

RCW 82.16.320 Exemptions—Qualifying grants—National emergency or state of emergency. (1) This chapter does not apply to any person with respect to the value proceeding or accruing from a qualifying grant received on or after February 29, 2020.

(2) For purposes of this section, "qualifying grant" means an amount received, or relief from debt or other legal obligation received, that:

(a) Is received under a government-funded program either directly from a government entity, or through a nongovernmental third-party entity authorized by a government entity to distribute the program funds, or, in the case of relief from debt or other legal obligation, is received from a private entity under circumstances where, in exchange for providing the relief, the private entity receives some form of direct financial benefit from a government entity;

(b) Is provided to address the impacts of conditions giving rise to an official proclamation of a national emergency by the president of the United States or an official proclamation of a state of emergency by the governor of this state; and

(c) Is not an amount received:

(i) Under a contract, including a sole source contract, for the acquisition of specific goods or services, or both, by purchase, lease, or barter, that was solicited and established in accordance with procurement laws or regulations; or

(ii) When the amount received or accrued during a tax reporting period is determined based on the amount of business actually conducted during that tax reporting period, such as the quantity, volume, or weight of products sold or transported, or the number of passengers transported. For purposes of this subsection (2)(c)(ii), "products" has the same meaning as in RCW 82.32.023 and includes electrical energy, water, natural gas, manufactured gas, and transporting persons or property.

(3) For purposes of a grant awarded to address the impacts of conditions giving rise to a national emergency or state of emergency, the exemption under this section applies only if the legislation authorizing the grant or the associated legislative history, public records created by the grantor, or the terms of the underlying grant agreement between the grantor and grantee, clearly indicate that the grant was established to address the impacts of conditions giving rise to a national emergency or state of emergency.

(4) For purposes of this section, "government" means any national, tribal, state, or local government. [2021 c 4 § 2.]

Retroactive application—Automatic expiration date and tax preference performance statement exemption—Effective date—2021 c 4:
See notes following RCW 82.04.767.