

RCW 82.90.030 Applications. (1) Application for deferral of taxes under this chapter must be made before initiation of the construction of the investment project. The application must be made to the department in a form and manner prescribed by the department. The application must contain information regarding the location of the investment project, estimated or actual costs, time schedules for completion and operation, anticipated nameplate capacity and use of the electricity produced by the solar canopy, and other information required by the department. The department must rule on the application within 60 days. The department must compile this information for use by the joint legislative audit and review committee in its evaluation of the tax preference under section 9, chapter 161, Laws of 2022.

(2) The department may not accept applications for the deferral under this chapter after June 30, 2032. [2022 c 161 s 3.]

Tax preference performance statement—Automatic tax preference expiration—Exception—2022 c 161: See notes following RCW 82.90.040.