

RCW 82.73.010 Definitions. (Expires January 1, 2032.) Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

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

(2) "Contribution" means cash contributions.

(3) "Department" means the department of revenue.

(4) "Main street trust fund" means the Washington main street trust fund account under RCW 43.360.050.

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

(6) "Program" means a nonprofit organization under internal revenue code sections 501(c)(3) or 501(c)(6), with the sole mission of revitalizing a downtown or neighborhood commercial district area, that is designated by the department of archaeology and historic preservation as described in RCW 43.360.010 through 43.360.050. [2010 c 30 s 4. Prior: 2009 c 565 s 55; 2005 c 514 s 902.]

Finding—Effective date—2010 c 30: See notes following RCW 43.360.010.

Short title—2005 c 514 ss 901-912: See note following RCW 43.360.005.

Effective date—2005 c 514: See note following RCW 83.100.230.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.