

Economic and Revenue Update

Presented to Local Government Partnership

Steve Lerch
Executive Director

July 25, 2023



WASHINGTON STATE
ECONOMIC AND REVENUE FORECAST COUNCIL



Summary

- WA building permits are slightly higher, personal income slightly lower than in the March forecast
- U.S. GDP level is similar to March; slightly stronger growth in 2023, slightly weaker in 2024
- The forecast assumes the Federal Reserve will raise the federal funds interest rate to a range of 5.25 – 5.5% in July 2023 instead of June 2023 as in the March forecast
- The forecast of funds subject to the budget outlook is increased by \$341 million for 2021-23 biennium, \$327 million for the 2023-25 biennium and \$147 million for the 2025-27 biennium



Since the March forecast...

Positives:

- U.S. employment has increased by 633,000 jobs
- WA employment has increased by over 30,000 jobs
- WA car and truck sales in May reached their highest level in two years

Negatives:

- WA revenue collections growth has slowed
- Inflation continues to slow but remains high



Forecast risks

Upside

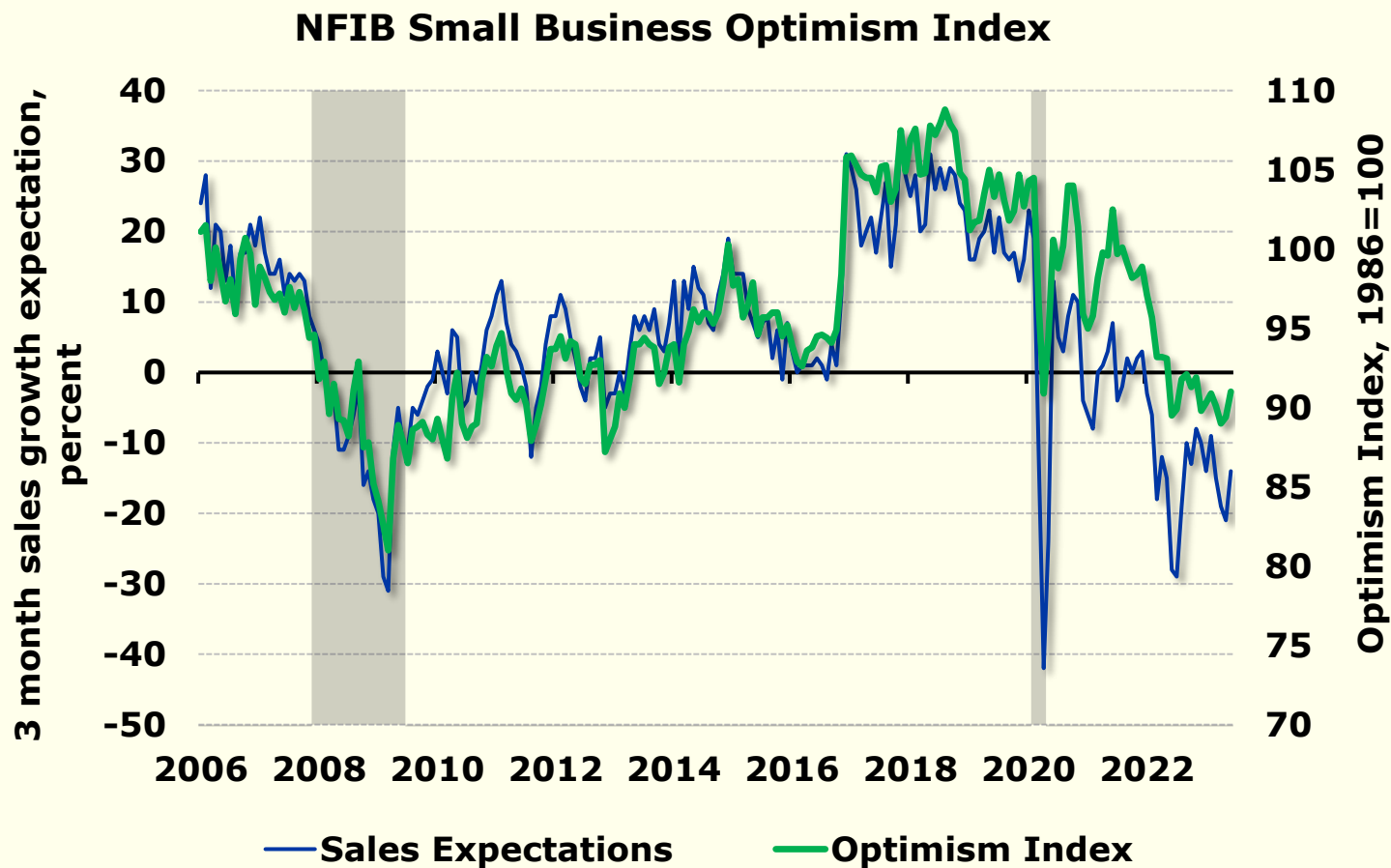
- Quicker resolution of Russia – Ukraine conflict
- Energy prices decline faster than expected
- Consumer spending and labor productivity growth are stronger than expected

Downside

- Recession
- Technology sector layoffs are larger than expected
- Banking crisis intensifies, credit expansion slows
- Inflation remains elevated
- Russia – Ukraine conflict intensifies



Small business expectations remain pessimistic about future business conditions

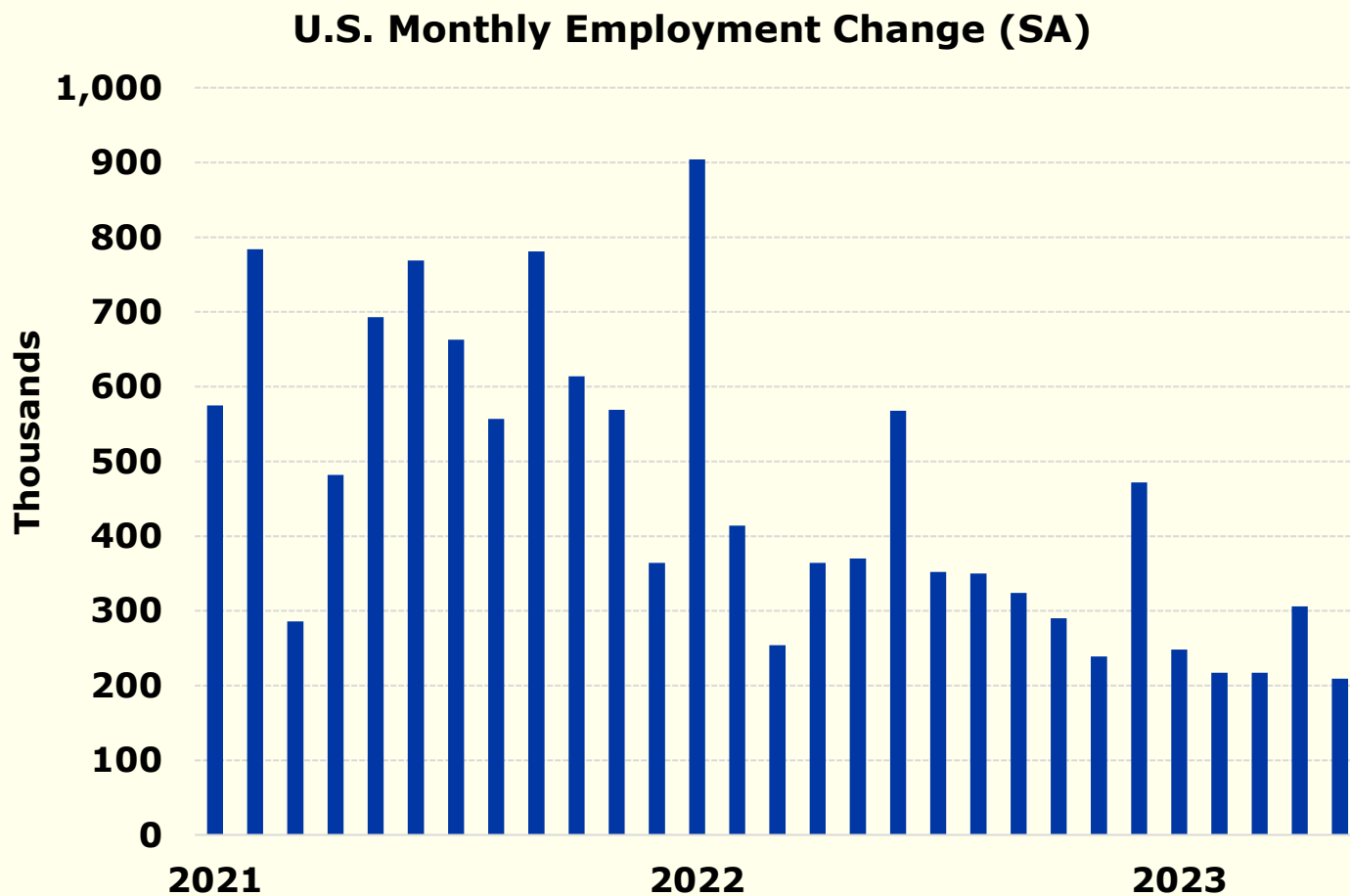


Source: National Federation of Independent Business; data through June 2023

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U.S. employment growth appears to be trending down



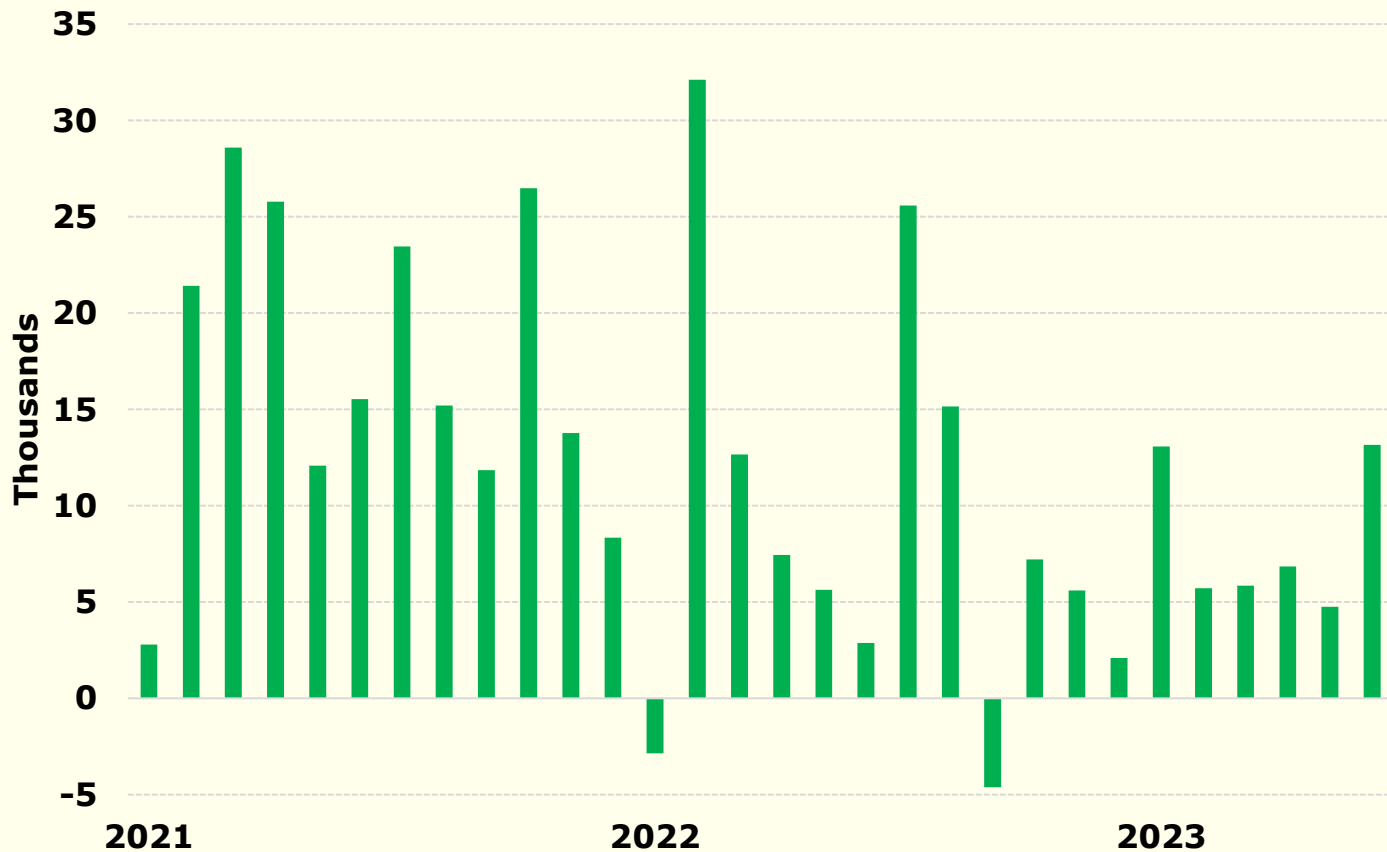
Source: U.S. Bureau of Labor Statistics; data through June 2023

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WA employment growth also trending down, but June stronger than expected

WA Monthly Employment Change (SA)

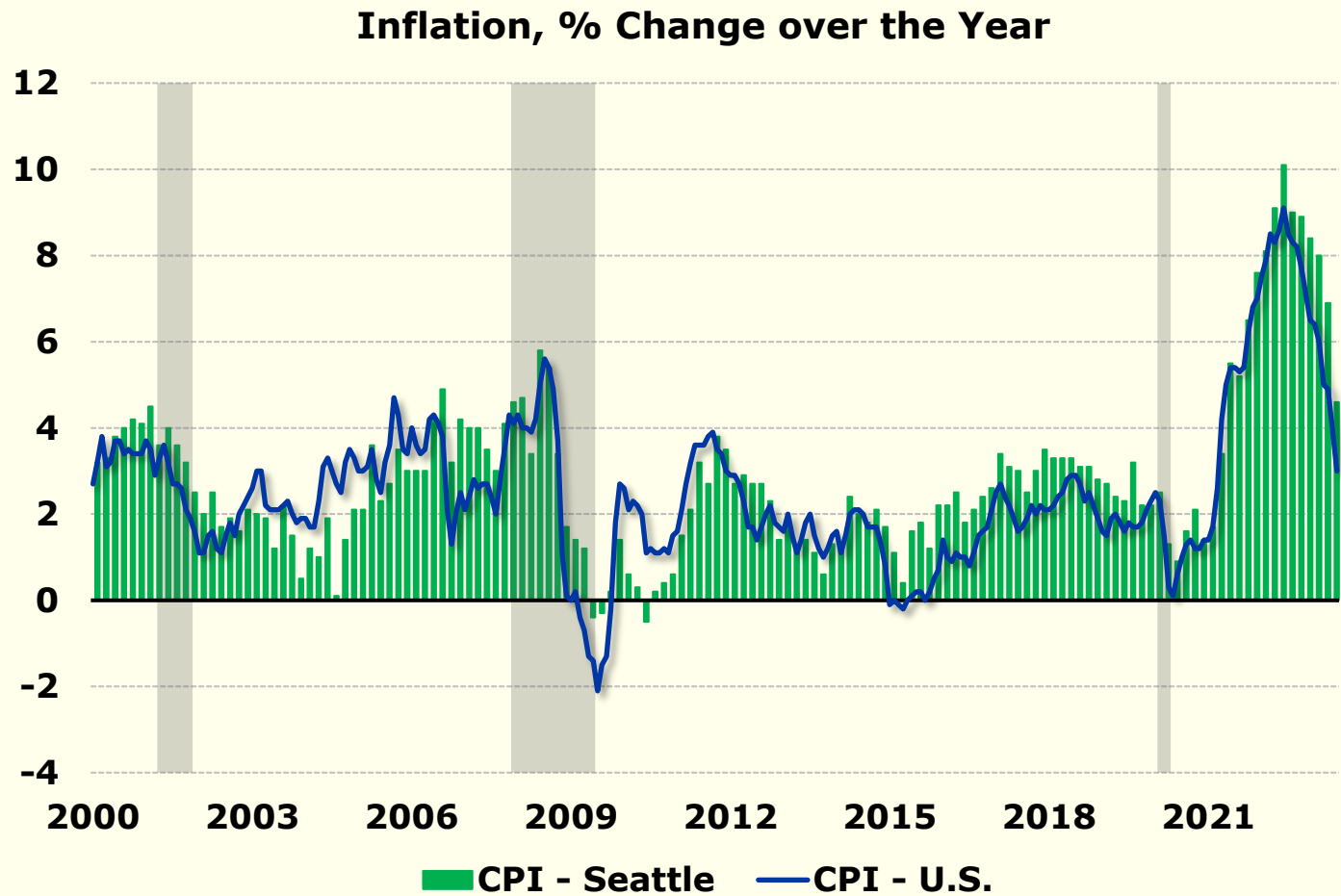


Source: U.S. Bureau of Labor Statistics, WA Employment Security Dept., ERFC; data through June 2023

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Inflation over the year continues to trend down but remains elevated



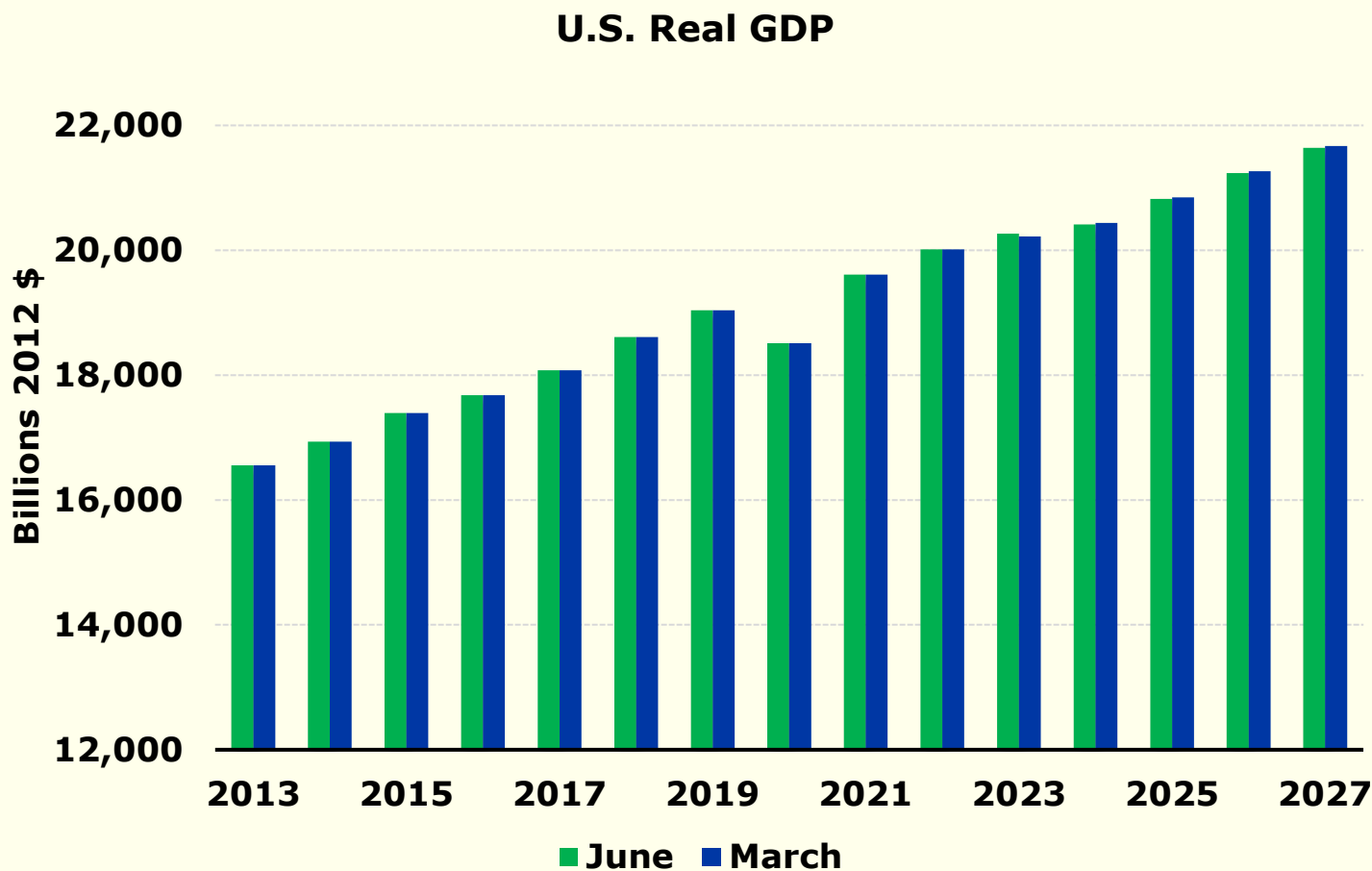
Source: U.S. Bureau of Labor Statistics, data through June 2023

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U.S. GDP is very similar to the March forecast

GDP growth is slightly stronger in 2023, slightly weaker in 2024 compared to the March forecast

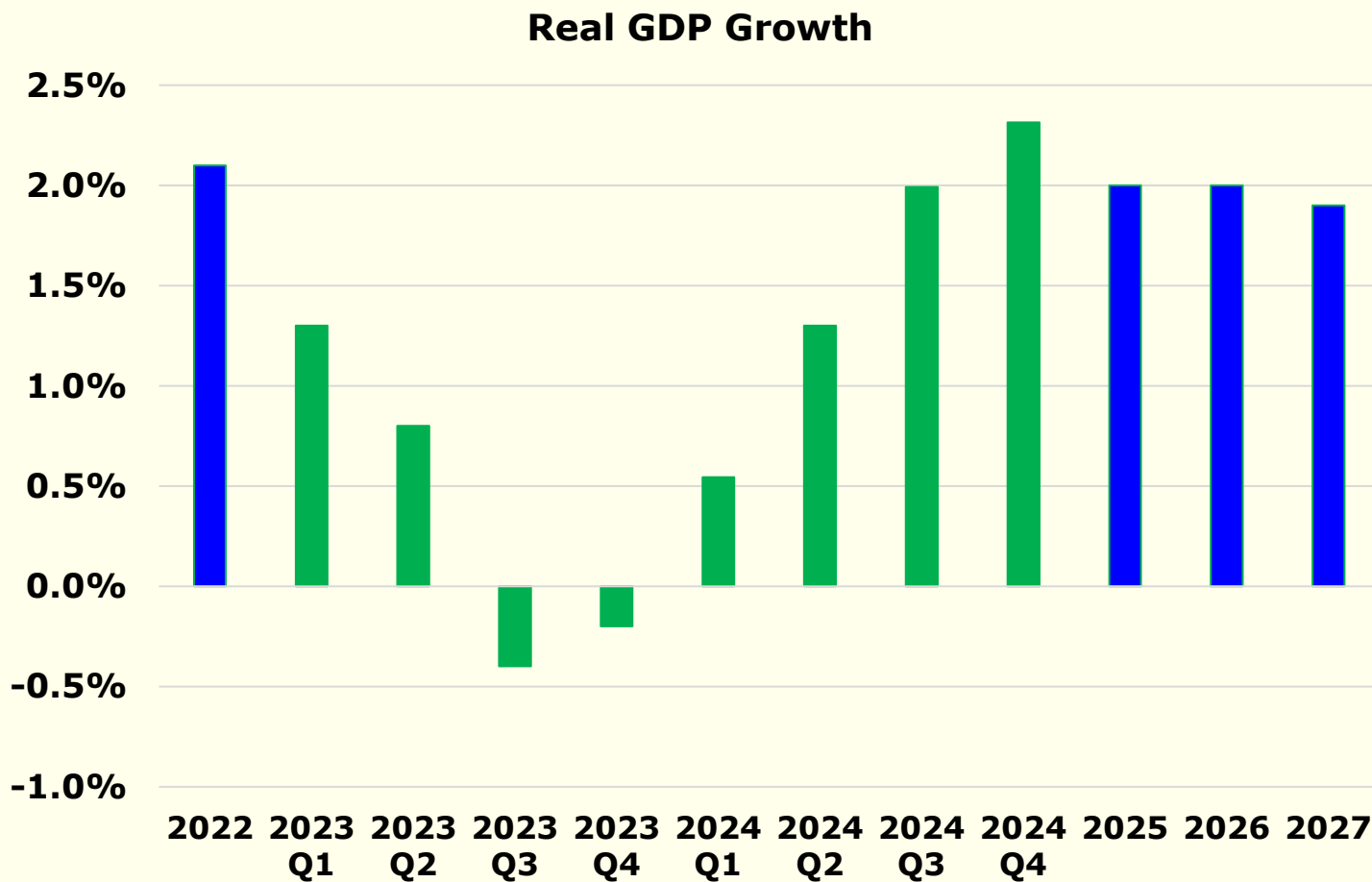


Source: ERFC June 2023 forecast; historical data through 2022

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GDP growth declines in last half of 2023 before returning to positive growth in 2024



Source: IHS Markit, ERFC June 2023 forecast; historical data through 2023 Q2

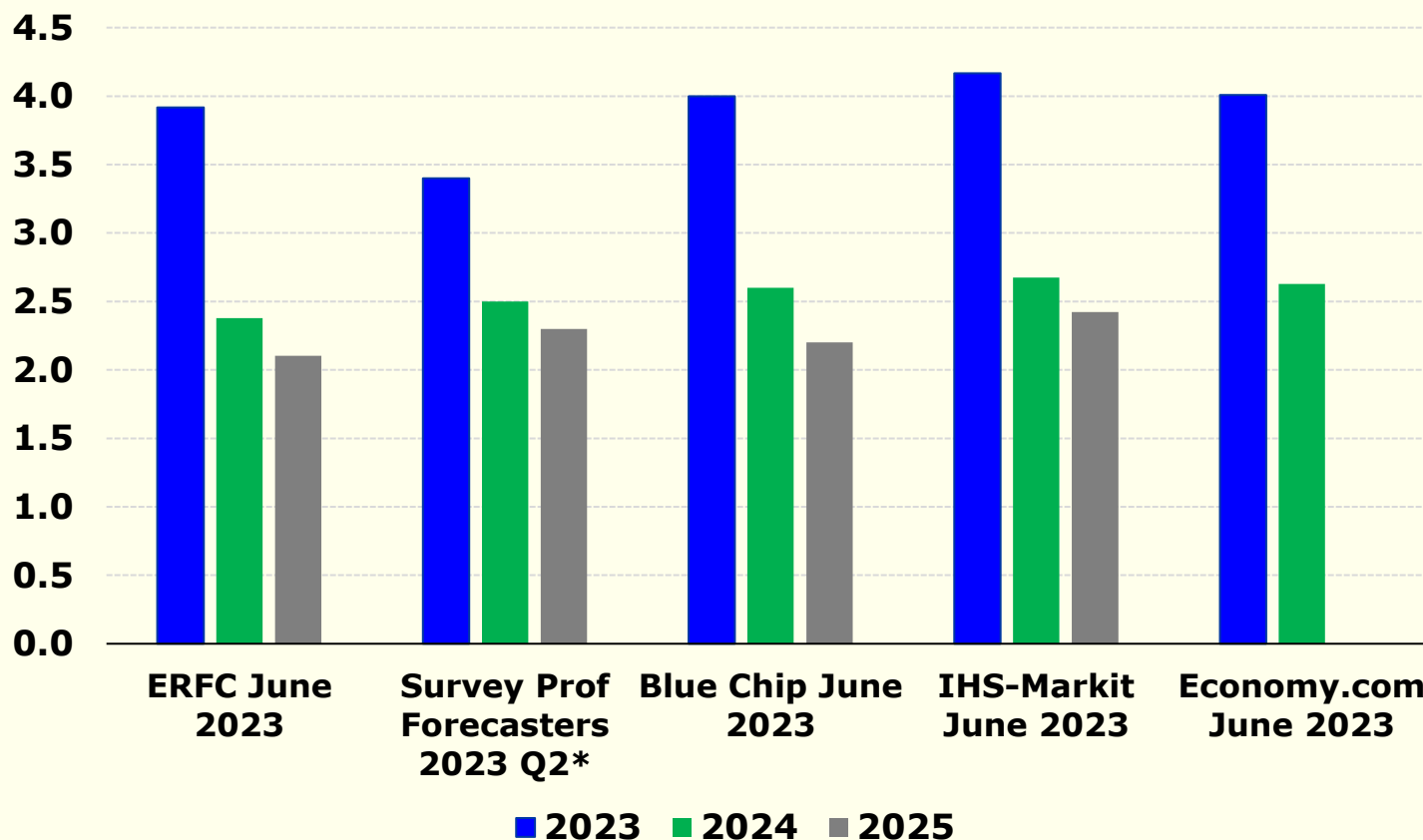
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The 2023 inflation forecast is slightly lower compared to March

The Consumer Price Index increased by 8.0% in 2022

Consumer Price Index, Annual % Change

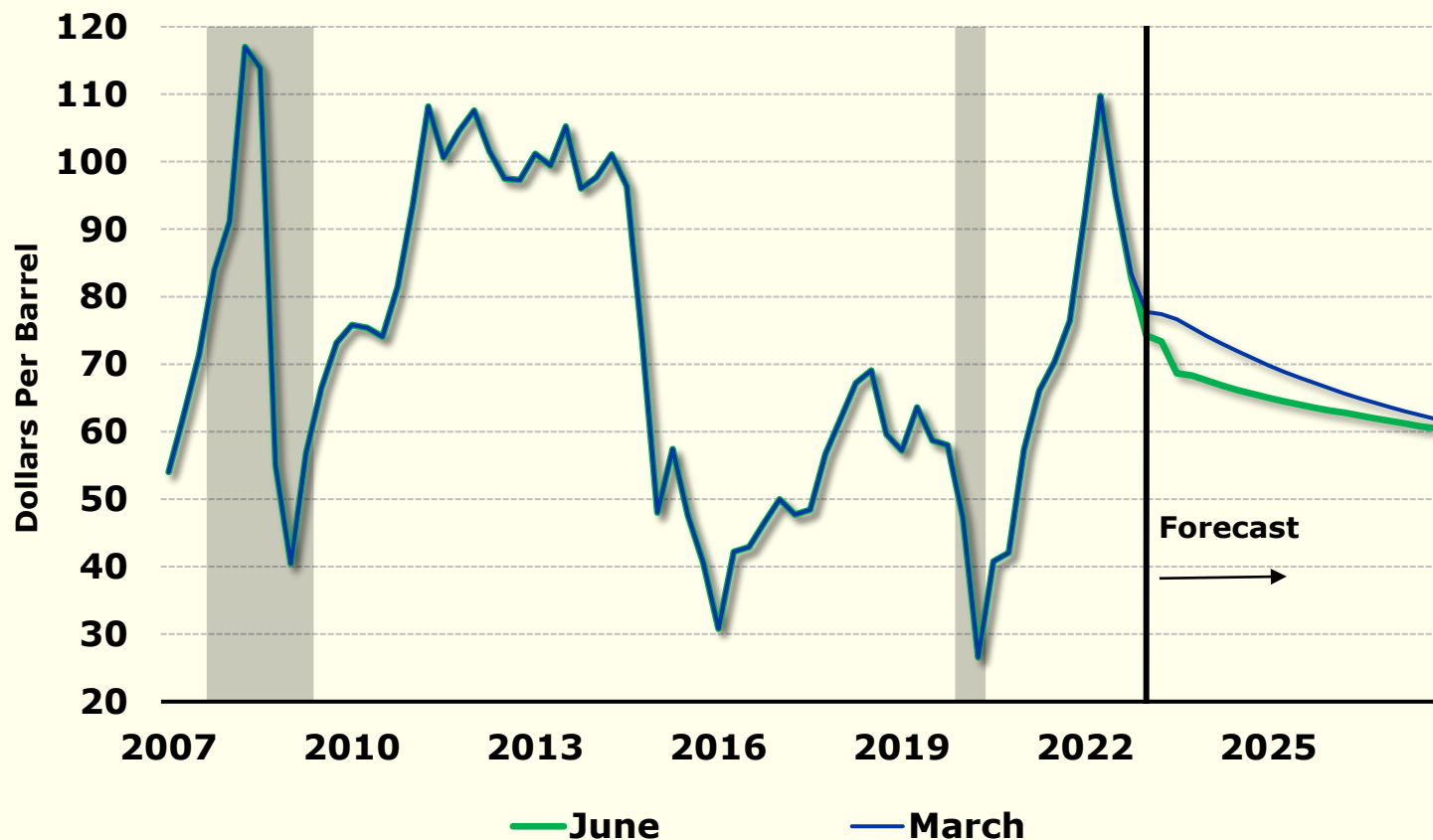


Survey of Professional Forecasters reflects change in price level in 4th quarter compared to 4th quarter of prior year; all others reflect average change over the year compared to prior year.

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Oil prices are lower compared to the March forecast

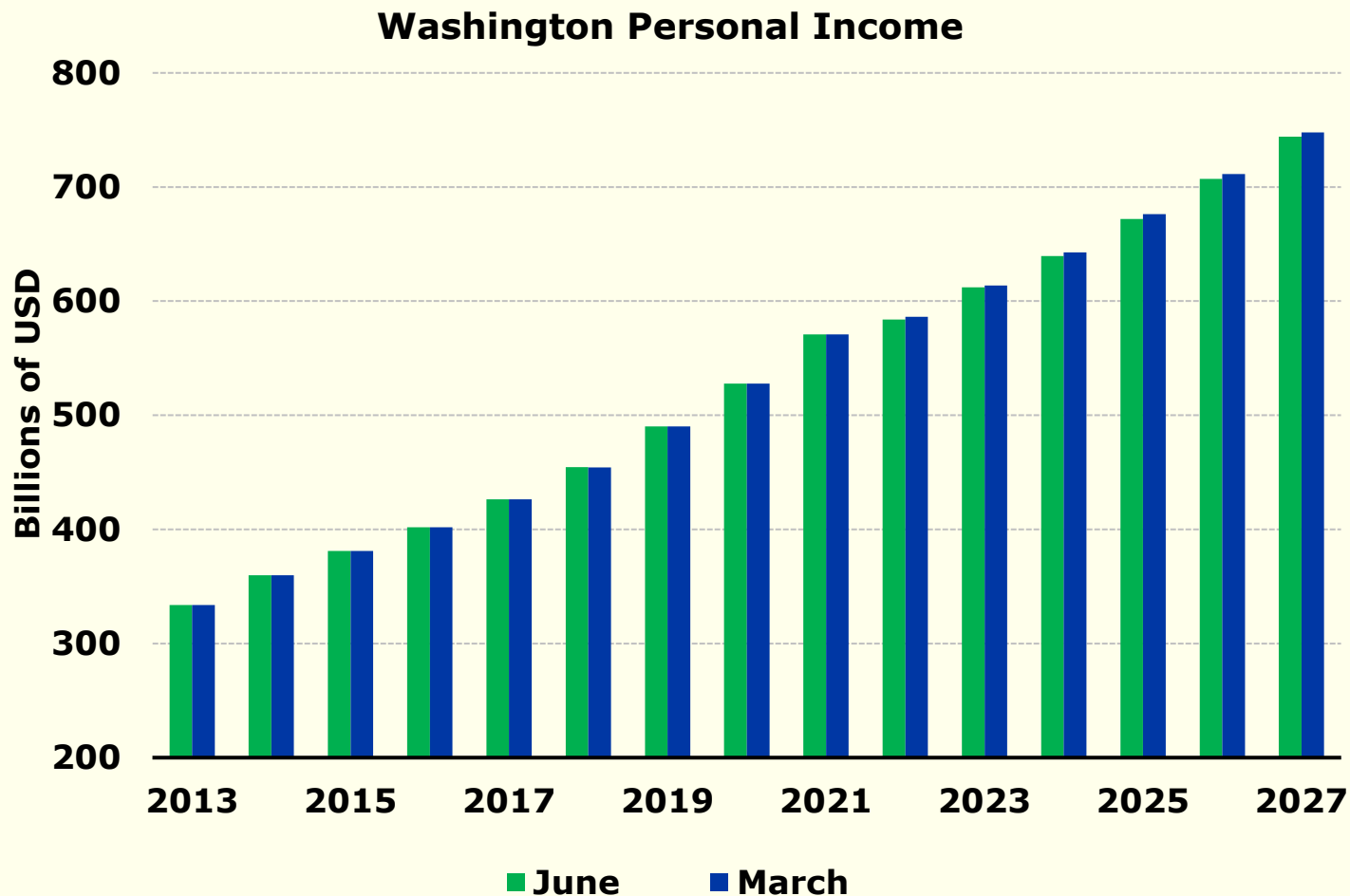


Source: Energy Information Administration, IHS Markit, ERFC; data through Q1 2023
Note: Vertical black line indicates last actual

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WA personal income slightly lower, 2023 – 2027 average growth unchanged compared to March



Source: ERFC June 2023 forecast; historical data through 2022

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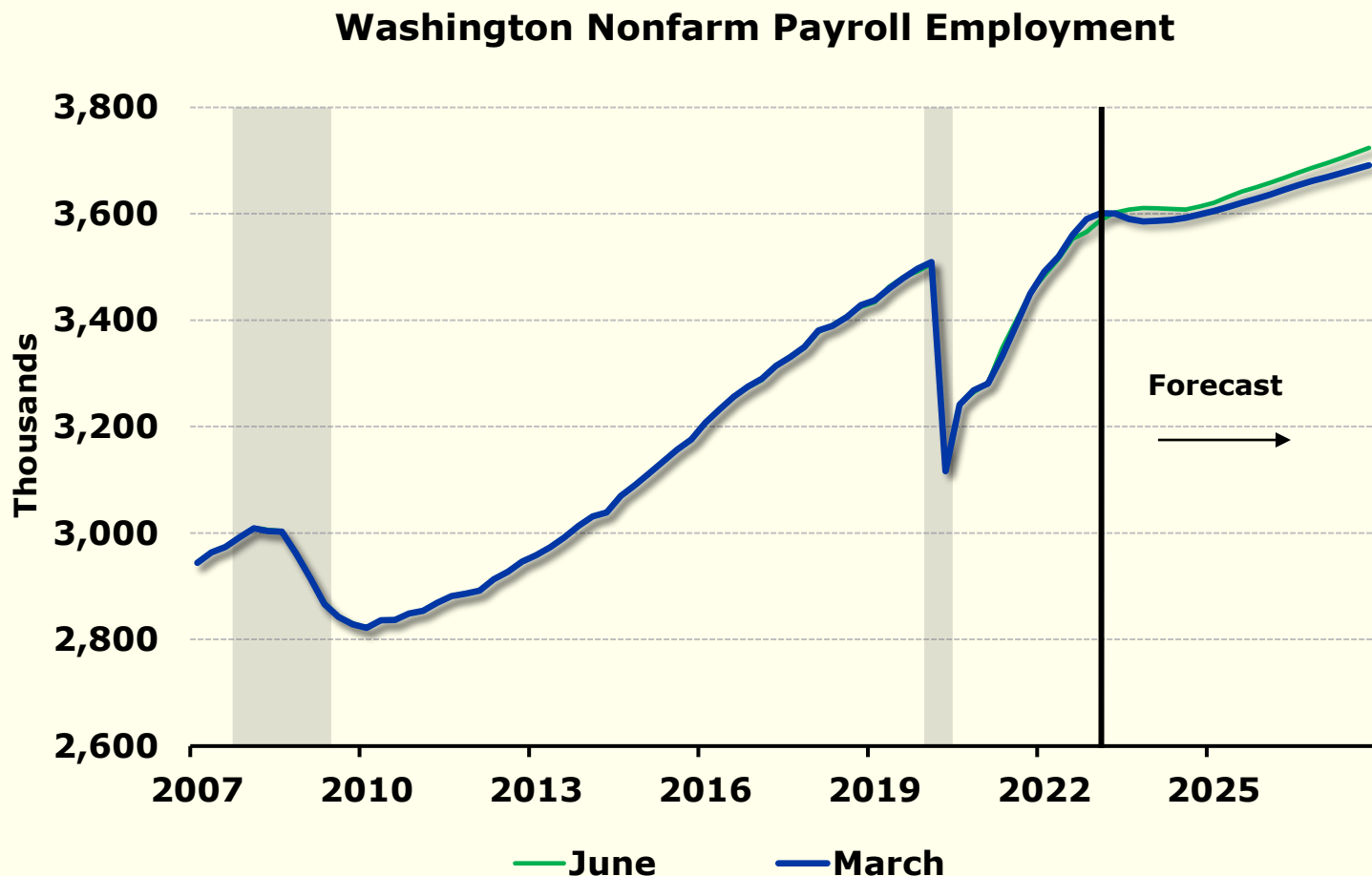


WA employment forecast is slightly stronger than the March forecast

Average annual employment growth, 2023 to 2027:

U.S. = 0.6%

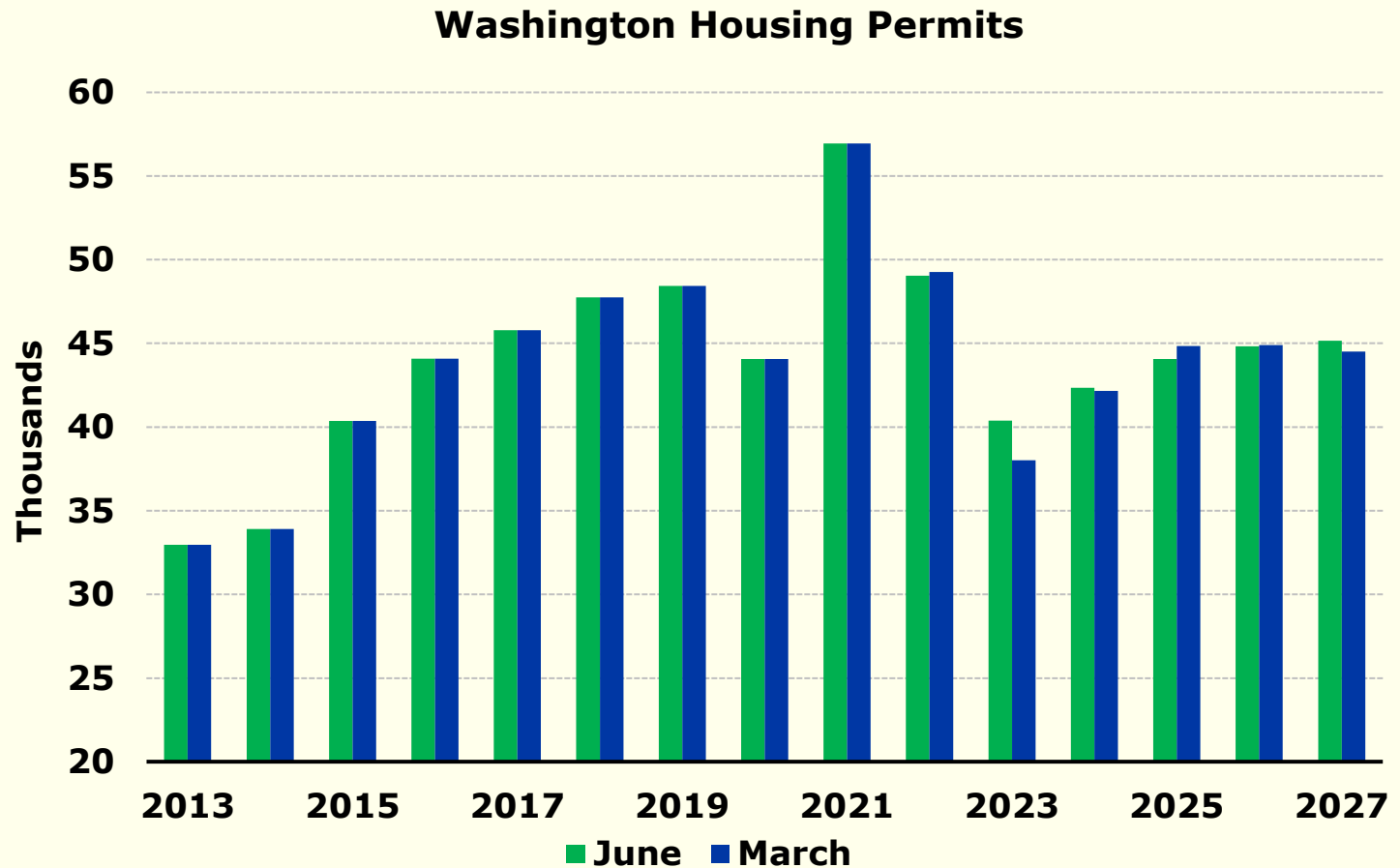
WA = 1.0%



Source: ERFC June 2023 forecast; historical data through Q1 2023



WA housing permits for 2023 – 2027 average almost 500 units per year more than the March forecast

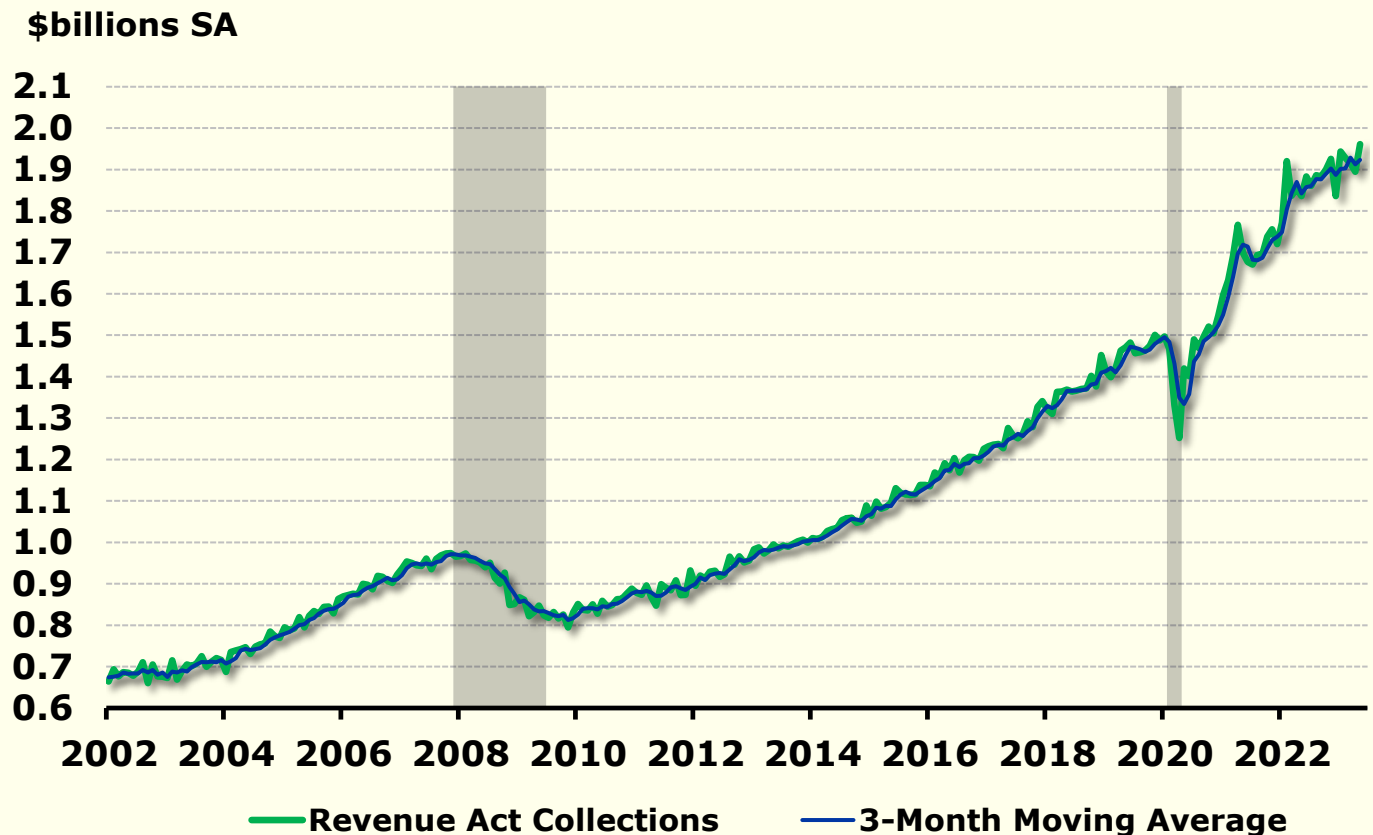


Source: ERFC June 2023 forecast; historical data through 2022

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After a 1.1% annual growth rate last month, Revenue Act collections increased 7.0% over the year for May activity

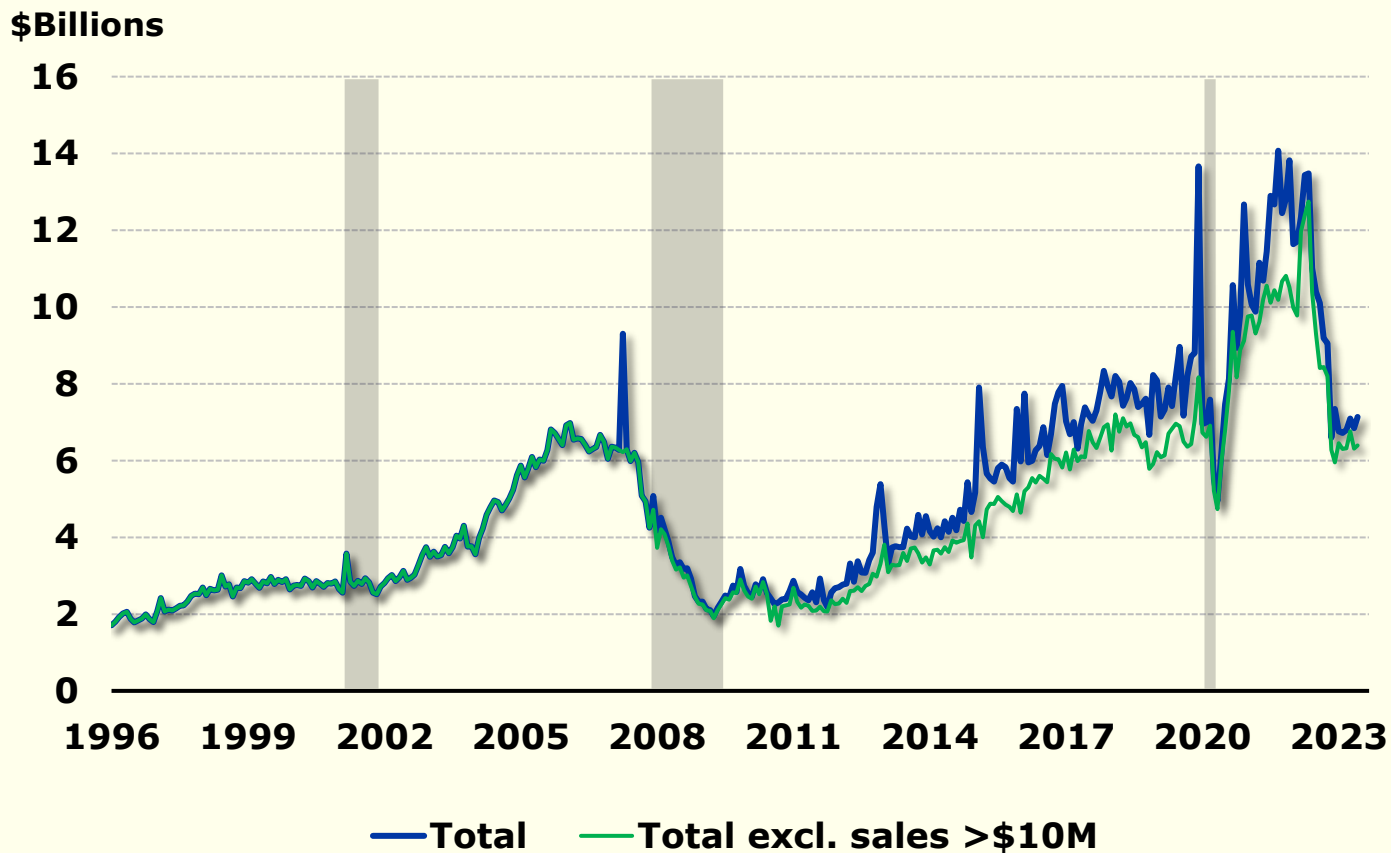


* Adjusted for large one-time transactions, amnesty payments, reporting frequency change and deferred 2020 payments, current definition of Revenue Act
Source: DOR and ERFC; monthly data through May 2023 activity



Seasonally adjusted taxable real estate sales up slightly in June but still 35% below June 2022 level

Seasonally Adjusted Taxable Real Estate Excise Activity



Source: ERFC; Monthly data through June 2023 estimate

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Cannabis excise tax and license fee estimates

Total change since March forecast:

- 2021-23
-\$5.7 M
- 2023-25
-\$35.9 M
- 2025-27
-\$34.8 M

\$Millions

Cannabis Forecast

	<u>2021-23</u>	<u>2023-25</u>	<u>2025-27</u>
GF-S share of excise tax and license fees	\$319	\$312	\$340
Non-GF	\$683	\$724	\$788
Total	\$1,002	\$1,035	\$1,128

Detail may not add to total due to rounding
Source: ERFC June 2023 forecast; historical data through May 2023

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Forecast changes: all funds, 2021-23 biennium, cash basis

\$Millions	<u>Mar. 2023 Forecast</u>	<u>Non-economic Change</u>	<u>Forecast Change</u>	<u>Jun. 2023 Forecast</u>	<u>Total Change[#]</u>
General Fund-State	\$60,880	\$7	\$10	\$60,897	\$17
Education Legacy Trust Account	\$2,119	n/a	\$311	\$2,431	\$311
WA Opportunity Pathways Account	\$399	(\$1)	(\$4)	\$394	(\$5)
Workforce Education Investment Account	\$748	n/a	\$17	\$766	\$17
Total	\$64,146	\$6	\$335	\$64,487	\$341

Detail may not add to total due to rounding

WASHINGTON STATE ECONOMIC AND REVENUE FORECAST COUNCIL



Forecast changes, all funds: 2023-25 biennium, cash basis

\$Millions	<u>Mar. 2023 Forecast</u>	<u>Non-economic Change</u>	<u>Forecast Change</u>	<u>Jun. 2023 Forecast</u>	<u>Total Change#</u>
General Fund-State	\$62,559	\$42	\$140	\$62,741	\$182
Education Legacy Trust Account	\$2,008	n/a	\$115	\$2,124	\$115
WA Opportunity Pathways Account	\$350	(\$3)	\$7	\$355	\$4
Workforce Education Investment Account	\$784	n/a	\$25	\$809	\$25
Total	\$65,702	\$39	\$287	\$66,028	\$327

Detail may not add to total due to rounding

WASHINGTON STATE ECONOMIC AND REVENUE FORECAST COUNCIL



Forecast changes, all funds: 2025-27 biennium, cash basis

\$Millions	<u>Mar. 2023 Forecast</u>	<u>Non-economic Change</u>	<u>Forecast Change</u>	<u>Jun. 2023 Forecast</u>	<u>Total Change#</u>
General Fund-State	\$66,866	\$40	\$75	\$66,982	\$115
Education Legacy Trust Account	\$2,289	n/a	\$18	\$2,306	\$18
WA Opportunity Pathways Account	\$355	(\$3)	\$6	\$358	\$4
Workforce Education Investment Account	\$833	\$0	\$11	\$844	\$11
Total	\$70,342	\$38	\$109	\$70,490	\$147

Detail may not add to total due to rounding

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What are the major factors that drove the revenue forecast change?

- Revised capital gains forecast reflects higher than expected collections, acknowledges uncertainty due to large number (60%) of estimated returns
- Construction activity slightly stronger
- More complete tax data indicates retail sales tax, use tax slightly stronger than expected



Capital gains tax – changes from March forecast

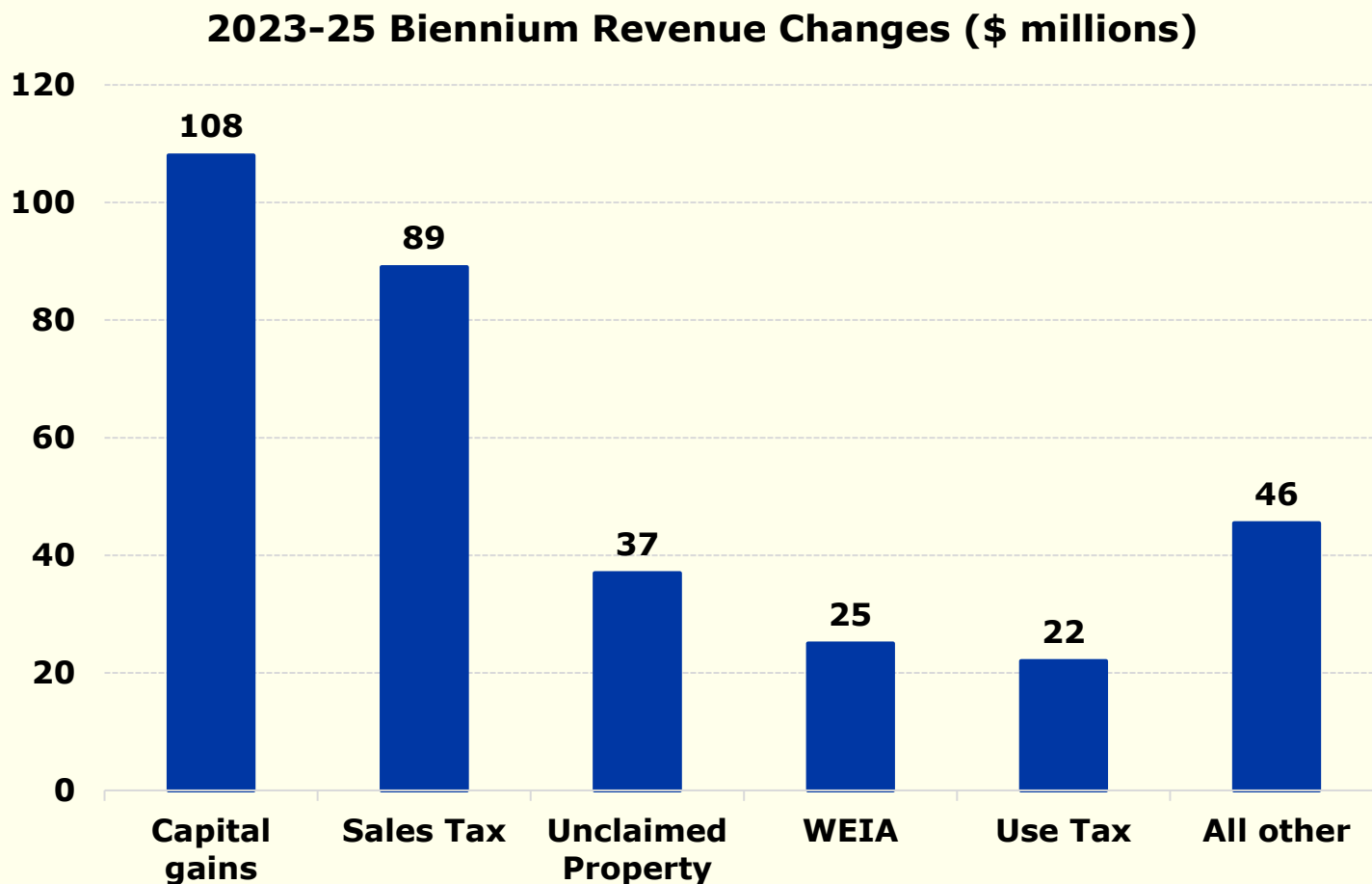
\$Millions	<u>2021-23</u>	<u>2023-25</u>	<u>2025-27</u>
Education Legacy Trust	\$252	\$108	\$12
Common School Construction Fund	\$340	\$201	\$190
GF-S (Credit Against B&O)	\$0	(\$3)	\$5
Net Impact, All Accounts	\$592	\$306	\$207

Detail may not add to total due to rounding



Majority of 2023-25 revenue change due to capital gains, sales tax

All other: increases in B&O, public utility, liquor taxes and new legislation partially offset revenue declines in REET, property tax and cigarette taxes





2021-23 Biennium alternative General Fund-State forecasts

\$Millions (cash basis)	2021-23 Biennium	Difference From the baseline[#]
Jun. 2023 Baseline (50%)	\$60,897	
<u>Jun. 2023 Alternative Forecasts</u>		
Optimistic (25%)	\$61,037	\$140
Pessimistic (25%)	\$60,737	(\$159)
Probability Weighted Average	\$60,892	(\$5)
GCEA*	\$60,877	(\$20)

*Based on the Governor's Council of Economic Advisors' economic assumptions

[#]May not add to total due to rounding



2023-25 Biennium alternative General Fund-State forecasts

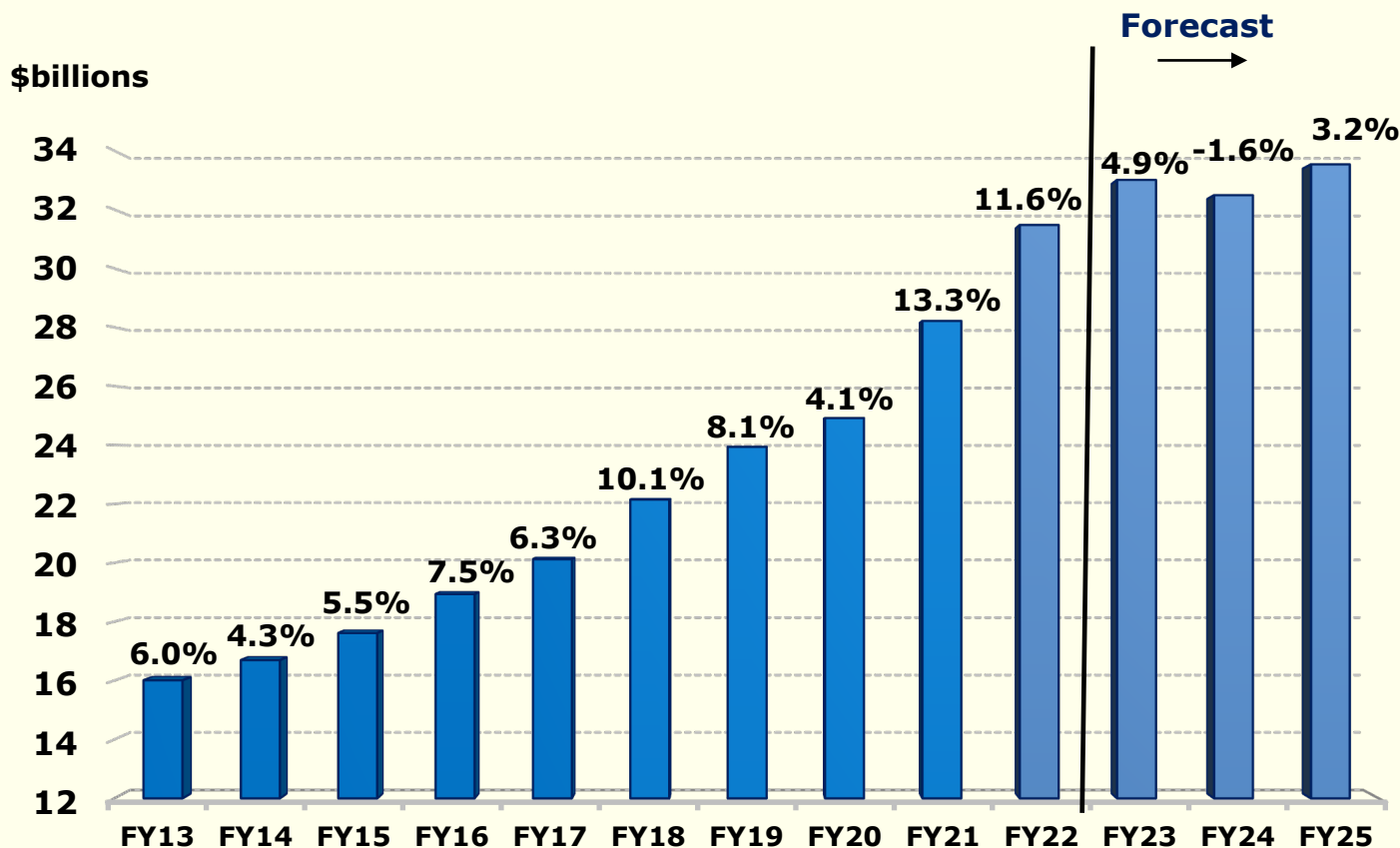
\$Millions (cash basis)	2023-25 Biennium	Difference From the baseline[#]
Jun. 2023 Baseline (50%)	\$62,741	
<u>Jun. 2023 Alternative Forecasts</u>		
Optimistic (25%)	\$66,457	\$3,716
Pessimistic (25%)	\$58,221	(\$4,520)
Probability Weighted Average	\$62,540	(\$201)
GCEA*	\$62,601	(\$234)

*Based on the Governor's Council of Economic Advisors' economic assumptions

[#]May not add to total due to rounding



Forecast of funds subject to the budget outlook process* by fiscal year



*Funds subject to the budget outlook process are General Fund-State plus Education Legacy Trust, Washington Opportunities Pathway and Workforce Education Investment Accounts
Source: ERFC forecast, June 2023

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Conclusion

- Economic forecast similar to March forecast
 - WA forecast: building permits slightly higher, personal income slightly lower than March
 - U.S. forecast: GDP slightly higher in 2023, slightly lower in 2024 compared to March
- Recession, technology sector layoffs, banking turmoil, inflation, Ukraine – Russia conflict pose forecast risks
- Total state revenues are expected to grow 21.4% between the 2019-21 and 2021-23 biennia and 2.4% between the 2021-23 and 2023-25 biennia



Questions



**Economic & Revenue Forecast Council
PO BOX 40912
Olympia WA 98504-0912**

**www.erfc.wa.gov
360-534-1560**

Economic and
Revenue Update
July 25, 2023

Slide 28



Department of
Revenue
Washington State

*"Working together to
fund Washington's future"*

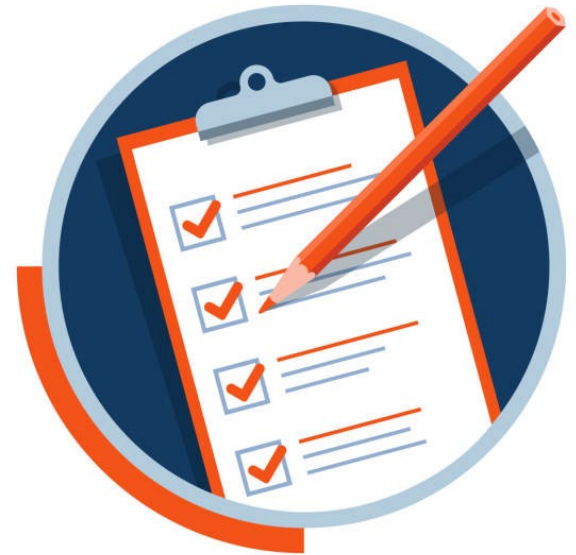
Local Government Partnership Meeting 2023

Taxpayer Account Administration
Jason Hartwell, Local Tax Manager
Brittney May, Local Finance Manager

July 25, 2023

Topics for Discussion

- Local tax basics
- Implementing a local tax change
- Education and tools for businesses
- DOR validating distribution amounts
- Local sales tax distribution reports
- Tax and License Confidentiality Affidavit



Local Tax Basics

Local Add-on Taxes

- Multiple local add on taxes make up total rate
- Each tax is unique – RCW 82.14

Grays Harbor County	
State	0.06500
Public Safety Local Sales Tax	0.00300
Mental Health Local Sales Tax	0.00100
Transportation Local Sales Tax	0.00700
Regular Local Sales Tax	0.00500
Optional Local Sales Tax	0.00500
Communication E911 Local Sales Tax	0.00200
Criminal Justice Local Sales Tax	0.00100
Total	0.08900

Local Tax Basics

State Share Taxes

- Taxes which act as a credit against the 6.5% state sales tax
- No tax increase to the consumer
- Each tax is unique

Implementing a Local Tax Change

- Add-on Tax: Notify DOR 75 days before calendar quarter
- State Share Tax: Notify 30 days before the month
- Include:
 - Ordinance or resolution
 - Certification of voter approval, if applicable
 - Interlocal Agreement, if applicable
 - New Tax Collection Agreement, if applicable
- RCW 82.14.055

Example Timeline for Tax Change

Scenario: County wishes to impose a new Tourism Promotion Area (TPA) charge beginning January 1, 2024

Step	Action	Date
1	Ordinance passed	October 1, 2023
2	County notifies DOR	By October 18, 2023
3	Businesses start collecting new rate	January 1, 2024
4	County receives first distribution	March 30, 2024

DOR Business Education

- Local & Lodging Sales Tax Flyers
- Rate Change Notices

Home / Taxes & rates / Sales & use tax rates / Local sales & use tax

Print

Local sales & use tax

Quarterly tax rates and changes

Lists of local sales & use tax rates and changes, as well as information for lodging sales, motor vehicles sales or leases, and annexations.

Use our local [Tax rate lookup tool](#) to search for rates at a specific address or area in Washington.

Sign up for our [notification service](#) to get future sales & use tax rate change information.

Note: The format below consolidates quarterly information by effective date and topic.

Effective July 1, 2023

[Expand all](#)

Local sales & use tax
Lodging sales
Motor vehicle sales or leases
Annexations

More information

Local sales & use tax rate history:

- [Cities by county](#)
- [Alphabetical by city](#)
- [Excel file format](#)
- [QuickBooks file format](#)
- [Change notices](#)

Lodging sales:

- [Rates & changes](#)
- [Change notices](#)

Motor vehicle sales or leases:

- [Rates & changes](#)
- [Change notices](#)

[Annexations](#)

DOR Business Education

- Web Messages
- GovDelivery



Sign Up for Email or SMS Notifications!

Get the latest news and updates from the Washington State Department of Revenue. You will be automatically subscribed to receive our General Information updates. You can select additional topics below.

Email or phone *

General information

- Sales tax rate changes
- Location services (GIS) system notifications
- Mobile app: Tax rate lookup
- Cigarette and tobacco
- Vapor and ENDS

Tax Rate Lookup Tool

Find the sales tax rate for any location in Washington.

Tax Rate Lookup

Use this search tool to look up sales tax rates for any location in Washington.

Address Search | Map Search | Latitude/Longitude

Street Address:

City:

ZIP: --
ZIP code is required, but the +4 is optional.

Taxable Amount:
Optional: To calculate sales and use tax only.

Return and Distribution Validation

- Tax return review
 - Identify and log account specific information
 - System checks – Efile and system identified edits
- Jurisdiction level review

Partner Portal

[Home](#) / [About](#) / [Statistics & reports](#) / [Information for local governments](#) / [Access to local sales tax information](#)

Print

Access to local sales tax information

The Department of Revenue has launched the secure portal, My DOR, including Washington state and local taxes, in addition to business licensing services.

- How to access [My DOR Partner Portal](#).
- The [funding method](#) of partial payments of taxpayer returns.
- [Format for local distribution reports](#) starting with the April 2018 distribution.

Distribution Detail report

The Department provides the Distribution Detail report to further help you manage your local sales tax distribution. The report provides you with the business level detail you are familiar with and adds additional features, including:

- Filter options.
- Search functionality.

Jurisdiction access to local sales tax reports

The Department has changed the way local jurisdictions receive their local tax information. Local jurisdictions will access their information within the Department's secure My DOR environment.

Important: When registering, the jurisdiction will need to provide a [Secrecy Clause](#) if the Department does not have one on file.

More information

[Local Jurisdiction Report Guide](#)

[Funding Change](#)

[Secrecy Clause](#)

[Local Tax Reference Guide](#)

[Information for Local Governments](#)

Questions?

Contact (360) 705-6179

Local Tax Reports

- Available by the 25th of each month in the partner portal
- Office of State Treasurer distributes last business day of month
- Example:
 - ✓ July 2023 tax returns
 - ✓ Collected in August 2023
 - ✓ Distributed September 2023



Form 10 0032

Reset form

Confidentiality and Non-Disclosure Agreement

Individuals with access to Washington State Department of Revenue's Confidential Information must complete and sign this form.

DOR Contract Number (if applicable):

Identification:

Name: Title:
Employer: Phone:
Address:
City: State: Zip:
Email:

Scope: Confidential Information under this Agreement includes:

- Licensing information ([RCW 19.02.115](#))
- Personal information ([RCW 42.56.590](#))
- Property tax information ([RCW 84.08.210](#), [RCW 84.40.020](#), [RCW 84.40.340](#))
- Return and tax information ([RCW 82.32.330](#))
- Federal tax information ([26 USC § 6103](#))
- Unclaimed Property ([RCW 63.30.820](#))
- Other information exempt by law

Acknowledgement of Confidentiality:

I have read and understand the following obligations and responsibilities:

Initial next to each statement after reading.

I may use and access Confidential Information for official purposes only as needed to conduct business, and if applicable, as authorized by the data sharing agreement with my employer.

I may not use, publish, transfer, sell or otherwise disclose any Confidential Information acquired for any unauthorized purpose.

Helpful Links

- [Local Tax Reference Guide](#)
- [Statistics and Reports](#)
- [Local Sales and Use Tax](#)
- [Access to Local Sales Tax Information](#)
- [Confidentiality and Non-Disclosure Agreement](#)
- [Partner Portal Access Instructions](#)

Contact Information

Jason Hartwell	Brittney May
(360) 705-6154	(360) 705-8064
JasonH@dor.wa.gov	BrittneyM@dor.wa.gov

Local Tax Questions

Business Licensing and Tax Services

Click *Get Started* to go to your account summary

Get Started

Businesses, Organizations, and Partners

Business Licensing

- Access Your Account Using a Letter ID
- Renew Your Business License
- Apply for a New Business License
- Hire Domestic (Household) Employees

File and Pay Taxes

- Access Your Account Using a Letter ID
- Business (B&O), Excise, and Sales Taxes
- Forest Tax
- Leasehold Tax

Other Services

- Print Your Reseller Permit
- Send a Secure Message
- Sign Up for Filing Reminders
- Sign Up for News and Other Notifications

Property Tax

- Renew property tax exemption
- Secure Messages for Property Tax
- Check appraiser accreditation status

Government Partners

- Add the Partner Portal
- File Real Estate Excise Tax Affidavits (for Counties Only)

Questions?



2023 Session Overview & Look Ahead

Federal ARPA & BIL funding overview

AWC Government Relations



2023 Legislative Session

105-day Session: January – April; Special Session May 16

New legislators, new committees, new Chairs, 40 legislators with city/county background

Democrat majorities: 29-20 Senate, 58-40 House

Economic environment: positive revenue forecasts, slowing economy, high interest rates, inflationary pressure

Biennial budgets: Operating, Capital, Transportation

Policy focus: housing, workforce, drug policy, gun violence

2023 Legislative Session:

City priorities & outcomes—the pros and cons.



Respond to the *Blake* decision

Support clarification around the crime of possessing a controlled substance so individuals, law enforcement, and treatment providers can respond appropriately.

Pro: Passed legislation to create a statewide criminal penalty for drug possession (**SB 5536**).

Pro: Provided funding for new therapeutic courts, law enforcement assisted diversion programs, and substance use disorder and behavioral health treatment.

Pro: Appropriated **\$11.5 million** in continued funding to reimburse cities for vacating simple drug possession convictions, including cannabis or cannabis paraphernalia, to comply with *State v. Blake*.



Address vehicle pursuits for public safety

Clarify law enforcement's ability to conduct vehicle pursuits with reasonable suspicion standard in specific circumstances.

Pro: Passed legislation allowing for a reasonable suspicion standard for pursuits of certain dangerous crimes (**SB 5352**).

Pro: Funded a **\$3 million** grant program for new vehicle tracking technologies.

Pro: Funded additional CJTC BLEA classes in Burien, Spokane, and at three new regional training academies.

Pro: Appropriated **\$5 million** for law enforcement wellness programs.



Increase housing availability & affordability

Support a proactive approach with new tools, incentives, and revenues to increase housing supply and address affordability. Recognize the need for a multifaceted approach bolstering city capacity to accommodate new housing construction with more certainty and speed. Acknowledge the need for significantly more resources to meet the identified need for lower income housing.

Pro: Adopted bills exempting residential development from SEPA (**SB 5412**), eliminating external design review boards (**HB 1293**), providing state assistance for permit streamlining (**SB 5290**), and changes to the building codes (**SB 5491**). Passed a negotiated permit processing reform bill (**SB 5290**).

Pro: Funded infrastructure to support housing, including the Public Works Assistance Account (PWAA) and the Connecting Housing and Infrastructure Program (CHIP).

Pro: Adopted agreed-to zoning changes to support middle housing development while preserving decision-making flexibility for cities (**HB 1110**).

Incomplete: Invested nearly **\$1 billion** in funding for low-income housing and related services, but did not dedicate ongoing state revenues, nor establish local authority for new revenue. Dedicated and sustainable revenue is still needed.



Ensure basic infrastructure funding

Fully fund Public Works Assistance Account (PWAA), allow current revenue diversions to sunset, refrain from further fund transfers or diversions. Expand state funding opportunities for local maintenance and operations.

Pro: Funded the PWAA at **\$400 million** for the 2023-25 biennium. Expiring revenue diversions will sunset, restoring full funding to the account.

Pro: Maintained commitments made in the Move Ahead WA package for city preservation and maintenance. Appropriated **\$9 million** for the Transportation Improvement Board and **\$14.6 million** for the Complete Streets Program.



Provide behavioral health resources

Create greater access to community-based behavioral health services to include substance use disorder treatment and dual diagnosis treatment facilities.

Pro: Improved the 988-behavioral and mental health crisis line (**HB 1134**), and established certification criteria for 23-hour crisis relief centers (**SB 5120**).

Pro: Appropriated **\$1.17 billion** for behavioral health treatment expenses statewide, including provider rate increases, funding for 988-crisis response, and substance use disorder treatment and prevention. Appropriated **\$884 million** for behavioral health facilities. Of this funding, **\$224 million** is for community-based behavioral health facilities, and **\$613 million** is allocated for a new 350-bed forensic hospital wing at Western State Hospital.

Pro: Provided **\$4 million** in grant funding for local alternative response programs.



Other significant issues:

Cities identified several significant policies for the 2023 session.

Pro: Standardized and increased procurement limits (**HB 1621**). The Capital Projects Advisory Review Board must review and make recommendations on the proposed increases.

Pro: Clarified that cities may use impact fees to fund improvements to bicycle and pedestrian facilities not within road rights-of-way (**SB 5452**).

Pro: Modified small works roster requirements, addressed issues of equity in public works procurement, and revised the small and limited works roster process to increase administrative efficiency (**SB 5268**).

Con: Did not address legislation to reduce the impact of unnecessary and costly public records litigation (**HB 1597/SB 5571**).

Pro: Passed legislation to phase out the PERS 1 unfunded accrued actuarial liability (UAAL) surcharge resulting in significant savings for cities over time (**SB 5294**).

Pro: Passed balanced legislation and associated funding to help cities integrate climate change considerations into the Growth Management Act (**HB 1181**).

Pro: Reinstated the annexation sales tax credit to support cities annexing large areas with fiscal support to provide urban levels of service (**HB 1425**).

Pro: Funded the Fish Barrier Removal Board at the highest level in the state's history. This critical funding source helps cities correct fish-blocking culverts to support salmon recovery.

Con: Did not revise the arbitrary 1% property tax cap to instead tie it to inflation and population growth up to 3% (**HB 1670/SB 5770**).

2023 Budget Outcomes

Operating

Other bills of note

Passed

- **SB 5294** – Scales back and eventually ends unfunded liability surcharge by 2027.
- **HB 1621** – Increases contract limits that require competitive bidding; allows current employees to perform work following accepted industry practice without a contract; outlines a standard definition of “lowest responsible bidder.”
- **SB 5268** – Removes barriers for small businesses to bid on public works projects; modifies small-works roster procedures to be more inclusive and efficient; directs MRSC to develop a statewide small-works roster.
- **HB 1329** – Prohibits water and electric utility shutoffs during periods of extreme heat. Allows customers previously disconnected from service to request reconnection during said periods.
- **HB 1425** – New version of annexation sales tax credit.

Looking ahead to 2024



Election year



Supplemental budgets



AWC developing legislative
agenda

Federal ARPA & BIL funding

ARPA Spending

Washington Cities Spending Categories

As of September 2022, Washington cities have spent or obligated \$795,480,244 in federal ARPA Funds. However, this number does not capture the additional work and expenditures that many smaller cities have done since March 2022 as reporting for this period is not due until April 2023.

Reviewing Treasury reporting data, Washington cities have obligated or spent ARPA funds in the following expenditure categories:



• Expenditure Category 1 – Public Health:

- Obligated: \$12,439,598
- Expended: \$11,630,345



• Expenditure Category 2 – Negative Economic Impacts:

- Obligated: \$123,437,469
- Expended: \$59,673,166



• Expenditure Category 3 – Public Sector Capacity:

- Obligated: \$6,648,937
- Expended: \$4,776,669



• Expenditure Category 4 – Premium Pay:

- Obligated: \$3,290,325
- Expended: \$3,288,055



• Expenditure Category 5 – Infrastructure:

- Obligated: \$22,808,528
- Expended: \$4,702,970



• Expenditure Category 6 – Revenue Replacement:

- Obligated: \$348,683,393
- Expended: \$191,354,253



• Expenditure Category 7 – Administrative:

- Obligated: \$1,571,633
- Expended: \$1,174,903

How cities are using BIL funding to improve their communities

As we enter the second year of its five-year span, the Bipartisan Infrastructure Law (BIL) has begun to infuse Washington's communities with much needed investments. Several cities are already benefitting from the federal assistance to improve their part of the statewide infrastructure system.

Federal dollars are helping WA cities to:

- Upgrade municipal water systems
- Build sustainability and climate resilience
- Increase traffic safety and expand multimodal options
- Invest in economic development
- Address historical racial and social inequities

The federal government has stepped up to support locals, and Washington cities are responding in kind. Many are taking advantage of the funding opportunities available through the BIL.

Nearly 70% of city survey respondents are applying or considering applying for federal infrastructure dollars. Approximately 80% of cities have made infrastructure their top priority, with traditional infrastructure making up the highest area of need.

Among those cities applying for BIL funds, the top five categories of projects are:

- Roads
- Wastewater/stormwater infrastructure
- Drinking water infrastructure
- Bridges
- EV infrastructure

Below, we provide snapshots of the many transportation and infrastructure projects in Washington that are supported by the BIL.

Some extra notes...

- AWC's 2023 Salary & Benefits Survey data will be available soon
- AWC's annual City Conditions Survey will go out in September
- AWC's annual Municipal Budgeting & Fiscal Management Workshop is in Leavenworth August 10-11

Government Relations Team

[Candice Bock](#)

Director

(360) 951-5390

Issue areas – Economic development; federal; finance; human resources, labor relations; pensions; open government; liability

[Carl Schroeder](#)

Deputy Director

(360) 485-7604

Issue areas – Environment & natural resources; housing & homelessness; land use & planning; building codes

[Lindsey Hueer](#)

Advocate

Issue areas – Public safety & criminal justice; cannabis; emergency management; cybersecurity; general government; human services & behavioral health; elections

[Brandy DeLange](#)

Advocate

(360) 515-8360

Issue areas – Public works & infrastructure; telecommunications; transportation; utilities & energy

[Amy Davis](#)

Assistant

Legislative Bulletin, committee support, team logistics

[Sheila Gall](#)

General Counsel

Issue areas – Municipal finance & taxes

[Matt Doumit](#)

Legislative Policy Analyst

Issue areas – Human resources; labor relations; pensions; liability

[Shannon McClelland](#)

Legislative Policy Analyst

Issue areas – Environment & natural resources; housing & homelessness; land use & planning; building codes

[Katherine Walton](#)

Legislative Policy Analyst

Issue areas – Public safety & criminal justice; cannabis; emergency management; cybersecurity; general government; human services & behavioral health; open government; elections

[Brianna Morin](#)

Legislative Policy Analyst

Issue areas – Public works & infrastructure; telecommunications; transportation; utilities & energy

[Jacob Ewing](#)

Special Projects Coordinator

Issue areas – American Rescue Plan Act (ARPA); parks; economic development



2023 Tax Legislation

Legislation and Policy Division

- Trice Konschuh – TriceK@dor.wa.gov
- Ryan Anderson – RyanA@dor.wa.gov
- Pete Levine – PeteL@dor.wa.gov

July 25, 2023

Bills Passed – Excise Tax

SHB 1267 - Concerning rural public facilities sales and use tax.

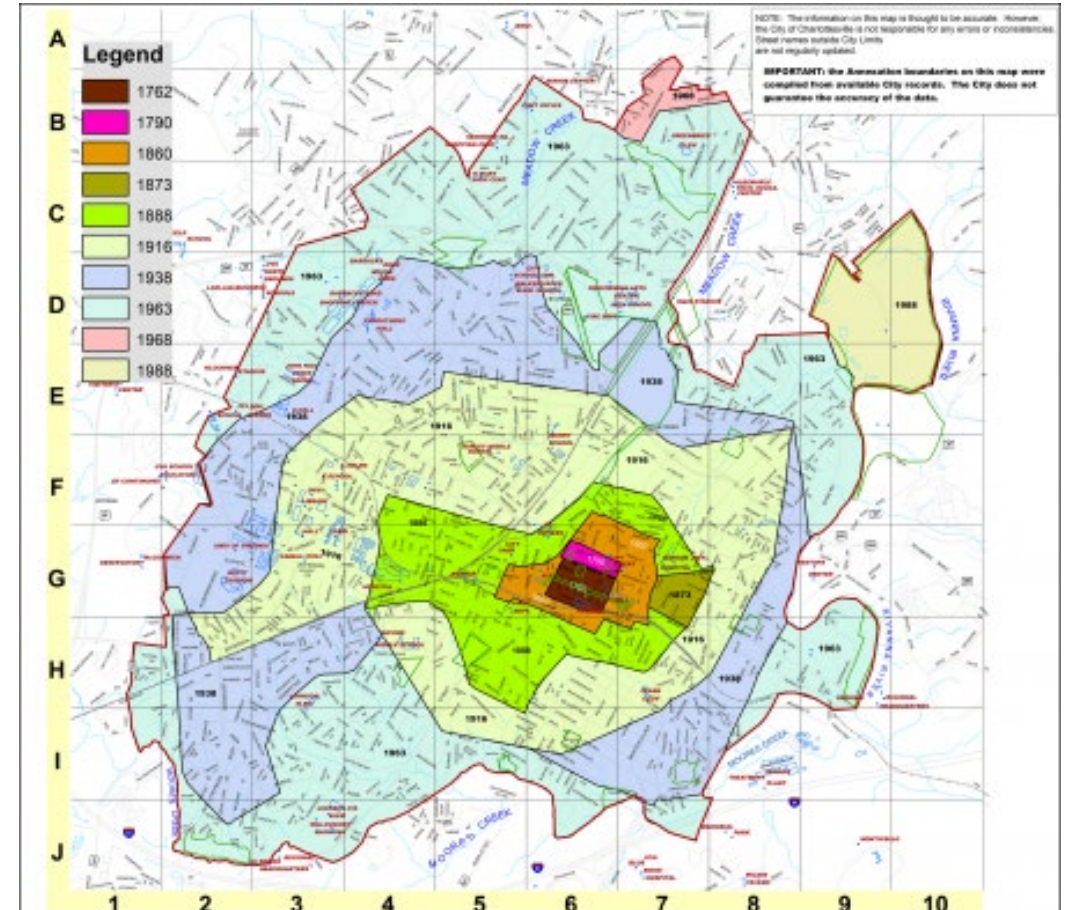
- Extends the expiration of the rural counties public facilities local sales and use tax.



Bills Passed – Excise Tax

2SHB 1425 - Facilitating municipal annexations.

- Reinstates the local annexation sales and use tax.
- Changes the population thresholds and maximum tax rates.



Bills Passed – Excise Tax

2SHB 1477 – Making changes to the working families tax credit.

- Expands eligibility for certain individuals.
- Extends the application period.



Trice Konschuh

Bills Passed – Excise Tax

HB 1575 - Modifying the sales and use tax for cultural access programs by allowing the tax to be imposed by a councilmanic or commission authority and defining timelines and priorities for action.

- No voter approval required.
- Places certain restrictions on cities.



Bills Passed – Excise Tax

HB 1742 - Concerning nontax statutes administered by the department of revenue.

- Provides a 24-month late penalty/fee waiver for UCP holders and business licensees.



Bills Passed – Excise Tax

E2SSB 5001 – Concerning public facility districts created by at least two city or county legislative authorities.

- Allows jurisdictions that previously created a public facilities district (PFD) to create an additional PFD.



Bills Passed – Excise Tax

SSB 5604 - Concerning county sales and use taxes for mental health and housing.

- Expands the allowable use of funds received under the mental health and affordable housing local sales and use taxes



Questions



Bills Passed – Excise Tax

SHB 1431 – Clarifying that meals furnished to tenants of senior living communities as part of their rental agreement are not subject to sales and use tax.

Food, drink, or meals furnished by a senior living community to tenants as part of a rental or residency agreement are:

- Excluded from the definition of “sale,” and therefore, exempt from retailing B&O tax and retail sales tax.
- Exempt from use tax.



Bills Passed – Excise Tax

E2SHB 1134 – Implementing the 988 behavioral health crisis response and suicide prevention system.

- Creates mobile rapid response crisis teams associated with the 988 Suicide and Crisis Lifeline.
- Dedicates 10% of the 40 cent 988 line tax to these new crisis teams
- Up to 30% of that amount is dedicated to crisis teams affiliated with a tribe in Washington



Bills Passed – Property Tax

SHB 1756 – Green energy property tax exemption and production tax.

- Personal property tax exemption for wind and solar generators, and energy storage equipment.
- 10 or 15-year exemption with offsetting tax on capacity to generate or store energy.



Bills Passed – Property Tax

E2SSB 5045 – Property tax exemption: accessory dwelling unit (ADU) rental.

Allows a county with a population of at least 1.5 million people to create a local property tax exemption for ADUs.

- ADUs must be rented to low-income tenants.
- Value of improvement is capped at 30% of the value of the original structure.
- Cannot rent to family members under the age of 60.



Bills Passed – Property Tax

HB 1265 – Establishes a property tax exemption for adult family homes that serve people with intellectual or developmental disabilities and are owned by a nonprofit.

Expands the current real and personal property tax exemption for housing owned or leased by nonprofits

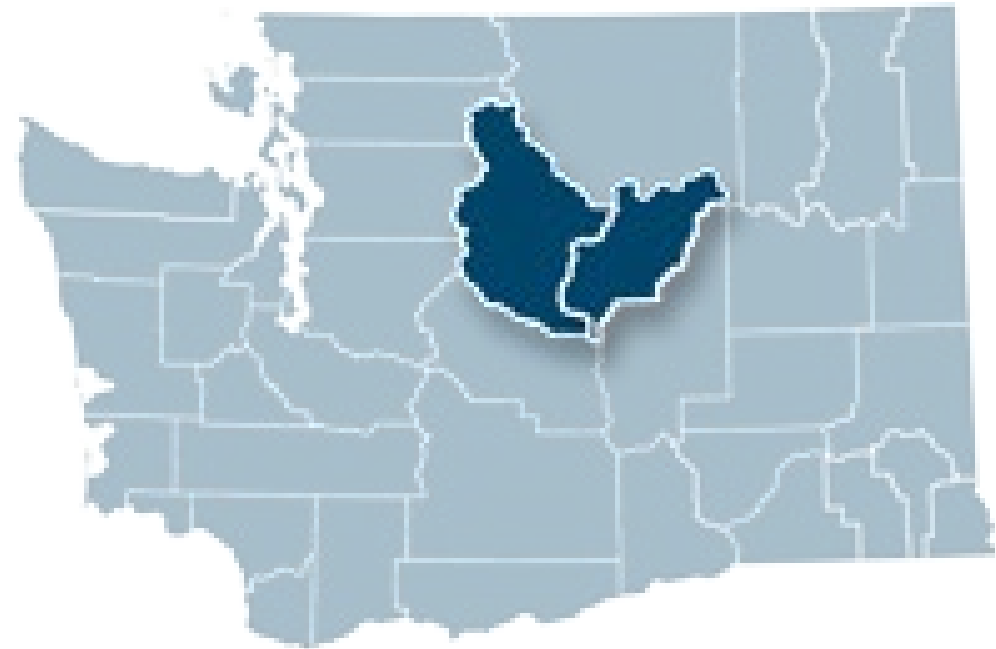
- Regardless of the licensed operator's nonprofit status.
- Applies to taxes levied for collection in 2024 and after.



Bills Passed – Property Tax

EHB 1663 – Allowing functionally consolidated Port districts to adopt a unified levy.

- Port districts that operate jointly through a mutual agreement can levy property taxes as one joint taxing district.
- Effective July 23, 2023, earliest a joint levy may be collected by a functionally consolidated port district is calendar year 2025.



Questions



Bills Passed – Property Tax

HB 1303 – Concerning the administration of property taxes.

- Allows informal BTA property tax appeals to be converted to formal appeals.
- Clarifies the valuation date for government-owned property losing exempt status.
- Clarifies certain property tax levy calculations.



Bills Passed – Property Tax

SHB 1355 – Updating property tax exemptions for service-connected disabled veterans and senior citizens.

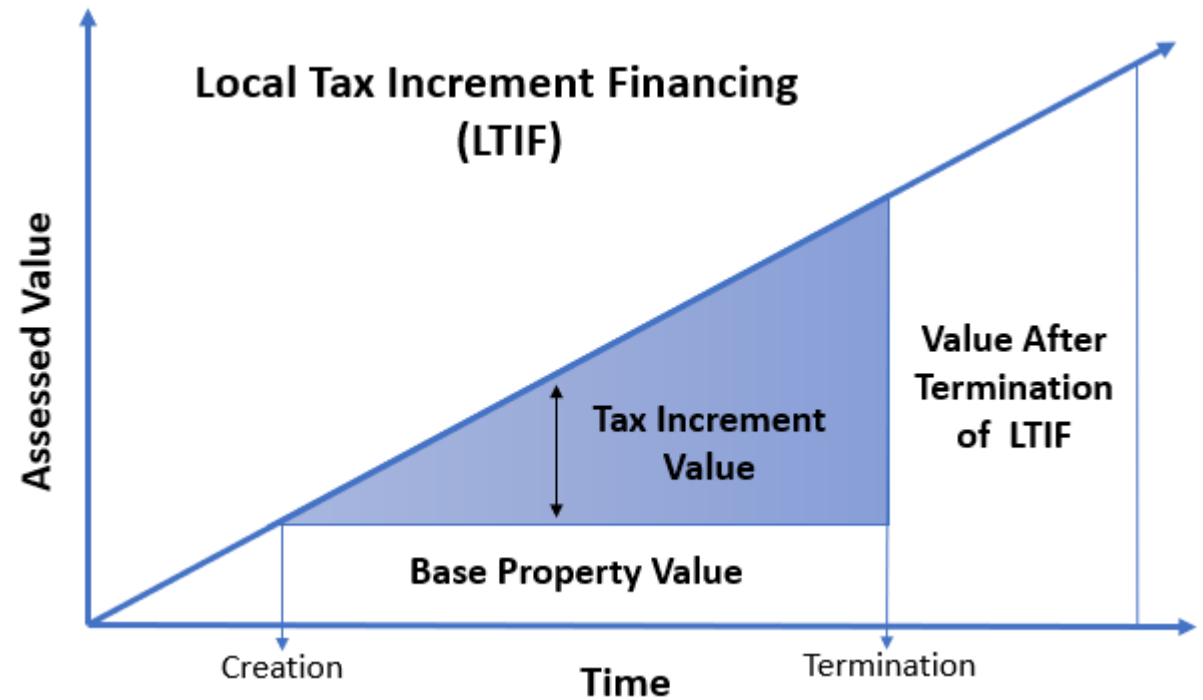
- Allows for Social Security COLA increases.
- Increases income thresholds.
- Revises income threshold adjustment updates.
- Department to provide statewide outreach.



Bills Passed – Property Tax

HB 1527 – Making technical corrections to the local tax increment financing (LTIF) program.

- Defines real property for purposes of LTIF.
- Clarifies certain program requirements.
- Creates consistency with the current 101% property tax levy limit provisions.
- Effective May 9, 2023.



Bills Passed – Property Tax

SHB 1572 – Concerning venue for actions for the recovery of taxes.

- Allows property tax refund lawsuits to be filed in any superior court of the two nearest judicial districts to the county in which the property tax were paid.
- Applies only to actions filed solely against one county.
- Effective April 13, 2023.



Bills Passed – Property Tax

SSB 5714 – Concerning payments made for property taxes or special assessments by an automated check processing service.

- Provides property tax payments received within 3 working days after the due date are not delinquent for:
 - Payments from an automated check processing service; or
 - Payments sent via U.S. Mail with no discernable postmark date.
- Effective July 23, 2023.



Bills Passed – Leasehold Excise Tax

SHB 1163 – Exempting certain leasehold interests in arenas with a seating capacity of more than 2,000 from the leasehold excise tax.

- Creates a LET exemption for all leasehold interests in the public or entertainment areas of any arena if the arena meets certain criteria.
- Requires an Annual Tax Performance Report.
- Oct. 1, 2023 - Jan. 1, 2034.



Questions? / More Information

The screenshot shows the Washington State Department of Revenue website. The browser address bar displays 'dor.wa.gov'. The website header includes the Department of Revenue logo and navigation links: 'Laws & rules', 'Subscribe', 'Careers', 'Contact', 'About', and a 'Log In' button. A search bar in the top right corner contains the text 'Summary of 2023 tax legislation', which is circled in red with a red arrow pointing to it. Below the header is a dark blue navigation bar with links: 'Home', 'Open a business', 'Manage a business', 'Taxes & rates', 'File & pay taxes', 'Education', and 'Forms & publications'. The main content area features a breadcrumb trail: 'Home / About / Statistics & reports / Summary by legislative session of tax legislation', followed by a 'Print' button. The main heading is 'Summary by legislative session of tax legislation'. Underneath, the section 'Tax legislation by year:' lists links for '2023 legislation', '2022 legislation', and '2021 legislation'. Under '2021 legislation', there are sub-links for 'Capital gains tax' and 'Working families tax credit'.



Working Families Tax Credit Program Overview

Local Government Partnership Meeting
July 25, 2023

Introductions

Kevin Dixon

Assistant Director

Working Families Tax Credit Division

KevinD@dor.wa.gov

Perla Gamboa

Outreach & Community Partnerships Manager

Working Families Tax Credit Division

PerlaG@dor.wa.gov

Agenda

- Overview of the WFTC program
- Program administration
- Application process
- Communication & outreach
- Program results
- County-level program results
- 2024 efforts



About the WFTC program

- A tax credit for **low-to-moderate income** individuals and families enacted by ESHB 1297 in 2021.
- Credit amount is based on income level and the number of qualifying children.
 - Maximum credit: \$1,200.
 - Minimum credit: \$50.
- Applications opened February 1, 2023.

# of Qualifying Children	Maximum WFTC Benefit
3 or more	\$1,200
2	\$900
1	\$600
None	\$300

Program objectives

- Combat regressivity of state and local tax systems.
- Boost low-paid workers' incomes and offset some of the taxes they pay.
- Policy objectives per ESHB 1297:
 - Stimulate local economic activity.
 - Advance racial equity.
 - Promote economic stability and well-being for lower-income workers.

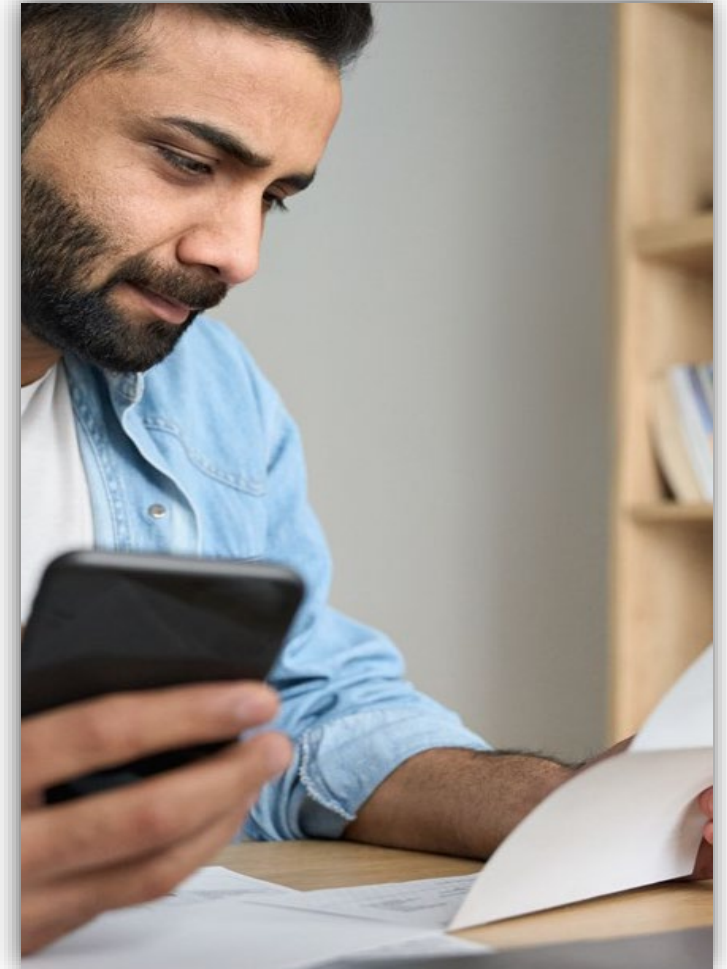


WFTC eligibility

Applicants must:

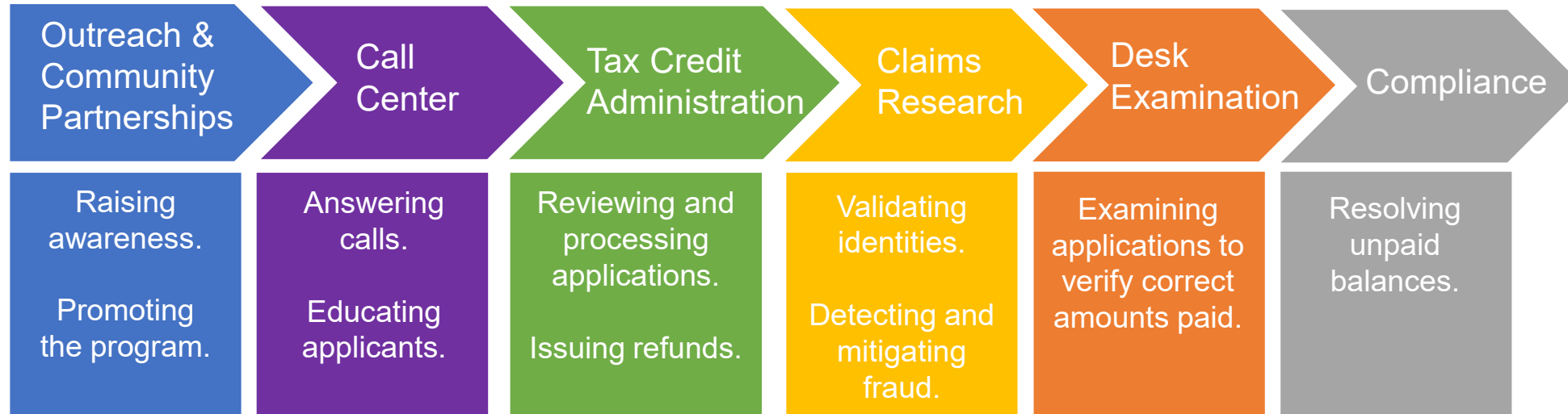
- File a federal income tax return.
- Have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- Qualify for the federal Earned Income Tax Credit.
 - Income thresholds.
 - Qualifying children requirements.
 - Certain age requirements.
- Live in Washington for at least 183 days of the year.

Up to 400,000 individuals or families are eligible.



Program administration

WFTC is a new division within the Dept. of Revenue:



Application process

1. Paper

- Paper application available in English and 12 languages:
 - Arabic, Chinese (Traditional & Simplified), Khmer, Korean, Marshallese, Russian, Somali, Spanish, Tagalog, Ukrainian, and Vietnamese.

2. Online through MyDOR

- Online application available in English and Spanish.

3. Modernized e-File (MeF)

- Third-party tax preparers and software.

Department of Revenue
Washington State
Form 14 0001

2022 Working Families Tax Credit Application
Skip the paper form and file online! Go to WorkingFamiliesCredit.wa.gov
Need help? Email DORWFTC@dor.wa.gov, call 360-763-7300, or read instructions at dor.wa.gov/WFTCinstructions.

Mail to:
Washington State Dept. of Revenue
Attn: Working Families Tax Credit Division
PO Box 47468
Olympia, WA, 98504-7468

Amended application? Check this box and attach a letter of explanation.

A. Your information

1. First name Middle initial Last name
2. Type of ID number SSN ITIN Valid SSN or ITIN
 I am currently waiting for an ITIN from the IRS (for myself, my spouse, and/or my child).
3. Date of birth (MM/DD/YYYY)
4. Washington state driver's license or ID number
 I do not have or do not want to provide a Washington State license or ID number.
Note: Providing your license or ID number will generally expedite the application review process.
5. Mailing address
City State Zip code
6. Primary phone Cell phone Email

B. Residency questions

7. Did you live in Washington for at least 183 days in 2022? Yes No
8. Is your mailing address in Section A the same as your current primary residence? Yes No
If yes, skip to Section C.
9. If you answered "no" to question 8, what is your current primary residence?
Address City State Zip code
 I do not have or do not want to provide an address for my primary residence. *Note: Providing your address of primary residence will generally expedite the application review process and decrease the likelihood of additional contact from the Department.*

C. Eligibility questions

10. What was your filing status for your 2022 federal tax return?
 Single Head of household Qualifying widow(er)
 Married filing jointly Married filing separately (see instructions)

Communication strategy

- **Website:** WorkingFamiliesCredit.wa.gov
 - Application portal.
 - Eligibility checker.
 - Partner toolkit.
 - Community resources.
 - Events calendar.
 - FAQs.
 - Request a speaker.

- **Media campaign** to target individuals and families, including hard-to-reach and limited-English proficiency (LEP) audiences.
 - Social media.
 - Television commercials.
 - Digital video.
 - Transit and billboards.
 - Search result advertising.



Outreach strategy

- WFTC is new for WA: outreach and promotion are critical to increasing participation.
- Dedicated bilingual outreach team.
 - Conducted more than **400** events in **36** counties.
 - More than **75** application help events.
- Engaging with key stakeholder partners:
 - WFTC Coalition.
 - State agencies (Commerce, DSHS, DOL).
 - School districts.
 - Trusted messengers.
 - Cities, counties, and tribal governments.
 - Volunteer tax preparers.
- Issued \$10M in community outreach grants.
- Promoting language support and access.
- Formed an Advisory Committee.



Outreach team

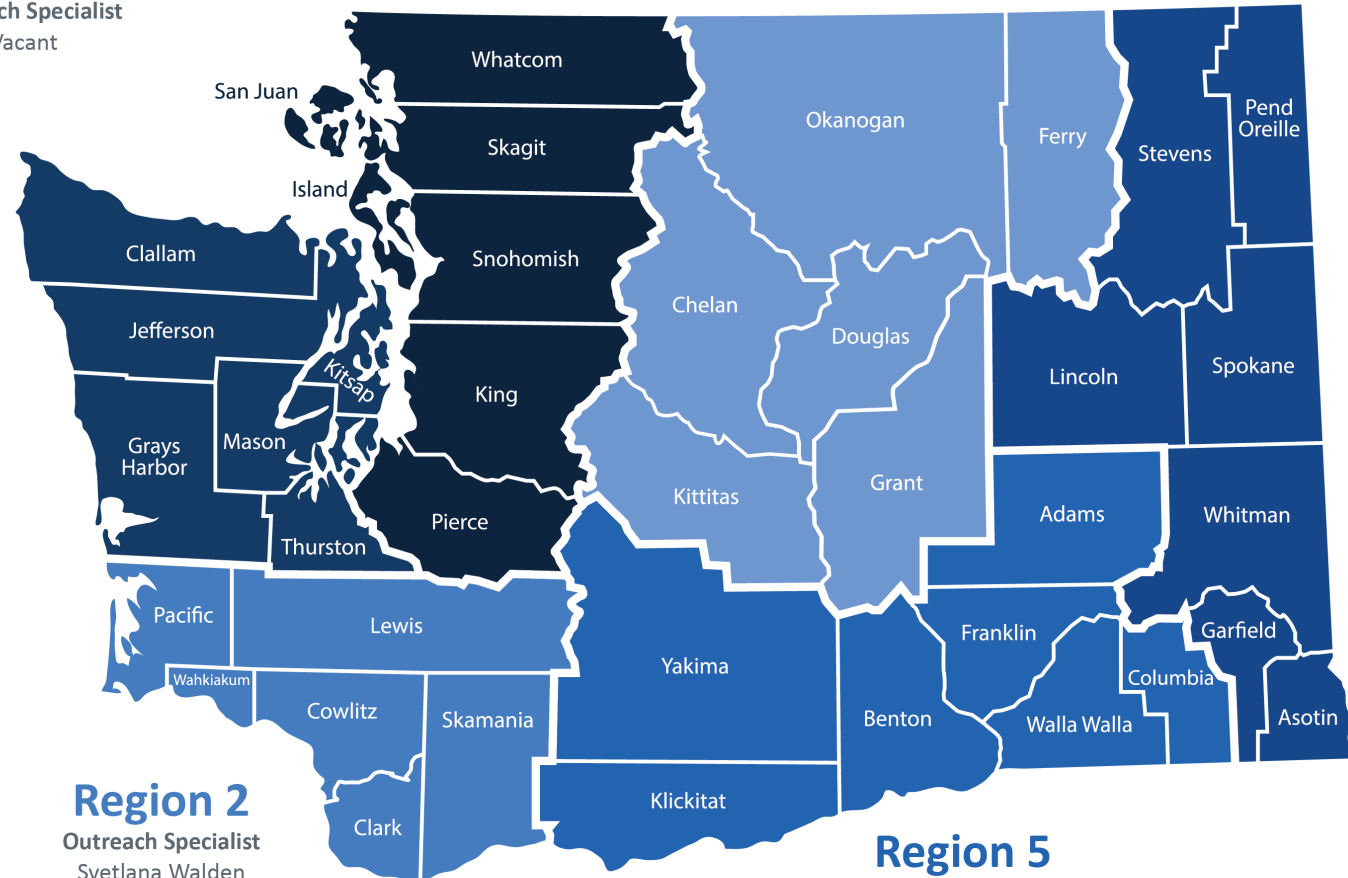
Perla Gamboa
Outreach & Community
Partnerships Manager
PerlaG@dor.wa.gov

Region 1
Outreach Specialist
Vacant

Outreach Specialist
Paco Diaz
253-740-9633
FranciscoD@dor.wa.gov

Outreach Specialist
Vacant

Outreach Specialist
Raquel Rice
509-424-1216
RaquelR@dor.wa.gov



Region 2
Outreach Specialist
Svetlana Walden
360-870-1356
SvetlanaW@dor.wa.gov

Region 5
Outreach Specialist
Stephanie Elizalde

Program results *(through 7/14/23)*

Submissions

Applications received	183,839
Modernized e-File (MeF)	101,930 (55%)
MyDOR	75,200 (41%)
Paper	6709 (4%)
% of eligible population (400,000)	46%
% ITIN filers	9.5%



MeF Vendors	
Drake Software	OnLine Taxes
ezTaxReturn	TaxACT
FileYourTaxes	TaxHawk
HRB Development	TaxSlayer
Intuit	Thomson Reuters
Jackson Hewitt	1040.com

Refunds

No. applications refunded	137,770
Dollars refunded	\$99,185,001
Avg. refund per application	\$719

****Looking to add new MeF vendors for the 2024 filing season.****

County-level program results *(through 7/14/23)*

County	Applications submitted	Est. eligible participants	% enrolled	Dollars refunded	Est. dollars available	% refund claimed
Adams	1,388	1,714	81%	\$1,030,250	\$1,233,028	84%
Asotin	490	1,402	35%	\$315,818	\$859,740	37%
Benton	6,206	11,813	53%	\$4,218,634	\$7,618,700	55%
Chelan	2,790	5,580	50%	\$1,916,108	\$3,505,565	55%
Clallam	1,420	4,125	34%	\$855,092	\$2,424,127	35%
Clark	8,654	23,958	36%	\$5,344,750	\$14,457,587	37%
Columbia	82	207	40%	\$47,183	\$121,635	39%
Cowlitz	2,890	7,001	41%	\$1,901,769	\$4,339,834	44%
Douglas	1,593	3,101	51%	\$1,105,208	\$2,000,160	55%
Ferry	199	464	43%	\$125,309	\$282,343	44%
Franklin	4,530	7,379	61%	\$3,161,638	\$5,154,082	61%
Garfield	40	116	34%	\$24,917	\$76,228	33%
Grant	4,987	8,172	61%	\$3,495,984	\$5,404,487	65%

County-level program results *(through 7/14/23)*

County	Applications submitted	Est. eligible participants	% enrolled	Dollars refunded	Est. dollars available	% refund claimed
Grays Harbor	2,272	4,873	47%	\$1,375,149	\$2,976,601	46%
Island	873	3,626	24%	\$526,262	\$2,166,217	24%
Jefferson	455	1,536	30%	\$218,292	\$789,452	28%
King	31,699	79,770	40%	\$18,734,516	\$44,692,973	42%
Kitsap	3,593	10,964	33%	\$2,102,667	\$6,286,129	33%
Kittitas	631	1,782	35%	\$377,477	\$989,715	38%
Klickitat	333	1,280	26%	\$178,854	\$758,904	24%
Lewis	2,182	5,009	44%	\$1,389,634	\$3,138,722	44%
Lincoln	227	517	44%	\$146,048	\$322,236	45%
Mason	1,606	3,513	46%	\$1,004,865	\$2,135,664	47%
Okanogan	1,791	3,569	50%	\$1,218,914	\$2,274,486	54%
Pacific	535	1,367	39%	\$314,326	\$792,838	40%
Pend Oreille	309	779	40%	\$189,472	\$485,869	39%

County-level program results *(through 7/14/23)*

County	Applications submitted	Est. eligible participants	% enrolled	Dollars refunded	Est. dollars available	% refund claimed
Pierce	17,050	46,672	37%	\$10,675,933	\$28,583,459	37%
San Juan	232	782	30%	\$98,228	\$390,711	25%
Skagit	2,329	6,729	35%	\$1,482,220	\$4,105,587	36%
Skamania	158	598	26%	\$87,441	\$354,031	25%
Snohomish	11,104	31,272	36%	\$6,550,188	\$18,057,416	36%
Spokane	13,223	31,505	42%	\$8,548,872	\$19,001,991	45%
Stevens	1,017	2,701	38%	\$668,625	\$1,674,168	40%
Thurston	4,947	14,617	34%	\$2,988,237	\$8,508,468	35%
Wahkiakum	76	240	32%	\$40,427	\$127,056	32%
Walla Walla	1,667	3,418	49%	\$1,038,777	\$2,119,331	49%
Whatcom	3,695	10,192	36%	\$2,166,574	\$5,682,447	38%
Whitman	667	1,607	42%	\$368,498	\$879,259	42%
Yakima	15,105	23,865	63%	\$10,742,101	\$16,125,940	67%

2024 efforts

- Application and system improvements.
- Implement 2023 legislation (3-year lookback).
- Prepaid debit cards.
- Multilingual expansion.
- Partnership with outreach grantees.
- Focused outreach and marketing.

Questions?





Property Taxation – Role of the County Legislative Authority

Open space program, levy request
certification, and boards of equalization

Rikki Bland, Property Tax Division
June 25, 2023

Open Space Program

What are the responsibilities of the county legislative authority for the open space classification program?

- Review application acceptance process.
- Application approval or denial.
- Timely application processing requirements.
- Differences for counties with a Public Benefit Rating System (PBRs).
- How counties can benefit from creation of a PBRs.
- Assessors' role in the open space program.

Property Tax Advisory 21.1.201, Levy Certification Requirements

What is the role of the county legislative authority in certifying levy request amounts to the assessor?

- County levy written certification must be completed by December 15.
- All other taxing district written certification must be completed by the first Monday in December.

Consequences if certification is not timely and correct:

- Taxing district may be unable to levy any property taxes.
- Taxing district may be limited to the same levy request amount as made in the prior calendar year.

Boards of equalization

What are the responsibilities of the county legislative authority?

- Form a board and appoint members prior to July 15, members serve 3 year terms.
- Set per diem amount for member attendance paid from current expense fund.
- Approve or deny requests enabling boards to complete their annual duties.

What happens when a county legislative authority cannot appoint or maintain a full board?

- The county legislative authority assumes all duties of the board including holding hearings, processing petitions, and attendance at mandatory training.

How to support the Board:

- Ensure adequate funding for proper training and retention of staff.
- Department of Revenue reviews are located on our [website](#), see how your Board is performing.
- Check in, play an active role.


Questions?



Business Licensing Service (BLS) Partnership Update

July 2023

BLS objective



Provide a one-stop customer service center to quickly and efficiently issue business licenses required by law.

Combined Licensing

- One application per business location
- One license document per location with listed endorsements
- One annual renewal payment
- Partners regulate the business



Taxpayer confidentiality



Signed and approved for access



Form 10 0032

 **Reset form**

Confidentiality and Non-Disclosure Agreement

Individuals with access to Washington State Department of Revenue's Confidential Information must complete and sign this form.

DOR Contract Number (if applicable):

Identification:

Name: Title:

Employer: Phone:

Address:

City: State: Zip:

Email:

Keep your ATLAS access



SAW User ID

[Forgot User ID?](#)

JaneDoe@citycounty.wa.gov

Password

[Forgot Password?](#)

Show Password

Log in to My DOR

New user? [Sign up](#)

[Check if you have a Secure Access Washington \(SAW\) user ID](#)

Need help logging in?

- [Check out our troubleshooting tips](#)
- [Watch step-by-step instructions \(video\)](#)
- [How to access your account information \(help\)](#)

Legislation and policy



Delinquency fee waivers

dor.wa.gov/BLSPenaltyWaiver



Social equity cannabis



SB 5080

New cannabis business locations

- Retailers and processors may open in 2023 or 2024
- Producers may open in 2025
- Locations may be allowed regardless of local zoning



Application for Licensure



**CHANGE
REQUEST**

Fee or system change form



Department of Revenue
Business Licensing Service (BLS)
Partnership Services
PO Box 47475
Olympia, WA 98504-7475
Dorblspartner@dor.wa.gov
360.705.6777

BLS USE

PCR # Date received

BLS Partner Change Request

 [Reset This Form](#)

Subject to review and acceptance by BLS

Name of Local Government or State Agency Licensing Program Submitting Request:			
<input type="text"/>			
Contact Person Name:	Title:	Phone:	Email:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
This request is for <i>(mark all that apply)</i> :			

Licensing partners



Local licensing in Washington



281 WA cities

226 with licenses

216 (217) in BLS

10 (9) in FileLocal

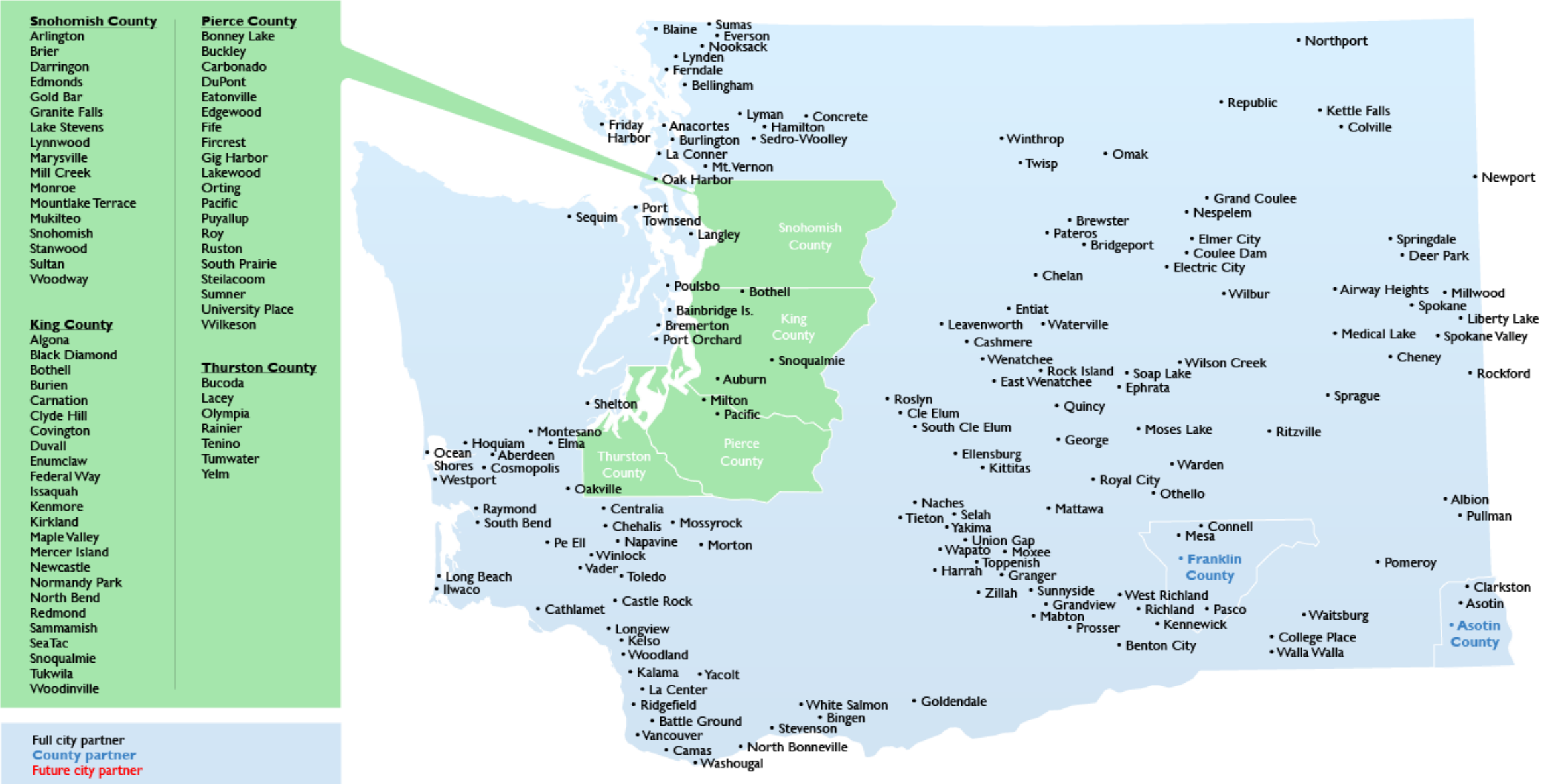
2 counties with BLS

Next local partner



Joins
September
2023

217 BLS city partners as of September 19, 2023

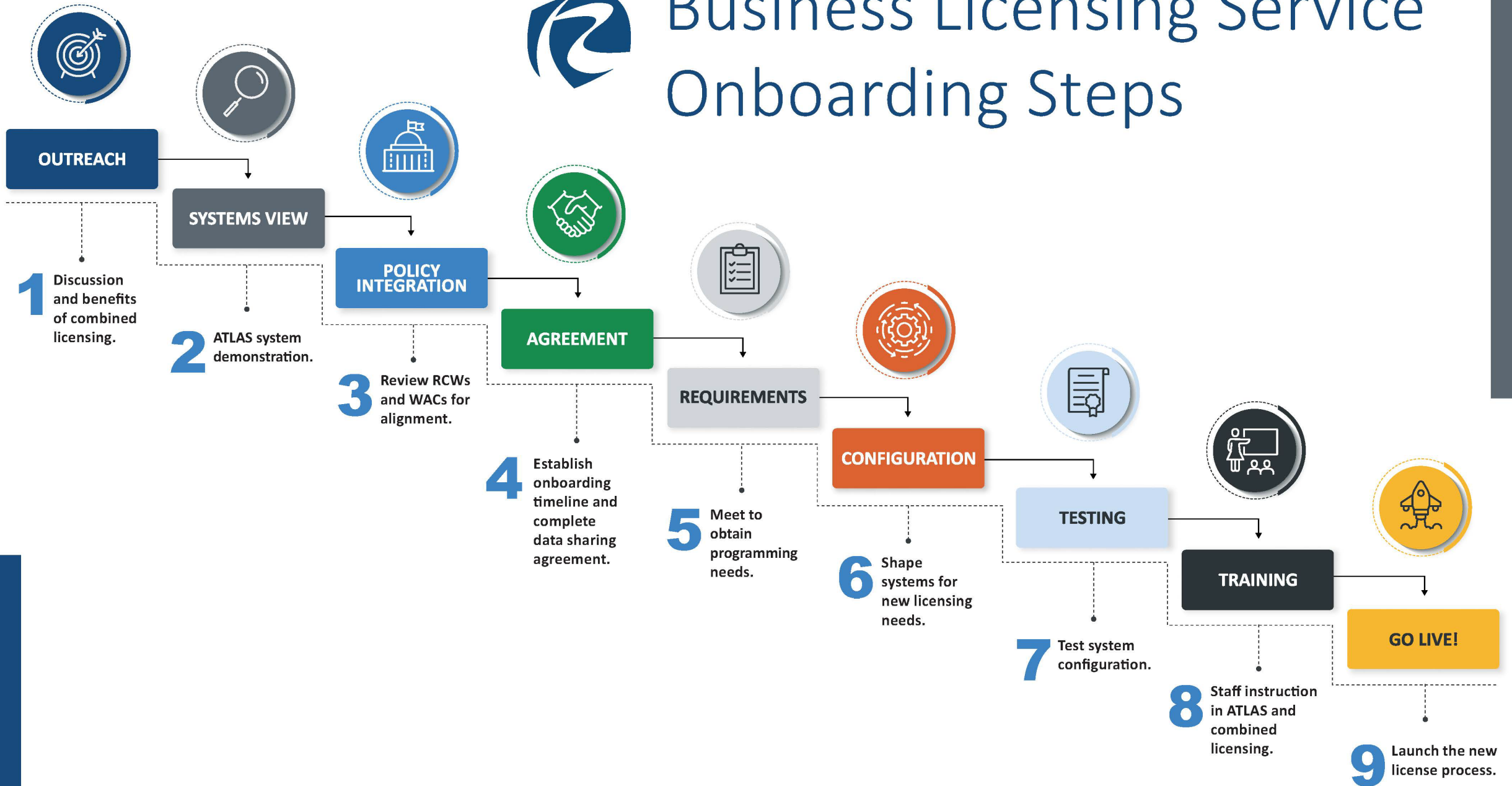


BLS county partners





Business Licensing Service Onboarding Steps



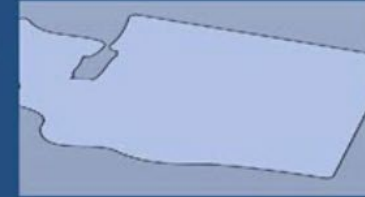
New licensing requirements

- BLS supports local licensing for
 - ✓ Nonprofits
 - ✓ Rentals
 - ✓ Non-residents'
 - ✓ More
- RCW 35.90 requires cities to work with BLS for licensing



BLSPartnerPost.com

BLS PARTNER POST



The BLS Partner Post

Timely updates for Washington state's business licensing partners.

Friday, June 9, 2023

June 2023 BLS Partner Post Update

Paperless notices starting in July

BLS will send license renewal notices and business license documents by email starting in July.

The email address on the business license account will receive documents as part of the Department of Revenue's ongoing efforts to streamline service, reduce costs, and cut down on waste.



Get BLS Partner Post by email or text

SUBSCRIBE

Click above then:

- 1) Select Agency Partners.
- 2) Select BLS City/Town partners or BLS Agency partners.
- 3) Choose to subscribe by email or text or both.

Partnership Newsletter - Quarterly

April 2023



Partner Newsletter

News for agency and local BLS Partners

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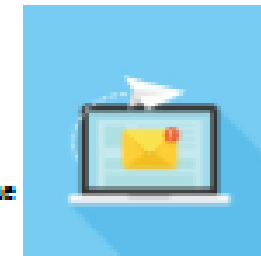
In this issue:

- + Quarterly training wrap-up
- + New non-disclosure form
- + New partners join BLS
- + Questions & answers
- + Reader feedback
- + Get to know BLS Operations leaders

Quarterly training

Our next quarterly training will be in June or July 2023.

An email will be sent to you closer to the training date with registration information.



Read the Spring training wrap-up on page 2.

Communication



Training



BLS Customer Support

- **Business Licensing Call Center**
 - 360-705-6741 & bls@dor.wa.gov
- **Licensing Operations**
 - 360-705-6744 & faxbls@dor.wa.gov
- **12 offices statewide**
 - dor.wa.gov



Partner Contact

BLS Partnership Services
(360) 705-6777

dorblspartner@dor.wa.gov



Questions?



Contact

Katie Early
Partnership Services Manager
KatieE@dor.wa.gov

Partnership Services
(360) 705-6777