13 essentially unimproved except for restroom facilities and structures on
14 such property which has been used primarily for annual community

1 celebration events for at least ten years, such exempt property shall
2 not exceed twenty-nine acres.

3 To qualify for this exemption the property must be used exclusively
4 for public gatherings and be available to all organizations or persons
5 desiring to use the property, but the owner may impose conditions and
6 restrictions which are necessary for the safekeeping of the property
7 and promote the purposes of this exemption. Membership shall not be a
8 prerequisite for the use of the property.

9 The use of the property for pecuniary gain or to promote business
10 activities for periods of more than three days in any month, except
11 fund raising activities conducted by a nonprofit organization,
12 nullifies the exemption otherwise available for the property for the
13 assessment year. The exemption is not nullified by the collection of
14 rent or donations if the amount is reasonable and does not exceed
15 maintenance and operation expenses created by the user.

16 The department of revenue shall narrowly construe this exemption.