

54), § 174-136-017, filed 12/15/78; Order 74-2, § 174-136-017, filed 5/24/74.]

WAC 174-136-018 Audio and visual recording. The sponsor of any event or appearance shall be responsible for obtaining written clearances from the speaker or performer if any audio or visual recording of the presentation is to take place; such clearance shall be deposited with and maintained by the College's Grants and Contracts Accountant. [Statutory Authority: RCW 28B.40.120(11). 79-01-020 (Order 78-4, Motion 78-54), § 174-136-018, filed 12/15/78; Order 74-2, § 174-136-018, filed 5/24/74.]

WAC 174-136-019 Activities for commercial purposes. (1) The term "commercial purposes" means the exchange, sale, or purchase of goods, productions, or property of any kind or personal services or entertainment, and/or solicitation, advertising, or other promotion of such exchange, sale, or purchase, when as a result of such activities, profit accrues to one or more individuals or companies, whether or not such individuals or companies are constituted entirely of members of the Evergreen student body, faculty and/or staff. The term "for profit" shall mean monetary gain as an intent of the activity whether or not the activity is in fact profitable.

(2) Charges for use of facilities for commercial purposes shall be made at the scheduled rates except in the following cases:

(a) Commercial activities to support instructional programs (e.g., bake sales, pottery and ceramic sales).

(b) Commercial activities by recognized campus activities groups.

(c) Commercial activities by the regular campus food service.

(d) Commercial activities by the College Bookstore.

(e) Commercial activities by publishers and manufacturers who bring to the attention of faculty, staff and students books, equipment and facilities which aid and abet the instructional, research, public service or operational programs of the college.

(3) Application for the use of campus facilities for commercial purposes is made with the Business Manager. In addition to the satisfaction of any requirements imposed for advanced deposit, bond, and/or insurance, and the indemnification of the college against loss, damage, and/or claims, the application shall include:

(a) Statement of goals and objectives.

(b) Justification statement demonstrating the necessity for the venture on campus and an assessment of needs.

(c) An inventory of legal requirements (including tax obligations) to be met and evidence of the individual's or organization's ability to comply with them.

(d) A pro forma balance sheet and profit and loss statement with supporting detail for revenue and expense. Projections should cover the next two fiscal years. [Statutory Authority: RCW 28B.40.120(11). 79-01-020 (Order 78-4, Motion 78-54), § 174-136-019, filed 12/15/78; Order 74-2, § 174-136-019, filed 5/24/74.]

WAC 174-136-021 Conferences and conventions. The Conference Coordinator for the college shall offer college facilities and services for conferences and conventions when the campus atmosphere is particularly appropriate or when demands for facilities and services exceed the demands of local private enterprise, but shall never place itself in a position of direct competition with Olympia-Lacey-Tumwater businesses. [Statutory Authority: RCW 28B.40.120(11). 79-01-020 (Order 78-4, Motion 78-54), § 174-136-021, filed 12/15/78; Order 74-2, § 174-136-021, filed 5/24/74.]

WAC 174-136-022 Penalties for violations of commercial activities regulations. Persons other than Evergreen students, faculty and staff who violate WAC 174-136-011(3) may be referred to civil authorities for appropriate prosecutions, including violations of the law of criminal trespass; Evergreen students, faculty and staff who violate WAC 174-136-011(3) shall be subject to sanctions under Evergreen governance documents. [Statutory Authority: RCW 28B.40.120(11). 79-01-020 (Order 78-4, Motion 78-54), § 174-136-022, filed 12/15/78; Order 74-2, § 174-136-022, filed 5/24/74.]

Chapter 174-162 WAC

STUDENT AFFAIRS--RELEASE OF STUDENT INFORMATION--FINANCIAL OBLIGATION OF STUDENTS

WAC

174-162-320 Credit balances in student accounts.

WAC 174-162-320 Credit balances in student accounts. Students are expected to pay all accounts promptly when due. Account credit balances resulting from nonrefundable deposits, financial aid awards, and other overpayments may be offset against any outstanding charges due the college in the order of established priority guidelines. [Statutory Authority: RCW 28B.40.120(11). 79-06-079 (Order 79-1, Motion 79-30), § 174-162-320, filed 5/31/79.]

Title 175 WAC

ECONOMIC ASSISTANCE AUTHORITY

Chapters

175-16 Investment tax deferrals application and procedures.

Chapter 175-16 WAC

INVESTMENT TAX DEFERRALS APPLICATION AND PROCEDURES

WAC

175-16-010 Application.
175-16-030 Definitions.

WAC 175-16-010 Application. (1) Applications to the Authority for investment tax deferrals shall be submitted on forms obtainable from:

Economic Assistance Authority
c/o Department of Commerce and Economic Development
101 General Administration Building
Olympia, Washington 98504

The forms and accompanying materials, including the instructions in subsection (2) of this section, have been developed by the Authority in accordance with the Economic Assistance Act of 1972 (chapter 43.31A RCW, chapter 117, Laws of 1972 ex.s.)

(2) INSTRUCTIONS FOR COMPLETING APPLICATION FOR INVESTMENT TAX DEFERRAL:

Section I. GENERAL INFORMATION. All applicants complete this section.

Item 1 through 3. Self-explanatory.

Item 4. Detailed location of project for which investment tax deferral eligibility is being requested. A precise description and location of the property is needed, including county and city, where appropriate.

Item 5. Anticipated date for initiating construction of investment project. In compliance with the Economic Assistance Act of 1972, no application will be accepted or processed if the applicant has begun construction on the project or will begin construction prior to receipt of the application by the Authority. [In the event construction has been initiated after submission of a complete application but before approval by the Authority, deferral on any taxes "due" (as determined by date of invoicing for material or services) prior to the time the Authority certifies the project will not be allowed.]

Item 6. Date investment project will be ready for or in use for purposes of manufacturing.

Item 7. The cost of the major components, construction and/or machinery of the investment project must be identified. The figures may be based on either an actual bid basis or on reasonably accurate estimates of the cost. Applicant shall indicate amount and whether the figure is actual or estimated. A brief description of the project and its overall relationship to the firm's manufacturing activity is also to be included.

Item 8. The principal product to be manufactured in the plant complex is to be identified by common name rather than by technical description or trademark.

Item 9. New jobs anticipated to result from the investment project within one year after the completion date.

Item 10. Indicate whether necessary permits and licenses have been secured from appropriate local, state, and federal agencies. Explain what action you have taken to conform to local and state policies, plans, and programs.

Item 11. The applicant must indicate whether he is the owner of the proposed "eligible investment project".

SECTION II. ELIGIBILITY REQUIREMENTS FOR PROJECT RESULTING IN A [NEW] MANUFACTURING [PLANT COMPLEX] [BUILDING].

Complete the appropriate items under this section only if the investment project is a [new] manufacturing [plant complex] [building].

Item 12. Any investment project which results in a [new] manufacturing [plant complex] [building] located in an economic assistance area qualifies for the investment tax deferral. Economic assistance areas are listed on the attachment to the application form.

Item 13. Any investment project not located in an economic assistance area but which results in a [new] manufacturing [plant complex] [building] in a special impact area qualifies for the investment tax deferral. Special impact areas (if any) are listed on the attachment to the application form.

Item 14. Projects not qualifying under items 12 [and] [or] 13 may qualify for the investment tax deferral if at least twenty percent of [the employees at] [those employed in] the completed [plant complex] [building] will be of [a] minority race. Employment figures used in the determination of the minority percentage should be the annual average of figures consistent with employment reports required by the department of employment security pursuant to chapter 50.12 RCW. The definition of minority is found in WAC 175-16-030(9).

Item 15. Projects not qualifying under items 12, 13[,] or 14 may qualify if the applicant firm is an industry classification other than that assigned to either of the two manufacturing industries within a county which employs the greatest number of persons on an annual average basis in the most recent calendar year for which such information is available from the department of employment security. A list of major employing industries in the counties not designated as economic assistance areas are listed on the attachment to the application form.

SECTION III. ELIGIBILITY REQUIREMENTS FOR PROJECT[S] RESULTING IN A MAJOR IMPROVEMENT TO AN EXISTING BUILDING. Complete the appropriate items under this section only if the investment project involves expansion, renovation or remodeling of an existing building for manufacturing use.

Item 16. Any investment project that satisfies the criteria for a major improvement and is located in an economic assistance area qualifies for the investment tax deferral. Economic assistance areas are listed on the attachment to the application form.

Item 17. Any investment project which satisfies the criteria for major improvement that is not located in an economic assistance area qualifies for the investment tax deferral if it is located in a special impact area. Special impact areas (if any) are listed on the attachment to the application form.

Item 18. Projects satisfying the criteria for a major improvement and not qualifying under items 16 or 17 may qualify for the investment tax deferral if at least twenty percent of [the employees at] [those employed in] the completed [plant complex] [major improvement] will be of [a] minority race. Employment figures used in the determination of the minority percentage should be

the annual average of figures consistent with employment reports required by the department of employment security pursuant to chapter 50.12 RCW. The definition of minority is found in WAC 175-16-030(9).

Item 19. Projects satisfying the criteria for a major improvement and not qualifying under items 16, 17 [and] [or] 18 may qualify [for the investment tax deferral if the completed plant complex will not be in a major employing industry classification in the county in which the project is located. Industry classifications are determined by the two-digit level standard industrial classification code number.] [if the applicant firm is an industry classification other than that assigned to either of the two manufacturing industries within a county which employs the greatest number of persons on an annual average basis in the most recent calendar year for which such information is available from the department of employment security.] A list of major employing industries in the counties not designated as economic assistance areas are listed on the attachment to the application form.

Item 20. The average annual employment at the [investment project for the previous] [existing building for the most recent] [calendar] year is to be computed from monthly reports.

Item 21. The applicant will indicate the true and fair value of the land, building, and machinery, prior to the initiation of the project. The applicant is to indicate if the cost of the investment project is greater than twenty-five percent of the true and fair value of the facilities prior to initiation of construction. The applicant for the deferral may be a lessee, but must [at the time of the deferral application, either be obligated on a lease of the project of at least ten years, commencing on or after the date of such application, or must have executed such lease, contingent only upon the grant of the investment tax deferral.] provide reasonable evidence of permanency. In determining permanency, the Authority will consider, among other things, (1) reasonable viability of business, (2) reasonable perception of stable market, and (3) magnitude of investment.

Section IV. DECLARATION STATEMENT. To be completed by ALL applicants.

Item 22. The declaration statement is self-explanatory. The Authority must rule on the application within sixty days of receipt thereof as detailed in WAC 175-16-020.

Item 23. Attach any documentation material believed appropriate and identify clearly.

Item 24. When the application has been completed and signed, the original is to be forwarded to the chairman of the Authority. The applicant should retain a copy for his records. [Statutory Authority: RCW 43.31A.050, 79-11-088 (Order 79-2, Resolution 79-2), § 175-16-010, filed 10/24/79; Order 77-2, § 175-16-010, filed 9/16/77; Order 76-1, § 175-16-010, filed 4/7/76; Order 73-4, § 175-16-010, filed 12/14/73; Order 3940, § 175-16-010, filed 11/30/73.]

Reviser's Note: RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules, and deems

ineffectual changes not filed by the agency in this manner. The bracketed material in the above section does not appear to conform to the statutory requirement.

WAC 175-16-030 Definitions. (1) "To manufacture" according to RCW 82.04.120, embraces all activities wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include the production or fabrication of special made or custom made articles.

The following is taken from WAC 458-20-136: Manufacturing - special classification: Manufacturing as a term includes milling flour, processing raw seafood, splitting and processing dried peas, the slaughter and processing of perishable meat; processing of aluminum, freezing and processing of fresh fruit and vegetables.

(2) "Eligible investment project" shall mean construction of new buildings or major improvements to existing buildings and the machinery installed in such buildings in the course of such construction or major improvements, when said buildings, equipment and machinery are to be used for manufacturing activities as defined in WAC 175-16-030(1).

(3) "Buildings" shall mean and include only those structures used or to be used to house or shelter manufacturing activities. The term shall include plant offices and warehouses or other facilities for the storage of raw material or finished goods when such facilities are an essential or an integral part of a factory, mill, or manufacturing plant and such factory, mill, or manufacturing plant is used or to be used in the business of manufacture for sale or commercial or industrial use of an article, substance, or commodity. Where a building is used partly for manufacturing and partly for other purposes the applicable tax deferral shall be determined by apportionment of the costs of construction under such rules as the department of revenue shall provide.

(a) "New building" shall mean those portions of a new or existing structure and the machinery installed therein during the course of construction which increases the usable floor space and which floor space is covered by a new roof and which is supported by a new foundation.

(4) "Machinery" shall mean all industrial fixtures, equipment, and support facilities that are an integral and necessary part of a manufacturing operation.

(5) "Major improvement" shall mean the physical alteration by expansion, modernization, or renovation of an existing structure where the cost exceeds twenty-five (25) per cent of the true and fair value of the existing plant complex prior to the initiation of construction; major improvement is further defined to include those portions of an existing structure which do not increase the usable floor space, but is limited to the renovation, modernization or any other form of alteration or addition and the machinery installed therein during the course of construction.

(6) "True and fair value" is defined by the Authority as:

(a) The cost/value of land, buildings and machinery as reflected in the applicant's books reduced by depreciation computed on the straight line method using the useful life procedure as authorized by the internal revenue service or,

(b) The value set by a qualified appraiser on the land, buildings or equipment or,

(c) The fair rental/lease value of the land, building or equipment as determined by a qualified appraiser.

(7) "Plant complex" shall mean land, machinery, and buildings adapted to industrial use as a single functional or operational unit for the designing, assembling, processing or manufacturing of finished or partially finished products from raw material or fabricated parts.

(8) "Minority" shall include those ethnic groups generally referred to as Negro, Oriental, American Indian, Spanish-surnamed Americans, as defined in the Civil Rights Act of 1964 (PL88-352) as now or hereafter amended.

(9) "Initiation of construction" for purposes of applying for the investment tax deferral, as it relates to construction of new buildings, shall mean that date upon which work is initiated after completion of the building's foundation.

(10) "Initiation of construction" for purposes of applying for the investment tax deferral as it relates to major improvement of existing buildings, shall mean that date on which the new construction by renovation, modernization or expansion - by physical alteration - begins.

(11) "Ownership requirements". The applicant must be the owner or lessee of the building and/or equipment on which the deferral is made. In the case of a lessee/applicant the applicant must provide reasonable evidence of permanency. In determining permanency, the Authority will consider, among other things, (1) reasonable viability of business, (2) reasonable perception of stable market, and (3) magnitude of investment[.]

(12) "Special conditions". A deferral may be given an applicant if initiation of construction is planned to commence prior to receiving all necessary permits and licenses from state agencies and local government provided there is sufficient information available to indicate the applicant has made requests for the necessary permits. Such deferrals may carry special conditions of time or performance as the Authority from time to time may deem necessary. [Statutory Authority: RCW 43.31A.050. 79-11-088 (Order 79-2, Resolution 79-2), § 175-16-030, filed 10/24/79; Order 73-4, § 175-16-030, filed 12/14/73; Order 3940, § 175-16-030, filed 11/30/73.]

Reviser's Note: RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules, and deems ineffectual changes not filed by the agency in this manner. The bracketed material in the above section does not appear to conform to the statutory requirement.

Title 180 WAC EDUCATION, BOARD OF

Chapters

180-16	State support of public schools.
180-30	School building construction.
180-40	Pupils.
180-52	Pupil personnel services.
180-56	Secondary education.
180-75	General certification provisions.
180-77	Standards for vocational certification.
180-78	Professional preparation program development and approval.
180-79	Professional preparation certification requirements.
180-80	Teacher education and certification.
180-84	Specialized personnel standards.
180-90	Private schools.
180-95	Educational clinics.
180-100	Miscellaneous provisions.

Chapter 180-16 WAC

STATE SUPPORT OF PUBLIC SCHOOLS

WAC

180-16-162	Presumption of approved program operation— Strikes—Exception—Approval/disapproval of program during strike period.
180-16-164	Work stoppages and maintenance of approved programs for less than 180 days not condoned.
180-16-165	Repealed.
180-16-166	Entry age.
180-16-167	Repealed.
180-16-191	Purpose—Programs subject to basic education allocation entitlement requirements.
180-16-195	Annual reporting and review process.
180-16-200	Total program hour offering—Basic skills and work skills requirements.
180-16-205	Classroom teacher contact hours requirement.
180-16-210	Kindergarten through grade three students to classroom teacher ratio requirement.
180-16-215	Minimum one hundred eighty school day year.
180-16-220	Supplemental program and basic education allocation entitlement requirements.
180-16-225	Waiver—Grounds and procedure.
180-16-230	Repealed.
180-16-235	Repealed.
180-16-240	Supplemental program standards.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

180-16-165	Minimum approval requirements for purposes of apportionment. [Order 3-77, § 180-16-165, filed 6/1/77; Order 2-76, § 180-16-165, filed 3/23/76; Order 5-73, § 180-16-165, filed 9/6/73; Order 4-72, § 180-16-165, filed 8/29/72; Order 7-70, § 180-16-165, filed 6/9/70; Order, filed 4/26/67; Order, filed 7/27/66.] Repealed by 78-06-097 (Order 3-78), filed 6/5/78. Statutory Authority: RCW 28A.41.130 and 28A.58.754.
180-16-167	Kindergarten operation on ninety full-day school year basis—Approval provisions. [Statutory Authority: RCW 28A.41.130 and 28A.58.754. 78-06-097 (Order 3-78), § 180-16-167, filed 6/5/78; Order 4-72, § 180-16-167, filed 8/29/72.] Repealed by 79-02-048 (Order 1-79), filed 1/30/79. Statutory Authority: RCW 28A.58.750.