

**RCW 82.82.050 Qualified employment positions—Requirements.** The qualified employment positions must be filled by the end of the calendar year following the year in which the project is certified as operationally complete. If a recipient does not meet the requirements for qualified employment positions by the end of the second calendar year following the year in which the project is certified as operationally complete, all deferred taxes are immediately due. [2008 c 15 s 6.]

**Effective date—2008 c 15:** See note following RCW 82.82.010.