

**RCW 82.12.989 Exemptions—Internet and telecommunications infrastructure. (Expires January 1, 2030.)** (1) Provided an exemption certificate has been issued pursuant to RCW 82.08.989, the provisions of this chapter do not apply with respect to the use of:

- (a) Labor and services rendered in respect to the installation of any equipment or other tangible personal property incorporated into a qualified infrastructure project; and
- (b) Building materials, telecommunications equipment, and tangible personal property incorporated into a qualified infrastructure project.

(2) The exemption provided in subsection (1) of this section does not apply to local use taxes.

(3) All of the eligibility requirements, conditions, limitations, and definitions in RCW 82.08.989 apply to this section.

(4) For purposes of this section, "local use tax" means a use tax imposed by a local government under the authority of chapter 82.14 or 81.104 RCW.

(5) This section expires January 1, 2030. [2023 c 355 § 2.]

**Tax preference performance statement exemption—Effective date—2023 c 355:** See notes following RCW 82.08.989.