

CERTIFICATION OF ENROLLMENT

SENATE BILL 6238

Chapter 334, Laws of 2024

68th Legislature
2024 Regular Session

WIDOWS AND WIDOWERS OF HONORABLY DISCHARGED VETERANS—PROPERTY TAX
EXEMPTION THRESHOLDS

EFFECTIVE DATE: June 6, 2024

Passed by the Senate March 5, 2024
Yeas 49 Nays 0

DENNY HECK

President of the Senate

Passed by the House February 29, 2024
Yeas 92 Nays 0

Laurie Jinkins

**Speaker of the House of
Representatives**

Approved March 28, 2024 10:56 AM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6238** as passed by the Senate and the House of Representatives on the dates hereon set forth.

SARAH BANNISTER

Secretary

FILED

March 29, 2024

**Secretary of State
State of Washington**

SENATE BILL 6238

AS AMENDED BY THE HOUSE

Passed Legislature - 2024 Regular Session

State of Washington 68th Legislature 2024 Regular Session

By Senators Dozier, Conway, Fortunato, Hasegawa, Lovelett, Lovick, Torres, Wagoner, Warnick, C. Wilson, and J. Wilson

Read first time 01/15/24. Referred to Committee on Ways & Means.

1 AN ACT Relating to updating thresholds for the property tax
2 exemption for widows and widowers of honorably discharged veterans;
3 amending RCW 84.39.010; and creating new sections.

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

5 **Sec. 1.** RCW 84.39.010 and 2015 c 86 s 314 are each amended to
6 read as follows:

7 A person is entitled to a property tax exemption in the form of a
8 grant as provided in this chapter. The person is entitled to
9 assistance for the payment of all or a portion of the amount of
10 excess and regular real property taxes imposed on the person's
11 residence in the year in which a claim is filed in accordance with
12 the following:

13 (1) The claimant must meet all requirements for an exemption for
14 the residence under RCW 84.36.381 (~~other than the income limits~~
15 ~~under RCW 84.36.381~~).

16 (2) (a) The person making the claim must be:

17 (i) (~~Sixty-two~~) 62 years of age or older on December 31st of
18 the year in which the claim is filed, or must have been, at the time
19 of filing, retired from regular gainful employment by reason of
20 disability; and

21 (ii) A widow or widower of a veteran who:

1 (A) Died as a result of a service-connected disability;

2 (B) Was rated as (~~one hundred~~) 100 percent disabled by the
3 United States veterans' administration for the (~~ten~~) 10 years prior
4 to his or her death;

5 (C) Was a former prisoner of war as substantiated by the United
6 States veterans' administration and was rated as (~~one hundred~~) 100
7 percent disabled by the United States veterans' administration for
8 one or more years prior to his or her death; or

9 (D) Died on active duty or in active training status as a member
10 of the United States uniformed services, reserves, or national guard;
11 and

12 (b) The person making the claim must not have remarried.

13 (3) The claimant must have a combined disposable income of
14 (~~forty thousand dollars or less~~) equal to or less than income
15 threshold 3.

16 (4) The claimant must have owned, at the time of filing, the
17 residence on which the real property taxes have been imposed. For
18 purposes of this subsection, a residence owned by cotenants is deemed
19 to be owned by each cotenant. A claimant who has only a share
20 ownership in cooperative housing, a life estate, a lease for life, or
21 a revocable trust does not satisfy the ownership requirement.

22 (5) A person who otherwise qualifies under this section is
23 entitled to assistance in an amount equal to regular and excess
24 property taxes imposed on the difference between the value of the
25 residence eligible for exemption under RCW 84.36.381(5) and:

26 (a) The first (~~one hundred thousand dollars~~) \$200,000 of
27 assessed value of the residence for a person who has a combined
28 disposable income of (~~thirty thousand dollars or less~~) equal to or
29 less than income threshold 1;

30 (b) The first (~~seventy-five thousand dollars~~) \$150,000 of
31 assessed value of the residence for a person who has a combined
32 disposable income (~~of thirty-five thousand dollars or less but~~
33 ~~greater than thirty thousand dollars~~) equal to or less than income
34 threshold 2 but greater than income threshold 1; or

35 (c) The first (~~fifty thousand dollars~~) \$100,000 of assessed
36 value of the residence for a person who has a combined disposable
37 income (~~of forty thousand dollars or less but greater than thirty-~~
38 ~~five thousand dollars~~) equal to or less than income threshold 3 but
39 greater than income threshold 2.

40 (6) As used in this section:

1 (a) "Veteran" has the same meaning as provided under RCW
2 41.04.005.

3 (b) The meanings attributed in RCW 84.36.383 to the terms
4 "residence," "combined disposable income," "disposable income,"
5 ((and)) "disability," "income threshold 1," "income threshold 2," and
6 "income threshold 3" apply ((~~equally to~~) throughout this section.

7 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
8 collection in 2025 and thereafter.

9 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
10 to this act. The legislature intends for this tax preference and its
11 expansion to be permanent.

Passed by the Senate March 5, 2024.
Passed by the House February 29, 2024.
Approved by the Governor March 28, 2024.
Filed in Office of Secretary of State March 29, 2024.

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