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
defered 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
derpartment 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.]