

**RCW 82.90.020 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Applicant" means a person applying for a tax deferral under this chapter.

(2) "Eligible area" means a qualifying commercial center.

(3) "Eligible investment project" means an investment project that is located, as of the date the application required by RCW 82.90.030 is received by the department, in an eligible area.

(4) (a) "Initiation of construction" means the date that a building permit is issued under the building code adopted under RCW 19.27.031 for:

(i) Construction of the eligible investment project, if the underlying ownership of the building vests exclusively with the person receiving the economic benefit of the deferral;

(ii) Construction of the eligible investment project, if the economic benefits of the deferral are passed to a lessee as provided in RCW 82.90.080; or

(iii) Tenant improvements for the eligible investment project, if the economic benefits of the deferral are passed to a lessee as provided in RCW 82.90.080.

(b) "Initiation of construction" does not include soil testing, site clearing and grading, site preparation, or any other related activities that are initiated before the issuance of a building permit for the construction of the foundation of the building.

(c) If the investment project is a phased project, "initiation of construction" applies separately to each phase.

(5) "Investment project" means an investment in a qualified solar canopy including labor and services rendered in the planning, installation, and construction of the project.

(6) "Meaningful construction" means an active construction site, where excavation of a building site, laying of a structure foundation, or other tangible signs of construction are taking place and that clearly show a progression in the construction process at the location designated by the taxpayer in the application for deferral. Planning, permitting, or land clearing before excavation of the building site, without more, do not constitute "meaningful construction."

(7) "Operationally complete" means the solar canopy has received its final electrical inspection and is connected to the electrical grid.

(8) "Person" has the meaning given in RCW 82.04.030.

(9) "Qualified solar canopy" means construction of a new solar canopy that has an area of at least 50,000 square feet.

(10) "Qualifying commercial center" means a property currently used for retail, industrial, office, or other commercial purposes, containing a parking area or other area dedicated for both vehicle use and placement of a solar canopy.

(11) "Recipient" means a person receiving a tax deferral under this chapter.

(12) (a) "Solar canopy" means an elevated structure, or multiple structures, containing a solar energy system, as defined in RCW 82.16.110, with a nameplate capacity of at least one megawatt of alternating current.

(b) "Solar canopy" includes the solar energy system, power lines, and any equipment required to connect the solar canopy to the electrical grid. [2022 c 161 s 2.]

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