

**RCW 82.12.900 Exemptions—Anaerobic digesters.** The provisions of this chapter do not apply with respect to:

(1) Equipment necessary to process biogas from a landfill into marketable coproducts, including but not limited to biogas conditioning, compression, and electrical generation equipment, or to services rendered in respect to installing, constructing, repairing, cleaning, altering, or improving equipment necessary to process biogas from a landfill into marketable coproducts; and

(2) The use of anaerobic digesters, tangible personal property that becomes an ingredient or component of anaerobic digesters, or the use of services rendered in respect to installing, repairing, cleaning, altering, or improving eligible tangible personal property by an eligible person establishing or operating an anaerobic digester, as defined in RCW 82.08.900. [2018 c 164 § 6; 2006 c 151 § 5; 2003 c 5 § 16; 2001 2nd sp.s. c 18 § 5.]

**Reviser's note:** The tax preference enacted in section 6, chapter 164, Laws of 2018 expires January 1, 2029, pursuant to the automatic expiration date established in RCW 82.32.805(1) (a).

**Tax preference performance statement—Effective date—2018 c 164:** See notes following RCW 82.08.900.

**Effective date—Conservation commission—Report to legislature—2006 c 151:** See notes following RCW 82.08.890.

**Finding—Intent—Retroactive application—Effective date—2003 c 5:** See notes following RCW 82.12.010.

**Intent—Effective date—2001 2nd sp.s. c 18:** See notes following RCW 82.08.890.