

**RCW 82.12.025651 Exemptions—Use of machinery and equipment by public research institutions.** (1) The provisions of this chapter do not apply in respect to the use by a public research institution of machinery and equipment used primarily in a research and development operation, or to the use of labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the machinery and equipment.

(2) The definitions in RCW 82.08.025651 apply to this section.

(3) A public research institution receiving the benefit of the exemption provided in this section must file a complete annual tax performance report with the department under RCW 82.32.534. [2017 c 135 § 28; 2011 c 23 § 5.]

**Effective date—2017 c 135:** See note following RCW 82.32.534.

**Findings—2011 c 23:** See note following RCW 82.08.02565.

**Effective date—Construction—2011 c 23:** See notes following RCW 82.08.025651.