

**RCW 82.75.020 Application for tax deferral.** Application for deferral of taxes under this chapter must be made before initiation of the construction of the 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 investment project, the applicant's average employment in the state for the prior year, estimated or actual new employment related to the project, estimated or actual wages of employees related to the 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 sixty days. [2010 c 114 s 146; 2006 c 178 s 3.]

**Application—Finding—Intent—2010 c 114:** See notes following RCW 82.32.534.

**Effective date—Severability—2006 c 178:** See notes following RCW 82.75.010.