

**RCW 82.32.537 Silicon smelters—Annual survey or report.**

**(Contingent expiration date.)** (1)(a) A silicon smelter operated by a person required to submit an annual survey or report under RCW 82.16.315, 82.04.545, or 82.12.022 must repay an amount equal to the entire economic benefit accruing to the person for the previous two calendar years due to the tax preferences under RCW 82.16.315, 82.04.545, or 82.12.022 if:

(i) The average number of employment positions at a silicon smelter operated by the person is less than one hundred employment positions, as reported to the employment security department for the previous two calendar years; and

(ii) The average annual wage for all employment positions is equal to or less than the average annual wage for the county in which the silicon smelter operation is located for the previous two calendar years. The department must use the finalized 2015 county wage data from the census of employment and wages as reported by the employment security department.

(b) The department must make the determinations under (a)(i) and (ii) of this subsection (1) by August 31, 2023.

(2) If any tax preference amounts must be repaid under subsection (1) of this section, the department must declare the tax preference amounts to be immediately due and payable. The department must assess interest, but not penalties, on the amounts due under this subsection. The department must assess interest at the rate provided for delinquent taxes under this chapter, retroactively to the date the tax preference was claimed, and such interest accrues until the tax preference amounts are repaid.

(3) If any tax preference amounts must be repaid under subsection (1) of this section, the person may not continue to benefit from the tax preferences under RCW 82.16.315, 82.04.545, or 82.12.022. [2017 3rd sp.s. c 37 § 708.]

**Contingent expiration date—2017 3rd sp.s. c 37 §§ 701-708:**

"(1)(a) Except as provided in (b) of this subsection, part VII of this act expires July 1, 2027.

(b)(i) If a person must make repayment under section 708 of this act, part VII of this act expires January 1, 2024.

(ii) Section 706 of this act expires January 1, 2018.

(2) If the contingent expiration date in subsection (1)(b) of this section occurs, the department of revenue must provide written notice of the expiration date of part VII of this act to affected parties, the chief clerk of the house of representatives, the secretary of the senate, the office of the code reviser, and others as deemed appropriate by the department.

(3) If the contingent expiration date in subsection (1)(b) of this section occurs, the joint legislative audit and review committee is not required to perform the evaluation required in section 701 of this act." [2017 3rd sp.s. c 37 § 1407.]

**Findings—Intent—Tax preference performance statement—2017 3rd sp.s. c 37 §§ 701-708:** See note following RCW 82.16.315.