

General information - please read carefully

Application eligibility

You are eligible to apply if both of the following are true:

- Your main business purpose is commercial activity for profit.
- You have a lease/occupancy agreement with the fee owner of a qualifying facility to develop an eligible project.

Apply for the deferral by Sept. 30, 2019

Submit this form to the department to apply for the deferral. The department has 60 days to rule on the applications. Approved applications will receive a deferral certificate to use for qualifying purchases. The certificate is valid for purchases made on or after the date it is issued.

Applications received after Sept. 30, 2019 cannot be accepted.

Applications subject to disclosure

Applications and any other information received by the Department of Revenue under this deferral program are not confidential and are subject to disclosure.

Certificate expiration

The deferral certificate expires when the project is operationally complete.

Repayment of deferred local taxes

- Your payments will be due on Jan. 1, starting the year after the date your project is operationally complete and for the following seven years.
- Each payment will be 12.5% of the deferred local tax, plus interest.

Repayment of deferred state taxes

- You must repay the state taxes, plus interest, by June 30, 2023.

You may request an accelerated repayment schedule.

You must repay all deferred taxes, even if your business faces financial hardship or closes.

Definitions

An "eligible project" consists of either or both:

- a qualifying arena, associated parking structures, plazas, public spaces, and one or more tunnels connecting the arena and parking structures
- an ice hockey practice facility

A "project" includes:

- construction of new improvements
- renovation of existing improvements
- getting and adding fixtures that are permanently affixed/ become a physical part of those improvements
- personal property
- site preparation

Your project is "operationally complete" when it can be used for the intended purpose you described in the application.

Questions?

Call (360) 534-1503, select option 6

Mail or email to:

Department of Revenue
Audit Division, Deferral Unit
PO Box 47474
Olympia, WA 98504-7474
DORdeferrals@dor.wa.gov