

AGENCY CONTACTS

Washington State Department of Community, Trade and Economic Development

128 10th Avenue SW
Olympia WA 98504-2525
(360) 725-4100 busdevinfo@cted.wa.gov
http://choosewashington.com/state_data/Incentives.asp

Washington State Department of Revenue

3315 S 23rd St
Suite 300
PO Box 111180
Tacoma, WA 98411-1180
(800) 647-7706 TTY: (800) 451-7985
<http://www.dor.wa.gov/content/findtaxesandrates/taxincentives/incentiveprograms.aspx>

Washington State DOR Tribal Tax Guide

Washington Department of Revenue
Taxpayer Services Division
PO Box 47478
Olympia, WA 98504-7478
(800) 647-7706 TTY: (800) 451-7985
<http://dor.wa.gov/content/findtaxesandrates/RetailSalesTax/Indians/indiantaxguide/default.aspx>

WA Customized Training Program

Washington State Board for Community & Technical Colleges
360-704-4340 cmelby@sbctc.ctc.edu
<http://www.sbctc.ctc.edu/college/e-wkforcecustomizedtraining.aspx>

IRS Business Tax Credits (Federal)

404 Legion Way SE
Olympia, WA 98501
(800)-829-4933
<http://www.irs.gov/businesses/small/article/0,,id=99839,00.html>

Pacific County is a Qualifying Rural County

Rural County Incentives:

- Rural County Sales & Use Tax Deferral
- New Jobs Business & Occupation Tax Credit
- Job Training Services B&O Tax Credit
- New Jobs in Programming or Software Manufacturing Business & Occupation Tax Credit
- Information Technology Help Desk Services Business & Occupation Tax Credit
- International Services B&O Tax Credit

Source: http://choosewashington.com/state_data/Incentives.asp

Additional Washington Tax Credits Include:

- Aluminum Smelter Credits
- Bad Debt Tax Credit
- Employee Training B&O Credit
- Hazardous Substance
- High Technology Credit
- Hospital Safe Patient Handling Credit
- Multiple Activities Tax Credit
- Small Business B&O Tax Credit
- Syrup Tax Paid B&O Credit
- Tobacco Products/Cigar Tax Credit
- And Others!

Source: WA Department of Revenue

PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

530 Commercial Street
Raymond, WA 98577
Phone: 360-875-9330 or 642-9330
Fax: 360-875-9305
E-mail: edcpog@pacificedc.org
Website: www.pacificedc.org

PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

INDUSTRY INCENTIVES



Phone: 360-875-9330
360-642-9330

WASHINGTON STATE TAX INCENTIVES

<http://dor.wa.gov>, Under "Quick Clicks": "Tax Incentives Programs..."

Manufacturers:

Food Processors & Manufacturers:

- B&O Tax Exemption for Food Processors
- Food Processors Sales & Use Tax Deferral/Waiver (and Cold Storage Warehouses)
- Sales/Use Tax Deferral/Waiver for Vegetable Seed Conditioning Facilities

General & Rural Manufacturers:

- Machinery & Equipment Sales & Use Tax Exemption
- Rural County/Community Empowerment Zones (CEZ) Incentives Sales & Use Tax Deferral/Waiver
- Rural County/CEZ Business & Occupation Credit (B&O) for New Employees

High Tech Manufacturers and R&D:

- B&O Credit for New Employees in Software Programming & Manufacturing in Rural Counties
- B&O Credit for 3rd Party Help Desk Services in Rural Counties
- Biotech & Medical Device manufacturing Sales & Use Tax Deferral/Waiver
- High Tech Sales & Use Tax Deferral/Waiver
- High Tech B&O Credit for R&D Spending
- B&O Tax Credit for Polysilicon Manufacturers on Preproduction Development Expenditures
- Reduced B&O Tax Rate for Manufacturers of Semiconductor Materials
- Sales/Use Tax Exemption for Purchases of Semiconductor Gasses & Chemicals

Aerospace Manufacturers:

- Reduced B&O Rate for Aerospace Businesses
- B&O Credit for Preproduction Development Expenditures
- Reduced B&O Rate for Commercial Airline Repair Stations
- B&O Credit for Property/Leasehold Taxes Paid on Aerospace Manufacturing Facilities
- Sales & Use Tax Exemption for Aerospace Manufacturers for Computer Hardware/Software/Peripherals
- B&O Credit for Aerospace Non-manufacturer

Preproduction Development Expenditures

- Sales & Use Tax Exemption for Aerospace Non-manufacturers for Computer Hardware/Software/Peripherals

Renewable Energy & Biofuels Manufacturers:

- Reduced B&O Rate & Property/Leasehold Tax Exemption for Biodiesel/E85 Motor Fuel Manufacturing
- Reduced B&O Tax Rate for Solar Energy System Manufacturers & Wholesalers
- Sales/Use Tax Exemption for Energy Generating Facilities
- Sales/Use Tax Exemption for Solar Hot Water Equipment
- Public Utility Tax Exemption for Power for Electrolyte Processing
- Cost Recovery Program for Energy Production Using Solar, Methane, & Wind Power

Other Manufacturers:

- Reduced B&O Rate for Extracting Manufacturing Timber and Wood Products
- Reduced B&O Tax Rate for Aluminum Smelting
- B&O Tax Credit for State Portion of Sales Tax on Materials Used in Aluminum Smelter
- B&O Tax Credit for Property Tax on Aluminum Smelter
- Brokered Natural Gas Use Tax Exemption

Retail Sales / Services:

- Gas Stations: B&O Tax Credit for Purchases of Alternative Power Generation Devices
- B&O Credit for 3rd Party Help Desk Services in Rural Counties
- Reduced B&O Rate for Commercial Airline Repair Stations
- B&O Tax Credit for International Service Providers
- State Sales Tax Remittance on Construction of Warehouses, Grain Elevators, and Distribution Centers
- B&O Tax Deduction for Retail Sales of Biofuels; Sales/Use Tax Exemption for Machinery/ Equipment, Delivery Vehicles and Construction of Facilities for Retail Sale of Biofuels
- B&O Credit for New Employees in Software Programming & Manufacturing in Rural Counties

- B&O Tax Credit for New Employment in International Services

Farming & Agriculture:

- Reduced B&O Rate for Extracting/Manufacturing Timber and Wood Products
- Sales/Use Tax Deferral/Waiver for Vegetable Seed Conditioning Facilities
- Sales/Use Tax Exemption for Replacement Parts for Farm Machinery & Equipment; Field Burning Equipment & Construction of Hay Sheds; Livestock Nutrient Management Equipment & Facilities; Anaerobic Digesters; Farm Fuel Users

Other:

- State Sales Tax Remittance on Construction of Warehouses, Grain Elevators, Distribution Centers, and Cold Storage
- Sales and Use Tax Deferral for Processing Plants & Cold Storage Warehouses
- B&O Tax Credit for Customized Employment Training
- Sales/Use Tax Exemption for Motion Picture & Video Production Companies on Rental of Production Equipment and Purchase of Production Services
- B&O Tax/Public Utility Tax Credit for Commute Trip Reduction Program
- Main Street Tax Credit - B&O Tax/Public Utility Tax Credit
- B&O Tax Credit for WashingtonFilmWorks Contributors (formerly Motion Picture Competitiveness Program)
- Public Utility Tax Credit for Contributions to a Rural Economic Development Revolving Fund

Source: WA Department of Revenue
Additional tax incentives may be available