

**RCW 82.85.050 Deferral certificate—Issued by the department.**

(1) Except as otherwise provided in subsection (2) of this section, the department must issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, 82.14, and 81.104 RCW on each eligible investment project.

(2) No certificate may be issued for an investment project that has already received a deferral under this part [chapter] or chapter 82.60 RCW.

(3) The department must keep a running total of all deferrals granted under this chapter during each fiscal biennium. [2015 3rd sp.s. c 6 s 405.]

**Reviser's note:** For information on the expiration of tax preferences, see RCW 82.32.805.

**Effective dates—2015 3rd sp.s. c 6:** See note following RCW 82.04.4266.