

**Chapter 82.73 RCW**  
**WASHINGTON MAIN STREET PROGRAM TAX INCENTIVES**

**Sections**

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*Washington main street program: Chapter 43.360 RCW.*

**RCW 82.73.010 Definitions. (Expires January 1, 2032.)** Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Applicant" means a person applying for a tax credit under this chapter.

(2) "Contribution" means cash contributions.

(3) "Department" means the department of revenue.

(4) "Main street trust fund" means the Washington main street trust fund account under RCW 43.360.050.

(5) "Person" has the meaning given in RCW 82.04.030.

(6) "Program" means a nonprofit organization under internal revenue code sections 501(c)(3) or 501(c)(6), with the sole mission of revitalizing a downtown or neighborhood commercial district area, that is designated by the department of archaeology and historic preservation as described in RCW 43.360.010 through 43.360.050. [2010 c 30 s 4. Prior: 2009 c 565 s 55; 2005 c 514 s 902.]

**Finding—Effective date—2010 c 30:** See notes following RCW 43.360.010.

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.020 Application for credit. (Expires January 1, 2032.)**

(1) Application for tax credits under this chapter must be submitted to the department before making a contribution to a program or the main street trust fund. The application must be made to the department in a form and manner prescribed by the department. The application must contain information regarding the proposed amount of contribution to a program or the main street trust fund, and other information required by the department to determine eligibility under this chapter. The department must rule on the application within forty-five

days. Except as provided in RCW 82.73.030(5), applications must be approved on a first-come basis.

(2) The department may not accept any applications before the second Monday in January of each calendar year. [2017 3rd sp.s. c 37 s 102; 2005 c 514 s 903.]

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.025 Approved contribution deadline for tax credit. (Expires January 1, 2032.)** (1) A person that was approved for credit as provided in RCW 82.73.020 must send the total approved contribution by November 15th of the calendar year in which the application is approved. If November 15th falls upon a Saturday, Sunday, or legal holiday, the payment of the contribution will be considered timely if sent on the next business day.

(2) (a) A person that does not make a contribution as required in subsection (1) of this section forfeits all credits for the approved contribution.

(b) The department must make credits forfeited as provided in (a) of this subsection available to new applicants.

(3) A person that was approved for credit as provided in RCW 82.73.020 after November 15th must make the total approved contribution by the end of the calendar year in which the contribution was approved. [2023 c 96 s 2; 2017 3rd sp.s. c 37 s 104.]

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**RCW 82.73.030 Credit authorized—Limitations. (Expires January 1, 2032.)** (1) Subject to the limitations in this chapter, a credit is allowed against the tax imposed by chapters 82.04 and 82.16 RCW for approved contributions that are made by a person to a program or the main street trust fund.

(2) (a) Except as provided in (b) of this subsection, the credit allowed under this section is limited to an amount equal to:

(i) Seventy-five percent of the approved contribution made by a person to a program; or

(ii) Fifty percent of the approved contribution made by a person to the main street trust fund.

(b) Beginning with contributions made in calendar year 2021, an additional credit is allowed equal to 25 percent of the approved contribution made by a person to the main street trust fund.

(3) The department may not approve credit with respect to a program in a city or town with a population of 190,000 persons or more at the time of designation under RCW 43.360.030.

(4) The department must keep a running total of all credits approved under this chapter for each calendar year. The department may not approve any credits under this section that would cause the total amount of approved credits statewide to exceed \$5,000,000 in any calendar year.

(5) (a) (i) The total credits allowed under this chapter for contributions made to each program may not exceed \$160,000 in a calendar year, except as provided in (a) (iii) of this subsection.

(ii) Between 8:00 a.m., Pacific standard time, on the second Monday in January and 8:00 a.m., Pacific daylight time, on April 1st of the same calendar year, the department must evenly allocate the amount of statewide credits allowed under subsection (4) of this section based on the total number of programs and the main street trust fund as of January 1st in the same calendar year. The department may not approve contributions for a program or the main street trust fund that would cause the total amount of approved credits for a program or the main street trust fund to exceed the allocated amount.

(iii) Between 8:00 a.m., Pacific standard time, on October 1st and 8:00 a.m., Pacific standard time, on December 31st of the same calendar year, the department must allow individual programs to use any remaining credits allowed under subsection (4) of this section. The total credits allowed under this chapter for each program under (a) (i) of this subsection and this subsection [(5)](a) (iii) may not exceed \$250,000 in a calendar year.

(b) The total credits allowed under this chapter for a person may not exceed \$250,000 in a calendar year.

(6) Except as provided in subsection (8) of this section, the credit may be claimed against any tax due under chapters 82.04 and 82.16 RCW only in the calendar year immediately following the calendar year in which the credit was approved by the department and the contribution was made to the program or the main street trust fund. Credits may not be carried over to subsequent years. No refunds may be granted for credits under this chapter.

(7) The total amount of the credit claimed in any calendar year by a person may not exceed the lesser amount of:

(a) The approved credit; or

(b) Seventy-five percent of the amount of the contribution that is made by the person to a program and 75 percent of the amount of the contribution that is made by the person to the main street trust fund, in the prior calendar year.

(8) Any credits provided in accordance with this chapter for approved contributions made in calendar year 2020 may be carried over for an additional two years and must be used by December 31, 2023.

(9) No credit is allowed or may be claimed under this section on or after January 1, 2032. [2024 c 93 s 1; 2023 c 96 s 1; 2021 c 112 s 2; 2017 3rd sp.s. c 37 s 103; 2005 c 514 s 904.]

**Finding—Intent—2021 c 112:** "The legislature finds that as a result of the economic impacts of the COVID-19 pandemic, certain businesses that made contributions to a Washington main street community or to the main street trust fund in 2020, and qualified for a credit against the business and occupation tax or public utility tax, have received insufficient revenues, and have insufficient tax

liabilities, to allow them to use the full amount of the credit for which they have qualified. With this act, the legislature intends to address this finding by allowing credits earned as result of contributions made in calendar year 2020 to be carried over for an additional two years, and by providing an additional credit against the business and occupation tax or public utility tax." [2021 c 112 s 1.]

**Effective date—2021 c 112:** "Sections 2 and 3 of this act take effect October 1, 2021." [2021 c 112 s 4.]

**Tax preference performance statement—2017 3rd sp.s. c 37 s 103:** "This section is the tax preference performance statement for the tax preference contained in section 103, chapter 37, Laws of 2017 3rd sp. sess. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(1) The legislature categorizes this tax preference as one intended to promote contributions to main street programs and to enhance community and economic revitalization and development of main street business districts under categories as indicated in RCW 82.32.808(2) (a) and (f).

(2) It is the legislature's specific public policy objective to support and work in concert with main street programs to accomplish community and economic revitalization of business districts as specified in RCW 43.360.005. It is the legislature's intent to provide tax credits to businesses in main street communities to promote contributions to such programs as provided in RCW 82.73.030, in order to maintain the economic viability of rural downtown areas (main streets), thereby ensuring the growth and retention of businesses in rural communities.

(3) If a review finds that the number of businesses that are a part of main street communities has increased or stayed the same, then the legislature intends to extend the expiration date of the tax preference.

(4) In order to obtain the data necessary to perform the review in subsection (3) of this section, the joint legislative audit and review committee may refer to data collected by the department of archaeology and historic preservation." [2017 3rd sp.s. c 37 s 101.]

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.040 Filing requirements. (Expires January 1, 2032.)**  
To claim a credit under this chapter, a person must electronically

file with the department all returns, forms, and other information the department requires in an electronic format as provided or approved by the department. Any return, form, or information required to be filed in an electronic format under this section is not filed until received by the department in an electronic format. As used in this section, "returns" has the same meaning as "return" in RCW 82.32.050. [2005 c 514 s 905.]

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.050 Administrative assistance by archaeology and historic preservation. (*Expires January 1, 2032.*)** The department of archaeology and historic preservation shall provide information to the department to administer this chapter, including a list of designated programs that shall be updated as necessary. [2010 c 30 s 5; 2005 c 514 s 906.]

**Finding—Effective date—2010 c 30:** See notes following RCW 43.360.010.

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.060 Application of chapter 82.32 RCW. (*Expires January 1, 2032.*)** Chapter 82.32 RCW applies to the administration of this chapter. [2005 c 514 s 907.]

**Short title—2005 c 514 ss 901-912:** See note following RCW 43.360.005.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**RCW 82.73.900 Expiration of chapter.** This chapter expires January 1, 2032. [2021 c 112 s 3.]

**Finding—Intent—Effective date—2021 c 112:** See notes following RCW 82.73.030.