

## SST Mitigation – 2015 Review Schedule for 2016 Payments

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**Purpose** This schedule describes the review process for 2015 which impacts SST mitigation payments made in 2016. The final net gain/loss amounts will be provided to local jurisdictions at the end of August 2015 in time for budgeting purposes.

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**Schedule** This schedule describes who is responsible for doing what and by when for possible adjustments to be made in 2015:

<b>Who</b>	<b>Does What</b>	<b>By</b>
Department of Revenue	Provides local jurisdictions with finalized annual business-level detail data for review in 2015.	End of August 2014
Local Jurisdictions	Review and send back to the Department any questions about businesses.	End of April 2015
Department of Revenue	Reviews and contacts businesses sent in by local jurisdictions and then categorize any possible adjustments.	End of June 2015
SST Advisory Committee	Annual meeting to review and approve/disapprove adjustments.	Early July 2015
Department of Revenue	If there are adjustments to be made, then provide local jurisdictions with the updated annual gain/loss amounts and business-level detail data.	End of August 2015
Department of Revenue	Calculates the first payment based on the annual gain/loss amounts sent out at the end of August 2015.	December 2015

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**Benefits** The review process allows:

- Reliable annual net gain/loss amounts in late August;
  - Local jurisdictions to review the business-level detail data from August through April; and,
  - Adjustments to be made once a year.
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## **SST Mitigation – 2015 Review Schedule for 2016 Payments,** Continued

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**Payments  
Affected**

Adjustments approved in 2015 will affect mitigation payments made in:

- December 2015;
  - March 2016;
  - June 2016; and,
  - September 2016
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**Questions**

If you have questions, please contact:

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