

**RCW 47.87.150 Deferral of state and local sales and use taxes—
Repayment schedule—Interest.** (1) (a) Any person involved in the construction of a bridge under this chapter may apply for deferral of state and local sales and use taxes on the site preparation for, the construction of, the acquisition of any related machinery and equipment that will become a part of, and the rental of equipment for use in, the bridge.

(b) Applications shall be made to the department of revenue in a form and manner prescribed by the department of revenue. The application must contain information regarding estimated or actual costs, time schedules for completion and operation, and other information required by the department of revenue. The department of revenue shall approve the application within 60 days if it meets the requirements of this section.

(2) The department of revenue shall issue a sales and use tax deferral certificate for state and local sales and use taxes imposed or authorized under chapters 82.08, 82.12, and 82.14 RCW and RCW 81.104.170 on the bridge.

(3) A person granted a tax deferral under this section shall begin paying the deferred taxes in the fifth year after the date certified by the department of revenue as the date on which the bridge is operationally complete. The project is operationally complete under this section upon notification in writing by the commission to the department of revenue that the bridge is constructed and opened to traffic. The first payment is due on December 31st of the fifth calendar year after the certified date, with subsequent annual payments due on December 31st of the following nine years. Each payment shall equal 10 percent of the deferred tax.

(4) The department of revenue may authorize an accelerated repayment schedule upon request of a person granted a deferral under this section.

(5) Interest shall not be charged on any taxes deferred under this section for the period of deferral, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed for delinquent payments under this section. The debt for deferred taxes is not extinguished by insolvency or other failure of any private entity granted a deferral under this section.

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

(7) A public road contractor who applies for a deferral may not invoice a commission for sales and use taxes until after the taxes have been paid to the department of revenue.

(8) The provisions of RCW 82.32.805 and 82.32.808 do not apply to this section.

(9) For purposes of this section, "person" has the same meaning as in RCW 82.04.030 and also includes a commission under this chapter. [2022 c 89 § 16.]