

**RCW 82.89.030 Applications. (*Expires January 1, 2033.*) (1)**

Applications for deferral of taxes under this chapter must be made before initiation of the construction of the eligible investment project or acquisition of equipment or machinery. The application must be made to the department in a form and manner prescribed by the department. The application must contain information regarding the location of the eligible investment project, the applicant's average employment in the state for the prior year, estimated or actual new employment related to the eligible investment project, estimated or actual wages of employees related to the eligible investment project, estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department must rule on the application within 60 days.

(2) The department may not accept applications for the deferral under this chapter after June 30, 2032.

(3) This section expires January 1, 2033. [2022 c 185 s 3.]

**Tax preference performance automatic expiration exception—Tax preference performance statement—2022 c 185:** See notes following RCW 82.89.070.