
HOUSE BILL 2962

State of Washington

66th Legislature

2020 Regular Session

By Representatives Chapman, Ybarra, and Boehnke

Read first time 03/02/20. Referred to Committee on Finance.

1 AN ACT Relating to broadening the eligibility requirements and
2 extending the expiration date for the data center tax incentive;
3 amending RCW 82.08.986 and 82.12.986; creating new sections; and
4 providing expiration dates.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that the data
7 center industry is experiencing explosive growth across the nation
8 and the competition among states for data center investments has
9 increased dramatically. A department of commerce study, *2018 State of*
10 *the Data Center Industry, An Analysis of Washington's*
11 *Competitiveness*, found that data center growth in rural Washington is
12 at the lower end of the growth rate experienced by other major
13 competitive markets. If the state desires to attract more projects,
14 Washington should improve its promotional strategy for this industry
15 segment and reexamine the competitiveness of its overall incentives
16 strategy.

17 (2) The legislature intends to encourage additional investments
18 in data technology facilities that in turn incentivize local economic
19 development, increased local tax revenues, and rural construction and
20 trade jobs through the development of additional data center
21 facilities.

1 NEW SECTION. **Sec. 2.** (1) This section is the tax preference
2 performance statement for the tax preferences contained in sections 3
3 and 4, chapter . . ., Laws of 2020 (sections 3 and 4 of this act).
4 This performance statement is only intended to be used for subsequent
5 evaluation of the tax preferences. It is not intended to create a
6 private right of action by any party or be used to determine
7 eligibility for preferential tax treatment.

8 (2) The legislature categorizes the sales and use tax exemptions
9 on eligible server equipment and eligible power infrastructure
10 equipment at eligible computer data centers as ones intended to:
11 Induce certain designated behavior by taxpayers as indicated in RCW
12 82.32.808(2)(a); improve industry competitiveness as indicated in RCW
13 82.32.808(2)(b); create or retain jobs as indicated in RCW
14 82.32.808(2)(c); and reduce structural inefficiencies in the tax
15 structure as indicated in RCW 82.32.808(2)(d).

16 (3) It is the legislature's specific public policy objective to
17 maintain and grow the existing data center sector in Washington
18 state, and encourage development of new data center facilities and
19 refurbishment of existing data centers, thereby increasing the
20 competitiveness of Washington's tax structure, which will increase or
21 maintain construction and trade job growth in rural areas, and
22 increase local tax revenue streams.

23 (4) The legislature intends to extend the expiration date of the
24 tax preference if a review finds that the tax preference is (a)
25 generating capital investment in new computer data centers,
26 refurbished data centers, and existing data centers (e.g. replacement
27 server equipment), (b) generating state and local tax collections
28 from data center investment and operations, and (c) generating
29 construction and trade jobs in the state. The review must factor in
30 changing economic conditions.

31 (5) In order to obtain the data necessary to perform the review
32 in subsection (4) of this section, the joint legislative audit and
33 review committee may refer to any available data source, including
34 data available from the department of revenue regarding rural county
35 property tax assessments and employment data from the employment
36 security department.

37 **Sec. 3.** RCW 82.08.986 and 2017 c 135 s 26 are each amended to
38 read as follows:

1 (1)(a) An exemption from the tax imposed by RCW 82.08.020 is
2 provided for sales to qualifying businesses and to qualifying tenants
3 of eligible server equipment to be installed, without intervening
4 use, in an eligible computer data center to which a valid exemption
5 certificate applies, and to charges made for labor and services
6 rendered in respect to installing eligible server equipment. (~~Until~~
7 ~~January 1, 2026, the~~)

8 (b) This exemption also applies to sales to qualifying businesses
9 and to qualifying tenants of eligible power infrastructure, including
10 labor and services rendered in respect to constructing, installing,
11 repairing, altering, or improving eligible power infrastructure at an
12 eligible computer data center for which an exemption certificate has
13 been issued.

14 (c) No new exemption certificates may be issued on or after July
15 1, 2035.

16 (d) The exemptions provided in this section expire July 1, 2047.

17 (2)(a) In order to (~~claim the exemption~~) obtain an exemption
18 certificate under this section, a qualifying business or a qualifying
19 tenant must submit an application to the department for an exemption
20 certificate. The application must include the information necessary,
21 as required by the department, to determine that a business or tenant
22 qualifies for the exemption under this section. The department must
23 issue exemption certificates to qualifying businesses and qualifying
24 tenants. The department may assign a unique identification number to
25 each exemption certificate issued under this section.

26 (b) A qualifying business or a qualifying tenant claiming the
27 exemption under this section must present the seller with an
28 exemption certificate in a form and manner prescribed by the
29 department. The seller must retain a copy of the certificate for the
30 seller's files.

31 (c) With respect to computer data centers for which the
32 commencement of construction occurs after July 1, 2015, but before
33 July 1, 2019, the exemption provided in this section is limited to no
34 more than eight computer data centers, with total eligible data
35 centers provided under this section limited to twelve from July 1,
36 2015, through (~~July 1, 2025~~) the effective date of this section.
37 Tenants of qualified data centers do not constitute additional data
38 centers under the limit. The exemption is available on a first-in-
39 time basis based on the date the application required under this
40 section is received by the department.

1 (d) The exemption certificate is effective on the date the
2 application is received by the department, which is deemed to be the
3 date of issuance. Only purchases on or after the date of issuance
4 qualify for the exemption under this section. No tax refunds are
5 authorized for purchases made before the effective date of the
6 exemption certificate.

7 (e) Exemption certificates expire two years after the date of
8 issuance, unless construction has been commenced.

9 (3) (a) Within six years of the date that the department issued an
10 exemption certificate under this section to a qualifying business or
11 a qualifying tenant with respect to an eligible computer data center,
12 the qualifying business or qualifying tenant must establish that net
13 employment at the eligible computer data center has increased by a
14 minimum of:

15 (i) Thirty-five family wage employment positions; or

16 (ii) Three family wage employment positions for each twenty
17 thousand square feet of space or less that is newly dedicated to
18 housing working servers at the eligible computer data center. For
19 qualifying tenants, the number of family wage employment positions
20 that must be increased under this subsection (3) (a) (ii) is based only
21 on the space occupied by the qualifying tenant in the eligible
22 computer data center.

23 (b) In calculating the net increase in family wage employment
24 positions:

25 (i) The owner of an eligible computer data center, in addition to
26 its own net increase in family wage employment positions, may
27 include:

28 (A) The net increase, since the date of issuance of the
29 qualifying business's exemption certificate, in family wage
30 employment positions employed by qualifying tenants; and

31 (B) The net increase in family wage employment positions
32 described in (c) (ii) (B) of this subsection (3).

33 (ii) (A) Qualifying tenants, in addition to their own net increase
34 in family wage employment positions, may include:

35 (I) A portion of the net increase in family wage employment
36 positions employed by the owner; and

37 (II) A portion of the net increase in family wage employment
38 positions described in (c) (ii) (B) of this subsection (3).

39 (B) The portion of the net increase in family wage employment
40 positions to be counted under this subsection (3) (b) (ii) by each

1 ~~qualifying tenant ((must be in proportion to the amount of space in~~
2 ~~the eligible computer data center occupied by the qualifying tenant~~
3 ~~compared to the total amount of space in the eligible computer data~~
4 ~~center occupied by all qualifying tenants)) is equal to the net~~
5 ~~increase in family wage employment positions at the eligible computer~~
6 ~~data center as described in (b) (ii) (A) (I) and (II) of this subsection~~
7 ~~(3), multiplied by the percentage of total space within the eligible~~
8 ~~computer data center occupied by the qualifying tenant. Any~~
9 ~~combination of qualifying business and qualifying tenant family wage~~
10 ~~employment positions may meet this requirement.~~

11 (c) (i) For purposes of this subsection ~~((7))~~:

12 (A) For exemption certificates issued before the effective date
13 of this section, family wage employment positions are new permanent
14 employment positions requiring forty hours of weekly work, or their
15 equivalent, on a full-time basis at the eligible computer data center
16 and receiving a wage equivalent to or greater than one hundred fifty
17 percent of the per capita personal income of the county in which the
18 qualified project is located.

19 (B) For exemption certificates issued on or after the effective
20 date of this section, family wage employment positions are new
21 permanent employment positions requiring forty hours of weekly work,
22 or their equivalent, on a full-time basis at the eligible computer
23 data center and receiving a wage equivalent to or greater than one
24 hundred twenty-five percent of the per capita personal income of the
25 county in which the qualified project is located.

26 (C) An employment position may not be counted as a family wage
27 employment position unless the employment position is entitled to
28 health insurance coverage provided by the employer of the employment
29 position. ~~((For purposes of this subsection (3) (c), "new"))~~

30 (D) "New permanent employment position" means an employment
31 position that did not exist or that had not previously been filled as
32 of the date that the department issued an exemption certificate to
33 the ~~((owner))~~ qualifying business or qualifying tenant of an eligible
34 computer data center, as the case may be.

35 (ii) (A) Family wage employment positions include positions filled
36 by employees of the ~~((owner of the eligible computer data center))~~
37 qualifying business and by employees of qualifying tenants.

38 (B) Family wage employment positions also include individuals
39 performing work at an eligible computer data center as an independent
40 contractor hired by the owner of the eligible computer data center or

1 as an employee of an independent contractor hired by the owner of the
2 eligible computer data center, if the work is necessary for the
3 operation of the computer data center, such as security and building
4 maintenance, and provided that all of the requirements in (c)(i) of
5 this subsection (3) are met.

6 (d) ~~((All))~~ For a qualifying business or qualifying tenant that
7 does not meet the requirements of this subsection (3), all previously
8 exempted sales and use taxes are immediately due and payable ((for a
9 qualifying business or qualifying tenant that does not meet the
10 requirements of this subsection)) and any exemption certificate
11 issued to that qualifying business or qualifying tenant under this
12 section is canceled.

13 (4) A qualifying business or a qualifying tenant claiming an
14 exemption under this section or RCW 82.12.986 must complete an annual
15 tax performance report with the department as required under RCW
16 82.32.534.

17 (5) ~~((a) The exemption provided in this section does not apply~~
18 ~~to:~~

19 ~~(i) Any person who has received the benefit of the deferral~~
20 ~~program under chapter 82.60 RCW on: (A) The construction, renovation,~~
21 ~~or expansion of a structure or structures used as a computer data~~
22 ~~center; or (B) machinery or equipment used in a computer data center;~~
23 ~~and~~

24 ~~(ii) Any person affiliated with a person within the scope of~~
25 ~~(a)(i) of this subsection (5).~~

26 ~~(b) If a person claims an exemption under this section and~~
27 ~~subsequently receives the benefit of the deferral program under~~
28 ~~chapter 82.60 RCW on either the construction, renovation, or~~
29 ~~expansion of a structure or structures used as a computer data center~~
30 ~~or machinery or equipment used in a computer data center, the person~~
31 ~~must repay the amount of taxes exempted under this section. Interest~~
32 ~~as provided in chapter 82.32 RCW applies to amounts due under this~~
33 ~~section until paid in full.)~~

34 The certificate holder may not at any
35 time assign or transfer a certificate without the prior written
36 consent of the department. The department must allow certificate
37 transfers if the certificate holder meets the following requirements:

38 (a) The certificate assignee or transferee is qualified to do
39 business in the state;

40 (b) The assignee or transferee acknowledges the transfer of the
certificate in writing;

1 (c) The assignee or transferee agrees to keep and perform all the
2 terms of the certificates; and

3 (d) An assignment or transfer of the certificate is to an entity
4 that:

5 (i) Controls, is controlled by, or under common control with, the
6 certificate holder;

7 (ii) Acquires all or substantially all of the stock or assets of
8 the certificate holder; or

9 (iii) Is the resulting entity of a merger or consolidation with
10 the certificate holder.

11 (6) The definitions in this subsection apply throughout this
12 section unless the context clearly requires otherwise.

13 (a) "Affiliated" means that one person has a direct or indirect
14 ownership interest of at least twenty percent in another person.

15 (b) "Building" means a fully enclosed structure with a weather
16 resistant exterior wall envelope or concrete or masonry walls
17 designed in accordance with the requirements for structures under
18 chapter 19.27 RCW. This definition of "building" only applies to
19 computer data centers for which commencement of construction occurs
20 on or after July 1, 2015.

21 (c) "Certificate of occupancy" means:

22 (i) For a newly constructed eligible computer data center, the
23 certificate of occupancy issued by a local governing authority for
24 the structure or structures which comprise the eligible computer data
25 center; or

26 (ii) For renovations of an eligible computer data center, the
27 certificate of occupancy issued by a local governing authority for
28 the renovated structure or structures that comprise the eligible
29 computer data center.

30 (d)(i) "Computer data center" means a facility comprised of one
31 or more buildings, which may be comprised of multiple businesses,
32 constructed or refurbished specifically, and used primarily, to house
33 working servers, where the facility has the following
34 characteristics: (A) Uninterruptible power supplies, generator backup
35 power, or both; (B) sophisticated fire suppression and prevention
36 systems; and (C) enhanced physical security, such as: Restricted
37 access to the facility to selected personnel; permanent security
38 guards; video camera surveillance; an electronic system requiring
39 passcodes, keycards, or biometric scans, such as hand scans and
40 retinal or fingerprint recognition; or similar security features.

1 (ii) For a computer data center comprised of multiple buildings,
2 each separate building constructed or refurbished specifically, and
3 used primarily, to house working servers is considered a computer
4 data center if it has all of the characteristics listed in ~~((e))~~
5 (d)(i)(A) through (C) of this subsection (6).

6 (iii) A facility comprised of one building or more than one
7 building must have a combined square footage of at least one hundred
8 thousand square feet.

9 ~~((d))~~ (e) "Electronic data storage and data management
10 services" include, but are not limited to: Providing data storage and
11 backup services, providing computer processing power, hosting
12 enterprise software applications, and hosting web sites. The term
13 also includes providing services such as email, web browsing and
14 searching, media applications, and other online services, regardless
15 of whether a charge is made for such services.

16 ~~((e))~~ (f)(i) "Eligible computer data center" means a computer
17 data center:

18 (A) Located in a rural county as defined in RCW 82.14.370;

19 (B) Having at least twenty thousand square feet dedicated to
20 housing working servers ~~((, where the server space has not previously~~
21 ~~been dedicated to housing working servers))~~; and

22 (C) For which the commencement of construction occurs:

23 (I) After March 31, 2010, and before July 1, 2011;

24 (II) After March 31, 2012, and before July 1, 2015; or

25 (III) After June 30, 2015, and before July 1, ~~((2025))~~ 2035.

26 (ii) For purposes of this section, "commencement of construction"
27 means the date that a building permit is issued under the building
28 code adopted under RCW 19.27.031 for construction of the computer
29 data center. The construction of a computer data center includes the
30 expansion, renovation, or ~~((other improvements made to))~~
31 refurbishment of existing facilities, including leased or rented
32 space. "Commencement of construction" does not include soil testing,
33 site clearing and grading, site preparation, or any other related
34 activities that are initiated before the issuance of a building
35 permit for the construction of the foundation of a computer data
36 center.

37 ~~((iii) With respect to facilities in existence on April 1, 2010,~~
38 ~~that are expanded, renovated, or otherwise improved after March 31,~~
39 ~~2010, or facilities in existence on April 1, 2012, that are expanded,~~
40 ~~renovated, or otherwise improved after March 31, 2012, or facilities~~

1 in existence on July 1, 2015, that are expanded, renovated, or
2 otherwise improved after June 30, 2015, an eligible computer data
3 center includes only the portion of the computer data center meeting
4 the requirements in (e)(i)(B) of this subsection (6).

5 ~~(f)~~) (g) "Eligible power infrastructure" means all fixtures and
6 equipment owned by a qualifying business or qualifying tenant and
7 necessary for the transformation, distribution, or management of
8 electricity that is required to operate eligible server equipment
9 within an eligible computer data center. The term includes
10 generators; wiring; cogeneration equipment; and associated fixtures
11 and equipment, such as electrical switches, batteries, and
12 distribution, testing, and monitoring equipment. The term does not
13 include substations.

14 ~~((g))~~ (h) "Eligible server equipment" means:

15 (i) For a qualifying business whose computer data center
16 qualifies as an eligible computer data center under ~~((e))~~ (f)
17 (i)(C)(I) of this subsection (6), the original server equipment
18 installed in an eligible computer data center on or after April 1,
19 2010, and before ~~((January 1, 2026))~~ July 1, 2035, and replacement
20 server equipment. For purposes of this subsection (6) ~~((g))~~ (h)(i),
21 "replacement server equipment" means server equipment that:

22 (A) Replaces existing server equipment, if the sale or use of the
23 server equipment to be replaced qualified for an exemption under this
24 section or RCW 82.12.986; and

25 (B) Is installed and put into regular use before April 1, 2018.

26 (ii) For a qualifying business whose computer data center
27 qualifies as an eligible computer data center under ~~((e))~~ (f)
28 (i)(C)(II) of this subsection (6), "eligible server equipment" means
29 the original server equipment installed in an eligible computer data
30 center on or after April 1, 2012, and before ~~((January 1, 2026))~~ July
31 1, 2035, and replacement server equipment. For purposes of this
32 subsection (6) ~~((g))~~ (h)(ii), "replacement server equipment" means
33 server equipment that:

34 (A) Replaces existing server equipment, if the sale or use of the
35 server equipment to be replaced qualified for an exemption under this
36 section or RCW 82.12.986; and

37 (B) Is installed and put into regular use before ~~((April 1,~~
38 ~~2024))~~ July 1, 2035.

39 (iii) ~~((A))~~ For a qualifying business whose computer data center
40 qualifies as an eligible computer data center under ~~((e))~~ (f)

1 (i)(C)(III) of this subsection (6), "eligible server equipment" means
2 the original server equipment installed in a building within an
3 eligible computer data center on or after July 1, 2015, and before
4 July 1, 2035, and replacement server equipment. Server equipment
5 installed in movable or fixed stand-alone, prefabricated, or modular
6 units, including intermodal shipping containers, is not "directly
7 installed in a building." For purposes of this subsection (6) ~~((g))~~
8 (h)(iii) ~~((A))~~, "replacement server equipment" means server
9 equipment that ~~((replaces))~~:

10 (A)(I) Replaces existing server equipment, if the sale or use of
11 the server equipment to be replaced qualified for an exemption under
12 this section or RCW 82.12.986; or

13 (II) Replaces existing server equipment in a computer data center
14 that meets the following requirements: Was ineligible before the
15 effective date of this section for the exemptions provided under this
16 section and RCW 82.12.986; has been refurbished; and to which a valid
17 exemption certificate applies; and

18 (B) Is installed and put into regular use no later than twelve
19 years after the date of the certificate of occupancy or completion of
20 refurbishment of the computer data center.

21 (iv) For a qualifying tenant who leases space within an eligible
22 computer data center, "eligible server equipment" means the original
23 server equipment installed within the space it leases from an
24 eligible computer data center with an exemption certificate on or
25 after April 1, 2010, and before ~~((January 1, 2026))~~ July 1, 2035, and
26 replacement server equipment. For purposes of this subsection (6)
27 ~~((g))~~ (h)(iv), "replacement server equipment" means server
28 equipment that:

29 (A) (I) Replaces existing server equipment, if the sale or use of
30 the server equipment to be replaced qualified for an exemption under
31 this section or RCW 82.12.986 and is installed and put into regular
32 use before July 1, 2035; or

33 (II) Replaces existing server equipment in a computer data center
34 that meets the following requirements: Was ineligible before the
35 effective date of this section for the exemptions provided under this
36 section and RCW 82.12.986; has been refurbished; and to which a valid
37 exemption certificate applies;

38 (B) Is installed and put into regular use ~~((before April 1,~~
39 2024)) no later than twelve years after the date of the certificate

1 of occupancy or completion of refurbishment of the computer data
2 center; and

3 (C) For tenants leasing space in an eligible computer data center
4 built after July 1, 2015, is installed and put into regular use no
5 later than twelve years after the date of the certificate of
6 occupancy.

7 (~~(h)~~) (i) "Qualifying business" means a business entity that
8 exists for the primary purpose of engaging in commercial activity for
9 profit and that is the owner of an eligible computer data center. The
10 term does not include the state or federal government or any of their
11 departments, agencies, and institutions; tribal governments;
12 political subdivisions of this state; or any municipal, quasi-
13 municipal, public, or other corporation created by the state or
14 federal government, tribal government, municipality, or political
15 subdivision of the state.

16 (~~(i)~~) (j) "Qualifying tenant" means a business entity that
17 exists for the primary purpose of engaging in commercial activity for
18 profit and that leases space from a qualifying business within an
19 eligible computer data center. The term does not include the state or
20 federal government or any of their departments, agencies, and
21 institutions; tribal governments; political subdivisions of this
22 state; or any municipal, quasi-municipal, public, or other
23 corporation created by the state or federal government, tribal
24 government, municipality, or political subdivision of the state. The
25 term also does not include a lessee of space in an eligible computer
26 data center under (~~(e)~~) (f)(i)(C)(I) of this subsection (6), if the
27 lessee and lessor are affiliated and:

28 (i) That space will be used by the lessee to house server
29 equipment that replaces server equipment previously installed and
30 operated in that eligible computer data center by the lessor or
31 another person affiliated with the lessee; or

32 (ii) Prior to May 2, 2012, the primary use of the server
33 equipment installed in that eligible computer data center was to
34 provide electronic data storage and data management services for the
35 business purposes of either the lessor, persons affiliated with the
36 lessor, or both.

37 (~~(j)~~) (k)(i) "Refurbished" or "refurbishment" means a
38 substantial improvement to an eligible computer data center for which
39 a certificate of occupancy is not issued. Such an improvement must

1 update or modernize servers, server space, ventilation, or power
2 infrastructure in an eligible computer data center.

3 (ii) For a qualifying computer data center to be considered
4 refurbished, the qualifying business must certify, in a form and
5 manner prescribed by the department, that the refurbishment of an
6 eligible computer data center is complete. The refurbishment is
7 considered complete on the date that the improved portion of the
8 computer data center is operationally complete and able to be used
9 for its intended purpose.

10 (1) "Server equipment" means the computer hardware located in an
11 eligible computer data center and used exclusively to provide
12 electronic data storage and data management services for internal use
13 by the owner or lessee of the computer data center, for clients of
14 the owner or lessee of the computer data center, or both. "Server
15 equipment" also includes computer software necessary to operate the
16 computer hardware. "Server equipment" does not include personal
17 computers, the racks upon which the server equipment is installed,
18 and computer peripherals such as keyboards, monitors, printers, and
19 mice.

20 (7) This section expires July 1, 2047.

21 **Sec. 4.** RCW 82.12.986 and 2015 3rd sp.s. c 6 s 303 are each
22 amended to read as follows:

23 (1) (a) An exemption from the tax imposed by RCW 82.12.020 is
24 provided for the use by qualifying businesses or qualifying tenants
25 of eligible server equipment to be installed, without intervening
26 use, in an eligible computer data center for which an exemption
27 certificate under RCW 82.08.986 has been issued, and to the use of
28 labor and services rendered in respect to installing such server
29 equipment.

30 ~~((The))~~ (b) This exemption also applies to the use by a
31 qualifying business or qualifying tenant of eligible power
32 infrastructure, including labor and services rendered in respect to
33 installing, repairing, altering, or improving such infrastructure at
34 an eligible computer data center for which an exemption certificate
35 under RCW 82.08.986 has been issued.

36 (c) The exemptions provided in this section expire July 1, 2047.

37 (2) A qualifying business or a qualifying tenant is not eligible
38 for the exemption under this section unless the department issued an

1 exemption certificate to the qualifying business or a qualifying
2 tenant for the exemption provided in RCW 82.08.986.

3 ~~(3) ((a) The exemption provided in this section does not apply~~
4 ~~to:~~

5 ~~(i) Any person who has received the benefit of the deferral~~
6 ~~program under chapter 82.60 RCW on: (A) The construction, renovation,~~
7 ~~or expansion of a structure or structures used as a computer data~~
8 ~~center; or (B) machinery or equipment used in a computer data center;~~
9 ~~and~~

10 ~~(ii) Any person affiliated with a person within the scope of~~
11 ~~(a)(i) of this subsection (3).~~

12 ~~(b) If a person has received the benefit of the exemption under~~
13 ~~this section and subsequently receives the benefit of the deferral~~
14 ~~program under chapter 82.60 RCW on either the construction,~~
15 ~~renovation, or expansion of a structure or structures used as a~~
16 ~~computer data center or machinery or equipment used in a computer~~
17 ~~data center, the person must repay the amount of taxes exempted under~~
18 ~~this section. Interest as provided in chapter 82.32 RCW applies to~~
19 ~~amounts due under this subsection (3)(b) until paid in full. A person~~
20 ~~is not required to repay taxes under this subsection with respect to~~
21 ~~property and services for which the person is required to repay taxes~~
22 ~~under RCW 82.08.986(5).~~

23 ~~(4))~~ The definitions and requirements in RCW 82.08.986 apply to
24 this section.

25 (4) This section expires July 1, 2047.

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