



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

Effective July 23, 2017

## Adapted Housing for Disabled Veterans

There is a new sales tax refund program for adapted housing for disabled veterans. To qualify, the disabled veteran must have an adaptive housing grant from the U.S. Department of Veterans Affairs ([Substitute House Bill 2138, Chapter 176, Laws of 2017](#)).

Eligible purchasers who have paid sales/use tax on materials, labor, and services for an adapted housing project may request a refund of the state portion (6.5 percent) of the sales/use tax paid. The state limits the refund to \$2,500 for each adapted housing project.

### How to get a refund

To receive a refund of the state tax paid, an eligible purchaser can file an [Application for Refund or Credit](#) once per quarter. You need to include the following items with your application:

- copy of the grant award letter from the U.S. Department of Veterans Affairs,
- contracts for installation/construction of adapted housing, and
- invoices for qualifying material purchases.

Our department will approve or deny your application based on specific eligibility requirements. Once approved, eligible purchasers will receive a refund within 90 days following the end of the quarter when they submitted the application.

We process applications on a first-in-time basis. The total amount of refunds allowed under this program is limited to \$125,000 per fiscal year. Each month, a notice on our website shows how much is still available under the annual limit.

### Definitions

“Adapted housing” means a modification or construction project that has been approved by the U.S. Department of Veterans Affairs as part of the specially adapted housing grant program or the special housing adaptation grant program to modify or construct a home so that it can accommodate the needs of a disabled veteran.

“Eligible purchaser” means a disabled veteran who has received a specially adapted housing grant or a special housing adaptation grant from the U.S. Department of Veterans Affairs.

### Questions?

If you have any questions concerning this exemption, call 1-800-647-7706.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [DOR.WA.GOV](http://DOR.WA.GOV)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.