

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

Washington State Department of Commerce

(360) 725-4100 busdevinfo@cted.wa.gov

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

Washington State Department of Revenue

(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

(800) 647-7706 TTY: (800) 451-7985

<http://dor.wa.gov/content/findtaxesandrates/RetailSalesTax/Indians/indiantaxguide/default.aspx>

WA Customized Training Program

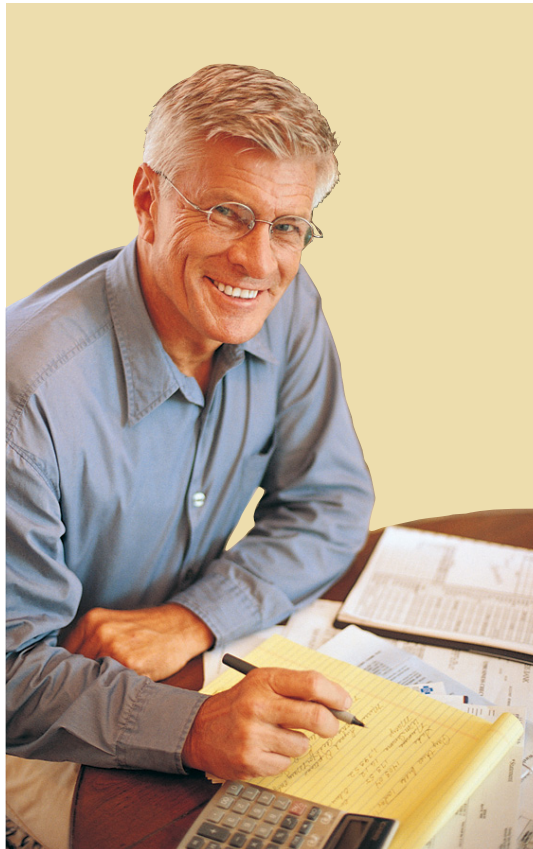
360-704-4340 cmelby@sbctc.ctc.edu

<http://www.sbctc.ctc.edu/college/e-wkforcecustomizedtraining.aspx>

IRS Business Tax Credits (Federal)

(800)-829-4933

<http://www.irs.gov/businesses/small/article/0,,id=99839,00.html>



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Industry Incentives

PREPARATION
FOR
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SUCCESS



WASHINGTON STATE TAX INCENTIVES

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



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

[Http://dor.wa.gov](http://dor.wa.gov)—Under “Quick Clicks”
Tax Incentives Programs

[Http://choosewashington.com/state_data/incentives.asp](http://choosewashington.com/state_data/incentives.asp)

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 Washington Film Works 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