

## **HB 2134 - DIGEST**

Provides that the governing board of a nonprofit organization, corporation, or association may apply for deferral of taxes on the construction of buildings, site preparation, and the acquisition of related machinery and equipment for a historic automobile museum.

Directs the department of revenue to issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW related to the construction of the historic automobile museum.

Requires the nonprofit organization, corporation, or association to begin paying the deferred taxes in the fifth year after the date certified by the department of revenue as the date on which the historic automobile museum is operationally complete.