



## **S.F. No. 2915 – Modifying Property Tax Exemption for Charitable Rental Housing**

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**SF 2915** modifies the property tax exemption for institutions of purely public charity by providing that rental housing property does not qualify for the exemption unless the use of the rental property is in furtherance of the charitable purpose of the organization, and solely providing rental housing to persons or families on the basis of income characteristics is not sufficient to constitute a furtherance of the charity's purpose.

**Effective** for taxes payable in 2025 and thereafter.

