



Citizen Commission for Performance Measurement of Tax Preferences

William A. Longbrake, Chair
Governor's Council of Economic Advisors

Lily Kahng, Vice Chair
Seattle University Law School

James Bobst
Pacific Fibre Products, Inc.

Stephen B. Miller
Washington Education Association

Paul Guppy
Washington Policy Center

Non-voting Members:

Senator **Craig Pridemore**
Chair, Joint Legislative Audit
and Review Committee

Brian Sonntag
State Auditor

September 14, 2011

TO: Members of the Citizen Commission for Performance Measurement of Tax Preferences
FROM: Keenan Konopaski, Legislative Auditor 
SUBJECT: Materials for the September 23, 2011, Commission Meeting

The agenda for our September meeting covers three areas: 1) Approval of Minutes; 2) Approval of 2012 10-Year Tax Preference Review Schedule; and 3) Public Comments and Commission Questions on the 2011 Tax Preferences. Items in this packet are arranged in these three areas.

Please remember that the meeting will start at **2:00 p.m.**, in Senate Hearing Room 3 of the John A. Cherberg Building, in Olympia.

1. **APPROVAL OF MINUTES**

Draft minutes from August 15, 2011, meeting are included in this packet for approval at the meeting.

2. **APPROVAL OF 2012 10-YEAR TAX PREFERENCE REVIEW SCHEDULE**

Two items related to adopting the tax preferences for JLARC review in 2012 and the overall proposed 10-Year Tax Preference Review Schedule are included: 1) the tax preferences under consideration for JLARC review in 2012; and 2) a draft of the overall proposed 10-Year Tax Preference Review Schedule.

1. At the August 15, 2011, meeting, the Commission discussed 19 tax preferences to review (in blue), seven preferences under consideration for JLARC review (in salmon), and 30 preferences that will be addressed in a separate report with Department of Revenue (DOR) information. JLARC staff capacity is limited to 22 reviews a year; the Commission may add three more reviews to the list of 19 to be reviewed.

The 2012 list includes updated DOR information on whether revenues would be realized if certain preferences were repealed. This information is intended to help the Commission reach a decision on preferences still under consideration for review. At the meeting DOR staff will provide updated information on fiscal estimates for fuel use tax exemptions and will be available to answer questions.

The 2012 list excludes three preferences from the original proposal—seed conditioning, exported hops, and horticultural packaging—which have been moved to 2013 when other agriculture-related preferences will be considered.

2. After deciding on the tax preferences for JLARC review in 2012, the Commission will adopt the overall proposed 10-Year Review Schedule for 2012 through 2021. With the new authority granted to the Commission to group preferences according to industry type, economic sector, or policy area, JLARC staff has proposed the following schedule:

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- 2012—no specific grouping, but does facilitate future year's groupings
- 2013 – healthcare-related tax preferences and others
- 2014 – aircraft-related tax preferences and others
- 2015 – farm and agriculture-related tax preferences and others
- 2016 – all remaining tax preferences that have not yet been reviewed within 10 years
- 2017 – preferences reviewed in 2007 and more recently enacted tax preferences
- 2018 – preferences reviewed in 2008 and more recently enacted tax preferences
- 2019 – preferences reviewed in 2009 and more recently enacted tax preferences
- 2020 – preferences reviewed in 2010, 2010 expedited light preferences, and more recently enacted tax preferences
- 2021 – preferences reviewed in 2011, 2011 expedited light preferences, and more recently enacted tax preferences

Other constraints restrict when tax preferences must be reviewed. All preferences must be reviewed within 10 years, and 2016 is the last year to review preferences enacted before 2007. In addition, staff have attempted to schedule all expiring preference two years before their expiration dates.

After 2016, the Commission will have more flexibility to schedule preferences according to specific groups.

Our agenda includes time to discuss the 10-Year Review Schedule, hear testimony, and finalize revisions to the schedule.

3. COMMISSION QUESTIONS ON 2011 TAX PREFERENCE REVIEWS

1. Renewable Energy Machinery and Equipment (M&E) Exemption Reduction: At the August 15 meeting, the Commission asked staff to research the record to determine the rationale for reducing the Renewable Energy M&E Exemption from 100% to 75% of the tax. The following provides detail on our overall conclusion: it is unclear what the rationale for moving from 100% to 75% might have been.
 - Prior to 2009, the law provided a 100% sales and use tax exemption for M&E used directly to generate at least 200 watts of electricity using wind or solar energy, landfill gas, or fuel cells. The exemptions were set to expire June 30, 2009.
 - In 2009, several House and Senate bills were introduced to amend the law in numerous ways, including extending the expiration date, adding new renewable resources, and capping the exemption. SB 6170 combined different aspects of these various bills. Originally, SB 6170 provided a 50% sales and use tax exemption for renewable energy M&E.
 - Testimony at a Senate Ways and Means Committee public hearing by the Northwest Energy Coalition raised concerns over the 50% exemption rate. The Coalition stated their analysis was the exemption had to be at least 75% to be beneficial and that Senate leadership had agreed to extend the exemption at the 75% rate through 2013, then drop the rate to 50% after 2013. However, there is no public record of any discussions with Senate leadership.
 - A striking amendment adopted by the Senate Ways and Means Committee (SSB 6170) changed the tax exemption rate to 100% from 7/01/2009 through 6/30/2011, then dropped

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the rate to 75% from 7/01/2011 through 6/30/2013, with the exemption expiring 6/30/2013. No explanation was given as to why these changes were made. This was the final version of SSB 6170, passed by the full Legislature.

2. JLARC Staff Statement on Expiration Dates: The Commission received comments from private parties about scheduled expiration dates for certain tax preferences. The following statement is intended to explain the approach we use when seeking to identify the intent of expiration dates.

When researching the Legislature's public policy objective for a specific tax preference, JLARC staff first attempt to determine if there is any statutory language that provides a public policy objective. Absent any stated policy objective, staff research whether there are other sources of information that may provide insight into legislative intent.

Examples of items JLARC staff seek to identify include but may not be limited to:

- Bill reports;
- Court cases in which the court interprets public policy;
- Testimony from public hearings, particularly any statements from the prime sponsor;
- Correspondence of constituents, the Governor, Legislators, or the Department of Revenue occurring at or subsequent to enactment; and
- To a lesser extent, contemporary newspaper articles or other publications.

However, information from these sources must be carefully and objectively reviewed to determine whether they include sufficient evidence. The mere existence of statements within these sources may not be adequate.

JLARC relies on such documented evidence, if any, of public policy objectives. Regarding expiration dates, absent a stated public policy objective, other sufficient evidence, performance goals, or other evaluation criteria, JLARC assumes that a statutorily established expiration date means the preference is temporary. However, nothing precludes the Legislature from subsequently asserting a position regarding the purpose of an expiration date.

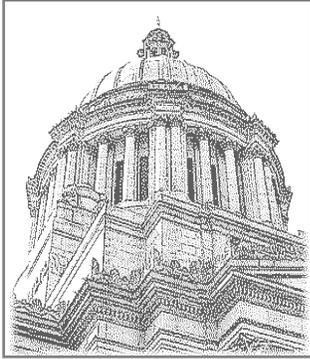
3. Written Comments on 2011 Reviews: As a reminder, JLARC must receive any proposed written comments from Commission members on the 2011 JLARC reviews by October 5th, so they can be compiled and mailed to Commission members prior to the October 11th meeting.

If you have any questions about these materials or the agenda, please contact me at 360-786-5187.

cc: Cindy Evans, Assistant Attorney General
DOR Staff

STATE OF WASHINGTON

**CITIZEN COMMISSION FOR
PERFORMANCE MEASUREMENT OF
TAX PREFERENCES**



COMMISSION MEMBERS

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NON-VOTING MEMBERS

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AGENDA

Friday, September 23, 2011
2:00 p.m.
John A. Cherberg Bldg.
Senate Hearing Rm. 3
Olympia, WA

- *1. Approval of August 15, 2011, Commission Meeting Minutes
- *2. Approval of 10-Year Tax Preference Review Schedule
3. Public Comment on 2011 JLARC Tax Preference Reviews

** Action Item*

Please Note:
*The Commission reserves the right to move
agenda items as needed.*

Citizen Commission for Performance Measurement of Tax Preferences



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Citizen Commission for Performance Measurement of Tax Preferences Meeting Minutes

August 15, 2011
John A. Cherberg Bldg.,
Senate Hearing Rm. 3
Olympia, WA

Members Present:

William A. Longbrake
Paul Guppy
Stephen Miller

Lily Kahng
Sen. Craig Pridemore

Members Absent:

James Bobst

Brian Sonntag

Staff:

Keenan Konopaski
Mary Welsh
Peter Heineccius
Cindy Evans
Lisa Hennessy

John Woolley
Dana Lynn
John Bowden
Suzanne Kelly

WELCOME / INTRODUCTIONS

Commission Chair Bill Longbrake welcomed those in attendance and called the meeting to order at 2:05 p.m.

Chair Longbrake introduced new Commission member, Sen. Craig Pridemore, JLARC Chair.

APPROVAL OF MEETING MINUTES

MOTION: A motion was made to approve the May 20, 2011, meeting minutes.

The motion was seconded and carried.

JLARC STAFF REPORTS

Keenan Konopaski introduced new JLARC tax team member, Michelle Shea. Ms. Shea joined the JLARC staff as a summer legal extern from the University of Washington School of Law.

John Woolley provided a recap of legislative actions on prior reviews, through the 2011 Legislative Session.

2011 TAX PREFERENCE REVIEWS PRELIMINARY REPORT

John Woolley, Mary Welsh, and Dana Lynn presented the 2011 Preliminary Tax Preference

Performance Reviews. The presentation focused on the 11 reviews with staff recommendations involving legislative action, termination, or acceptance of expiration dates.

DISCUSSION OF PROPOSED 2012 10-YEAR REVIEW SCHEDULE

Chair Longbrake summarized potential revisions to the staff proposal for the 2012 10-Year Review Schedule. The Commission discussed the potential revisions and additional information Department of Revenue (DOR) had provided on select preferences. DOR staff was present to answer questions from the Commission.

Chair Longbrake requested additional information from DOR in advance of the upcoming September 23rd Commission meeting, regarding revenue realization for items on the proposed 2012 review list. Formal action will be taken to approve the review schedule at the September Commission meeting.

PUBLIC COMMENT

Steve Gano, representing Longview Fibre, provided public testimony regarding Legislative intent in tax preferences.

John Ehrenreich, representing the Washington Forest Protection Association (WFPA), provided public testimony pertaining to the hog fuel tax preference.

Bill Stauffacher, representing Northwest Pulp & Paper Association, provided public testimony pertaining to the hog fuel tax preference.

With no further public comment Chair Longbrake adjourned the meeting at 4:55 p.m.

2012 10-Year Tax Preference Review Schedule

- 1) **Tax Preferences for Review in 2012:** 2012 schedule option, reflecting the Commission's discussion at the August 15th meeting:
 - A. 19 tax preferences previously agreed for JLARC review (in blue).
 - B. From a list of 7 preferences still under consideration, 3 additional preferences can be reviewed by JLARC (for a total of 22) (in salmon).
 - C. To complete the 2012 review schedule, 30 tax preferences that will be addressed in a separate report with Department of Revenue information.

- 2) **Overall Proposed 10-Year Tax Preference Review Schedule:** With the new authority granted to the Commission to group preferences according to type of industry, economic sector, or policy area, JLARC staff has proposed the following schedule:
 - 2012 – no specific grouping, but does facilitate future year's groupings
 - 2013 – healthcare-related tax preferences and others
 - 2014 – aircraft-related tax preferences and others
 - 2015 – farm and agriculture-related tax preferences and others
 - 2016 – all remaining tax preferences that have not yet been reviewed within 10 years
 - 2017 – preferences reviewed in 2007 and more recently enacted tax preferences
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Other constraints restrict when tax preferences must be reviewed. All preferences must be reviewed within 10 years, and 2016 is the last year to review preferences enacted before 2007. In addition, staff has attempted to schedule all expiring preference two years before their expiration dates.

2012 Preference Review Option

A. 2012 Agreed for JLARC Review

#	JLARC RCW	JLARC Brief Description	Year Enacted	Expiration Date	Estimated Fiscal Impact	Proposed Review Date
1	84.36.477; 84.36.510	Business Inventories (Property)	1974		\$938,000,000	2012
2	82.63.010; 82.63.030	High Technology Deferral (Sales & Use)	1994	1/1/2015	\$145,712,000	2012
3	48.14.020(1)	Annuities (Insurance Premium)	1979		\$129,860,000	2012
4	82.08.026; 82.12.023; 82.14.030(1)	Natural and Manufactured Gas (Sales & Use)	1989		\$64,831,000	2012
5	82.04.4452	High Technology R&D (B&O)	1994	1/1/2015	\$61,228,000	2012
6	82.04.260(6)	Charter and Freight Brokers (B&O)	1979		\$49,463,000	2012
7	82.04.260(9)	Insurance Agents (B&O)	1983		\$45,232,000	2012
8	82.04.260(7)	Stevedoring (B&O)	1979		\$20,387,000	2012
9	82.08.0285; 82.12.0279	Ferry Boats (Sales & Use)	1977		\$18,870,000	2012
10	82.04.260(5)	Travel Agents (B&O)	1975		\$17,433,000	2012
11	82.04.062	Precious Metals and Bullion (Sales & Use)	1985		\$16,634,000	2012
12	48.32.145; 48.32A.125	Insurance Guarantee Funds (Insurance Premium)	1976		\$13,485,000	2012
13	82.04.4298	Condominium Maintenance Fees (B&O)	1979		\$10,030,000	2012
14	82.29A.130(8)-(9)	Leases Under \$250 Per Year or Short Term (Leasehold Excise)	1976		\$9,461,000	2012
15	82.08.0255(1)(a),(c); 82.12.0256(2)(a)	Urban Transit Fuel (Sales & Use)	1980		\$7,919,000	2012
16	82.04.4295	Manufacturing Completed In-State (B&O)	1977		\$5,774,000	2012
17	82.70.020	Commuting Programs (B&O)	2003	7/1/2013	\$5,280,000	2012
18	82.27.020(4)	Fish Tax Rates (Fish Tax)	1980		\$5,020,000	2012
19	82.75.010; 82.75.030	Biotechnology Deferral (Sales & Use)	2006	1/1/2017	\$4,924,000	2012

B. Possible Candidates for Three Additional JLARC Reviews

#	JLARC RCW	JLARC Brief Description	Year Enacted	Expiration Date	Estimated Fiscal Impact	Proposed Review Date	Would Revenue Be Realized?
1	82.38.080	Fuel Use Exemptions (Fuel)	1971		\$1,603,421,000	2012	To some extent
2	82.29A.130(3)	Subsidized Housing (Leasehold Excise)	1976		\$46,548,000	2012	Yes
3	82.04.050(12)	Federal Government Structure Labor (Sales & Use)	1975		\$12,265,000	2012	To some extent
4	48.14.022	Health Insurance by State Pool (Insurance Premium)	1987		\$1,558,000	2012	Yes
5	82.04.062	Precious Metals and Bullion (B&O)	1985		\$1,277,000	2012	Yes
6	82.04.294	Solar Energy and Silicon Manufacturing (B&O)	2005	6/30/2014	\$795,000	2012	Yes
7	82.04.327	Adult Family Homes (B&O)	1987		\$748,000	2012	Yes

2012 Preference Review Option

C. Separate Report: 30 Preferences With DOR Supplied Information

#	JLARC RCW	JLARC Brief Description	Year Enacted	Expiration Date	Estimated Fiscal Impact	Proposed Review Date	Would Revenue Be Realized?
1	82.29A.020(1)	Manufacturing for Government (Leasehold Excise)	1976		\$3,499,000	2012	Yes
2	84.36.105	Cargo Containers (Property)	1975		\$2,901,000	2012	No
3	82.04.360(1)	Life Insurance Sales Employees (B&O)	1991		\$1,720,000	2012	Yes
4	82.29A.120(1)	Credit for Excess Tax (Leasehold Excise)	1986		\$379,000	2012	Yes
5	82.32.065	Returned Motor Vehicles (Sales & Use)	1987		\$363,000	2012	Yes
6	82.08.034; 82.12.034	Used Floating Homes (Sales & Use)	1984		\$351,000	2012	Yes
7	84.36.080(2)	Historic Vessels (Property)	1986		\$333,000	2012	No
8	82.12.0284	Computers Donated To Schools (Sales & Use)	1983		\$184,000	2012	Yes
9	82.08.0299	Lodging for the Homeless (Sales & Use)	1988		\$46,000	2012	Yes
10	84.33.086	Timber Tax Minimum (Timber)	1984		\$12,000	2012	Yes
11	84.33.077	Public Timber Credit (Timber)	1983		\$0	2012	No
12	84.56.025	Delinquent Penalty Waivers (Property)	1984		\$0	2012	No
13	84.36.500	Conservation Futures (Property)	1984		\$0	2012	No
14	82.04.4331	Health Insurance Claims (B&O)	1988		\$0	2012	No
15	82.64.030(4)	Syrup Purchased Before Tax Imposed (Syrup)	1989		\$0	2012	No
16	82.64.030(2)	Syrup Exported (Syrup)	1989		\$0	2012	Yes
17	82.64.030(1)	Syrup Previously Taxed (Syrup)	1989		\$0	2012	Yes
18	82.23A.040(1)	Fuel Exported in Fuel Tanks (Petroleum Products)	1989		\$0	2012	Possibly
19	82.23A.030(7)	Packaged Petroleum Products (Petroleum Products)	1989	6/1/2013	\$0	2012	Unlikely
20	82.23A.030(6)	Exported Petroleum Products (Petroleum Products)	1989	6/1/2013	\$0	2012	Yes
21	82.23A.030(5)	Fuel Used to Process Petroleum Products (Petroleum Products)	1989	6/1/2013	\$0	2012	To some extent
22	82.23A.030(4)	Fuel Used Before Tax Imposed (Petroleum Products)	1989	6/1/2013	\$0	2012	No
23	82.23A.030(2)	Domestic Use (Petroleum Products)	1989	6/1/2013	\$0	2012	Unlikely
24	82.23A.030(1)	Successive Use (Petroleum Products)	1989	6/1/2013	\$0	2012	To some extent
25	82.23A.010(1)	Crude Oil (Petroleum Products)	1989	6/1/2013	\$0	2012	To some extent
26	82.21.040(1)-(4),(6)	Hazardous Substance Exemptions (Hazardous Substance)	1989		\$0	2012	To some extent
27	82.64.030(3)	Trademarked Syrup (Syrup)	1991		\$0	2012	Yes
28	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon (Sales & Use)	1986		*	2012	Yes
29	84.36.030(6)	Student Loan Organizations (Property)	1987		*	2012	No
30	82.04.367	Student Loan Organizations (B&O)	1987		*	2012	Yes

State of Washington
Joint Legislative Audit & Review Committee (JLARC)

2012 Tax Preferences Preview

B. Seven preferences still under consideration

Information taken from the 2012 Tax Preference Preview (distributed to Commission members on May 20, 2011) on seven possible tax preference candidates for three additional JLARC reviews scheduled for 2012.

This document is intended to assist the Commission in selecting preferences for JLARC review. JLARC has not evaluated any of these preferences.

FUEL USE EXEMPTIONS (FUEL)

Current statute: RCW [82.38.080](#)

Department of Revenue 2008 Tax Exemption Report (p.282):

Description: This statute provides a number of exemptions from special fuel tax (propane, natural gas, etc.). These exemptions include fuel used: (1) for heating purposes; (2) certain governmental vehicles – fire trucks, federal government vehicles, state and local vehicles used for street and highway construction and maintenance; (3) urban transportation systems; (4) power take-off units (pumping units on trucks); and (5) others. Some of these have been included with related motor vehicle fuel tax exemptions above.

Purpose: To recognize that some fuels suitable for propelling motor vehicles are also put to other uses and to support governmental entities and public transportation.

Category/Year Enacted: Other. 1971

Primary Beneficiaries: Governmental units; purchasers of heating oil; operators of powered equipment.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$674,918	\$742,230	\$786,169	\$817,252
Local taxes - no local tax levied				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Generally, no.

SUBSIDIZED HOUSING (LEASEHOLD EXCISE)

Current statute: RCW [82.29A.130\(3\)](#)

Department of Revenue 2008 Tax Exemption Report (p.56):

Description: Excluded from leasehold excise tax are leases of subsidized housing where fee ownership is vested in the U.S. government, the state, or any political subdivision. There must be an income qualification for such housing in order for the exemption to apply.

Purpose: To support public housing for low-income individuals.

Category/Year Enacted: Government. 1976

Primary Beneficiaries: Public housing authorities and the individuals who reside in subsidized housing.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 11,306	\$ 11,730	\$ 12,170	\$ 12,627
Local taxes	\$ 9,917	\$ 10,289	\$ 10,675	\$ 11,076

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Unlikely.

FEDERAL GOVERNMENT STRUCTURE LABOR (SALES & USE)

Current statute: RCW [82.04.050\(12\)](#)

Department of Revenue 2008 Tax Exemption Report (p.227):

Description: Charges made for labor and services in connection with building, repairing or improving new or existing structures for the federal government or a local housing authority are excluded from the definition of retail sale. Also excluded are charges for moving earth and clearing land for these jurisdictions. The contractor must pay retail sales/use tax on materials incorporated into these projects.

Purpose: The state cannot directly tax the federal government, but it can tax contractors who do work for the federal government on the value of the materials they incorporate into the project. The impact of the sales/use tax on materials is then indirectly passed on to the federal government. The exemption for labor and services for local housing authorities helps reduce the cost for these entities.

Category/Year Enacted: Government. 1975

Primary Beneficiaries: The U.S. government and municipal housing authorities.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 4,011	\$ 4,296	\$ 4,553	\$ 4,826
Local taxes	\$ 1,234	\$ 1,322	\$ 1,401	\$ 1,485

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

No; most of the impact represents federal construction which could not be taxed.

HEALTH INSURANCE BY STATE POOL (INSURANCE PREMIUM)

Current statute: RCW [48.14.022](#)

Department of Revenue 2008 Tax Exemption Report (p.172):

Description: Any carriers that receive premiums and prepayments from plan enrollees for health coverage provided under the Washington State Health Insurance Pool pursuant to Chapter 48.41 RCW are exempt from insurance premiums tax on those amounts. In addition, this statute allows carriers, health care service contractors and HMOs to deduct from taxable premiums any assessments paid to the Washington State Health Insurance Pool.

Purpose: To reduce the cost of providing health insurance to persons otherwise unable to obtain coverage because they may be considered as high risk.

Category/Year Enacted: Other business. 1987

Primary Beneficiaries: Persons who obtain coverage under the Health Insurance Coverage Access Act.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 769	\$ 773	\$ 777	\$ 781
Local taxes - none.				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes, although this could cause insurers to pass the amount of the assessment on to their regular policy holders and thereby make health insurance more expensive for the general population.

PRECIOUS METALS AND BULLION (B&O)

Current statute: RCW [82.04.062](#)

Department of Revenue 2008 Tax Exemption Report (p.78):

Description: Sales of precious metals and monetized bullion are exempt from B&O tax. However, dealers of such metals and bullion are subject to B&O tax under the service classification on any commissions they receive for buying and selling precious metals on behalf of customers.

Purpose: To provide relief from retail sales tax for dealers that were in competition with precious metals dealers in other states where such transactions are not subject to sales tax.

Category/Year Enacted: Other business. 1985

Primary Beneficiaries: Coin and bullion dealers.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 608	\$ 620	\$ 632	\$ 645
Local taxes - not considered.				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

To some degree. The industry argues that purchases can easily be made via mail order and the Internet and that the tax would drive purchases out of state. However, under the Streamlined Sales Tax Agreement, an increasing number of interstate purchases by Washington residents will become taxable in the future.

SOLAR ENERGY AND SILICON MANUFACTURING (B&O)

Current statute: RCW [82.04.294](#)

Department of Revenue 2008 Tax Exemption Report (p.141):

Description: B&O tax rate on manufacturing of solar energy systems or the production of silicon components of these systems is 0.2904 percent until June 30, 2014. Firms that utilize this special tax rate must file annual reports with the Department detailing employment, wages paid, and employee benefits.

Purpose: A report by the Washington State University energy program recognized the solar electric industry as one of the state's important growth industries. The report indicates that additional incentives for the solar electric industry are needed in recognition of the unique forces and issues involved in business decisions in this industry.

Category/Year Enacted: Business incentive. 2005

Primary Beneficiaries: Manufacturers of solar electric systems and silicon components.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 352	\$ 370	\$ 388	\$ 407
Local taxes - not considered.				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes.

ADULT FAMILY HOMES (B&O)

Current statute: RCW [82.04.327](#)

Department of Revenue 2008 Tax Exemption Report (p.103):

Description: Homes that provide a protected family-like environment for adult clients with developmental, physical or other disabilities are exempt from B&O tax. To qualify the home must be licensed by DSHS but does not necessarily have to be a nonprofit organization.

Purpose: To reduce the cost of operating these facilities.

Category/Year Enacted: Nonprofit - health or social welfare. 1987

Primary Beneficiaries: Approximately 2,140 homes.

Possible Program Inconsistency: None evident.

Taxpayer Savings (\$000):

	FY 2008	FY 2009	FY 2010	FY 2011
State tax	\$ 374	\$ 374	\$ 374	\$ 374
Local taxes - not considered.				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes.

10 Year Tax Preference Review Schedule - September 2011

Sorted by Biennial Taxpayer Savings

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	Count (68)			
1	Health Maintenance Organizations (B&O)	82.04.322	1993	\$312,902,000
2	Medical Devices (Sales and Use)	82.08.0283; 82.12.0277	1975	\$203,790,000
3	Public and Nonprofit Hospitals, Medicare Income (B&O)	82.04.4311	2002	\$144,250,000
4	Local Residential & Coin-Op Telephone Service (Sales and Use)	82.08.0289	1983	\$100,000,000
5	Retailing (B&O)	82.04.250(1)	1983	\$43,734,000
6	Used Mobile Homes (Sales and Use)	82.08.033; 82.12.033	1979	\$40,930,000
7	Medicare Receipts (Insurance Premium)	48.14.0201(6)(a)	1993	\$40,122,000
8	Dentistry (Insurance Premium)	48.14.0201(6)(b)	1993	\$26,133,000
9	Nonprofit Homes for Aging (Property)	84.36.041	1989	\$22,744,000
10	Local Government Business Income (B&O)	82.04.419	1983	\$21,035,000
11	Nonprofit Youth and Local Govt Recreation Services (Sales and Use)	82.08.0291; 82.12.02917	1981	\$14,409,000
12	Dietary Supplements (Sales and Use)	82.08.925; 82.12.925	2003	\$9,944,000
13	Tree Trimming Under Power Lines (Sales and Use)	82.04.050(6)	1995	\$8,938,000
14	Nonprofit Medical Research, Training Facilities (Property)	84.36.045	1975	\$8,731,000
15	Nonprofit Cancer Treatment Clinics (Property)	84.36.046	1997	\$6,854,000
16	Performing Arts (Property)	84.36.060(1)(b)	1981	\$6,773,000
17	Artistic and Cultural Organizations (B&O)	82.04.4322; 82.04.4324; 82.04.4326; 82.04.4327	1981	\$6,263,000
18	Rural County and CEZ New Jobs (B&O)	82.62.030; 82.62.045	1986	\$6,186,000
19	Fuel Used in Commercial Vessels (B&O)	82.04.433	1985	\$5,804,000
20	Use Tax On Rental Value (Sales and Use)	82.12.010(1)	1985	\$5,149,000
21	Nonprofit Emergency or Transitional Housing (Property)	84.36.043	1983	\$5,029,000
22	Fishing Boat Fuel (Sales and Use)	82.08.0298; 82.12.0298	1987	\$4,537,000
23	Boats Under 16 ft (Watercraft)	82.49.020(3)	1983	\$4,058,000
24	Arts & Cultural Organizations (Sales and Use)	82.08.031; 82.12.031	1981	\$3,832,000
25	Insulin (Sales and Use)	82.08.985; 82.12.985	2004	\$2,492,000
26	Prescription Drug Administration (B&O)	82.04.620	2007	\$2,000,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	Count (68)			
27	Blood, Bone, and Tissue Banks (B&O)	82.04.324	1995	\$1,918,000
28	Trade Shows (B&O)	82.04.4282(6)	1989	\$1,603,000
29	Nonprofit Dialysis Facilities (Property)	84.36.040(1)(f)	1987	\$1,229,000
30	Alternative Fuel Vehicles (Sales and Use)	82.08.809; 82.12.809	2005	\$1,224,000
31	Forest Land, Special Assessments (Property)	84.33.210(1)	1992	\$1,034,000
32	Human Body Parts (Sales and Use)	82.08.02806; 82.12.02748	1996	\$914,000
33	Tuna, Mackerel and Jack Fish (Fish)	82.27.010	1995	\$678,000
34	Core Deposits, Tire Fees (Sales and Use)	82.08.036; 82.12.038	1989	\$675,000
35	Nonfuel Use of Petroleum (Oil Spill)	82.23B.045	1991	\$603,000
36	Blood, Bone, Tissue Banks (Sales and Use)	82.08.02805; 82.12.02747	1995	\$595,000
37	Bonneville Power Admin Program (B&O)	82.04.310(4)	2010	\$582,000
38	Nonprofit Fundraising (Property)	84.36.550	1993	\$435,000
39	Wax, Ceramic Materials To Create Molds (Sales and Use)	82.08.983; 82.12.983	2010	\$408,000
40	Forest Derived Biomass (B&O)	82.04.4494	2009	\$350,000
41	Alternative fuel production facilities (Leasehold)	82.29A.135	1980	\$312,000
42	Ostomic Items (Sales and Use)	82.08.804; 82.12.804	2004	\$306,000
43	Professional Baseball Stadium (Leasehold)	82.29A.130(14)	1995	\$188,000
44	Alcohol/Biodiesel Fuel Production Facilities (Property)	84.36.635	2003	\$146,000
45	Alternative Fuel Sales (B&O)	82.04.4334	2003	\$141,000
46	Drug Delivery Systems (Sales and Use)	82.08.935; 82.12.935	2003	\$135,000
47	Customer-Generated Power (PUT)	82.16.130	2005	\$100,000
48	Biodiesel Fuel Sale Facilities and Equipment (Sales and Use)	82.08.955; 82.12.955	2003	\$66,000
49	Nebulizers (Sales and Use)	82.08.803; 82.12.803	2004	\$52,000
50	Fish Cleaning (B&O)	82.04.2403	1994	\$22,000
51	Hanford Lease Fees (Leasehold)	82.29A.020(2)	1991	\$16,000
52	Testing And Safety Labs (B&O)	82.04.434	1991	\$0
53	Secondary Transportation (Oil Spill)	82.23B.030	1991	\$0
54	Inmate Employment Programs (Leasehold)	82.29A.130(12)	1992	\$0
55	Nonprofit Credit, Debt Counseling (B&O)	82.04.368	1993	\$0
56	Free Public Hospitals (Sales and Use)	82.08.02795; 82.12.02745	1993	\$0

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	Count (68)			
57	IRS Transfers (REET)	82.45.010(3)(p)	1993	\$0
58	Organ Procurement (B&O)	82.04.326	2002	\$0
59	Organ Procurement (Sales and Use)	82.08.02807; 82.12.02749	2002	\$0
60	Kidney Dialysis Equipment (Sales and Use)	82.08.945; 82.12.945	2003	\$0
61	Wood Biomass Fuel Production Facilities (Property)	84.36.640	2003	\$0
62	Life Sciences Discovery Fund (B&O)	82.04.4263	2005	\$0
63	Comprehensive Cancer Centers (B&O)	82.04.4265	2005	\$0
64	Comprehensive Cancer Centers (Sales and Use)	82.08.808; 82.12.808	2005	\$0
65	Foreclosure Relocation Assistance (REET)	82.45.030(3)	2011	\$0
66	Horse Race Track Deferral (Sales and Use)	82.66.040	1995	(\$1,036,000)
67	Baseball Stadium Deferral (Sales and Use)	36.100.090	1995	(\$6,544,000)
68	Vaccine Association (B&O)	82.04.640	2010	
			Subtotal	\$1,062,791,000
2014	Count (59)			
69	Electric Power Exported or Resold (PUT)	82.16.050(11)	1989	\$240,000,000
70	Commercial Aircraft Manufacturing (B&O)	82.04.260(11)	2003	\$150,332,000
71	Natural Gas Subject To Public Utility Tax (Sales and Use)	82.12.022(4)	1989	\$138,720,000
72	Aircraft Pre-Production Expenditures (B&O)	82.04.4461	2003	\$44,300,000
73	Multiple Activities, Instate and Interstate (B&O)	82.04.440	1987	\$41,375,000
74	Prewritten Computer Software (Property)	84.40.037	1991	\$29,154,000
75	International Investment Management (B&O)	82.04.290(1)	1995	\$28,018,000
76	Prescription Drugs Resellers (B&O)	82.04.272	1998	\$21,927,000
77	Historic Property (Property)	84.26.070	1985	\$14,697,000
78	Sewerage Processing, Disposal (PUT)	82.16.050(13)	1987	\$13,331,000
79	Custom Computer Software (Property)	84.36.600	1991	\$12,250,000
80	2nd Narrows Bridge (Sales and Use)	47.46.060	1998	\$12,180,000
81	Aircraft Pre-Production Computer Expenditures (Sales and Use)	82.08.975; 82.12.975	2003	\$9,684,000
82	Beer Tax Exemption For Microbrewers (Other Sales Taxes)	66.24.290(3)(b)	1993	\$7,301,000
83	Film and Video Production Equipment (Sales and Use)	82.08.0315; 82.12.0315	1995	\$5,218,000
84	Multi-unit Urban Housing (Property)	84.14.020	1995	\$5,176,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2014	Count (59)			
85	Aircraft Manufacturing Facilities, Property and Leasehold Taxes (B&O)	82.04.4463	2003	\$3,168,000
86	Church Child Care (B&O)	82.04.339	1992	\$2,908,000
87	Products Shipped Out of State (Litter Tax)	82.19.050(1)	1992	\$2,612,000
88	Wholesale Auto Auctions (B&O)	82.04.317; 82.04.422(1)	1997	\$2,041,000
89	Air Pollution Control Facilities (Property)	84.36.487	1997	\$1,843,000
90	Fund-Raising By Nonprofit Organizations (Sales and Use)	82.08.02573	1998	\$1,822,000
91	Aircraft Part Prototypes (Sales and Use)	82.08.02566; 82.12.02566	1997	\$1,408,000
92	Child Care (B&O)	82.04.2905	1998	\$1,401,000
93	Vessel Use By Manufacturers or Dealers (Sales and Use)	82.12.800; 82.12.801; 82.12.802	1997	\$1,148,000
94	Aerospace Product Development (B&O)	82.04.290(3)	2008	\$1,083,000
95	Nonprofit Developmentally Disabled Housing (Property)	84.36.042	1998	\$880,000
96	Parcels Valued Less than \$500 (Property) OR Low-value Parcels (Property)	84.36.015	1997	\$655,000
97	Nonprofit Camps and Conference Centers (Sales and Use)	82.08.830	1997	\$396,000
98	Nonprofit Fundraising (B&O)	82.04.3651	1998	\$311,000
99	Public Records Copies (Sales and Use)	82.08.02525; 82.12.02525	1996	\$287,000
100	Professional Football Stadium (Leasehold)	82.29A.130(15)	1997	\$254,000
101	Nonprofit Camps and Conference Centers (B&O)	82.04.363	1997	\$219,000
102	Gun Safes (Sales and Use)	82.08.832; 82.12.832	1998	\$208,000
103	Emergency Transport (Aircraft Fuel)	82.42.020	2003	\$133,000
104	Commuter Airplanes (Sales and Use)	82.08.0262; 82.12.0254	2009	\$93,000
105	Habitat and Water Quality Improvements (Property)	84.36.255	1997	\$91,000
106	Academic Transcripts (Sales and Use)	82.08.02537; 82.12.0347	1996	\$82,000
107	Academic Transcripts (B&O)	82.04.399	1996	\$18,000
108	Aircraft, Nonresident Kept in State (Aircraft)	82.48.100(6)	1999	\$4,000
109	Gravitational Wave Observatory (Sales and Use)	82.08.02569; 82.12.02569	1996	\$0
110	Aluminum Master Alloy Producers (B&O)	82.04.110(2)(b)	1997	\$0
111	Discount Program Memberships (B&O)	82.04.421	1997	\$0
112	Football Stadium and Exhibition Center Parking (Sales and Use)	82.08.02875	1997	\$0
113	Air Pollution Control Facilities (Sales and Use)	82.08.810; 82.12.810	1997	\$0
114	Coal For Thermal Generating Plants (Sales and Use)	82.08.811; 82.12.811	1997	\$0

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2014	Count (59)			
115	2nd Narrows Bridge (B&O)	82.04.416	1998	\$0
116	International Services (B&O)	82.04.44525	1998	\$0
117	2nd Narrows Bridge (PUT)	82.16.046	1998	\$0
118	2nd Narrows Bridge (Leasehold)	82.29A.132	1998	\$0
119	Racing Fuel (Motor Vehicle Fuel)	82.36.247	1998	\$0
120	2nd Narrows Bridge (REET)	82.45.190	1998	\$0
121	2nd Narrows Bridge (Property)	84.36.010	1998	\$0
122	Super-Efficient Aircraft Production (Sales and Use)	82.08.980; 82.12.980	2003	\$0
123	Superefficient Aircraft Production Facilities (Leasehold)	82.29A.137	2003	\$0
124	Superefficient Aircraft Production Facilities (Property)	84.36.655	2003	\$0
125	Commercial Airplane Part Place of Sale (B&O)	82.04.627	2008	\$0
126	Football Stadium Deferral (Sales and Use)	36.102.070	1997	(\$7,462,000)
127	Electronically Transferred Public Records (Sales and Use)	82.08.02525	2009	
			Subtotal	\$789,266,000
2015	Count (64)			
128	Motor Vehicles, Travel Trailers, Campers (Property)	84.36.595	2000	\$1,308,503,000
129	Agricultural Products (Property)	84.36.470	1984	\$95,558,000
130	Electricity Sales for Resale (B&O)	82.04.310(2)	2000	\$93,700,000
131	\$28,000 Minimum to File Tax Return (B&O)	82.32.045(4)(a)(i)	1996	\$82,000,000
132	Nonprofit Low-Income Rentals (Property)	84.36.560	1999	\$33,315,000
133	Farm Machinery Replacement Parts (Sales and Use)	82.08.855; 82.12.855	2006	\$17,158,000
134	Horticultural Services For Farmers (Sales and Use)	82.04.050(3)(e)	1993	\$13,196,000
135	Salmon Habitat Timber (Timber)	84.33.0775	1999	\$13,056,000
136	Aluminum Production Anodes and Cathodes (Sales and Use)	82.08.02568; 82.12.02568	1996	\$12,680,000
137	Commercially Grown Fish or Shellfish (Fish)	82.27.030(2)	1980	\$11,976,000
138	Fuel Used On Farms (Sales and Use)	82.08.865; 82.12.865	2006	\$10,509,000
139	Leased Irrigation Equipment (Sales and Use)	82.08.0288; 82.12.0283	1983	\$8,703,000
140	Grain and Unprocessed Milk Wholesaling (B&O)	82.04.332	1998	\$6,200,000
141	Warehouse Expansion (Sales and Use)	82.08.820; 82.12.820	1997	\$6,039,000
142	Livestock Medicine (Sales and Use)	82.08.880; 82.12.880	2001	\$4,560,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2015	Count (64)			
143	Accommodation Sales, Autos (B&O)	82.04.422(2)	2001	\$3,636,000
144	Livestock Nutrient Management Equipment (Sales and Use)	82.08.890; 82.12.890	2009	\$3,309,000
145	First \$15,000 Personal Property (Property)	84.36.110(2)	1890	\$2,891,000
146	Aluminum Smelter Property Taxes (B&O)	82.04.4481	2004	\$2,520,000
147	Trust Accounts (B&O)	82.04.392	1997	\$2,383,000
148	Farm Machinery, State Levy (Property)	84.36.630	2001	\$2,099,000
149	Chicken Houses, Gas to Heat (Sales and Use)	82.08.910; 82.12.910	2001	\$1,856,000
150	Conditioned Seed Wholesaling (B&O)	82.04.331	1998	\$1,747,000
151	Farm-Worker Housing (Sales and Use)	82.08.02745; 82.12.02685	1996	\$1,660,000
152	Aluminum Manufacturing (B&O)	82.04.2909	2004	\$1,437,000
153	Dairy Nutrient Management Equipment (Sales and Use)	82.08.890; 82.12.890	2001	\$1,280,000
154	Small Timber Harvesters (B&O)	82.04.333	1990	\$824,000
155	Christmas Tree Inputs (Sales and Use)	82.04.213	1987	\$784,000
156	Hops Processed and Exported (B&O)	82.04.337	1987	\$749,000
157	Christmas Tree Producers (B&O)	82.04.100; 82.04.330	1987	\$689,000
158	Horticultural Packing Materials (Sales and Use)	82.08.0311; 82.12.0311	1988	\$617,000
159	Used Park-Model Trailers (Sales and Use)	82.08.032; 82.12.032	2001	\$591,000
160	Chicken Bedding Materials (Sales and Use)	82.08.920; 82.12.920	2001	\$464,000
161	Hay Cubing (B&O)	82.04.120	1997	\$448,000
162	Seed Conditioning (B&O)	82.04.120	1987	\$406,000
163	Nonprofit Educational Foundations (Property)	84.36.050(2)	2001	\$382,000
164	Farm Property (Estate)	83.100.046	2005	\$300,000
165	Public Facilities Districts (Leasehold)	82.29A.130(16)	1999	\$231,000
166	Livestock Feed (Sales and Use)	82.08.0296; 82.12.0296	1986	\$210,000
167	Shipping Farm Products To Port (PUT)	82.16.050(10)	2007	\$179,000
168	Anaerobic Digesters For Dairies (Sales and Use)	82.08.900; 82.12.900	2001	\$170,000
169	Aquaculture Feed (Sales and Use)	82.08.0294; 82.12.0294	1985	\$137,000
170	Custom Farming (B&O)	82.04.625	2007	\$111,000
171	Conifer Seedlings Sold Out-of-State (Sales and Use)	82.08.850; 82.12.850	2001	\$104,000
172	Pollination Agents (Sales and Use)	82.04.050(11)	1993	\$30,000

Brief Description		RCW	Year Enacted	Biennial Taxpayer Savings
2015	Count (64)			
173	Nonprofit Demonstration Farms (Property)	84.36.570	1999	\$10,000
174	Motorcycles Used for Rider Training (Sales & Use)	82.08.870; 82.12.845	2001	\$8,000
175	Hop Commission Services (B&O)	82.04.338	1998	\$0
176	Regional Transportation Authority Sales or Leasebacks (B&O)	82.04.4201	2000	\$0
177	Sales or Leasebacks for RTA (Sales and Use)	82.08.834; 82.12.834	2000	\$0
178	Regional Transportation Authority Sales or Leasebacks (Leasehold)	82.29A.134	2000	\$0
179	Sale To RTA (REET)	82.45.010(3)(n)	2000	\$0
180	Vitrification Equipment (Property)	84.36.590	2000	\$0
181	Regional Transportation Authority Sales or Leasebacks (Property)	84.36.605	2000	\$0
182	Natural Gas Purchases by DSI Industry (B&O)	82.04.447	2001	\$0
183	Natural Gas Purchased By DSI Customers (Sales and Use)	82.12.024	2001	\$0
184	Electricity Purchased by DSI Industry (PUT)	82.16.0495	2001	\$0
185	Grocery Co-ops (Litter Tax)	82.19.050(3)	2001	\$0
186	Aluminum Smelter Electricity or Natural Gas Purchases (B&O)	82.04.4482	2004	\$0
187	Aluminum Smelter, Sales to (PUT)	82.16.0498	2004	\$0
188	Hauling Farm Products for Relatives (PUT)	82.16.300	2007	\$0
189	Aluminum Smelter Purchases (Sales and Use)	82.08.805; 82.12.805	2009	\$0
190	Residential and Recreational Developments (Leasehold)	82.29A.136	2001	(\$71,000)
191	Natural Gas Used in Aluminum Smelter (Sales and Use)	82.12.022(5)	2004	
			Subtotal	\$1,749,344,000
2016	Count (58)			
192	\$2 Million Taxable Threshold (Estate)	83.100.020(13)	2005	\$629,089,000
193	Trade-Ins (Sales and Use)	82.08.010(1)(a)	1984	\$411,853,000
194	Custom Software (Sales and Use)	82.04.050(6)(a)(i)-(ii)	1998	\$247,210,000
195	Nonprofit Organization Government Grants (B&O)	82.04.4297	1979	\$150,342,000
196	Credit For Bad Debts (Sales and Use)	82.08.037; 82.12.037	1982	\$96,919,000
197	Timber and Wood Products Extracting, Manufacturing (B&O)	82.04.260(12)	2006	\$27,000,000
198	Royalty Income (B&O)	82.04.2907	1998	\$24,584,000
199	Boarding Homes (B&O)	82.04.2908; 82.04.4337	2004	\$24,309,000
200	Syrup Taxes Paid (B&O)	82.04.4486	2006	\$12,211,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2016	Count (58)			
201	Self-service Laundry Facilities (Sales and Use)	82.04.050(2)(a)	1998	\$11,593,000
202	Marital Deduction (Estate)	83.100.047	2005	\$7,320,000
203	Professional Employer Organization Wages (B&O)	82.04.540	2006	\$4,297,000
204	Nonprofit Boarding Homes (B&O)	82.04.4264	2005	\$2,690,000
205	Neighborhood Revitalization (B&O and PUT)	82.73.030	2005	\$2,650,000
206	Semiconductor Materials, Gases and Chemicals (Sales and Use)	82.08.9651; 82.12.9651	2006	\$2,550,000
207	Manufacturing Semiconductor Materials \$350 Million Investment (B&O)	82.04.2404	2006	\$2,453,000
208	Tribal (Property)	84.36.010(1)	2004	\$2,293,000
209	Standing Timber (REET)	82.45.195	2007	\$1,931,000
210	Computers for Publishers (Sales and Use)	82.08.806; 82.12.806	2004	\$1,504,000
211	Electric Power Sold in Rural Areas (PUT)	82.16.053	1994	\$1,400,000
212	Food and Beverages Consumed on Site (Litter Tax)	82.19.050(4)	2003	\$1,310,000
213	Donations to Nonprofits and Government (Sales and Use)	82.12.02595	1995	\$1,213,000
214	Fund-Raising Sales Of Magazines (Sales and Use)	82.08.02535	1995	\$941,000
215	Salmon Habitat Restoration Grants (B&O)	82.04.4339	2004	\$800,000
216	Camps for Disabled Persons (Leasehold)	82.29A.130(13)	1995	\$634,000
217	Direct Mail Delivery (Sales and Use)	82.08.807; 82.12.807	2005	\$382,000
218	Commute Trip Reduction (PUT)	82.70.020	2003	\$220,000
219	Parking and Business Improvement Areas (B&O)	82.04.4267	2005	\$172,000
220	Historic Property (Leasehold)	82.29A.130(17)	2005	\$157,000
221	Housing For Youth In Crisis (Sales and Use)	82.08.02915; 82.12.02915	1995	\$156,000
222	Amphitheater (Leasehold)	82.29A.130(18)	2005	\$77,000
223	Catering (Litter Tax)	82.19.050(5)	2005	\$75,000
224	Treating Chemical Dependency (B&O)	82.04.2906	2003	\$69,000
225	Legal Services To Low-Income Persons (B&O)	82.04.635	2009	\$55,000
226	Veteran Widows and Widowers (Property)	84.39.010	2005	\$40,000
227	Manufactured, Mobile Home Communities (REET)	82.45.010(3)(q)	2008	\$40,000
228	Federal Small Business Technology Transfer Grants (B&O)	82.04.4262	2004	\$30,000
229	Child Care Resource and Referral (B&O)	82.04.3395	1995	\$28,000
230	Direct Mail Delivery (B&O)	82.04.4272	2005	\$20,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2016	Count (58)			
231	Nonprofit Fundraising for Individual Artists (Property)	84.36.650	2003	\$11,000
232	Natural Gas Not Delivered Via Pipeline (Sales and Use)	82.12.022(3)	1994	\$0
233	Job Training Services (B&O)	82.04.4333	1996	\$0
234	Grocery Distribution Co-ops (B&O)	82.04.298(2)	2001	\$0
235	Tobacco Settlement Authority (B&O)	82.04.311	2002	\$0
236	Manufacturing Semiconductor Materials \$ 1 Billion Investment (B&O)	82.04.240(2)	2003	\$0
237	Sellers with Limited Washington Connection (B&O)	82.04.424	2003	\$0
238	Semiconductor Microchip Manufacturing (B&O)	82.04.426	2003	\$0
239	Manufacturing Semiconductor Materials, New Jobs (B&O)	82.04.448	2003	\$0
240	Sellers With Limited Washington Connection (Sales and Use)	82.08.050(11); 82.12.040(5)	2003	\$0
241	Electricity And Steam (Sales and Use)	82.08.950; 82.12.950	2003	\$0
242	Manufacturing Semiconductor Materials (Sales and Use)	82.08.965; 82.12.965	2003	\$0
243	Semiconductor Materials, Gases and Chemicals (Sales and Use)	82.08.970; 82.12.970	2003	\$0
244	Semiconductor Manufacturing Equipment (Property)	84.36.645	2003	\$0
245	Federal Small Business Innovation Grants (B&O)	82.04.4261	2004	\$0
246	Liquified Gasses (Petroleum Products)	82.23A.010(1)	2004	\$0
247	RTA Maintenance Contracts (Sales and Use)	82.04.050(13)	2005	\$0
248	Data Center Equipment (Sales and Use)	82.08.986; 82.12.986	2010	\$0
249	Hazardous or Toxic Waste; Recycling or Salvage Materials (Solid Waste Collection)	82.18.010(3)	1986	
			Subtotal	\$1,670,628,000
2017	Count (48)			
250	Exported Fuel Refunds (Motor Vehicle Fuel)	82.36.020; 82.36.230; 82.36.300; 82.38.030; 82.38.180(2)	1923	\$2,649,300,000
251	Exported and Imported Fuel (Fuel)	82.36.230; 82.38.030	1933	\$2,017,316,000
252	Motor Vehicle And Special Fuel (Sales and Use)	82.08.0255(1)(d); 82.12.0256(2)(d)	1935	\$1,128,000,000
253	Churches, Parsonages, Convents (Property)	84.36.020	1854	\$134,493,000
254	Cigarettes Covered By Indian Tribal Contracts (Tobacco)	82.24.295(1)	2001	\$126,000,000
255	Contributions and Donations (B&O)	82.04.4282(3)-(4)	1935	\$122,260,000
256	Nonprofit Hospitals (Property)	84.36.040(1)(e)	1886	\$104,760,000
257	Motor Vehicle Fuel Taxes (B&O)	82.04.4285	1935	\$49,500,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2017	Count (48)			
258	Fuel For Nonhighway Use (Fuel)	82.36.280; 82.38.020(23); 82.38.080; 82.38.180(1)	1923	\$30,800,000
259	Nonsectarian Organizations (Property)	84.36.030(1)	1915	\$25,100,000
260	Cigarettes Sold via Tribal Contracts (Sales and Use)	82.08.0316; 82.12.0316	2001	\$22,200,000
261	Cemeteries (Property)	84.36.020	1854	\$14,723,000
262	Billing Discounts (PUT)	82.16.0497	2001	\$11,000,000
263	Historic Auto Museum Deferral (Sales and Use)	82.32.580	2005	\$6,923,000
264	Collections, Museums (Property)	84.36.060(1)(a)	1915	\$6,520,000
265	Nonprofit Nursing Homes (Property)	84.36.040(1)(d)	1891	\$5,890,000
266	Nursing Homes (B&O)	82.04.4289	1945	\$5,700,000
267	Growing Crops (Property)	84.40.030(3)	1890	\$5,450,000
268	Handling Losses (Fuel)	82.36.029	1939	\$5,251,000
269	Horse Racing (B&O)	82.04.350	1935	\$4,360,000
270	Membership Dues and Fees (B&O)	82.04.4282(1)-(2)	1935	\$4,210,000
271	Nonprofit Youth Organizations (Property)	84.36.030(3)	1933	\$4,020,000
272	Nonprofit Water Cooperatives (Property)	84.36.250	1965	\$1,365,000
273	Veterans' Organizations (Property)	84.36.030(4)	1929	\$1,180,000
274	Public Transit Charges (PUT)	82.16.050(14)	2006	\$1,038,000
275	Driver Training Vehicles (Sales and Use)	82.12.0264	1955	\$522,000
276	State Credit Unions (Sales and Use)	82.12.860	2006	\$462,000
277	Nonprofit Convention and Tourism Promotion (B&O)	82.04.4251	2006	\$453,000
278	Electricity Sold To Electrolytic Processors (Public Utility)	82.16.0421	2009	\$313,000
279	Sand and Gravel for Local Road Construction (B&O)	82.04.415	1965	\$310,000
280	Nonprofit Orphanages (Property)	84.36.040(1)(c)	1891	\$299,000
281	Humane Societies (Property)	84.36.060(1)(d)	1915	\$250,000
282	Accommodation Sales (B&O)	82.04.425	1955	\$186,000
283	Workforce Training (B&O)	82.04.449	2006	\$161,000
284	Nonprofit Libraries (Property)	84.36.040(1)(b)	1854	\$75,000
285	Services For Salmon Cannery (B&O)	82.04.260(13)	2006	\$46,000
286	Watershed & Flood Protection (Sales and Use)	82.08.0271; 82.12.930	1963	\$44,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2017	Count (48)			
287	Boxing and Wrestling Matches (B&O)	82.04.340	1935	\$41,000
288	Solar Hot Water Equipment (Sales and Use)	82.08.835; 82.12.835	2006	\$34,000
289	Fire Companies (Property)	84.36.060(1)(c)	1890	\$12,000
290	Truck Auxiliary Power (B&O)	82.04.4338	2006	\$3,000
291	Lost or Destroyed Fuel (Fuel)	82.36.370; 82.38.180(4)-(6)	1923	\$0
292	Ships Under Construction (Property)	84.36.079	1959	\$0
293	Purchases By Residents Of Alaska & Hawaii (Sales and Use)	82.08.0269	1961	\$0
294	Goods in Transit (Property)	84.36.300	1961	\$0
295	Form Lumber (Sales and Use)	82.08.0274; 82.12.0268	1965	\$0
296	Auxiliary Power for Trucks, Structures and Equipment (Sales and Use)	82.08.815; 82.12.815	2006	\$0
297	Auxiliary Power for Trucks, Parts and Labor (Sales and Use)	82.08.825; 82.12.825	2006	\$0
			Subtotal	\$6,490,570,000
2018	Count (41)			
298	Intangibles (Property)	84.36.070	1931	\$22,420,100,000
299	Insurance Premiums (B&O)	82.04.320	1935	\$722,400,000
300	Real estate sales (B&O)	82.04.390	1935	\$545,460,000
301	Items Used In Interstate Commerce (Sales and Use)	82.08.0261	1949	\$303,000,000
302	Import and Export Commerce (B&O)	82.04.610	2007	\$140,858,000
303	Public Utilities (B&O)	82.04.310(1)	1935	\$102,700,000
304	Nonprofit Private Colleges (Property)	84.36.050(1)	1925	\$69,400,000
305	Agricultural Products (B&O)	82.04.330; 82.04.410	1935	\$61,900,000
306	Rural County Deferral (Sales and Use)	82.60.040; 82.60.049	1985	\$41,387,000
307	Nonprofit Private K-12 Schools (Property)	84.36.050(1)	1925	\$35,300,000
308	Other Ships and Vessels (Property)	84.36.090	1931	\$24,200,000
309	Bad Debts (B&O)	82.04.4284	1935	\$19,800,000
310	Commercial Vessels (Property)	84.36.080(1)	1931	\$17,512,000
311	Urban Transportation (PUT)	82.16.020(1)(d)-(e)	1935	\$14,200,000
312	Sales Tax Sourcing Costs (Sales and Use)	82.32.760(1)(b)	2007	\$11,752,000
313	Tobacco Sales To U.S. or Indian Tribes (Tobacco)	82.26.110	2007	\$6,501,000
314	Sales For Resale (PUT)	82.16.050(2)	1935	\$5,272,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2018	Count (41)			
315	Radio and TV Broadcasting (B&O)	82.04.280(1)(f)	1935	\$4,500,000
316	Farm Auction Sales (Sales and Use)	82.08.0257; 82.12.0258	1943	\$4,200,000
317	Fraternal Insurance (B&O)	82.04.370	1935	\$4,000,000
318	Credit Losses (PUT)	82.16.050(5)	1935	\$3,831,000
319	Horticultural Product Processing (B&O)	82.04.4287	1935	\$2,900,000
320	Corporate Headquarters (Sales and Use)	82.82.020	2008	\$2,596,000
321	\$2,000 Monthly Minimum (PUT)	82.16.040	1935	\$2,400,000
322	Fraternal Benefit Societies (Insurance Premium)	48.36A.010; 48.36A.240	1911	\$2,200,000
323	Irrigation Water (PUT)	82.16.050(7)	1935	\$2,100,000
324	Public Utility Property (Sales and Use)	82.08.0256; 82.12.0257	1935	\$494,500
325	Alcohol, Biodiesel, or Wood Biomass Fuel Production Facilities (Leasehold)	82.29A.135	1980	\$311,700
326	Alcohol and Biodiesel Fuel Production Facilities (Property)	84.36.635(2)(a)	2003	\$145,600
327	Customer-Generated Electricity (Public Utility)	82.16.130	2009	\$100,000
328	Public Development Authorities (B&O)	82.04.615	2007	\$34,000
329	Cigarette Stamping (B&O)	82.04.601	2007	\$11,000
330	Amateur Radio Repeaters (Leasehold)	82.29A.138	2007	\$10,000
331	Public Authority Sales (Sales and Use)	82.08.995; 82.12.995	2007	\$2,000
332	Airports Owned by Cities in Other States (Property)	84.36.130	1941	\$0
333	Standing Timber (B&O)	82.04.334	2007	\$0
334	Import and Export Commerce (Sales and Use)	82.08.990	2007	\$0
335	Quinault Tribal Tax (Timber)	84.33.0776	2007	\$0
336	Electric Vehicle Battery Charging Stations (Sales and Use)	82.08.816; 82.12.816	2009	\$0
337	Electric Vehicle Infrastructure (Leasehold)	82.29A.125	2009	\$0
338	Aircraft For Air Ambulances (Property)	84.36.575	2010	\$0
			Subtotal	\$24,571,577,800
2019	Count (32)			
339	Employee Income (B&O)	82.04.360	1935	\$4,910,000,000
340	Investments by Nonfinancial Firms (B&O)	82.04.4281	1935	\$577,800,000
341	Feed and Seed (Sales and Use)	82.04.050(11)	1935	\$144,000,000
342	Janitorial Services (Sales and Use)	82.04.050(2)(d)	1935	\$96,800,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2019	Count (32)			
343	Cash Discounts (B&O)	82.04.4283; 82.08.010; 82.16.050(4)	1935	\$90,200,000
344	Casual Sales (Sales and Use)	82.08.0251	1935	\$65,100,000
345	Tuition and Fees (B&O)	82.04.4282(5); 82.04.4332	1935	\$40,200,000
346	Radioactive Waste Cleanup (B&O)	82.04.263	2009	\$25,000,000
347	Newspapers (Sales and Use)	82.08.0253; 82.12.0345	1935	\$24,800,000
348	General Aviation (Property)	82.48.100; 82.48.110	1949	\$21,600,000
349	Joint Utility Services (PUT)	82.16.050(3)	1935	\$20,000,000
350	Route 520 Replacement Bridge (Sales and Use)	47.01.412	2008	\$14,963,000
351	Ocean Marine Insurance (Insurance Premium)	48.11.050; 48.11.105; 48.14.020(3)	1947	\$4,900,000
352	Digital Goods and Services For Business Purposes (Sales and Use)	82.08.02087; 82.12.02087	2009	\$3,000,000
353	Standard Digital Information (Sales and Use)	82.08.705; 82.12.705	2009	\$3,000,000
354	Military Housing (Property)	82.29A.130(19); 84.36.665	2008	\$2,526,000
355	Newspapers (B&O)	82.04.260(14)	2009	\$2,500,000
356	Municipal Utility, Collected Taxes (PUT)	82.16.050(1)	1935	\$1,400,000
357	Commercial Aircraft (Aircraft)	82.48.100(4)	1949	\$1,400,000
358	Manufacturing Flour and Oil (B&O)	82.04.260(1)(a)	1949	\$832,000
359	Weatherization Assistance Program (Sales and Use)	82.08.998; 82.12.998	2008	\$552,000
360	Nonprofit Fairs (Property)	84.36.480	1975	\$185,000
361	Audio Or Video Programming (Sales and Use)	82.08.02081; 82.12.02081	2009	\$159,000
362	Temporary Medical Housing (Sales and Use)	82.08.997	2008	\$132,000
363	Active Duty Military Penalty Waiver (B&O, Sales and Use)	82.32.055	2008	\$106,000
364	Nonprofit Races (Parimutel Tax)	67.16.105(1)	1979	\$18,000
365	Trail Grooming (Sales and Use)	82.08.0203	2008	\$12,000
366	Aircraft, Nonresident or Held for Sale (Aircraft)	82.48.100(3), (5)	1955	\$10,800
367	Waste Vegetable Oil, Biodiesel (Sales and Use)	82.08.0205; 82.12.0205	2008	\$2,000
368	Waste Vegetable Oil, Biodiesel (Special Fuel)	82.38.080(1)(k)	2008	\$0
369	Electronically Transferred Newspapers (Sales and Use)	82.08.0253(1)(b)	2009	
370	Electronically Transferred Magazines (Sales and Use)	82.08.02535	2009	
			Subtotal	\$6,051,197,800
2020	Count (54)			

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2020	Count (54)			
371	Nonresidents' Personal Property (Sales and Use)	82.12.0251	1935	\$24,798,545,000
372	Regional Transportation Authority Sales or Leasebacks (Property)	82.04.050(10)	1943	\$276,000,000
373	Interstate Transportation Equipment (Sales and Use)	82.08.0262	1949	\$252,705,000
374	Vehicles In Interstate Commerce (Sales and Use)	82.08.0263	1949	\$132,679,000
375	Fertilizer and Chemical Spray (Sales and Use)	82.04.050(11)	1943	\$106,397,000
376	Vehicles Used in Interstate Commerce (Sales and Use)	82.12.0254	1937	\$83,200,000
377	Vehicles Sold To Nonresidents (Sales and Use)	82.08.0264	1935	\$80,050,000
378	Interstate Transportation, Through Freight (PUT)	82.16.050(8)	1937	\$31,801,000
379	Title Insurance (Insurance Premium)	48.14.020	1947	\$15,356,000
380	Shipments To Ports (PUT)	82.16.050(9)	1937	\$15,034,000
381	Breeding Livestock, Cattle, Milk Cows (Sales and Use)	82.08.0259; 82.12.0261	1945	\$13,504,000
382	Interstate Transportation, In-state Portion (PUT)	82.16.050(6)	1935	\$10,292,000
383	Bailed Tangible Personal Property For R&D (Sales and Use)	82.12.0265	1961	\$8,994,000
384	Farm Machinery Sold To Nonresidents (Sales and Use)	82.08.0268	1961	\$8,968,000
385	Vehicles Acquired While In Military Service (Sales and Use)	82.12.0266	1963	\$6,659,000
386	Poultry Used In Production (Sales and Use)	82.08.0267; 82.12.0262	1961	\$5,938,000
387	Sand & Gravel For Local Road Construction (Sales and Use)	82.08.0275; 82.12.0269	1965	\$5,271,000
388	Conservation and Open Space Land (Property)	84.36.260	1967	\$2,518,000
389	Nonprofit Sheltered Workshops (B&O)	82.04.385	1970	\$1,884,000
390	Agricultural Products (Litter Tax)	82.19.050(2)	1971	\$1,854,000
391	Ride-Sharing Vehicles (Sales and Use)	82.08.0287; 82.12.0282	1980	\$1,757,000
392	Nursery Stock (Property)	84.40.220	1971	\$1,338,000
393	Home Improvements (Property)	84.36.400	1972	\$1,322,000
394	METRO Transit Planning (PUT)	35.58.560	1967	\$1,110,000
395	Forest Land Compensating Tax (Property)	84.33.140(13)-(14)	1971	\$1,094,000
396	Pollution Control Facilities (B&O)	82.04.427; 82.34.060(2)	1967	\$1,064,000
397	Pollution Control Facilities (PUT)	82.16.045	1967	\$1,055,000
398	Fuel Used In Urban Transportation (Fuel)	82.36.275; 82.38.080	1957	\$918,000
399	Certified Aircraft Repair Firms (B&O)	82.04.250(3)	2003	\$878,000
400	Semen For Artificial Insemination (Sales and Use)	82.08.0272; 82.12.0267	1965	\$870,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2020	Count (54)			
401	Agricultural Fairs (B&O)	82.04.335	1965	\$808,000
402	Ride-Sharing, Special Needs Transportation (PUT)	82.16.047	1979	\$709,000
403	Christmas Trees, Cottonwoods (Timber)	84.33.170	1971	\$660,000
404	Destroyed Property (Property)	84.70.010	1974	\$475,000
405	Meals Provided To Seniors (Sales and Use)	82.08.0293; 82.08.195; 82.12.0293	2009	\$149,000
406	Pollution Control Facilities, Credit for Tax Paid (Sales and Use)	82.34.050(2)	1967	\$101,000
407	Processing Dried Peas (B&O)	82.04.260(2)	1967	\$59,000
408	Pollen (Sales and Use)	82.08.0277; 82.12.0273	1967	\$58,000
409	Anaerobic Digesters (Property)	82.29A.135; 84.36.635	2008	\$50,000
410	Printing by Local Governments (B&O)	82.04.397	1979	\$24,000
411	Fuel Sales To Foreign Governments (Fuel)	82.36.245	1967	\$8,000
412	Seafood Processing (B&O)	82.04.120	1975	\$4,000
413	Services Performed Between Local Governments (B&O)	82.04.4291	1970	\$0
414	Interest On Agricultural Loans (B&O)	82.04.4294	1970	\$0
415	Annexation Sales (Sales and Use)	82.08.0278; 82.12.0274	1970	\$0
416	No Change in Beneficial Owner (REET)	82.45.010(3)(o)	1970	\$0
417	Timber (Property)	84.33.040	1971	\$0
418	Returnable Containers (Sales and Use)	82.08.0282; 82.12.0276	1974	\$0
419	Commuter Ride Sharing (B&O)	82.04.355	1979	\$0
420	Special Fuel (Sales and Use)	82.08.0255(2); 82.12.0256(1)	1983	\$0
421	Financial Institution Commercial Aircraft Loan Interest and Fees (B&O)	82.04.43391; 82.04.080(2)	2010	
422	Financial Institution Affiliate Income (B&O)	82.04.645; 82.04.080(2)	2010	
423	Financial institution Investment Conduit or Securitization Entity Income (B&O)	82.04.650; 82.04.080(2)	2010	
424	Community Centers (Property)	84.36.010	2010	
			Subtotal	\$25,872,160,000
2021	Count (67)			
425	Fuel for State or County Ferries (Sales & Use)	82.08.0255(d),(e); 82.12.0256(e), (f)	2011	\$8,182,000,000
426	Child Welfare Services (B&O)	82.04 new	2011	\$1,932,000,000
427	Mental Health Services (B&O)	82.04 new	2011	\$1,451,000,000
428	Restaurant Employee Meals (Sales & Use)	82.08 new; 82.12 new	2011	\$708,000,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2021	Count (67)			
429	Property Mgmt Personnel Payments (B&O)	82.04 new	2011	\$582,000,000
430	REET Exemptions (REET)	82.45.010(3)(a)-(m)	1951	\$519,284,000
431	Emergency Medical Services Levy (Property)	84.52.069(1)	2011	\$369,000,000
432	Credit For Tax Paid To Other States (Sales and Use)	82.12.035	1967	\$343,696,000
433	Purchases By Nonresidents, No or Low Sales Taxes (Sales and Use)	82.08.0273	1965	\$186,771,000
434	Interest On Real Estate Loans (B&O)	82.04.4292	1970	\$148,713,000
435	Public Institution R&D Machinery (Sales & Use)	82.08 new; 82.12 new	2011	\$129,000,000
436	Exported and Commercial Uses (Aircraft Fuel)	82.42.030; 82.42.070	1967	\$109,217,000
437	Restaurant Employee Meals (B&O)	82.04 new	2011	\$51,000,000
438	Credit Unions, State Chartered (B&O)	82.04.405	1970	\$46,523,000
439	Shared Real Estate Commissions (B&O)	82.04.255	1970	\$40,403,000
440	Interstate Bridges (Property)	84.36.230	1949	\$33,539,000
441	Renewable Energy Machinery (Sales and Use)	82.08.962; 82.12.962	2009	\$33,423,000
442	Processing Meat (B&O)	82.04.260(4)	1967	\$16,512,000
443	Extracted Fuel (Sales and Use)	82.12.0263	1949	\$13,872,000
444	Subsidiary Dividends (B&O)	82.04.4281	1970	\$13,262,000
445	Boats Sold To Nonresidents (Sales and Use)	82.08.0266; 82.08.02665	1959	\$13,127,000
446	Repaired Items Delivered Out-of-State (Sales and Use)	82.08.0265	1959	\$13,005,000
447	Interest On Government Obligations (B&O)	82.04.4293	1970	\$7,990,000
448	Display Items For Trade Shows (Sales and Use)	82.12.0272	1971	\$4,618,000
449	Church Camps (Property)	84.36.030(2)	1971	\$4,530,000
450	Nonprofit Sheltered Workshops (Property)	84.36.350	1970	\$4,153,000
451	Nonprofit Day Care Centers (Property)	84.36.040(1)(a)	1973	\$4,013,000
452	Hospital Laundry Service (Sales and Use)	82.04.050(2)(a)	1973	\$3,690,000
453	Open Space Land, Compensating Tax (Property)	84.34.108(6)	1973	\$3,588,000
454	Hog Fuel To Produce Electricity (Sales and Use)	82.08.956; 82.12.956	2009	\$3,341,000
455	Municipal Sewer Service Payments (B&O)	82.04.432	1967	\$3,082,000
456	Blood, Bone, and Tissue Banks (Property)	84.36.035	1971	\$2,617,000
457	Church Offices (Property)	84.36.032	1975	\$1,718,000
458	Nonprofit Public Assembly Halls, Meeting Places (Property)	84.36.037	1981	\$1,270,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2021	Count (67)			
459	International Banking Facilities (B&O)	82.04.315	1982	\$1,117,000
460	Log Transportation (Public Utility)	82.16.020	2009	\$971,000
461	Easements for Removing Products (Leasehold)	82.29A.020(1)	1976	\$901,000
462	Public Historical Sites (Leasehold)	35.21.755	1977	\$899,000
463	Tax Paid In Other States (Fish)	82.27.040	1980	\$852,000
464	Nonprofit Youth Organization Fees and Dues (B&O)	82.04.4271	1981	\$798,000
465	Nonprofit Water Associations (PUT)	82.16.050(12)	1977	\$650,000
466	Public Employee Housing (Leasehold)	82.29A.130(5)	1976	\$513,000
467	Product Leases, 33% credit (Leasehold)	82.29A.120(2)	1976	\$426,000
468	Fuel For Transporting Special Needs Persons (Fuel)	82.36.285; 82.38.080(1)(h)	1983	\$424,000
469	Biomass To Produce Electricity (Sales and Use)	82.08.957; 82.12.957	2009	\$350,000
470	Nonresidents' Rental Cars (Sales and Use)	82.08.0279	1980	\$317,000
471	Cogeneration Facilities and Renewable Resources (PUT)	82.16.055	1980	\$300,000
472	Homes Pending Destruction (Leasehold)	82.29A.130(10)	1976	\$150,000
473	Public Works Contracts (Leasehold)	82.29A.130(11)	1976	\$128,000
474	Low Income Property Tax Deferral (Property)	84.37.030	2007	\$109,000
475	Printing by Schools (B&O)	82.04.395	1979	\$106,000
476	Honey Beekeepers (Sales and Use)	82.08.0204; 82.12.0204	2008	\$104,000
477	Honey Beekeepers (B&O)	82.04.629; 82.04.630	2008	\$76,000
478	Funeral Home Reimbursement (B&O)	82.04.4296	1979	\$25,000
479	Printing by Libraries (B&O)	82.04.600	1979	\$8,000
480	Habitat For Endangered Species (Property)	84.33.140(13)-(14); 84.34.108(6)	2009	\$3,000
481	Nonprofit Radio, TV Broadcast Facilities (Property)	84.36.047	1977	\$0
482	Imported Frozen or Packaged Fish (Fish)	82.27.030(1),(3)	1980	\$0
483	Nonprofit Youth Organizations (Timber)	84.33.075	1980	\$0
484	Crop Dusting (Aircraft Fuel)	82.42.020	1982	\$0
485	Housing Finance Commission (B&O)	82.04.408	1983	\$0
486	Grants to Local Government (B&O)	82.04.418	1983	\$0
487	Fuel to Transport Persons with Special Needs (Sales and Use)	82.08.0255(1)(b); 82.12.0256(2)(b)	1983	\$0
488	Public Property Leaseholds (Property)	84.36.451	1976	(\$32,087,000)

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2021	Count (67)			
489	Ride-sharing Vehicles (MVET)	82.44.015	1980	
490	Boats Sold to Nonresidents (Sales & Use)	82.08.700; 82.12.700	2007	
491	Solar Energy Machinery & Equipment (Sales and Use)	82.08.963; 82.12.963	2009	
			Subtotal	\$14,957,097,000
			Total Biennial Taxpayer Savings	\$83,214,631,600