

**RCW 82.08.956 Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel. (Expires June 30, 2034.)** (1) The tax levied by RCW 82.08.020 does not apply to sales of hog fuel used to produce electricity, steam, heat, or biofuel. This exemption is available only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

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

(a) "Hog fuel" means wood waste and other wood residuals including forest derived biomass. "Hog fuel" does not include firewood or wood pellets; and

(b) "Biofuel" means a liquid or gaseous fuel derived from organic matter intended for use as a transportation fuel including, but not limited to, biodiesel, renewable diesel, ethanol, renewable natural gas, and renewable propane.

(3) If a taxpayer who claimed an exemption under this section closes a facility in Washington for which employment positions were reported under RCW 82.32.605, resulting in a loss of jobs located within the state, the department must declare the amount of the tax exemption claimed under this section for the previous two calendar years to be immediately due.

(4) This section expires June 30, 2034. [2023 c 341 s 2; 2021 c 145 s 11; 2013 2nd sp.s. c 13 s 1002; 2009 c 469 s 301.]

**Tax preference performance statement—2023 c 341 ss 2 and 3:** "(1) This section is the tax preference performance statement for the tax preferences contained in sections 2 and 3, chapter 341, Laws of 2023. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes these tax preferences as ones intended to induce certain designated behavior by taxpayers, as indicated in RCW 82.32.808(2) (a).

(3) It is the legislature's specific public policy objective to extend the expiration date of these tax preferences in order to increase the ability of beneficiary facilities to provide at least 75 percent of their employees with medical and dental insurance and a retirement plan. For the purposes of this tax preference performance statement, retirement plans may include defined benefit plans, defined contribution plans, or an employee investment plan whereby the employer offers a contribution to the employee plan.

(4) In order to obtain the data necessary to measure the effectiveness of these tax preferences in achieving the public policy objective described in subsection (3) of this section, the joint legislative audit and review committee may refer to:

(a) The annual tax performance report that a taxpayer is required to file with the department of revenue per RCW 82.32.605; and

(b) Employment data available from the employment security department." [2023 c 341 s 5.]

**Intent—2023 c 341:** "It is the intent of the legislature to retain and grow family wage jobs in rural, economically distressed areas; to promote healthy forests; and to utilize Washington's

abundant natural resources to promote diversified renewable energy use in the state." [2023 c 341 s 1.]

**Intent—2013 2nd sp.s. c 13:** "It is the intent of the legislature to retain and grow family-wage jobs in rural, economically distressed areas; to promote healthy forests; and to utilize Washington's abundant natural resources to promote diversified renewable energy use in the state." [2013 2nd sp.s. c 13 s 1001.]

**Effective date—2013 2nd sp.s. c 13:** "Parts III, X, XV, and XVI of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect July 1, 2013." [2013 2nd sp.s. c 13 s 1903.]

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