
HOUSE BILL 2143

State of Washington 64th Legislature 2015 Regular Session

By Representatives Young, Caldier, and Condotta

Read first time 02/17/15. Referred to Committee on Appropriations.

1 AN ACT Relating to deferring the repayment of state sales and use
2 tax on the Tacoma Narrows bridge project; and amending RCW 47.46.060.

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

4 **Sec. 1.** RCW 47.46.060 and 2012 c 77 s 1 are each amended to read
5 as follows:

6 (1) Any person, including the department of transportation and
7 any private entity or entities, may apply for deferral of taxes on
8 the site preparation for, the construction of, the acquisition of any
9 related machinery and equipment that becomes a part of, and the
10 rental of equipment for use in the state route number 16 corridor
11 improvements project under this chapter. Application must be made to
12 the department of revenue in a form and manner prescribed by the
13 department of revenue. The application must contain information
14 regarding estimated or actual costs, time schedules for completion
15 and operation, and other information required by the department of
16 revenue. The department of revenue must approve the application
17 within sixty days if it meets the requirements of this section.

18 (2) The department of revenue must issue a sales and use tax
19 deferral certificate for state and local sales and use taxes due
20 under chapters 82.08, 82.12, and 82.14 RCW on the project.

1 (3) The department of transportation or a private entity granted
2 a tax deferral under this section must begin paying the deferred
3 taxes in the (~~eleventh~~) sixteenth year after the date certified by
4 the department of revenue as the date on which the project is
5 operationally complete. The first payment is due on December 31st of
6 the (~~eleventh~~) sixteenth calendar year after such certified date,
7 with subsequent annual payments due on December 31st of the following
8 (~~nine~~) five years. Each payment must equal (~~ten-percent~~) one-
9 sixth of the deferred tax. The project is operationally complete
10 under this section when the collection of tolls is commenced for the
11 state route number 16 improvements covered by the deferral.

12 (4) The department of revenue may authorize an accelerated
13 repayment schedule upon request of the department of transportation
14 or a private entity granted a deferral under this section.

15 (5) Interest may not be charged on any taxes deferred under this
16 section for the period of deferral, although all other penalties and
17 interest applicable to delinquent excise taxes may be assessed and
18 imposed for delinquent payments under this section. The debt for
19 deferred taxes is not extinguished by insolvency or other failure of
20 the private entity. Transfer of ownership does not terminate the
21 deferral.

22 (6) Applications and any other information received by the
23 department of revenue under this section are not confidential and are
24 subject to disclosure. Chapter 82.32 RCW applies to the
25 administration of this section.

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