

RCW 82.32.800 Contributions of high-technology research and development tax credit—Opportunity expansion account. A person eligible for the high-technology research and development tax credit under *RCW 82.04.4452 may contribute all or any portion of the credit to the opportunity expansion account hereby created in the state treasury. The department must create the forms and processes to allow a person to make such an election easily and quickly by means of checking a box. By May 1, 2012, and by May 1st of every year thereafter, the department must report the amount so contributed and certify the amount to the state treasurer. By July 1, 2012, and by July 1st of every year thereafter, the state treasurer must transfer the amount into the opportunity expansion account. Money in the account may only be appropriated for the purposes specified in RCW 28B.145.060. [2011 1st sp.s. c 13 § 10.]

***Reviser's note:** RCW 82.04.4452 expired January 1, 2015.

Finding—Intent—Short title—Effective date—2011 1st sp.s. c 13:
See RCW 28B.145.005, 28B.145.900, and 28B.145.901.