



Department of
Revenue
Washington State

*"Working together to
fund Washington's future"*

Local Government Partnership

Janetta Taylor
Senior Assistant Director of Operations
June 3, 2015

Washington State Community Economic Revitalization Board (CERB)

Infrastructure for Economic Development



Community Economic Revitalization Board

CERB is designed to



- Finance public infrastructure construction for private business development



- Assist local governments with economic development planning



Community Economic Revitalization Board

Eligible Jurisdictions

- Cities & Towns
- Counties
- Federally Recognized Tribes
- Municipal and Quasi-Municipal Corporations
- Port Districts
- Special Purpose Districts (e.g. PDAs, PUDs)



Community Economic Revitalization Board



Eligible Public Facility Projects

- Acquisition
 - Construction
 - Repair
 - Reconstruction
 - Replacement
 - Rehabilitation
- Improvement of:
 - Bridges
 - Roads
 - Domestic & Industrial Water
 - Earth Stabilization
 - Sanitary Sewer
 - Storm Water
 - Railroad
 - Electricity
 - Telecommunications
 - Transportation
 - Natural Gas
 - Buildings or Structures
 - Port Facilities



Community Economic Revitalization Board

Not Eligible

CERB may not finance projects which:

- Result in retail development
- Facilitate gambling
- Displace jobs from one part of the state to another
- Are outside the applicant's jurisdiction

CERB does not contract with private business, only the local government applying for funds.



Community Economic Revitalization Board



Construction Programs

Committed Private Partner
Business in hand

Prospective Development
Build it and they will come

\$2 million loan max.

Up to \$300,000 subsidy or 50% of CERB request, whichever is less.

- 20% cash match of total project cost
- Private business partner committed to:
 - Significant job creation
 - Significant private capital investment
- Hourly wages of created jobs must exceed county median wage

- Rural counties/communities ONLY
- 50% cash match of total project cost
- Demonstrate economic development feasibility with supporting study
 - Study must show likelihood of significant jobs and/or significant private investment

Community Economic Revitalization Board



County Median Hourly Wage 2013-15 Biennium

Adams	\$15.77	Grays Harbor	\$18.31	Pierce	\$20.41
Asotin	\$16.06	Island	\$18.22	San Juan	\$19.95
Benton	\$21.16	Jefferson	\$19.33	Skagit	\$18.99
Chelan	\$15.22	King	\$26.73	Skamania	\$17.71
Clallam	\$18.01	Kitsap	\$19.06	Snohomish	\$25.03
Clark	\$20.05	Kittitas	\$17.49	Spokane	\$18.90
Columbia	\$17.68	Klickitat	\$18.31	Stevens	\$17.91
Cowlitz	\$20.28	Lewis	\$18.44	Thurston	\$20.90
Douglas	\$15.24	Lincoln	\$17.91	Wahkiakum	\$19.57
Ferry	\$18.14	Mason	\$18.23	Walla Walla	\$16.76
Franklin	\$15.61	Okanogan	\$13.56	Whatcom	\$19.06
Garfield	\$17.99	Pacific	\$17.39	Whitman	\$19.77
Grant	\$15.59	Pend Oreille	\$20.15	Yakima	\$14.48

Source: Washington Employment Security Department, Labor Market & Economic Analysis Branch, Vancouver Office. 2014.



Community Economic Revitalization Board



Construction Programs

- Pre-contract conditions
- Ready to go to contract within 6 months of Board approval.
- Complete project within 4 years.



Community Economic Revitalization Board



Planning Grants

\$50,000 grant maximum

- \$50,000 grant (maximum)
- 25% cash match required of total project cost
- Must be ready to proceed within 4 months of Board approval
- Complete within 2 years



Community Economic Revitalization Board



Planning Grants

Site-specific plans and studies related to:

- Economic feasibility
- Environmental impacts
- Capital facilities
- Land use
- Permitting
- Marketing
- Project engineering & design
- Site planning



Community Economic Revitalization Board



Planning Grants

- Pre-contract conditions
- Ready to go to contract within 4 months of Board approval.
- Complete project within 2 years.



Community Economic Revitalization Board

How CERB works

- Board meets to review applications every two months.
- Applications are due 6-8 weeks prior to a meeting.
- Staff works with the client to vet the application and project.
- The applicant comes and presents to the Board.
- The applicant will know at the meeting if their project is approved.
- CERB staff tracks projects for up to 5 years after project completion – *This includes mandatory reporting for the applicant and private partner.*



PLANNING

Community Economic Revitalization Board



In July 2008, CERB approved a \$50,000 feasibility study for the Port of Columbia. The study was an implementation plan to execute the development of a Value-Added Agricultural Eco-Industrial Park in Dayton, Washington.

Local matching funds: \$30,000



PROSPECTIVE DEVELOPMENT

Community Economic Revitalization Board



In July 2009, CERB approved a \$800,000 loan and \$200,000 grant to the Port of Columbia for the purchase of 28-acres of land to be developed into an eco-friendly industrial park.

Local matching funds: \$100,000

"The citizens of Dayton have overwhelmingly voiced their desire for job creation and economic development in the community, while at the same time valuing their agricultural traditions. This project is a perfect blend of new development with an existing economic engine."

- Richard Jones, Chairman
Columbia County Board of Commissioners



COMMITTED PRIVATE PARTNER

Community Economic Revitalization Board



In December 2013, CERB approved a \$109,000 loan and \$109,000 grant to the Port of Columbia for a sewer extension to Blue Mountain Station, an eco-food processing park.

Local matching funds: \$22,000

Committed Private Partner: The Experimental Fermentation Company (EFC)

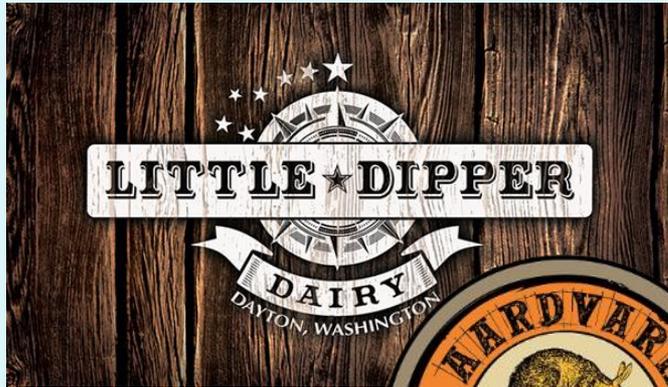
Estimated number of jobs to be created: 8 (cost per job \$27,250)

Estimated private investment: \$350,000



Project Overview

Community Economic Revitalization Board



Local Match:
\$152,000



Private Investment:
\$179,200

CERB Invested:
\$1,268,000

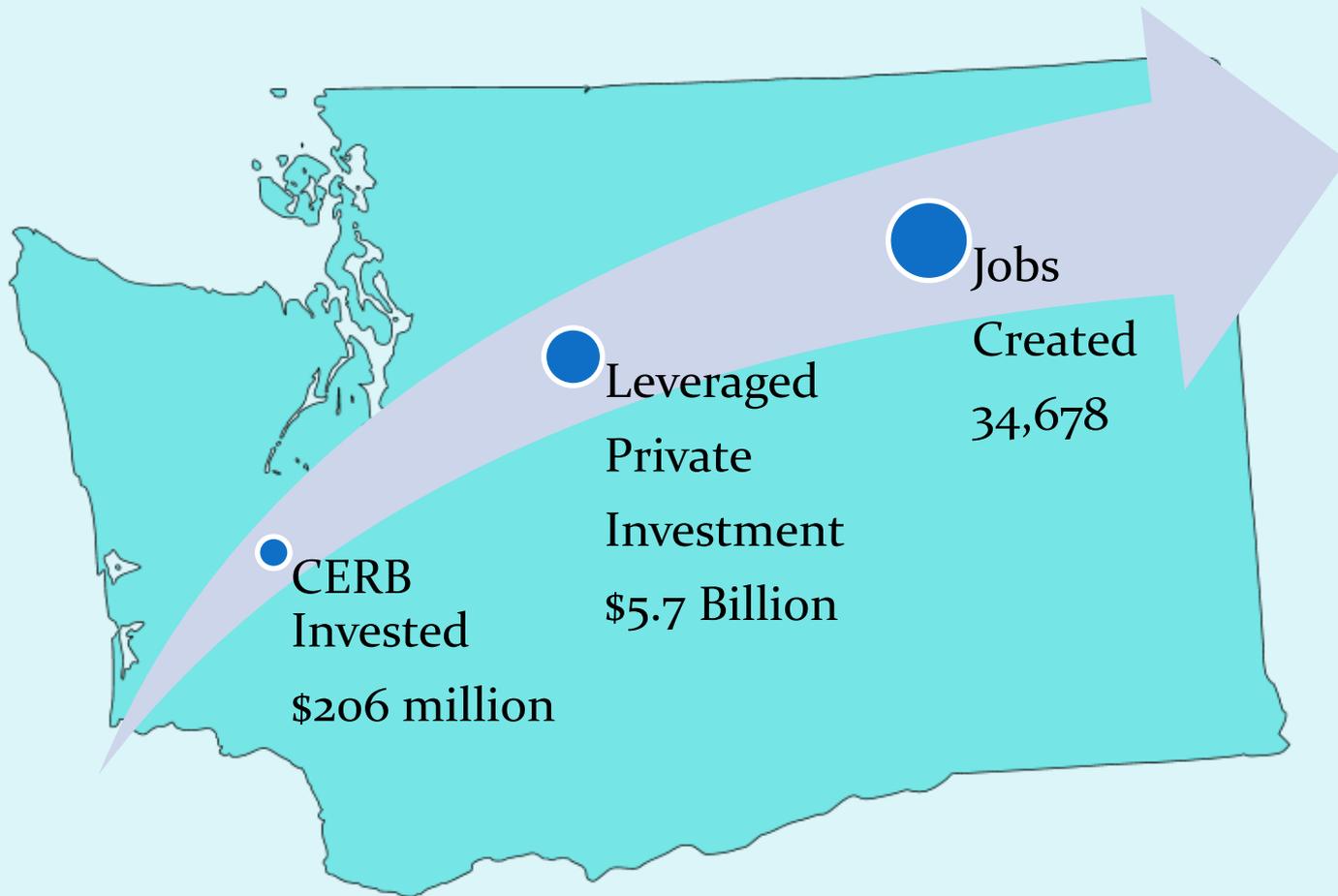


Jobs Created:
9

<http://www.bluemountainstation.com/>



Community Economic Revitalization Board



Community Economic Revitalization Board

June 2015 - November 2015 Application Due Dates & Board Meeting Schedule

<u>Tier 1 Application Deadline</u>	<u>Planning & Tier 2 Application Deadline</u>	<u>Board Meeting</u>
May 18, 2015	June 1, 2015	July 16, 2015
July 13, 2015	July 27, 2015	September 17, 2015
September 14, 2015	September 28, 2015	November 19, 2015



THANK YOU!

Janea Eddy,
Program Coordinator,
360.725.3151, janea.eddy@commerce.wa.gov

www.Commerce.wa.gov/CERB



DOR Tax & License System Replacement Update

Janet Shimabukuro
Assistant Director
Taxpayer Services

Tax and Licensing System Replacement (TLRS)

- Significant improvements are expected:
 - ✓ Safeguard future revenue collections
 - ✓ Allow changes to be made timely and cost effectively
 - ✓ Enable more online services for businesses and taxpayers
 - ✓ Provide taxpayers with increased access to their information and improve self service
 - ✓ Better integrate with state and local partners including the Washington Business Hub

About FAST Enterprises

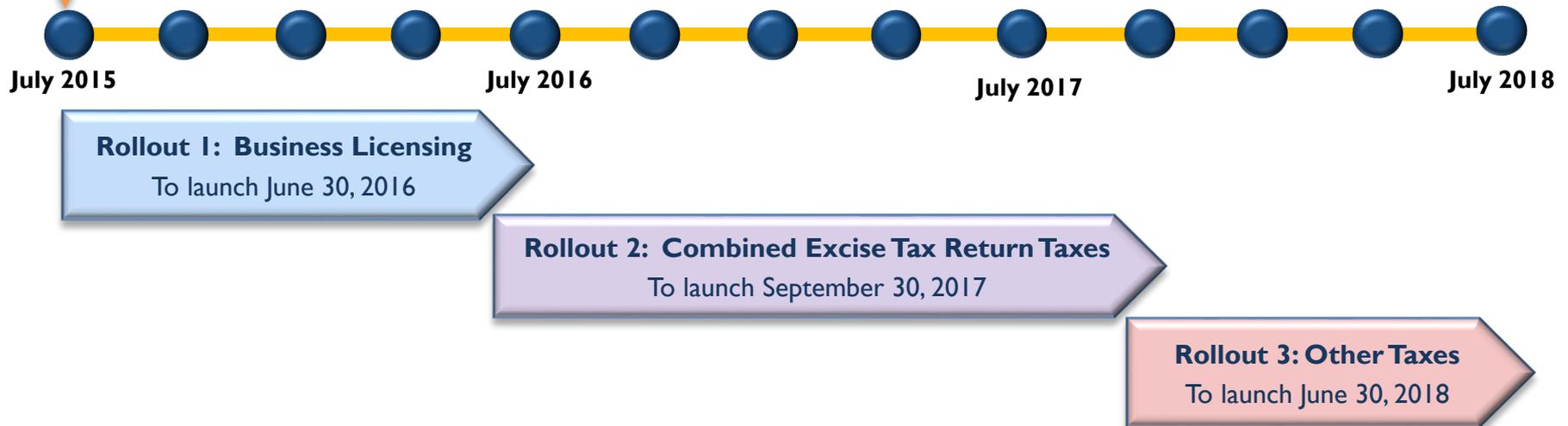
- Provide commercial-off-the-shelf (COTS) tax and licensing software
- Based in Greenwood Village, Colorado
- Solid understanding of Revenue and Licensing agencies
- Span local, state, and federal governments across the US and other nations
- 32 implementations of their flagship product, GenTax, currently in production
- On time and within budget in every implementation



Project Timeline

• April 30, 2015: Agency signed contract with FAST Enterprises

July 1, 2015: Implementation work to commence



Business Licensing Services Rollout

Forms & Correspondence

**Customer Inquiry &
Online Profile**

Business Licensing

**Payment/
Receivables**

Public
Information
Lookup

Filing
Requirements
Research

Online Profile
Setup &
Maintenance

Business
License
Application

SOS Entity &
License
Renewal

Account
Maintenance

Partnership
Services

Payment
Processing &
Cash
Management

Revenue
Accounting

Reports & Interfaces

Data Cleansing & Conversion

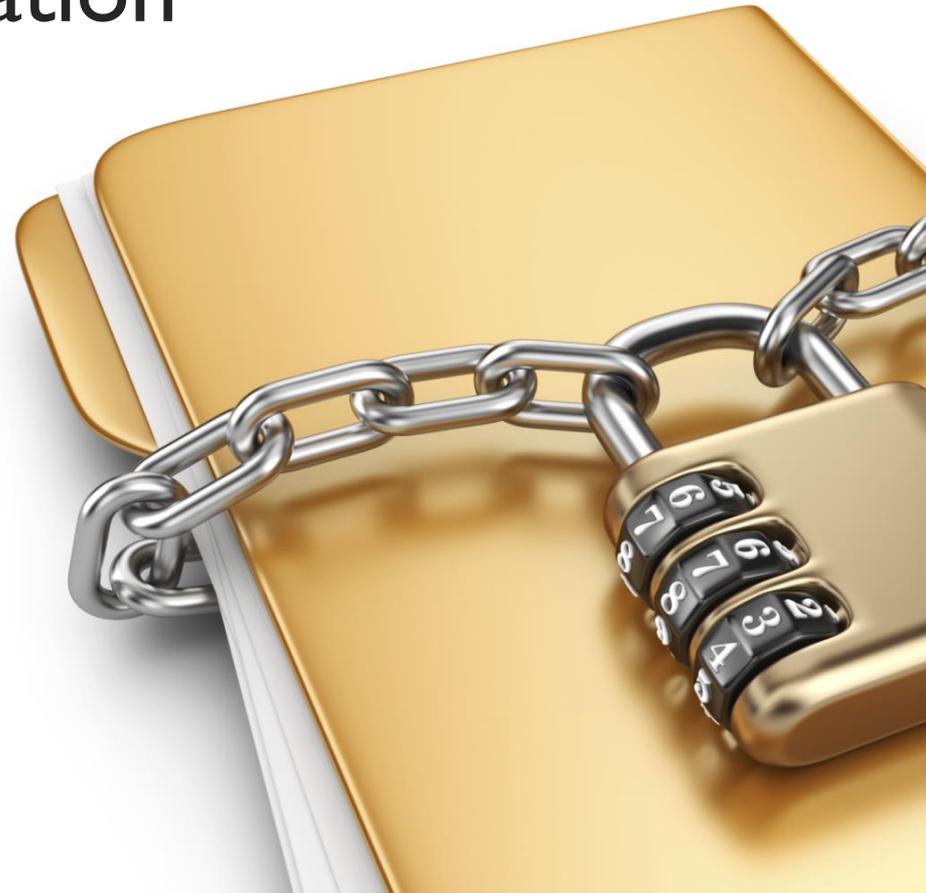
Questions?



Break

Protecting Confidential Tax & Licensing Information

Sandra Hurley
Program Manager
Taxpayer Services



Protecting Confidential Information

Most information from Revenue is confidential and cannot be re-disclosed

Before giving out information ask yourself:

“Is this confidential taxpayer (CTI) or licensing Information (CLI)?”



Confidentiality Laws

Public Records

- RCW 42.56.230(4)

Excise Tax

- RCW 82.32.330

Business Licensing Service

- RCW 19.02.115

Property Tax

- RCW 84.08.210
- RCW 84.40.020
- RCW 84.40.340



Confidential vs. Public Information Examples

Confidential	Public *
Filing frequency	Name and registration number
If sales were reported	Trade Name or d.b.a.
Sales amounts	Mailing address
Taxes paid	Business Location
Audit or investigation	Type of entity (corp., sole prop...)
Phone number	NAICS
Email address	Reseller permit # & effective dates
TIN (FEIN, SSN)	Open/closed dates

* Not for commercial purposes

Data-sharing or Partnership Agreements



- Sharing of information is for official purposes only
- Know and understand limitations on use of information
- Do not share (re-disclose)
- Safeguard the information at all times

Tax and License Confidentiality Affidavit



Tax and License Confidentiality Affidavit

This form must be completed and signed by every individual (including mayor, councilmember, treasurer, city manager, etc.) with access to confidential tax or licensing information.

An individual who discloses confidential information to an unauthorized person is guilty of a misdemeanor. See RCW 82.32.330(6) and 19.02.115(5)

Acknowledgement of Confidentiality

I _____ employed by _____
(Print name)

swear or affirm that I have read and understand the requirements regarding the protection of tax and/or licensing information provided by the Department as stated in [RCW 82.32.330](#) and [19.02.115](#). I further understand that this information is privileged and confidential, and therefore shall not be disclosed to any person not entitled to knowledge of such information. I understand that my use or disclosure of confidential tax information may be further restricted by an information-sharing agreement.

Dated: _____ (Signature)

SUBSCRIBED AND SWORN TO before me this _____ day of _____

(Signature of Notary Public)



Tax and License Confidentiality Affidavit

- Agree to keep confidential information confidential
- Assure understanding of laws and penalties for violation
- Signed by
 - Each employee authorized to access confidential information
 - Authorized by: Finance Director, Treasurer, City Manager, or Mayor
- Complete *before* getting access to confidential information
- Keep it on file at local jurisdiction and DOR

Data Security

- Maintain system and network security, data integrity and confidentiality
- Common security standards help ensure an effective and secure environment
- Remember:
 - Print only information you need
 - Copy or download electronic data only as needed
 - Do not communicate confidential information via e-mail
 - Secure all data – electronic or paper – while in transit, in use, “at rest” and during disposal



Penalties for Breach of Confidentiality

RCW 82.32.330 & RCW 19.02.115

- Misdemeanor sanctions include:
 - Up to \$1,000 fine
 - Up to 90 days in jail
 - Loss of job
 - Barred from employment by state or local government for two years



Public Records Office

(360) 705-6647

DORPublicRecords@dor.wa.gov

Questions?



2015 Property Tax Legislation

Pete Levine
Personal Property Supervisor

Passed Bills

SHB 1337

Increasing the flexibility for industrial development district (IDD) levies for public port districts.

SHB 1940

Exempting levies imposed by qualifying flood control zone districts from certain limitations upon regular property tax levies.

SSB 5276

Concerning refunds of property taxes paid as a result of manifest errors in descriptions of property.

Passed Bills (cont'd)

SSB 5322

Concerning conservation districts' rates and charges.

SSB 5768

Concerning county electronic public auctions.

ESB 5761

Providing for property tax exemption for the value of new construction of industrial/manufacturing facilities in targeted urban areas.

Miscellaneous Bills

HB 1317

Revising the lien for collection of sewer charges by counties.

SSB 5275

Concerning tax code improvements that do not affect state revenue collections.

Miscellaneous Bills of Interest

(did not pass at end of the Regular Session)

- 2SSB 5127 - Revising a property tax exemption for veterans with total disability ratings and their surviving spouses or domestic partners.
- SSB 5186 - Concerning property tax exemptions for service-connected disabled veterans and senior citizens.
- 2SSB 5449 - Creating a tax division of the court of appeals.
- SSB 5463 - Concerning access to and creation of cultural and heritage programs and facilities.
- 2SSB 5708 - Concerning the taxation of certain rented property owned by nonprofit fair associations.

Property Tax Reform Related Bills

(did not pass at end of the Regular Session)

- SB 6103 - Providing basic education funding.
- SB 6104 - Improving education financing.
- SB 6109 - Concerning compliance with constitutional basic education requirements.
- SB 6114 - Concerning fiscal reform.

2015 Legislation

Mark Mullin
Program Manager

Passed Bills

HBI 550

Simplifying the taxation of amusement, recreation, and physical fitness services.

SHB 1516

Providing an exemption for certain lodging services from the convention and trade center tax.

SHB 1223

Allowing the use of lodging taxes for financing workforce housing.

Passed Bills (cont'd)

SHB 1279

Modifying the definition of legislative authority for purposes of local tourism promotion areas.

SB 5249

Creating a bond issuance exemption for qualifying local revitalization financing projects.

2SSB 5052

Establishing the cannabis patient protection act.

Questions?



Break

Sales and Use Taxes on IT Products and Services

Caleb Allen
Senior Policy Advisor

Introduction

- Taxation of IT products and services
 - When does sales or use tax apply to my purchase of IT products and services?
 - What are the applicable tax categories and how are they distinguished?
 - What if I am buying a mash-up of products and IT services?
 - How does DOR view the “form” of the transaction?

Analysis in a Nutshell

- What did I buy?
 - How am I using it?
 - What does the contract say?
- What tax categories might apply?
 - Software?
 - Digital automated service?
 - Telecommunications?

Analysis in a Nutshell (cont'd)

- How is the transaction structured?
 - Is there a single selling price for multiple items?
 - Are there multiple selling prices for multiple items?

What Did I Buy?

- How are we actually using/implementing?
- Contract descriptions
- Additional information may add “color”
 - Website
 - Invoices
 - 10K and other available financial information
 - Press releases

Sales/Use Tax Due

- Prewritten software
- Remote access to prewritten software
- Services in respect to tangible personal property
- Digital automated services
- Digital goods
- Telecommunications

Not Subject to Sales/Use Tax

- Custom software or customization services
- Professional/technical services
- Internet access

Software (and programming)

- Prewritten software: not designed and developed for a single person includes upgrades, patches, fixes
 - ✓ Sales/Use tax due
- Remote access to prewritten software: charges for the right to access prewritten software where possession is maintained by seller
 - ✓ Sales/Use tax due
- Custom software/Custom programming: software created for a single person
 - ✓ Not subject to sales/use tax

Digital Automated Service

- “...any service transferred electronically that uses one or more software applications”
 - Examples: online searchable databases, information services, Internet crawler, etc.
 - Exclusions: hosting, storage, data processing, advertising etc
- More than just prewritten software:
 - Data, information, digital goods?
 - Functionality: email blasts, games with multiplayer environment?

Digital Goods

- Sounds, images, data, facts, or information or any combination thereof transferred electronically
 - Digital books, music, video, pictures, data
 - ✓ Sales/Use tax due

Prewritten
Software

Remote
Access
to Prewritten
Software

Digital
Automated
Service

Digital
Good

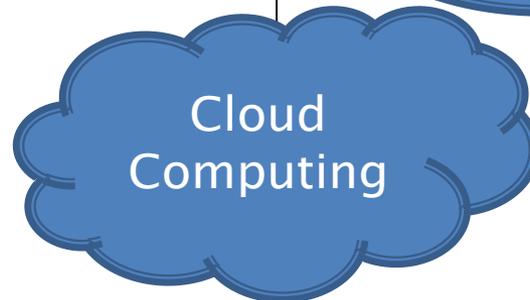
downloaded

accessed

Something
more

Exclusions

Cloud
Computing



Services

- Professional services: consulting, help desk, programming, engineering etc.
 - Customizing prewritten software: alteration, modification, development, individualized configuration etc.
 - Watch for mixed agreements
 - ✓ Not subject to sales tax

Services (cont'd)

- Retail services: labor and services rendered in respect to: repairing, installing, altering, improving of tangible personal property
 - Computers and equipment
 - ✓ Sales tax due



Telecommunications

- The electronic transmission, conveyance, or routing of
 - Voice
 - Data
 - Audio
 - Video
 - Or any other information or signals to a point, or between or among points
 - ✓ Sales/Use tax due

Telecommunications service does not include data processing and information services.

Internet Access

- A service that enables users to connect to the Internet to access content, information, or other services offered over the Internet
 - ✓ No sales/use tax due



What is the Form of the Transaction?

- How is the transaction structured?
 - Multiple items for a single price
 - Multiple items for multiple prices
- Form and context influences taxability

Multiple Items for a Single Price

- Bundled transaction - two or more products
 - Distinct and identifiable; and
 - Are sold for one non-itemized price
- Bundle is generally taxable
 - Telecom can be unbundled

Exceptions

- Taxable component is essential AND exclusively provided together with the nontaxable component and the true object of the transaction is the nontaxable component
- Taxable component is 10% or less of the value of the bundled transaction

Bundle Example

In-person product training
sold with digital training
materials (electronically
supplied digital good) for a
single price



Bundled Example Analysis

- Two or more products (yes)
- Distinct and identifiable (maybe)
- Sold for one non itemized price (yes)
- Tentative conclusion: taxable

Exceptions

- Essential to each other AND sold exclusively together (yes)
 - True object is in person training (yes)
 - ✓ Not subject to sales/use tax

Multiple Items for Multiple Prices

- Generally separate tax treatment for itemized prices
- Are separately itemized products part of a single retail activity?
 - Selling price - “...Services necessary to complete the sale...”
(RCW 82.08.010)
 - Functionally Integrated
 - ✓ If non taxable service is functionally integrated with retail activity it they may be taxable (e.g. multiple contracts with same vendor)

See Department’s quick reference guide: Taxability of IT Products and Services When Sold as a Package

Example

- ABC sells the following to EFG:
 - Business tracking system (System) that uses prewritten software hosted by ABC and accessed by EFG
 - Non routine customization and implementation of the System.
 - Optional training involving digital materials and in-person training
 - Non-optional Testing to make sure the System works
- ABC separately states the price of each component with 70% of the price related to the System.

Analysis

- System
 - Tracking system = vague term
 - Prewritten software
 - Accessed not delivered
- Customization and implementation
 - Customizing prewritten software
 - Implementation = vague term

Analysis (cont'd)

- Training
 - In person training
 - Digital training material
 - Looks like bundle
 - Optional service
- Testing
 - Testing accessed software
 - Non-optional service

Conclusions

- “System” = Remote access software
 - ✓ Sales tax due
- Customization/prewritten software = customization services
 - ✓ Not subject to sales/use tax

Conclusions (cont'd)

- Training is bundle = hybrid may be taxable
 - Remember example where components were provided exclusively together AND essential to each other?
 - Training not subject to sales tax taxability not changed because it is *optional* and not necessary to complete sale
- Testing is arguably subject to sales tax because it is “necessary to complete the sale” of the System and/or it is “functionally integrated”
 - Testing of service = generally not taxable on standalone basis

Questions?



Federal Legislation (Updates)

Tim Jennrich
Tax Policy Manager

Marketplace Fairness

- Grants states sales and use tax collection authority for sellers with no in-state physical presence (“remote seller”)
- Small seller exception: \$1.0 million or less in gross annual receipts in total **remote** sales in the U.S. (prior calendar year)
- Two options:
 - *Streamlined option (180 days)*
 - *Alternate option (6 months)*

Marketplace Fairness Act (cont'd)

Initially passed by the Senate on May 6, 2013 (S.743)

- Failed to get consideration in U.S. House
- Dropped off the legislative calendar for the 114th Congress
- Reintroduced in Senate March 2015 (S.689)
- Chairman Goodlatte, House Judiciary Committee Chair, remains unreceptive to allowing discussion and vote

Marketplace Fairness Act (cont'd)

Current (net) gain estimate:

- Local gain - \$213.7 million
- State gain - \$412.5 million
- Assumes a January 1, 2016 effective date

Goodlatte Hybrid Origin Sourcing Proposal

- Authorizes multistate compact for interstate commerce
- Requires in-state sellers apply their home state tax rates & rules on interstate remote sales, regardless of where the customer is located
- Assigns sale to destination-location for remote sales
- Contemplates a Clearinghouse to distribute tax receipts on remote sales to compacting states
- Changes existing physical presence standard for remote sellers and limits use tax collection
- Limits audit authority for remote sellers

Goodlatte Hybrid Origin Sourcing Proposal

Example:

- Seller A is located in home State Z, which has a sales tax rate 4% limited to sales of tangible personal property.
- Seller A would collect tax on its remote sales at the 4% rate and only on those items taxable in State Z.
- Thus, for remote sales destined for Washington, Washington would receive 4% in tax and only on sales of tangible personal property.

The Remote Transactions Parity Act of 2015 (RTPA) – Discussion Draft

- Backed by Representative Chaffetz of Utah
- Provides states with same two MFA options for gaining remote seller collection authority
- Includes more stringent minimum simplification requirements than the MFA for the non-Streamlined option
- Small Seller Exception

Possible Concerns RTPA

- Gives original and exclusive jurisdiction over suits in equity and actions at law to U.S. District Courts
- Preempt states from enacting or enforcing any law, etc. requiring remote sellers to collect tax
- Construed to preempt and limit any conflicting power exercised or to be exercised by a State or local jurisdictions
- Changes existing physical presence standard for remote sellers

Other legislation

- Internet Tax Freedom Act – expires October 1, 2015
- Digital Goods and Services Tax Fairness Act of 2015 – introduced March 24, 2015
- Others? - stay tuned



Questions?



Local Sales Tax Validation and Research

Andy Van Gerpen
Tax Administration Manager

DOR Business Education

- Local Sales Tax Flyer
- Special Notices
- Email notification
(about 110,000 email addresses)
- Targeted notification
via Secure Messaging

Department of Revenue Washington State		WASHINGTON STATE DEPARTMENT OF REVENUE LOCAL SALES TAX CHANGE		
Clallam County Optional Sales Tax Decrease Effective July 1, 2015				
<i>Effective July 1, 2015, sales and use tax within Unincorporated Clallam County will reduce two-tenths of one percent (.002). The rate decrease reflects a reduction of .002 for the optional sales tax.</i>				
Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Clallam County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.				
The new rates of sales tax are:				
Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	0500	.017	.065	.082
Forks	0501	.019	.065	.084
Port Angeles	0502	.019	.065	.084
Sequim TBD	0503	.022	.065	.087

Tools for Identifying Proper Location and Rate

- GIS Web-based lookup tool
- Downloadable databases
- Customer Database Conversion Service

- Home
- > File & pay taxes
- > Doing business
- ▼ **Find taxes & rates**
 - Sales and use tax rates
 - Tax incentives
 - Business & occupation tax
 - Retail sales tax
 - Use tax
 - Property tax
 - Other taxes
 - Income tax
- > Workshops & education
- > Get a form or publication
- Find a law or rule

🏠 > FIND TAXES & RATES > SALES AND USE TAX RATES > TAX RATE LOOKUP TOOL

Sales and use tax rates

Tax Rate Lookup Tool

Use the search options below to find sales tax rates for any location within Washington State. This tool (with the exception of the map search) is also accessible by handheld devices. Simply type taxrates.dor.wa.gov.

For address searches, the ZIP is required but the **+4 is optional**.

Address Search
Map Search
Latitude/Longitude

Street Address:

City: Zip: -

Taxable amount: (Optional: To calculate sales and use tax only)

[Download the free Tax Rate Lookup to your mobile devices.](#)

DOR Business Level Review

- Identify and log account specific information
 - Location code
 - Addresses for business's locations
 - Business indicators – ex. lodging, motor vehicle sales, E911, etc.
- Efile logic
- System logic to identify returns to review
 - Review approximately 10% of returns filed
- Documentation of communication and adjustments

DOR Jurisdiction Level Review

- Identify and review jurisdiction with significant year-to-year variance in total distribution
 - About 100 jurisdictions reviewed each month
- Validate reason for jurisdiction variance at business level
 - Examples: Audit adjustments, construction, wind farm activity, use tax payments, data centers, etc.
- Notification to jurisdiction



DOR Action with Questions from Jurisdictions

- Research business
- Call business to validate activity and location
- Adjust business records as appropriate
 - Update account information
 - Move to correct location if less than 6 months from distribution
- Respond back to questioner

DOR Should Contact Businesses

- RCW 82.14.050(1) provides that :

The counties, cities, and transportation authorities ... must contract...*the administration and collection to the state department of revenue....*

- Streamline Sales and Use Tax Agreement § 301 provides:

A.*The state level authority shall conduct, or others may be authorized to conduct on its behalf, subject to the provisions of subsection (B), all audits of the sellers and purchasers for that state's tax and the tax of its local jurisdictions. Except as provided herein, local jurisdictions shall not conduct independent sales or use tax audits of sellers and purchasers.*

What to Include in Requests for Research

- Business name
- UBI – if known
- Type of Business
- Time period in question
- Reason for requesting research
 - Be as specific as possible – project name, address, etc

Ways to Submit Research Questions

- Secure Messaging – Local Sales Tax Topic
- Email / Phone
 - Andy Van Gerpen, andyv@dor.wa.gov, 360-902-7172
 - Locke Craig-Mickel, lockec@dor.wa.gov, 360-902-7080
 - Patti Wilson, pattiw@dor.wa.gov, 360-534-1543

Questions?

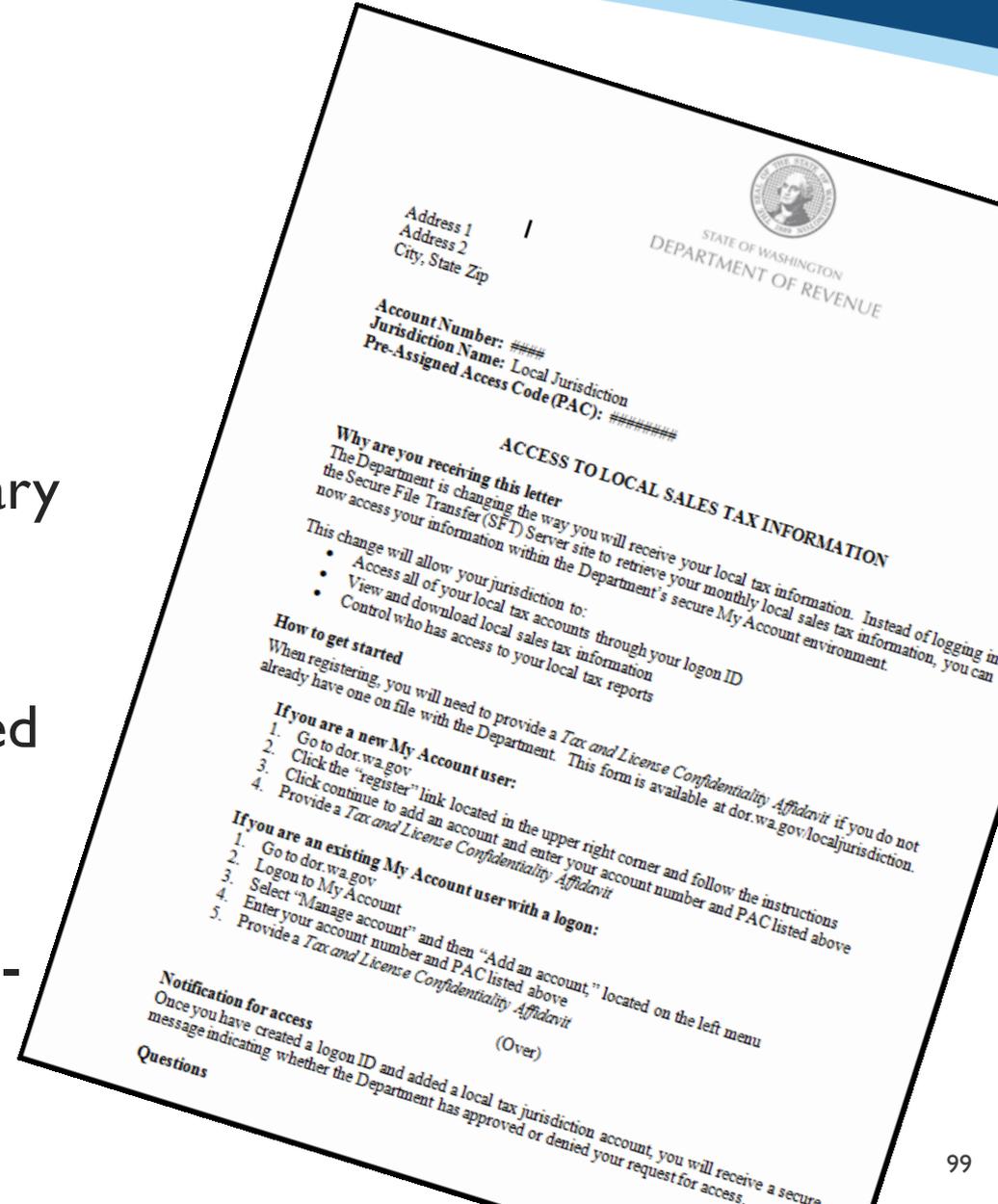


Local Sales Tax Portal

Larry Schmitt
Program Coordinator

Current Status

- Available January 2015
- Letters mailed to all jurisdictions between January and May
- 120 jurisdictions have signed up
- Discontinue prior method - December 2015




 STATE OF WASHINGTON
 DEPARTMENT OF REVENUE

Address 1 |
 Address 2
 City, State Zip

Account Number: ####
 Jurisdiction Name: Local Jurisdiction
 Pre-Assigned Access Code (PAC): #####

ACCESS TO LOCAL SALES TAX INFORMATION

Why are you receiving this letter
 The Department is changing the way you will receive your local tax information. Instead of logging in to the Secure File Transfer (SFT) Server site to retrieve your monthly local sales tax information, you can now access your information within the Department's secure My Account environment.

This change will allow your jurisdiction to:

- Access all of your local tax accounts through your logon ID
- View and download local sales tax information
- Control who has access to your local tax reports

How to get started
 When registering, you will need to provide a *Tax and License Confidentiality Affidavit* if you do not already have one on file with the Department. This form is available at dor.wa.gov/localjurisdiction.

If you are a new My Account user:

1. Go to dor.wa.gov
2. Click the "register" link located in the upper right corner and follow the instructions
3. Click continue to add an account and enter your account number and PAC listed above
4. Provide a *Tax and License Confidentiality Affidavit*

If you are an existing My Account user with a logon:

1. Go to dor.wa.gov
2. Logon to My Account
3. Select "Manage account" and then "Add an account," located on the left menu
4. Enter your account number and PAC listed above
5. Provide a *Tax and License Confidentiality Affidavit*

Notification for access
 Once you have created a logon ID and added a local tax jurisdiction account, you will receive a secure message indicating whether the Department has approved or denied your request for access.

(Over)

Questions

Information Page

dor.wa.gov/localjurisdiction

Home

File & pay taxes

Doing business

Business types

Register my business

My account

Audits

Find taxes & rates

Workshops & education

Get a form or publication

Find a law or rule

Home > DOING BUSINESS > ACCESS TO LOCAL SALES TAX INFORMATION

Access to local sales tax information

Jurisdiction access to local sales tax reports is changing

The Department is changing the way local jurisdictions receive their local tax information. Instead of logging into the Secure File Transfer (SFT) Server site to retrieve their monthly local sales tax information, local jurisdictions will access their information within the Department's secure My Account environment.

Benefits of the new access method

This change will allow local jurisdictions to:

- Access all of their local tax accounts through their logon ID
- View and download local sales tax information
- Control who has access to local tax reports
- Communicate with the Department through our secure message environment

IMPORTANT:

When registering, the jurisdiction will need to provide a [Tax and License Confidentiality Affidavit](#) if the Department does not have one on file.

More information

[Guide - Accessing and Using the Secure My Account Environment](#)

[Tax and License Confidentiality Affidavit](#)

[Guidelines for Distribution Reports in CSV format](#)

[Sample PAC Letter](#)

[Local Tax Reference Guide](#)

[Information for Local Governments](#)

Questions?

Contact 1-877-345-3353



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Add/Edit/Remove a User

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User Registration

✓ Follow **Steps 1 - 3** to create your profile

User Registration

Step 1 of 3

Enter your information

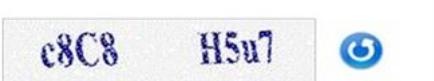
First Name:

Last Name:

E-mail: 

Phone: () - ext.

Type the text below (not case sensitive):



User Registration

Step 2 of 3

Create your logon ID, password, and security question

Logon ID: Must be 8 characters or more
Not case sensitive

Your password must be at least **10 characters long, case sensitive**, and contain at least one **letter, number and symbol**.

Password: Letter

Confirm password: Number

Security question:

Answer:

User Registration

Step 3 of 3

Welcome **JaneS1971**
You have successfully created your profile.

Would you like to add an account to your profile?

Yes

No

Security Levels

Administrator

- View summary and detail reports for all taxes
- Add/Edit Users for the jurisdiction

Viewer

- View summary and detail reports
- Limited to tax type specified by Administrator



Add/Edit User

Account Users

Add User

If the user already has a Logon ID for My Account, enter the Logon ID and e-mail address here:

Logon ID:

E-mail Address:

[Add User](#)

If the user has never used My Account and does not have a Logon ID, [Click Here](#)

Pending Users

Logon ID	Name	Permissions	Affidavit	
[Link]	Tracye Fralick	Add/Edit/Remove Users <ul style="list-style-type: none"> No Tax Information Authorization <ul style="list-style-type: none"> Local Sales/Use Taxes Lodging Taxes 	Upload	Edit Remove

Account Users

Logon ID	Name	Permissions	
[Link]	Larry Schmitt	Add/Edit/Remove Users <ul style="list-style-type: none"> Yes Tax Information Authorization <ul style="list-style-type: none"> Local Sales/Use Taxes Lodging Taxes 	Remove
[Link]	Jamie Sayer	Add/Edit/Remove Users <ul style="list-style-type: none"> No Tax Information Authorization <ul style="list-style-type: none"> Lodging Taxes 	Edit Remove

Distribution Reports



*"Working together to
fund Washington's future"*

My account

My account home

Jurisdiction home

▼ Reports and research

Distribution reports

Distribution summary

► Manage account

► E-mail & notices (12)

► My logon profile

Local Jurisdiction

Jurisdiction:

Treasury Code:

Distribution Reports

April 2015

Name	Type	Format	Retrieve Report
Local Sales & Use Detail for April 2015	Local Sales & Use	CSV	Access Denied
Lodging Taxes	Lodging Taxes	CSV	Download

My Account Home Page

My account home
Jurisdiction home
> Reports and research
> Manage account
> E-mail & notices (43)
> My logon profile

January 2015 Distribution

Tax Type	Amount
Regular & Optional Taxes	\$3,136,937.16
Communication Tax	\$1,031,972.44
Criminal Justice Tax *	\$1,037,832.22
E911 Prepaid Wireless Tax	\$60,760.85
E911 VOIP Tax	\$88,630.54
E911 Wireless Tax	\$396,131.97
E911 Wireline Tax	\$93,088.61
Juvenile Detention Tax	\$1,037,832.04
Public Safety (City) Tax	\$207.86
Rental Car Tax	\$11,225.98
Special Hotel/Motel Tax	\$63,622.52
Tourism Promotion Area	\$81,232.00
Transient Rental State-Shared Tax	\$17,821.29
Total	6,975,851.87

Distribution Summary Report – Example

Distribution Summary

Jurisdiction: *Jurisdiction Name*

Treasury Code: ###

Distribution Year Distribution Month Tax

Page Of 1

Line Code	Tax Type	Accum Amt	Admin Fee	City/County Share	Adjustment	Pool	Final Distribution
45/46/51/52	Regular & Optional Taxes	1,874,855.16	(18,748.56)	1,275,853.34	-	4,977.22	3,136,937.16
75/76	Communication Tax	1,040,742.73	(10,407.42)	-	-	1,637.13	1,031,972.44
85/86	Criminal Justice Tax *	1,046,652.56	(10,466.52)	-	-	1,646.18	1,037,832.22
91/92	Juvenile Detention Tax	1,046,652.56	(10,466.52)	-	-	1,646.00	1,037,832.04
331	Public Safety (City) Tax		-	207.53	-	00.33	207.86
118/182	Rental Car Tax	11,339.38	(113.40)	-	-	-	11,225.98
170	Tourism Promotion Area	81,232.00	-	-	-	-	81,232.00
793	E911 Wireline Tax	94,028.90	(940.29)	-	-	-	93,088.61
794	E911 Wireless Tax	400,133.30	(4,001.33)	-	-	-	396,131.97
795	E911 VOIP Tax	89,525.80	(895.26)	-	-	-	88,630.54
796	E911 Prepaid Wireless Tax	61,374.60	(613.75)	-	-	-	60,760.85
Report Totals		5,746,537.19	(56,653.05)	1,276,060.87		9,906.86	6,975,851.87

Secure Message

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Jurisdiction home
> Reports and research
> Manage account
▼ E-mail & notices (43)
Secure e-mail (38)
E-mail notifications (listserv)
Alerts (5)
> My logon profile

Secure e-mail

 **New**  **Check Mail**

 **Inbox**

 **Sent Items**

 **Deleted Items (38)**

 **Add/Edit Folders**

Inbox

No Messages

Secure Message

Department of
Revenue
Washington State

*"Working together to
fund Washington's future"*

My account

- My account home
- > File a return
- > Manage account
- > More services
- ▼ **E-mail & notices (2)**
- Secure e-mail (2)**
- E-mail notifications (listserv)
- Alerts
- > My logon profile

Compose New Message

Send Attach Cancel

To: * ? [View Topic Descriptions](#)

Subject: * ?

If you are...
If no acco...

must choose an account above.
account.

- General Tax Questions
- Indian Tax Issues
- Interagency Data Transfer
- Internet Delinquent Taxpayer List
- Interpretation and Technical Advice (ITA) Emp
- Invoices Issued by the Audit division
- Leasehold Excise Tax
- Legislation
- Legislation & Policy Employee
- Local Sales Tax**
- Mitigation Details
- Other
- Penalty Waiver/Extension Requests
- Property Tax Division
- Property Tax Employee
- Public works contracts
- Real Estate Excise Tax (REET)
- Refund Requests
- Reseller Permits
- Tax Incentive Surveys and Reports
- Tax Questions/Rulings Requests
- Tax Returns, Copies of

Attachments: You currently have 0 attachments. (max 10) with a combined size of 0.0 MB (max 10 MB)

Questions/Contact Information

Larry Schmitt	Patti Wilson
(360) 902-7124	(360) 534-1543
LarryS@dor.wa.gov	PattiW@dor.wa.gov

Questions?



Miscellaneous Updates & Closing

Patti Wilson
Local Government Liaison

Evaluations will be sent via email, please provide feedback