

**RCW 82.12.025661 Exemptions—Aircraft maintenance repair—  
Building construction. (Expires January 1, 2031.)** (1) The provisions  
of this chapter do not apply with respect to the use of:

(a) Tangible personal property that will be incorporated as an  
ingredient or component in constructing new buildings for: (i) An  
eligible maintenance repair operator; or (ii) a port district,  
political subdivision, or municipal corporation, to be leased to an  
eligible maintenance repair operator; or

(b) Labor and services rendered in respect to installing, during  
the course of constructing such buildings, building fixtures not  
otherwise eligible for the exemption under RCW 82.08.025665.

(2) The eligibility requirements, conditions, and definitions in  
RCW 82.08.025661 apply to this section, including the filing of a  
complete annual report with the department under RCW 82.32.534.

(3) This section expires January 1, 2031. [2023 c 414 § 2; 2016  
c 191 § 3.]

**Tax preference performance statement exemption—2023 c 414:** See  
note following RCW 82.08.025661.

**Tax preference performance statement—2016 c 191 §§ 2 and 3:** See  
note following RCW 82.08.025661.

**Effective date—2016 c 191:** See note following RCW 82.08.025661.