

**RCW 82.90.040 Tax deferral certificates.** The department must 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 on each eligible investment project. [2022 c 161 § 4.]

**Tax preference performance statement—2022 c 161:** "This section is the tax preference performance statement for the sales and use tax deferral program created in sections 4 and 7, chapter 161, Laws of 2022. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(1) The legislature categorizes the tax preference created in this act as one intended to induce certain designated behavior by taxpayers, as indicated in RCW 82.32.808(2)(a).

(2) It is the legislature's specific public policy objective to incentivize the construction of solar canopies in the state of Washington in order to reduce greenhouse gas emissions from the electricity sector and boost overall electricity supplies as the state increases the electrification of transportation and powering and heating buildings.

(3) Pursuant to chapter 43.136 RCW, the joint legislative audit and review committee must review the sales and use tax deferral created in this act by December 31, 2030. The review must specifically evaluate:

(a) The number of solar canopies constructed in the state subject to a sales and use tax deferral under this act;

(b) The average and total electric output of solar canopies subject to a sales and use tax deferral under this act;

(c) The total beneficiary savings from the tax preference created in this act;

(d) The estimated reduction in greenhouse gas emissions resulting from energy produced from solar canopies assuming an equivalent amount of energy would have otherwise been generated through the combustion of fossil fuels; and

(e) Any other metrics the committee finds relevant to the evaluation of the tax preference created in this act in meeting its public policy objective.

(4) In order to obtain the data necessary to perform the review in subsection (3) of this section, the joint legislative audit and review committee shall use information collected, compiled, and provided by the department of revenue. The committee may also contact recipients of the sales and use tax deferral under this act to confirm details of solar canopies." [2022 c 161 § 9.]

**Automatic tax preference expiration—Exception—2022 c 161:** "The automatic expiration date for tax preferences in RCW 82.32.805 does not apply to this act." [2022 c 161 § 11.]