



## **PDA Wide Incentives**

### Water and Sewer Utility

For any project located within the PDA boundary in-City utility rates will apply. Connections to existing systems will be discussed during the pre-development conference. Tap and meter fees will apply and depend on size. [Water Meter and Rate](#); [Small Water Tap Fee](#); [Large Water Meter and Tap](#); [Wastewater Connection](#)

### Power and Gas Utility

Projects within the West Plains Airport Area have access to either Avista or Inland Power electrical service depending on location and Avista natural gas. The region has among the lowest commercial utility rates in the nation. S3R3 Solutions is able to assist New businesses with initial review of infrastructure needs and utility rates.

### Local Incentives

Local municipalities offer incentives on low impact landscaping and alternative commute to work programs. We will discuss these opportunities as your design progresses or please let us know if you would like additional information.

## **PDA Services**

### PDA Financed Build-to-Suit Options

S3R3 Solutions offers flexible options and terms for financing your build-to-suit project. No matter the complexity of your needs, we will work with your team to find options that work for you.

### Regional Liaison

S3R3 Solutions maintains relationships with all stakeholders within the PDA Boundaries and we work closely with all stakeholders to help you get the information and help you need to get your project completed on time and on budget. From working with utility providers to estimate rates, to calculating development costs, we are here to help you get the answers and service you need.

## **PDA Incentives in the City of Spokane**

### B&O Tax for New Employees

#### **B&O Tax for New Employees**

Employers may qualify for a B&O tax credit for new employees within a Community Empowerment Zone (CEZ):

- Employees earning > **\$40,000**: \$4,000 credit per position
- Employees earning < **\$40,000**: \$2,000 credit per position

**Example:** A company creating 250 jobs, where 50% reside in the CEZ and earn > \$40,000, may qualify for a \$500,000 credit (250 x 50% x \$4,000).



### **Washington State Incentives**

Washington State offers over 50 preferential tax incentives programs for businesses, each designed to encourage creation and preservation of family-wage jobs. Programs incentives vary by industry activity and may come in the form of a deduction, credit, or a deferral. S3R3 Solutions is here to review which incentives may be a benefit to your business. Three incentive programs as listed below as examples.

#### Sales and Use Tax Exemption for Qualifying Manufacturing Machinery and Equipment

Qualifying manufacturing equipment is exempt from the Washington State Sales Tax rate of 6.5%. The company applying the sales tax exemption must complete a Manufacturers' Sales and Use Tax Exemption Certificate and provide it to the vendor. No application is required.

#### Aerospace Industry Incentives

Washington State offers numerous incentives for companies in the aerospace industry. Incentives include sales tax on facility construction, research and development and computer hardware/software/peripherals.

#### Sales and Use Tax Exemption for Warehouses and Distribution Centers

The warehouse tax remittance incentive allows for 100% exemption from the state's portion (6.5%) of the retail sales or use tax paid on the eligible construction costs for qualified warehouses and distribution centers over 200,000 sf. The incentive also allows for a 50% exemption from the state's portion of the retail sales or use tax paid on purchases and installation of material-handling and racking equipment. Eligible businesses receive the exemption in the form of a remittance from the department (RCW 82.08.820). The application is filed once retail sales tax or use tax has been paid for a calendar quarter.

### **Other West Plains Airport Area Benefits**

- Access to Foreign Trade Zone #224
- 1400 Acre Opportunity Zone
- Access to Road (I-90, SR 2), Runway (Spokane International Airport) and Railway (Class 1 rail carriers via the Washington Eastern Railway and West Plains Airport Area Transload Facility)
- No state income tax
- Access to 3,100 acres private and 3,616 acres public property for development
- Tailored workforce development through local programs and community colleges
- Within 280 miles of the seaports
- 100 lakes and rivers within 100 miles, 35 public golf courses, 5 ski resorts
- S3R3 Solutions support during the entitlement process

*Please note all incentives are subject to change and should be verified with the granting agencies for confirmation.*

W H E R E  
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