

**RCW 82.29A.135 Exemptions—Property used for the operation of an anaerobic digester.** (1) For the purposes of this section, "anaerobic digester" has the same meaning as provided in RCW 82.08.900.

(2) All leasehold interests in buildings, machinery, equipment, and other personal property which are used primarily for the operation of an anaerobic digester, the land upon which this property is located, and land that is reasonably necessary in the operation of an anaerobic digester are exempt from leasehold taxes for a period of six years from the date on which the facility or the addition to the existing facility becomes operational.

(3) Claims for exemptions authorized by this section must be filed with the department of revenue on forms prescribed by the department of revenue and furnished by the department of revenue. Once filed, the exemption is valid for six assessment years following the date on which the facility or the addition to the existing facility becomes operational and may not be renewed. The department of revenue must verify and approve claims as the department of revenue determines to be justified and in accordance with this section. No claims may be filed after December 31, 2024.

(4) The department of revenue may promulgate such rules, pursuant to chapter 34.05 RCW, as are necessary to properly administer this section. [2018 c 164 § 9; 2010 1st sp.s. c 11 § 6; 2008 c 268 § 2. Prior: 2003 c 339 § 10; 2003 c 261 § 10; 1985 c 371 § 3; 1980 c 157 § 2.]

**Tax preference performance statement—Effective date—2018 c 164:**  
See notes following RCW 82.08.900.

**Effective date—2008 c 268:** See note following RCW 84.36.635.

**Effective dates—2003 c 339:** See note following RCW 84.36.640.

**Effective dates—2003 c 261:** See note following RCW 84.36.635.