

**RCW 82.12.9651 Exemptions—Gases and chemicals used in production of semiconductor materials. (Expires January 1, 2034.)** (1) The provisions of this chapter do not apply with respect to the use of gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials. This exemption is limited to gases and chemicals used in the production process to grow the product, deposit or grow permanent or sacrificial layers on the product, to etch or remove material from the product, to anneal the product, to immerse the product, to clean the product, and other such uses whereby the gases and chemicals come into direct contact with the product during the production process, or uses of gases and chemicals to clean the chambers and other like equipment in which such processing takes place. For purposes of this section, "semiconductor materials" has the meaning provided in RCW 82.04.2404 and 82.04.294(3).

(2) A person claiming the exemption under this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(3) No application is necessary for the tax exemption. The person is subject to all of the requirements of chapter 82.32 RCW.

(4) Any person who has claimed the exemption under this section must reimburse the department for 50 percent of the amount of the tax preference under this section, if the number of persons employed by the person claiming the tax preference is less than 90 percent of the person's three-year employment average for the three years immediately preceding the year in which the exemption is claimed.

(5) This section expires January 1, 2034. [2024 c 261 s 12; 2021 c 145 s 15; 2020 c 139 s 22; 2017 3rd sp.s. c 37 s 508; (2017 3rd sp.s. c 37 s 507 expired January 1, 2018); 2017 c 135 s 31; 2014 c 97 s 406; 2010 c 114 s 130; 2009 c 469 s 503; 2006 c 84 s 4.]

**Tax preference performance statement—Effective date—2024 c 261 ss 11 and 12:** See notes following RCW 82.04.241.

**Tax preference performance statement—2017 3rd sp.s. c 37 ss 505-508:** See note following RCW 82.08.9651.

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**Expiration date—2017 3rd sp.s. c 37 ss 502, 505, 507, 509, 511, 513, 515, 517, 519, 521, 523, and 525:** See note following RCW 82.04.2404.

**Effective date—2017 c 135:** See note following RCW 82.32.534.

**Application—Finding—Intent—2010 c 114:** See notes following RCW 82.32.534.

**Effective date—2009 c 469:** See note following RCW 82.08.962.

**Effective date—2006 c 84 ss 2-8:** See note following RCW 82.04.2404.

**Findings—Intent—2006 c 84:** See note following RCW 82.04.2404.