



Pierce
County
Housing
Authority

Tax Exempt Status of Pierce County Housing Authority

Pierce County Housing Authority, a public corporation of the State of Washington created in 1977 under the provisions of chapter 35.82 RCW, is exempt from all taxes and special assessments of the city, county, the State of Washington, or any other political subdivisions of the State in accordance with the provisions of State law, RCW 35.82.210.

Pierce County Housing Authority's sales tax exemption is further authorized in the Washington State Administrative Code (WAC), Title 458, for the State Department of Revenue. WAC Section 458-20-189 Paragraph (6) on Retail Sales Tax Exemptions states that retail sales tax does not apply to:

"Sales to city or county housing authorities which were created under the provisions of the Washington housing authorities law, chapter 35.82 RCW. However, prime contractors and subcontractors for city or county housing authorities should refer to WAC 458-20-17001 (Government contracting – Construction, installations, or improvements to government real property) to determine their tax liability."

If you have questions regarding the application of the retail sales tax exemption to Pierce County Housing Authority, please contact the Authority's Finance Department at (253) 620-5400. For questions regarding account or payment activities, please contact Accounts Payable staff at (253) 620-5400.

Federal Tax ID # 91-1105806

Tax Exempt Government Unit-Internal Revenue Code 1986 sec 509(a)(1) and 170(b)(1)(A)(v)