

# High technology sales and use tax deferral program

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The High Technology Sales and Use Tax Deferral Program expired January 1, 2015 (Chapter 82.63 RCW).

Businesses that hold approved certificates under this program must begin 'meaningful construction' no later than December 31, 2019 (five years from the date the program expired). If the business does not begin meaningful construction by December 31, 2019, the deferral certificates become invalid and businesses will immediately owe any deferred taxes.

## Definition

"Meaningful construction" is active construction. The following qualify as signs of active construction:

- building site excavation
- laying a building foundation
- other tangible signs of construction

These *do not* qualify as active construction:

- planning
- permitting
- land clearing

## Questions?

For questions about this tax deferral program, please call Debi Brower at 360-534-1443.



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