

# Adaptive housing for disabled veterans

Disabled veterans who receive an adaptive housing grant from the U.S. Department of Veterans Affairs can receive a refund of up to \$2,500 of state sales tax paid on construction costs. The refund applies to sales tax paid for labor and/or materials for the adaptive housing project. The statewide annual limit for all refunds is \$125,000 every fiscal year (July through June).

This chart shows how much has been refunded so far, and how much remains available for refund for the current fiscal year:

Fiscal year cap	Amounts refunded*	Amount remaining this fiscal year (July 2024 - June 2025)
\$125,000	\$0	\$125,000

\*Includes the amounts our department already refunded, and the amounts we approved for refund.

## How to get a refund

Adaptive housing grant recipients can request a sales tax refund from the Department of Revenue. You do not need to request a sales tax refund from the seller.

You will need to include the following items with the refund application:

- Copy of grant award letter from the U.S. Department of Veterans Affairs.
- Contracts for installation/construction of adapted housing.
- Invoices for qualifying material purchases.

## Reference

RCW 82.08.0207 - Exemptions—Adapted housing—Disabled veterans—Construction.