

**RCW 82.12.964 Use of machinery and equipment used in generating electricity—Effect of exemption expiration.** (1) Except as provided in subsection (2) of this section, the expiration of RCW 82.12.02567 and 82.12.962 do not require the payment of, or authorize the department to assess, use tax imposed by or under the authority of RCW 82.12.020, 81.104.170, and chapter 82.14 RCW, on the use of machinery and equipment, and labor and services rendered in respect to installing such machinery and equipment, if such use qualified for the exemption under RCW 82.12.02567 or 82.12.962 immediately preceding the expiration date of the applicable exemption under RCW 82.12.02567 or 82.12.962.

(2) Subsection (1) of this section does not prohibit the department from assessing, subject to the limitations period in RCW 82.32.050, state and local use taxes on the use of machinery and equipment, and labor and services rendered in respect to installing such machinery and equipment, if, before the expiration of the applicable exemption provided in RCW 82.12.02567 or 82.12.962, the machinery and equipment was put to a use that is outside of the scope of the applicable exemption in RCW 82.12.02567 or 82.12.962. [2009 c 469 s 109.]

**Effective date—2009 c 469:** See note following RCW 82.08.962.