

**WAC 392-343-060 Determining the construction cost allocation.**

(1) The construction cost allocation for state funding assistance shall apply to the cost of construction of the total facility and grounds, including state sales and use taxes generally levied throughout the state of Washington and excluding those local option sales and use taxes levied by political subdivisions.

(2) The construction cost allocation used in calculating state funding assistance for construction of school facilities shall be determined by the superintendent of public instruction using the prior year's construction cost allocation, plus a construction inflation factor.

(3) The superintendent of public instruction's office shall work with appropriate parties to develop a method for determining the annual construction inflation factor.

[Statutory Authority: RCW 28A.525.020. WSR 10-09-008, § 392-343-060, filed 4/8/10, effective 5/9/10; WSR 06-16-032, amended and recodified as § 392-343-060, filed 7/25/06, effective 8/25/06. Statutory Authority: RCW 28A.47.830 and 28A.525.020. WSR 01-19-042, § 180-27-060, filed 9/14/01, effective 10/15/01. Statutory Authority: RCW 28A.525.020. WSR 98-19-143, § 180-27-060, filed 9/23/98, effective 10/24/98. Statutory Authority: RCW 28A.47.830. WSR 85-24-048 (Order 25-85), § 180-27-060, filed 11/27/85; WSR 84-11-047 (Order 6-84), § 180-27-060, filed 5/17/84; WSR 83-21-066 (Order 11-83), § 180-27-060, filed 10/17/83.]