



PROPOSED STUDY QUESTIONS

Historic Auto Museums Tax Deferral

Sales & Use Tax

Tax Deferral Overview

Must maintain and exhibit at least 500 motor vehicles.

Applications must have been received by December 31, 2008.

Ten equal-sized payments begin after **ten** years.

One beneficiary of this preference; payments begin December 2022.



Tax Preference Performance Statement

“ It is the legislature's specific public policy objective to increase the fiscal stability of historic automobile museums in Washington state and thereby strengthen the economic vitality of the communities in which the museums are located. ”

- RCW 82.32.580 (2017)

Proposed Study Questions

- 1 What are the estimated savings to the museum assuming that it fully repays its deferred taxes?
- 2 How has the preference affected the fiscal stability of the historic automobile museum?
- 3 What is the economic impact of the museum on the community where it is located?

Next Steps

Preliminary Report
July 2022

Proposed Final Report
December 2022

View the study questions:
www.leg.wa.gov/jlarc





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