

# FINAL BILL REPORT

## SSB 6316

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Synopsis as Enacted

**Brief Description:** Concerning the state route number 520 corridor.

**Sponsors:** Senate Committee on Transportation (originally sponsored by Senators Pedersen and King).

**Senate Committee on Transportation**  
**Senate Committee on Ways & Means**  
**House Committee on Transportation**

**Background:** State Route 520 Corridor—Tolling. In 2009, the Legislature authorized the initial imposition of tolls on the SR 520 corridor, defined as between Interstate 5 and SR 202, to be charged only for travel on the floating bridge portion of the corridor, which is part of the SR 520 Bridge Replacement and High-Occupancy Vehicle (HOV) project. The finance plan for the project included a deferral of the sales taxes paid on construction of the project.

State Route 520 Corridor—Sales and Use Tax Deferral. State and local sales and use tax due on site acquisition, construction, and equipment related to the SR 520 Corridor and HOV project may be deferred until the 24th calendar year after the project is operationally complete—when the replacement floating bridge is constructed and open to traffic—and is then due in equal yearly installments over the next decade. These payments are currently scheduled to begin by the end of 2041 since the replacement floating bridge was operationally complete and opened to traffic in August 2017.

State Route 520 Corridor—West End Project. The SR 520 west end project is intended to replace the Portage Bay Bridge with a seismically resilient structure that includes improved bus and carpool travel and an extension of the SR 520 Trail. The project is also intended to build a landscaped lid between Seattle’s Roanoke Park and North Capitol Hill neighborhoods.

**Summary:** The Washington State Department of Transportation (WSDOT) may apply for

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a state and local sales and use tax deferral on site acquisition, construction, and equipment related to the SR 520 Corridor Improvements—West End project, which completes corridor improvements between Interstate 5 and the west high rise. Such sales and use tax may be deferred until the 24th calendar year after the project is operationally complete. The project is operationally complete when WSDOT notifies the Department of Revenue in writing that all projects qualifying for a deferral within the west end project are operationally complete. New deferral certificates may not be issued once the project is operationally complete.

The new sales and local sales and use tax deferral option is exempt from the requirements related to tax preference expiration and performance statements.

**Votes on Final Passage:**

Senate

House 96 0 (House amended)

Senate 46 1 (Senate concurred)

**Effective:** March 26, 2024