

RCW 82.04.4339 Deductions—Salmon recovery grants. (1) In computing tax there may be deducted from the measure of tax amounts received by a nonprofit organization from the United States or any instrumentality thereof, the state of Washington or any municipal corporation or political subdivision thereof, or an Indian tribe as defined in RCW 43.06.523, as salmon recovery grants.

(2) For the purposes of this section, the following definitions apply:

(a) "Nonprofit organization" has the same meaning as in RCW 82.04.3651.

(b) "Salmon recovery grant" means, solely for the purposes of this section, financial assistance provided to primarily benefit the public as a whole by renewing, restoring, or protecting, by human intervention, salmon ecosystems or salmon habitats in this state, whether or not such financial assistance furthers the regulatory activities of the grantor. [2021 c 143 § 1; 2004 c 241 § 1.]

Automatic expiration date and tax preference performance statement exemption—2021 c 143: "The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act." [2021 c 143 § 6.]

Effective date—2021 c 143: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 26, 2021]." [2021 c 143 § 7.]

Effective date—2004 c 241: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 31, 2004]." [2004 c 241 § 2.]