

**RCW 84.36.645 Semiconductor materials. (Contingent effective date; contingent expiration date.)** (1) Machinery and equipment exempt under RCW 82.08.02565 or 82.12.02565 used in manufacturing semiconductor materials at a building exempt from sales and use tax and in compliance with the employment requirement under RCW 82.08.965 and 82.12.965 are exempt from property taxation. "Semiconductor materials" has the same meaning as provided in RCW 82.04.241.

(2) A person seeking this exemption must make application to the county assessor, on forms prescribed by the department.

(3) A person claiming an exemption under this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(4) This section applies to taxes levied for collection in the calendar year subsequent to the effective date of this section and thereafter.

(5) Pursuant to RCW 82.32.790, this section is contingent on the siting and commercial operation of a significant semiconductor microchip fabrication facility in the state of Washington.

(6) This section expires January 1, 2034, unless the contingency in RCW 82.32.790(2) occurs. [2024 c 261 s 9. Prior: 2017 3rd sp.s. c 37 s 514; (2017 3rd sp.s. c 37 s 513 expired January 1, 2018); 2017 c 135 s 45; 2010 c 114 s 150; 2003 c 149 s 10.]

**Tax preference performance statement exemption—Effective date—2024 c 261 ss 2-9:** See notes following RCW 82.04.241.

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**Expiration date—2017 3rd sp.s. c 37 ss 502, 505, 507, 509, 511, 513, 515, 517, 519, 521, 523, and 525:** See note following RCW 82.04.2404.

**\*Contingent effective date—2017 c 135; 2010 c 114:** See RCW 82.32.790.

**Effective date—2017 c 135:** See note following RCW 82.32.534.

**Finding—Intent—2010 c 114:** See note following RCW 82.32.534.

**Findings—Intent—2003 c 149:** See note following RCW 82.04.426.