
HOUSE BILL 1870

State of Washington

62nd Legislature

2011 Regular Session

By Representatives Kenney and Ormsby

1 AN ACT Relating to reauthorizing counties with community
2 empowerment zones to qualify as an eligible area for investment
3 projects in rural counties; and amending RCW 82.60.049.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.60.049 and 2010 1st sp.s. c 16 s 7 are each amended
6 to read as follows:

7 (1) For the purposes of this section:

8 (a) "Eligible area" also means a designated community empowerment
9 zone approved under RCW 43.31C.020 or a county containing a community
10 empowerment zone.

11 (b) "Eligible investment project" also means an investment project
12 in an eligible area as defined in this section.

13 (2) In addition to the provisions of RCW 82.60.040, the department
14 (~~shall~~) must issue a sales and use tax deferral certificate for state
15 and local sales and use taxes due under chapters 82.08, 82.12, and
16 82.14 RCW, on each eligible investment project that is located in an
17 eligible area, if the applicant establishes that at the time the
18 project is operationally complete:

1 (a) The applicant will hire at least one qualified employment
2 position for each seven hundred fifty thousand dollars of investment
3 for which a deferral is requested; and

4 (b) The positions will be filled by persons who at the time of hire
5 are residents of the community empowerment zone. As used in this
6 subsection, "resident" means the person makes his or her home in the
7 community empowerment zone or the county in which the zone is located.
8 A mailing address alone is insufficient to establish that a person is
9 a resident for the purposes of this section. The persons must be hired
10 after the date the application is filed with the department.

11 (3) All other provisions and eligibility requirements of this
12 chapter apply to applicants eligible under this section.

13 (4) The qualified employment position must be filled by the end of
14 the calendar year following the year in which the project is certified
15 as operationally complete. If a person does not meet the requirements
16 for qualified employment positions by the end of the second calendar
17 year following the year in which the project is certified as
18 operationally complete, all deferred taxes are immediately due.

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