

SST Mitigation – 2018 Review Schedule for 2019 Payments

Purpose This schedule describes the review process for 2018, which impacts SST mitigation payments made in 2019. Local jurisdictions will receive the final net gain/loss amounts by the end of August 2018 in time for budgeting purposes.

Schedule This schedule describes who is responsible for doing what and by when for possible adjustments to be made in 2018:

Who	Does What	By
Department of Revenue	Notifies local jurisdictions of no adjustments and allows jurisdictions to request the finalized business-level detail data from Fiscal Year 2008/Fiscal Year 2009 for review in 2017.	End of August 2017
Local Jurisdictions	Review and send back to the Department any questions about businesses.	End of April 2018
Department of Revenue	Reviews and contacts businesses sent in by local jurisdictions and then categorize any possible adjustments.	End of June 2018
SST Advisory Committee	Annual meeting to review and approve/disapprove adjustments.	Early July 2018
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 2018
Department of Revenue	Calculates the first payment based on the annual gain/loss amounts sent out at the end of August 2017.	December 2018

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 – 2018 Review Schedule for 2019 Payments, Continued

**Payments
Affected**

Adjustments approved in 2018 will affect mitigation payments made in:

- December 2018;
- March 2019;
- June 2019; and,
- September 2019

Engrossed House Bill 2163 from the 2017 Legislative Session ends SST Mitigation payments with the September 30, 2019 payment.

Questions

If you have questions, please contact:

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