

**RCW 82.89.040 Tax deferral certificates. (*Expires January 1, 2033.*)** (1) 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. The certificate may only be used to make purchases of materials and equipment, labor, or services to be incorporated in the eligible investment project at the location listed on the certificate.

(2) No certificate may be issued for an investment project that has already received a deferral under this chapter or chapter 82.60 or 82.85 RCW.

(3) No certificate may be issued for an eligible investment project that has not had an application approved by the department as provided in RCW 82.89.030.

(4) The department must keep a running total of all deferrals granted under this chapter during each fiscal biennium.

(5) This section expires January 1, 2033. [2022 c 185 s 4.]

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