
HOUSE BILL 1819

State of Washington

67th Legislature

2022 Regular Session

By Representatives Leavitt and Walen

Prefiled 01/06/22.

1 AN ACT Relating to increasing the personal property tax
2 exemption; amending RCW 84.36.110; and providing a contingent
3 effective date.

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

5 **Sec. 1.** RCW 84.36.110 and 2006 c 281 s 2 are each amended to
6 read as follows:

7 The following property shall be exempt from taxation:

8 (1) All household goods and furnishings in actual use by the
9 owner thereof in equipping and outfitting his or her residence or
10 place of abode and not for sale or commercial use, and all personal
11 effects held by any person for his or her exclusive use and benefit
12 and not for sale or commercial use.

13 (2) The personal property, other than specified in subsection (1)
14 of this section, of (~~each head of a family~~) a person liable to
15 assessment and taxation of which the (~~individual~~) person is the
16 actual and bona fide owner to an amount of (~~fifteen thousand~~
17 ~~dollars~~) \$100,000 of true and fair value. This exemption shall not
18 apply to any private motor vehicle or mobile home. If the county
19 assessor is satisfied that all of the personal property of any person
20 is exempt from taxation under the provisions of this statute or any
21 other statute providing exemptions for personal property, no listing

1 of such property shall be required. However, if the personal property
2 described in this subsection exceeds in value the amount allowed as
3 exempt, then a complete list of said personal property shall be made
4 as provided by law, and the county assessor shall deduct the amount
5 of the exemption authorized by this subsection from the total amount
6 of the assessment and impose taxes on the remainder.

7 (3) Beginning December 31, 2024, and continuing each December
8 31st, the amount of personal property exempted pursuant to subsection
9 (2) of this section must be adjusted annually for inflation using the
10 Washington state minimum wage inflation adjustment pursuant to RCW
11 49.46.020(2).

12 NEW SECTION. Sec. 2. Section 1 of this act takes effect January
13 1, 2023, if the proposed amendment to Article VII, section 1 of the
14 state Constitution (House Joint Resolution No. . . . (H-1959/22)),
15 providing for the personal property exemption of \$100,000, is validly
16 submitted to and is approved and ratified by the voters at the next
17 general election. If the proposed amendment is not approved and
18 ratified, section 1 of this act is void in its entirety.

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