

**RCW 11.110.020 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Person" means an individual, organization, group, association, partnership, corporation, or any combination of them.

(2) (a) "Trustee" means:

(i) Any person holding property in trust for a public charitable purpose; except the United States, its states, territories, and possessions, the District of Columbia, Puerto Rico, and their agencies and subdivisions;

(ii) A corporation formed for the administration of a charitable trust; and

(iii) Any person holding assets subject to limitations permitting their use only for charitable, religious, eleemosynary, benevolent, educational, or similar purposes.

(b) Unless they are described in (a) (i) or (ii) of this subsection, the term "trustee" does not apply to:

(i) Washington nonprofit corporations incorporated under chapter 24.03A RCW or to which chapter 24.03A RCW applies through operation of RCW 24.03A.035;

(ii) Religious corporations duly organized and operated in good faith as religious organizations, which have received a declaration of current tax exempt status from the government of the United States; their duly organized branches or chapters; and charities, agencies, and organizations affiliated with and forming an integral part of said organization, or operated, supervised, or controlled directly by such religious corporations nor any officer of any such religious organization who holds property for religious purposes. However, if such organization has not received from the United States government a declaration of current tax exempt status prior to the time it receives property under the terms of a charitable trust, this exemption shall be applicable for two years only from the time of receiving such property, or until such tax exempt status is finally declared, whichever is sooner; or

(iii) An educational institution which is nonprofit and charitable, having a program of primary, secondary, or collegiate instruction comparable in scope to that of any public school or college operated by the state of Washington or any of its school districts. [2021 c 176 s 5101; 1985 c 30 s 114. Prior: 1971 ex.s. c 226 s 1; 1967 ex.s. c 53 s 2. Formerly RCW 19.10.020.]

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

**Short title—Application—Purpose—Severability—1985 c 30:** See RCW 11.02.900 through 11.02.903.