

## 2014 Expedited Tax Preferences Summary Spreadsheet

Title/Summary	Beneficiaries	Taxpayer Savings 14-15 (State/Local)	Citizen Commission Comments/Recommendations
<b>Academic Transcripts (B&amp;O Tax, p. 3)</b> Educational institutions don't pay tax on fees charged for providing academic transcripts	Many higher ed institutions	(\$ 18,000/Not Considered) Tax payer savings would be realized	Stephen: Recommend expiration of this tax preference since it does not serve an essential state service or goal regarding tax preferences.
<b>Air Pollution Control Facilities (Property Tax, p. 5)</b> Encourage Centralia steam plant to reduce air pollution emissions and provide jobs while remaining open	Centralia Steam Plant	(\$ 413,000/\$ 1.6 million) Other tax payers would experience reduced taxes	Stephen: Continuation since it is meeting original purpose to protect jobs in a niche industry and improve air quality.
<b>Film and Video Production Equipment (Sales &amp; Use Tax, p. 20)</b> Encourage films and videos to be produced in WA state.	Many production companies	(\$ 4.1 million/\$1.5 million) Tax payer savings would be realized	Stephen: Encourage commission to discuss whether film/video production industry needs a permanent tax break.