

**Review Year**

**2017**

Utilized by mandated study or expiration date:	<b>10</b>
Additional JLARC base capacity:	5
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	6
Critical/structural:	19

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Renewable Energy Machinery (Sales and Use Tax)	\$40,800,000	Yes - in 2018	1/1/2020	No	Alternative Energy	2011	Allow to Expire	Extended	
2 Alternative Fuel Vehicles (Sales and Use Tax)	\$12,557,000	Yes	7/1/2019	Yes	Alternative Energy	No	N/A	N/A	
3 Solar Energy Machinery and Equipment (Sales and Use Tax)	\$2,948,000	Yes	6/30/2018	No	Alternative Energy	No	N/A	N/A	
4 Standard Financial Information (Sales and Use Tax)	\$1,951,000	Yes - in 2017	7/1/2021	Yes	Finance	No	N/A	N/A	
5 Vessel Deconstruction (Sales and Use Tax)	\$146,000	Yes - by 2019	1/1/2025	Yes	Maritime	No	N/A	N/A	
6 Disabled Veterans Adaptive Vehicle Equipment (Sales and Use Tax)	\$67,000	Yes	7/1/2018	Yes	Veterans	No	N/A	N/A	
<b>Preferences with Expiration Dates</b>									
7 Electric Vehicle Battery Charging Stations (Sales and Use Tax)	\$480,000.00	No	1/1/2020	No	Alternative Energy	No	N/A	N/A	
8 Electric Vehicle Infrastructure (Leasehold Excise Tax)	Not known	No	1/1/2020	No	Alternative Energy	No	N/A	N/A	
9 Manufactured Home Communities (Real Estate Excise Tax)	Not disclosable	No	12/31/2018	No	Housing	No	N/A	N/A	
10 Electricity for Electrolyte Firms (Public Utility Tax)	\$1,560,000	No	6/30/2019	No	Manufacturing	2009	Continue and modify expiration date	Extended	
<b>Alternative Energy Preferences (Grouped with Mandated Preferences)</b>									
11 Cogeneration Facilities and Renewable Resources (Public Utility Tax)	Not disclosable	No		No	Alternative Energy	No	N/A	N/A	
12 Wood Biomass Fuel Manufacturing (B&O Tax)	Not disclosable	No		No	Alternative Energy	No	N/A	N/A	
13 Customer-Generated Power (Public Utility Tax)	\$51,988,000.00	No	6/30/2020	No	Alternative Energy	2016	N/A	N/A	
<b>Energy Preferences</b>									
14 Coal for Thermal Generating Plants (Sales and Use Tax)	Not disclosable	No		No	Energy	No	N/A	N/A	
15 Electric Power Sold in Rural Areas (Public Utility Tax)	\$5,232,000	No		No	Energy	No	N/A	N/A	
16 Domestic Use (Petroleum Products Tax)	\$112,000	No		No	Energy	No	N/A	N/A	
17 Electricity Sales for Resale (B&O Tax)	Not disclosable	No		No	Energy	2014	Review and Clarify	None	
18 Extracted Fuel (Use Tax)	\$63,751,000	No		No	Energy	2011	Review and Clarify	None	
19 Electricity and Steam (Sales and Use Tax)	Not separately stated	No		No	Energy	2014	Continue	None	Yes
20 Natural and Manufactured Gas (Sales and Use Tax)	\$193,700,000	No		No	Energy	2012	Continue	None	Yes
21 Natural Gas Subject to Public Utility Tax (Use Tax)	\$90,855,000	No		No	Energy	No	N/A	N/A	Yes
22 Successive Use (Petroleum Products Tax)	\$72,103,000	No		No	Energy	No	N/A	N/A	Yes
23 Electric Power Exported or Resold (Public Utility Tax)	\$28,812,000	No		No	Energy	2014	Continue	None	Yes
24 Exported Petroleum Products (Petroleum Products Tax)	\$4,356,000	No		No	Energy	No	N/A	N/A	Yes
25 Secondary Transportation (Oil Spill Tax)	\$2,453,000	No		No	Energy	No	N/A	N/A	Yes
26 Fuel Used to Process Petroleum Products (Petroleum Products Tax)	\$559,000	No		No	Energy	No	N/A	N/A	Yes
27 Nonfuel Use of Petroleum (Oil Spill Tax)	\$182,000	No		No	Energy	No	N/A	N/A	Yes
28 Packaged Petroleum Products (Petroleum Products Tax)	\$0	No		No	Energy	No	N/A	N/A	Yes
29 Natural Gas Not Delivered via Pipeline (Use Tax)	\$0	No		No	Energy	No	N/A	N/A	Yes

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Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Finance Preferences (Grouped with Mandated Preference)</b>									
30 Financial Institution Affiliate Income (B&O Tax)	Not known	No		No	Finance	No	N/A	N/A	
31 Rural Electric Cooperative Finance Organizations (B&O Tax)	Not disclosable	No	7/1/2017	No	Finance	2016	N/A	N/A	
32 Credit Unions - State Chartered (B&O Tax)	\$56,300,000	No		No	Finance	2011	Continue	None	
33 Financial Institution Investment Conduit or Securitization Entity Income (B&O Tax)	\$28,000,000	No		No	Finance	No	N/A	N/A	
34 International Banking Facilities (B&O Tax)	\$16,430,000	No		No	Finance	No	N/A	N/A	
35 Interest on Agricultural Loans (B&O Tax)	\$9,000,000	No		No	Finance	No	N/A	N/A	
36 Trust Accounts (B&O Tax)	\$1,340,000	No		No	Finance	No	N/A	N/A	
37 Forfeiture of interest in a sale of real property (Real Estate Excise Tax)	\$984,000	No		No	Finance	No	N/A	N/A	
38 Interest on Real Estate Loans (B&O Tax)	\$69,417,000	No		No	Finance	2015	Review and Clarify	None	
39 International Investment Management (B&O Tax)	\$40,956,000	No		No	Finance	2014	Review and Clarify	None	
40 Investments by Nonfinancial Firms (B&O Tax)	\$699,000,000	No		No	Finance	2009	Continue	None	Yes
41 Investment of Businesses in Related Entities (B&O Tax)	\$14,400,000	No		No	Finance	2011	Continue	None	Yes
42 Interest from State and Municipal Obligations (B&O Tax)	\$8,110,000	No		No	Finance	2011	Continue	None	Yes
43 Credit Unions - State Chartered (Use Tax)	\$474,000	No		No	Finance	No	N/A	N/A	Yes
<b>Maritime Preferences (Grouped with Mandated Preference)</b>									
44 Ferry Boats (Sales and Use Tax)	\$12,181,000	No		No	Maritime	2012	Continue	None	
45 Boats Under 16 Feet (Watercraft Excise Tax)	\$7,305,000	No		No	Maritime	No	N/A	N/A	
46 Fuel for State or County Ferries (Sales and Use Tax)	\$6,930,000	No		No	Maritime	No	N/A	N/A	
47 Boats Sold to Nonresidents (Sales and Use Tax)	\$2,401,000	No		No	Maritime	No	N/A	N/A	
48 Vessel Use by Manufacturers or Dealers (Use Tax)	\$802,000	No		No	Maritime	No	N/A	N/A	
49 Historic Vessels (Property Tax)	\$289,000	No		No	Maritime	No	N/A	N/A	
50 Vessels under 65 Feet in Length (Public Utility Tax)	\$41,000	No		No	Maritime	No	N/A	N/A	
51 Ships Under Construction (Property Tax)	\$0	No		No	Maritime	No	N/A	N/A	
52 Stevedoring (B&O Tax)	\$19,111,000	No		No	Maritime	2012	Review and Clarify	None	
53 Fishing Boat Fuel (Sales and Use Tax)	\$6,261,000	No		No	Maritime	2013	Review and Clarify	None	
54 Other Ships and Vessels (Property Tax)	\$55,565,000	No		No	Maritime	2008	Continue	None	Yes
55 Boats Sold to Nonresidents (Sales Tax)	\$12,276,000	No		No	Maritime	2011	Continue	None	Yes
56 Commercial Vessels (Property Tax)	\$11,545,000	No		No	Maritime	2008	Continue	None	Yes

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Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	6
Critical/structural:	19

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Housing Preferences (Grouped with Expiring Preference)</b>									
57 Foreclosure or Deed in Lieu of Foreclosure (Real Estate Excise Tax)	\$154,301,000	No		No	Housing	No	N/A	N/A	
58 Multi-Unit Urban Housing (Property Tax)	\$90,314,000	No		No	Housing	No	N/A	N/A	
59 Subsidized Housing (Leasehold Excise Tax)	\$43,012,000	No		No	Housing	No	N/A	N/A	
60 Mortgage Insurers (Real Estate Excise Tax)	\$13,678,000	No		No	Housing	No	N/A	N/A	
61 Used Mobile Homes (Sales and Use Tax)	\$10,762,000	No		No	Housing	No	N/A	N/A	
62 Used Floating Homes (Sales and Use Tax)	\$1,180,000	No		No	Housing	No	N/A	N/A	
63 Used Park-Model Trailers (Sales and Use Tax)	\$880,000	No		No	Housing	No	N/A	N/A	
64 Mortgage or other Security Interest (Real Estate Excise Tax)	\$841,000	No		No	Housing	No	N/A	N/A	
65 Public Employee Housing (Leasehold Excise Tax)	\$460,000	No		No	Housing	No	N/A	N/A	
66 Homes Pending Destruction (Leasehold Excise Tax)	\$199,000	No		No	Housing	No	N/A	N/A	
67 Mobile Homes in Dealer Inventory (Property Tax)	\$38,000	No		No	Housing	No	N/A	N/A	
68 Mobile Homes Possessed by Landlords (Property Tax)	\$14,000	No		No	Housing	No	N/A	N/A	
69 Housing Finance Commission (B&O Tax)	\$0	No		No	Housing	No	N/A	N/A	
70 Foreclosure Relocation Assistance (Real Estate Excise Tax)	\$0	No		No	Housing	No	N/A	N/A	Yes

**Review Year**

**2018**

Utilized by mandated study or expiration date:	8
Additional JLARC base capacity:	7
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	11
Critical/structural:	7

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Multi-Unit Urban Housing in Rural Counties (Property Tax)	Not known	Yes	1/1/2020	Yes	Housing	No	N/A	N/A	
2 Nonprofit Fundraising (Use Tax)	\$42,000	Yes	7/1/2020	Yes	Nonprofit	No	N/A	N/A	
<b>Preferences with Expiration Dates</b>									
3 Hauling Farm Products for Relatives (Public Utility Tax)	Not disclosable	No	12/31/2020	No	Agriculture Services	No	N/A	N/A	
4 Rural County Deferral (Sales and Use Tax)	\$11,878,000	No	7/1/2020	No	Other	No	N/A	N/A	
5 Mental Health Services (B&O Tax)	\$2,029,000	No	1/1/2020	No	Medical Services	No	N/A	N/A	
6 Custom Farming (B&O Tax)	\$140,000	No	12/31/2020	No	Agriculture	No	N/A	N/A	
7 Corporate Headquarters (Sales and Use Tax)	\$0	No	12/31/2020	No	Business	No	N/A	N/A	
8 Aircraft for Air Ambulances (Multiple Taxes)	\$0	No	1/1/2020	No	Medical Services	No	N/A	N/A	
<b>Agricultural Services Preferences (Grouped with Expiring Preferences)</b>									
9 Bee Pollination Services (B&O Tax)	Not known	No		No	Agriculture Services	No	N/A	N/A	
10 Seed Conditioning (B&O Tax)	\$4,477,000	No		No	Agriculture Services	No	N/A	N/A	
11 Shipping Farm Products to Port (Public Utility Tax)	\$2,668,000	No		No	Agriculture Services	No	N/A	N/A	
12 Agricultural Fairs (B&O Tax)	\$1,200,000	No		No	Agriculture Services	No	N/A	N/A	
13 Hay Cubing (B&O Tax)	\$1,106,000	No		No	Agriculture Services	No	N/A	N/A	
14 Christmas Tree Producers (B&O Tax)	\$385,000	No		No	Agriculture Services	No	N/A	N/A	
15 Hop Commission Services (B&O Tax)	\$42,000	No		No	Agriculture Services	No	N/A	N/A	
16 Breeding Livestock, Cattle, and Milk Cows (Sales and Use Tax)	\$25,317,000	No		No	Agriculture Services	2010	Continue	None	Yes
17 Horticultural Services for Farmers (Sales and Use Tax)	\$21,062,000	No		No	Agriculture Services	2015	Continue	None	Yes
18 Processing Horticultural Products (B&O Tax)	\$8,780,000	No		No	Agriculture Services	2008	Continue	None	Yes
<b>Agricultural Equipment &amp; Other</b>									
19 Farm Machinery Sold to Nonresidents (Sales Tax)	\$20,189,000	No		No	Agricultural Equipment & Other	2010	Continue	None	
20 Leased Irrigation Equipment (Sales and Use Tax)	\$8,033,000	No		No	Agricultural Equipment & Other	No	N/A	N/A	
21 Farming Machinery and Equipment (Property Tax)	\$4,676,000	No		No	Agricultural Equipment & Other	No	N/A	N/A	
22 Farm-Worker Housing (Sales and Use Tax)	\$1,738,000	No		No	Agricultural Equipment & Other	No	N/A	N/A	
23 Product Leases (Leasehold Excise Tax)	\$1,229,000	No		No	Agricultural Equipment & Other	No	N/A	N/A	
24 Fuel Used by Mint Growers (Sales and Use Tax)	\$366,000	No	7/1/2017	No	Agricultural Equipment & Other	2016	N/A	N/A	
25 Anaerobic Digesters for Dairies (Sales and Use Tax)	\$150,000	No		No	Agricultural Equipment & Other	No	N/A	N/A	
26 Conservation Futures (Property Tax)	\$0	No		No	Agricultural Equipment & Other	No	N/A	N/A	
27 Farm Machinery Replacement Parts (Sales and Use Tax)	\$62,200,000	No		No	Agricultural Equipment & Other	2015	Review and Clarify	None	
28 Fuel Used on Farms (Sales and Use Tax)	\$53,200,000	No		No	Agricultural Equipment & Other	2015	Review and Clarify	None	
29 Warehouse and Grain Elevator Construction and Equipment (Sales and Use Tax)	\$11,400,000	No		No	Agricultural Equipment & Other	2015	Review and Clarify	None	
30 Farm Auction Sales (Sales and Use Tax)	\$8,224,000	No		No	Agricultural Equipment & Other	2008	Review and Clarify	None	
31 Farm Property (Estate Tax)	\$3,300,000	No		No	Agricultural Equipment & Other	2015	Review and Clarify	None	

**Review Year**  
**2018**

Utilized by mandated study or expiration date:	8
Additional JLARC base capacity:	7
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	11
Critical/structural:	7

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Agricultural Products Preferences</b>									
32 Crop Dusting (Aircraft Fuel Tax)	Not known	No		No	Agricultural Products	No	N/A	N/A	
33 Agricultural Products (Property Tax)	\$261,320,000	No		No	Agricultural Products	No	N/A	N/A	
34 Christmas Trees and Cottonwoods (Timber Tax)	\$4,178,000	No		No	Agricultural Products	No	N/A	N/A	
35 Hops Processed and Exported (B&O Tax)	\$3,880,000	No		No	Agricultural Products	No	N/A	N/A	
36 Agricultural Products (Litter Tax)	\$2,796,000	No		No	Agricultural Products	No	N/A	N/A	
37 Nursery Stock (Property Tax)	\$2,734,000	No		No	Agricultural Products	No	N/A	N/A	
38 Christmas Tree Inputs (Sales and Use Tax)	\$2,064,000	No		No	Agricultural Products	No	N/A	N/A	
39 Conditioned Seed Wholesaling (B&O Tax)	\$2,033,000	No		No	Agricultural Products	No	N/A	N/A	
40 Livestock Nutrient Management Equipment (Sales and Use Tax)	\$1,600,000	No		No	Agricultural Products	No	N/A	N/A	
41 Horticultural Packing Materials (Sales and Use Tax)	\$1,542,000	No		No	Agricultural Products	No	N/A	N/A	
42 Semen for Artificial Insemination (Sales and Use Tax)	\$656,000	No		No	Agricultural Products	No	N/A	N/A	
43 Aquaculture Feed (Sales and Use Tax)	\$246,000	No		No	Agricultural Products	No	N/A	N/A	
44 Livestock Feed (Sales and Use Tax)	\$242,000	No		No	Agricultural Products	No	N/A	N/A	
45 Conifer Seedlings Sold Out-of-State (Sales and Use Tax)	\$86,000	No		No	Agricultural Products	No	N/A	N/A	
46 Pollen (Sales and Use Tax)	\$66,000	No		No	Agricultural Products	No	N/A	N/A	
47 Pollination Agents (Sales and Use Tax)	\$46,000	No		No	Agricultural Products	No	N/A	N/A	
48 Agricultural Products (B&O Tax)	\$114,400,000	No		No	Agricultural Products	2008	Review and Clarify	None	
49 Grain and Unprocessed Milk Wholesaling (B&O Tax)	\$14,400,000	No		No	Agricultural Products	2015	Review and Clarify	None	
50 Livestock Medicine (Sales and Use Tax)	\$5,430,000	No		No	Agricultural Products	2015	Review and Clarify	None	
51 Gas Used to Heat Chicken Houses (Sales and Use Tax)	\$4,268,000	No		No	Agricultural Products	2015	Review and Clarify	None	
52 Irrigation Water (Public Utility Tax)	\$2,994,000	No		No	Agricultural Products	2008	Review and Clarify	None	
53 Chicken Bedding Materials (Sales and Use Tax)	\$1,091,000	No		No	Agricultural Products	2015	Review and Clarify	None	
54 Feed and Seed (Sales and Use Tax)	\$274,467,000	No		No	Agricultural Products	2009	Continue	None	Yes
55 Fertilizer and Chemical Sprays (Sales and Use Tax)	\$230,400,000	No		No	Agricultural Products	2010	Continue	None	Yes
56 Growing Crops (Property Tax)	\$2,162,000	No		No	Agricultural Products	2007	Continue	None	Yes
57 Poultry Used in Production (Sales and Use Tax)	\$467,000	No		No	Agricultural Products	2010	Continue	None	Yes

**Review Year**

**2019**

Utilized by mandated study or expiration date:	<b>11</b>
Additional JLARC base capacity:	4
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	9
Critical/structural:	9

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Aerospace Product Development (B&O Tax)	\$4,297,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
2 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	\$13,758,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
3 Aerospace Product Development Expenditures (B&O Tax)	\$206,029,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
4 Certified Aircraft Repair Firms (B&O Tax)	\$1,221,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
5 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	\$35,371,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
6 Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	\$270,080,000	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
7 Commercial Airplane Production Facilities (Sales and Use Tax)	Not Disclosable	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
8 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	\$0	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
9 Superefficient Airplane Production Facilities (Property Tax)	\$0	Yes - in 2019	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
10 Hog Fuel to Produce Energy (Sales and Use Tax)	\$1,622,000	Yes - in 2019	6/30/2024	Yes	Alternative Energy	2011	Allow to Expire	Extended	
<b>Preferences with Expiration Dates</b>									
11 Nonresident Large Private Airplanes (Sales and Use Tax)	\$4,486,000	No	7/1/2021	No	Aerospace	2016	N/A	N/A	
<b>Aerospace Preferences (Grouped with Mandated Preferences)</b>									
12 Commercial Airplane Part Place of Sale (B&O Tax)	Not disclosable	No		No	Aerospace	2014	Review and Clarify	Modified	
13 Financial Institution Commercial Aircraft Loan Interest and Fees (B&O Tax)	Not disclosable	No		No	Aerospace	No	N/A	N/A	
14 Commuter Air Carriers Paying Excise Tax (Property Tax)	\$190,000	No		No	Aerospace	No	N/A	N/A	
15 Commuter Airplanes (Sales and Use Tax)	\$149,000	No		No	Aerospace	No	N/A	N/A	
16 Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)	\$2,000	No		No	Aerospace	No	N/A	N/A	
17 Commercial Air Operations (Aircraft Fuel Tax)	\$94,835,000	No		No	Aerospace	2011	Review and Clarify	None	
18 Aircraft Testing or Crew Training (Aircraft Fuel Tax)	\$35,667,000	No		No	Aerospace	2011	Review and Clarify	None	
19 Aircraft Part Prototypes (Sales and Use Tax)	\$0	No		No	Aerospace	2014	Terminate	None	
20 Aircraft Testing or Crew Training (Aircraft Excise Tax)	Not known	No		No	Aerospace	2009	Continue	None	Yes
21 General Aviation (Property Tax)	\$12,941,000	No		No	Aerospace	2009	Continue	None	Yes
22 Aircraft Held for Sale (Aircraft Excise Tax)	\$16,000	No		No	Aerospace	2009	Continue	None	Yes
23 Nonresident Aircraft (Aircraft Excise Tax)	\$2,000	No		No	Aerospace	2009	Continue	None	Yes
24 Commercial Aircraft (Aircraft Excise Tax)	(\$19,200,000)	No		No	Aerospace	2009	Continue	None	Yes

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<b>Commercial Transportation Preferences</b>									
25 Vehicles Used in Interstate Commerce (Use Tax)	\$497,798,000	No		No	Commercial Transportation	2010	Continue	None	
26 Interstate Transportation Equipment (Sales Tax)	\$140,990,000	No		No	Commercial Transportation	2010	Continue	None	
27 Cargo Containers (Property Tax)	\$4,015,000	No		No	Commercial Transportation	No	N/A	N/A	
28 Log Transportation Businesses (Public Utility Tax)	\$2,100,000	No		No	Commercial Transportation	No	N/A	N/A	
29 Items Used in Interstate Commerce (Sales Tax)	\$525,569,000	No		No	Commercial Transportation	2008	Review and Clarify	None	
30 Interstate Transportation - In-State Portion (Public Utility Tax)	\$60,607,000	No		No	Commercial Transportation	2010	Terminate	None	
31 Interstate Transportation - Through Freight (Public Utility Tax)	\$32,200,000	No		No	Commercial Transportation	2010	Terminate	None	
32 Urban and Small Vessel Transportation (Public Utility Tax)	\$17,115,000	No		No	Commercial Transportation	2008	Review and Clarify	None	
33 Interstate Transportation - Shipments to Ports (Public Utility Tax)	\$15,200,000	No		No	Commercial Transportation	2010	Review and Clarify	None	
34 International Charter and Freight Brokers (B&O Tax)	\$14,134,000	No		No	Commercial Transportation	2012	Review and Clarify	None	
<b>Vehicle Purchase and Rental Preferences</b>									
35 Vehicles in Interstate Commerce (Sales Tax)	\$29,915,000	No		No	Vehicle Purchases and Rentals	2010	Continue	None	
36 Vehicles Sold to Nonresidents (Sales Tax)	\$17,115,000	No		No	Vehicle Purchases and Rentals	2010	Continue	None	
37 Wholesale Auto Auctions (B&O Tax)	\$3,047,000	No		No	Vehicle Purchases and Rentals	No	N/A	N/A	
38 Nonresidents' Rental Cars (Sales Tax)	\$781,000	No		No	Vehicle Purchases and Rentals	No	N/A	N/A	
39 Returned Motor Vehicles (Sales Tax)	\$198,000	No		No	Vehicle Purchases and Rentals	No	N/A	N/A	
40 Motor Vehicles, Travel Trailers, and Campers (Property Tax)	\$1,112,529,000	No		No	Vehicle Purchases and Rentals	No	N/A	N/A	Yes
<b>Education and Childcare Preferences</b>									
41 Private Kindergartens (B&O Tax)	Not separately stated	No		No	Education	No	N/A	N/A	
42 Tuition and Fees (B&O Tax)	\$22,439,000	No		No	Education	2009	Continue	None	
43 Tuition Fees - Foreign Degree-Granting Institutions (B&O Tax)	\$14,000,000	No		No	Education	No	N/A	N/A	
44 Nonprofit Educational Foundations (Property Tax)	\$5,893,000	No		No	Education	No	N/A	N/A	
45 Child Care (B&O Tax)	\$2,211,000	No		No	Education	No	N/A	N/A	
46 Church Child Care (B&O Tax)	\$1,703,000	No		No	Education	No	N/A	N/A	
47 Child Care Resource and Referral (B&O Tax)	\$475,000	No		No	Education	No	N/A	N/A	
48 Academic Transcripts (Sales and Use Tax)	\$383,000	No		No	Education	No	N/A	N/A	
49 Computers Donated to Schools (Use Tax)	\$260,000	No		No	Education	No	N/A	N/A	
50 Driver Training Vehicles (Use Tax)	\$53,000	No		No	Education	No	N/A	N/A	
51 Academic Transcripts (B&O Tax)	\$20,000	No		No	Education	No	N/A	N/A	
52 Motorcycles Used for Rider Training (Sales and Use Tax)	\$8,000	No		No	Education	No	N/A	N/A	
53 Student Loan Organizations (B&O Tax)	\$0	No		No	Education	No	N/A	N/A	
54 Student Loan Organizations (Property Tax)	\$0	No		No	Education	No	N/A	N/A	
55 Nonprofit Private Colleges (Property Tax)	\$55,207,000	No		No	Education	2008	Continue	None	Yes
56 Nonprofit Private K-12 Schools (Property Tax)	\$39,558,000	No		No	Education	2008	Continue	None	Yes
57 Nonprofit Day Care Centers (Property Tax)	\$4,868,000	No		No	Education	2011	Continue	None	Yes

**Review Year**

**2020**

Utilized by mandated study or expiration date:	7
Additional JLARC base capacity:	8
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	1
Critical/structural:	11

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Airplane Repair Facility New Construction (Sales and Use Tax)	Not known	Yes - three years after operationally complete	1/1/2027	Yes	Aerospace	No	N/A	N/A	
2 Alternative Fuel Commercial Vehicle Credit (B&O Tax)	Not separately stated	Yes	1/1/2022	Yes	Alternative Energy	No	N/A	N/A	
3 Alternative Fuel Commercial Vehicle Credit (Public Utility Tax)	\$12,000,000	Yes	1/1/2022	Yes	Alternative Energy	No	N/A	N/A	
4 Tribal Lands Used for Economic Development (Property Tax)	\$2,453,000	Yes - in 2020	1/1/2022	Yes	Tribal	No	N/A	N/A	
5 Hiring Unemployed Veterans (B&O Tax)	\$900,000	Yes	7/1/2023	Yes	Military/Veterans	No	N/A	N/A	
6 Hiring Unemployed Veterans (Public Utility Tax)	\$100,000	Yes	7/1/2023	Yes	Military/Veterans	No	N/A	N/A	
<b>Preferences with Expiration Dates</b>									
7 Workforce Training (B&O Tax)	\$128,000	No	7/1/2021	No	Education	No	N/A	N/A	
<b>Military and Veteran Preferences (Grouped with Mandated Preferences)</b>									
8 Active Duty Military Penalty Waiver (Multiple Taxes)	Not disclosable	No		No	Military/Veterans	No	N/A	N/A	
9 Military Housing (Property Tax)	\$3,772,000.00	No		No	Military/Veterans	No	N/A	N/A	
10 Military Housing (Leasehold Excise Tax)	\$1,147,000.00	No		No	Military/Veterans	No	N/A	N/A	
11 Veteran Widows and Widowers (Property Tax)	\$26,000.00	No		No	Military/Veterans	No	N/A	N/A	
12 Vehicles Acquired While in Military Service (Use Tax)	\$17,334,000.00	No		No	Military/Veterans	2010	Continue	N/A	Yes
13 Veterans Organizations (Property Tax)	\$1,884,000.00	No		No	Military/Veterans	2007	Continue	N/A	Yes
<b>Tribal Preferences (Grouped with Mandated Preference)</b>									
14 Tribal Compact Marijuana (Sales and Use Tax)	Not disclosable	No		No	Tribal	No	N/A	N/A	
15 Cigarettes Covered by Indian Tribal Contracts (Tobacco Tax)	\$193,600,000.00	No		No	Tribal	No	N/A	N/A	
16 Tobacco Sales to U.S. or Indian Tribes (Tobacco Tax)	\$120,000,000.00	No		No	Tribal	No	N/A	N/A	
17 Cigarettes Sold via Tribal Contracts (Sales and Use Tax)	\$45,200,000.00	No		No	Tribal	No	N/A	N/A	
18 Tribal Lands Used for Government Purposes (Property Tax)	\$5,235,000.00	No		No	Tribal	No	N/A	N/A	
19 Quinault Tribal Tax (Timber Tax)	\$0	No		No	Tribal	No	N/A	N/A	

**Review Year**

**2020**

Utilized by mandated study or expiration date:	7
Additional JLARC base capacity:	8
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	1
Critical/structural:	11

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Public Transportation Preferences</b>									
20 Ride Sharing and Special Needs Transportation (B&O Tax)	Minimal	No		No	Public Transportation	No	N/A	N/A	
21 Urban Transportation (Fuel Tax)	\$29,684,000.00	No		No	Public Transportation	No	N/A	N/A	
22 Ride Sharing Vehicles (Sales and Use Tax)	\$2,963,000.00	No		No	Public Transportation	No	N/A	N/A	
23 Transportation of Persons with Special Needs (Fuel Tax)	\$1,043,000.00	No		No	Public Transportation	No	N/A	N/A	
24 Ride Sharing and Special Needs Transportation (Public Utility Tax)	\$725,000.00	No		No	Public Transportation	No	N/A	N/A	
25 Public Transit Charges (Public Utility Tax)	\$600,000.00	No		No	Public Transportation	No	N/A	N/A	
26 Fuel For Transporting Persons with Special Needs (Sales and Use Tax)	\$360,000	No		No	Public Transportation	No	N/A	N/A	
27 METRO Transit Planning (Public Utility Tax)	\$254,000	No		No	Public Transportation	No	N/A	N/A	
28 Ride Sharing Vehicles (Motor Vehicle Excise Tax)	\$148,000.00	No		No	Public Transportation	No	N/A	N/A	
29 Fuel Used on Urban Transportation Vehicles (Fuel Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
30 Regional Transit Authority Sale-Leasebacks (B&O Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
31 Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
32 Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
33 Regional Transit Authority Sale-Leasebacks (Property Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
34 Regional Transit Authority Sale-Leasebacks (Real Estate Excise Tax)	\$0	No		No	Public Transportation	No	N/A	N/A	
35 <i>Urban Passenger Transit Fuel (Sales and Use Tax)</i>	<i>\$10,918,000.00</i>	<i>No</i>		<i>No</i>	<i>Public Transportation</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
<b>Transportation Infrastructure Preferences</b>									
36 Second Narrows Bridge (B&O Tax)	Not disclosable	No		No	Infrastructure	No	N/A	N/A	
37 Sand and Gravel for Local Road Construction (Sales and Use Tax)	\$5,507,000.00	No		No	Infrastructure	2010	Continue	None	
38 RTA Maintenance Contracts (Sales and Use Tax)	\$2,000,000.00	No		No	Infrastructure	No	N/A	N/A	
39 Second Narrows Bridge (Sales and Use Tax)	\$0	No	12/31/2031	No	Infrastructure	No	N/A	N/A	
40 Second Narrows Bridge (Leasehold Excise Tax)	\$0	No		No	Infrastructure	No	N/A	N/A	
41 Second Narrows Bridge (Property Tax)	\$0	No		No	Infrastructure	No	N/A	N/A	
42 Route 520 Replacement Bridge (Sales and Use Tax)	\$0	No		No	Infrastructure	No	N/A	N/A	
43 <i>Airports Owned by Cities in Other States (Property Tax)</i>	<i>\$0</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>2008</i>	<i>Terminate</i>	<i>None</i>	
44 <i>Labor and Services Used to Construct and Repair Public Roads (Sales and Use Tax)</i>	<i>\$353,027,000.00</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>2010</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
45 <i>Interstate Bridges (Property Tax)</i>	<i>\$24,664,000.00</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>2011</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
46 <i>Sand and Gravel for Local Road Construction (B&amp;O Tax)</i>	<i>\$256,000.00</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>
47 <i>Second Narrows Bridge (Public Utility Tax)</i>	<i>\$0</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>
48 <i>Second Narrows Bridge (Real Estate Excise Tax)</i>	<i>\$0</i>	<i>No</i>		<i>No</i>	<i>Infrastructure</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>

**Review Year**

**2020**

Utilized by mandated study or expiration date:	7
Additional JLARC base capacity:	8
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	1
Critical/structural:	11

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Individuals Preferences</b>									
49 Assignment of Property through Divorce (Real Estate Excise Tax)	\$216,585,000	No		No	Individuals	No	N/A	N/A	
50 Personal Property Up to \$15,000 (Property Tax)	\$4,804,000	No		No	Individuals	No	N/A	N/A	
51 Life Insurance Sales Employees (B&O Tax)	\$2,440,000	No		No	Individuals	No	N/A	N/A	
52 Home Improvements (Property Tax)	\$2,334,000	No		No	Individuals	No	N/A	N/A	
53 Gun Safes (Sales and Use Tax)	\$1,251,000	No		No	Individuals	No	N/A	N/A	
54 Personal or Domestic Uses of Hazardous Substance (Hazardous Substance Tax)	\$1,030,000	No		No	Individuals	No	N/A	N/A	
55 Delinquency Penalty and Interest Waivers (Property Tax)	\$420,000	No		No	Individuals	No	N/A	N/A	
56 Destroyed Property (Property Tax)	\$300,000	No		No	Individuals	No	N/A	N/A	
57 <i>Income of Employees (B&amp;O Tax)</i>	\$4,041,037,000	No		No	Individuals	2009	Continue	None	Yes
58 <i>Marital Deduction (Estate Tax)</i>	\$420,000,000	No		No	Individuals	No	N/A	N/A	Yes
59 <i>Family-Owned Business Interest (Estate Tax)</i>	\$2,400,000	No		No	Individuals	2015	Continue	None	Yes

**Review Year**

**2021**

Utilized by mandated study or expiration date:	2
Additional JLARC base capacity:	13
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	9
Critical/structural:	18

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Manufacturer's Job Creation Deferral (Sales and Use Tax)	\$4,340,000	Yes	1/1/2026	Yes	Other Manufacturing	No	N/A	N/A	
<b>Preferences with Expiration Dates</b>									
2 Health Benefit Exchange (B&O Tax)	\$360,000	No	7/1/2023	No	Insurance	No	N/A	N/A	
<b>Other Manufacturing Preferences (Grouped with Mandated Preference)</b>									
3 Solar Energy and Silicon Product Manufacturers (B&O Tax)	\$3,050,000	No	6/30/2017	No	Other Manufacturing	2016	N/A	N/A	
4 Wax and Ceramic Materials to Create Molds (Sales and Use Tax)	\$842,000	No		No	Other Manufacturing	No	N/A	N/A	
5 Targeted Urban Industrial and Manufacturing New Construction (Property	\$278,000	No	12/31/2032	No	Other Manufacturing	No	N/A	N/A	
6 Ferrosilicon (Sales and Use Tax)	\$0	No		No	Other Manufacturing	No	N/A	N/A	
7 Semiconductor Materials Manufacturing - Gases and Chemicals (Sales and Use	Not disclosable	No	12/1/2018	No	Other Manufacturing	2016	N/A	N/A	
8 Semiconductor Materials Manufacturing - Preferential Rate (B&O Tax)	Not disclosable	No	12/1/2018	No	Other Manufacturing	2016	N/A	N/A	
9 Semiconductor Materials Manufacturing After \$1 Billion Investment - Construction Costs (Sales and Use Tax)	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
10 Semiconductor Materials Manufacturing After \$1 Billion Investment - Gases and Chemicals (Sales and Use Tax)	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
11 Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment (Property Tax)	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
12 Semiconductor Materials Manufacturing After \$1 Billion Investment - New Jobs Credit	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
13 Semiconductor Materials Manufacturing After \$1 Billion Investment - Preferential Rate	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
14 Semiconductor Microchip Manufacturing After \$1 Billion Investment (B&O	\$0	No		No	Other Manufacturing	2016	N/A	N/A	
15 Natural Gas Purchases by DSI Industry (B&O Tax)	\$0	No		No	Other Manufacturing	No	N/A	N/A	
16 Natural Gas Purchased by DSI Customers (Use Tax)	\$0	No		No	Other Manufacturing	No	N/A	N/A	
17 Electricity Purchased by DSI Industry (Public Utility Tax)	\$0	No		No	Other Manufacturing	No	N/A	N/A	
18 Minor Final Assembly Completed in Washington (B&O Tax)	\$0	No		No	Other Manufacturing	2012	Terminate	None	
19 Natural Gas Surplus Sales (B&O Tax)	Minimal	No		No	Other Manufacturing	No	N/A	N/A	Yes

**Review Year**

**2021**

Utilized by mandated study or expiration date:	2
Additional JLARC base capacity:	13
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	9
Critical/structural:	18

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Insurance Preferences (Grouped with Expiring Preference)</b>									
20 Insurance Guarantee Association Assessments (Insurance Premiums Tax)	\$960,000	No		No	Insurance	No	N/A	N/A	
21 Insurance Producers, Title Insurance Agents, and Surplus Line Brokers (B&O Tax)	\$55,176,000	No		No	Insurance	2012	Review and Clarify	None	
22 Dentistry Prepayments (Insurance Premiums Tax)	\$23,954,000	No		No	Insurance	2013	Terminate	None	
23 Fraternal Benefit Societies (Insurance Premiums Tax)	\$9,100,000	No		No	Insurance	2009	Review and Clarify	None	
24 Ocean Marine Insurance (Insurance Premiums Tax)	\$4,000,000	No		No	Insurance	2009	Review and Clarify	None	
25 Insurance Premiums (B&O Tax)	\$1,321,000,000	No		No	Insurance	2008	Continue	None	Yes
26 Annuities (Insurance Premiums Tax)	\$188,700,000	No		No	Insurance	2012	Continue	None	Yes
27 Medicare Receipts (Insurance Premiums Tax)	\$177,578,000	No		No	Insurance	2013	Continue	None	Yes
28 Title Insurance Premiums (Insurance Premiums Tax)	\$14,300,000	No		No	Insurance	2010	Continue	None	Yes
29 Fraternal Insurance (B&O Tax)	\$5,400,000	No		No	Insurance	2008	Continue	None	Yes
30 Basic Health Plan Receipts (Insurance Premiums Tax)	\$3,928,000	No		No	Insurance	2013	Continue	None	Yes
31 Health Insurance by State Pool (Insurance Premiums Tax)	\$1,600,000	No		No	Insurance	2012	Continue	None	Yes
32 Insurance Guaranty Funds (Insurance Premiums Tax)	\$72,000	No		No	Insurance	2012	Continue	None	Yes
33 Health Insurance Claims (B&O Tax)	\$0	No		No	Insurance	No	N/A	N/A	Yes
<b>Medical Services Preferences</b>									
34 Free Public Hospitals (Sales and Use Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
35 Comprehensive Cancer Centers (B&O Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
36 Comprehensive Cancer Centers (Sales and Use Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
37 Organ Procurement (B&O Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
38 Organ Procurement (Sales and Use Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
39 Vaccine Association (B&O Tax)	Not disclosable	No		No	Medical Services	No	N/A	N/A	
40 Health Maintenance Organizations (B&O Tax)	\$555,900,000	No		No	Medical Services	2013	Continue	None	
41 Nonprofit Medical Research and Training Facilities (Property Tax)	\$26,494,000	No		No	Medical Services	No	N/A	N/A	
42 Nonprofit Dialysis Facilities (Property Tax)	\$10,485,000	No		No	Medical Services	No	N/A	N/A	
43 Emergency Medical Air Transport (Aircraft Fuel Tax)	\$4,056,000	No		No	Medical Services	No	N/A	N/A	
44 Nonprofit Cancer Treatment Clinics (Property Tax)	\$2,820,000	No		No	Medical Services	No	N/A	N/A	
45 Nonprofit Hospitals (Property Tax)	\$191,719,000	No		No	Medical Services	2007	Review and Clarify	None	
46 Government Payments to Public and Nonprofit Hospitals (B&O Tax)	\$162,684,000	No		No	Medical Services	2013	Review and Clarify	None	
47 Nonprofit Nursing Homes (Property Tax)	\$14,260,000	No		No	Medical Services	2007	Review and Clarify	None	
48 Kidney Dialysis, Nursing Homes, and Hospice (B&O Tax)	\$10,720,000	No		No	Medical Services	2009	Review and Clarify	None	
49 Prescription Drug Administration (B&O Tax)	\$6,118,000	No		No	Medical Services	2013	Review and Clarify	None	
50 Nonprofit Blood and Tissue Banks (Sales and Use Tax)	\$16,484,000	No		No	Medical Services	2013	Continue	None	Yes
51 Laundry Services for Nonprofit Health Care Facilities (Sales and Use Tax)	\$5,034,000	No		No	Medical Services	2011	Continue	None	Yes
52 Nonprofit Blood and Tissue Banks (B&O Tax)	\$4,661,000	No		No	Medical Services	2013	Continue	None	Yes
53 Nonprofit Blood and Tissue Banks (Property Tax)	\$2,986,000	No		No	Medical Services	2011	Continue	None	Yes

**Review Year**

**2021**

Utilized by mandated study or expiration date:	2
Additional JLARC base capacity:	13
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	9
Critical/structural:	18

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Medical Goods Preferences</b>									
54 Marijuana Cooperatives (B&O Tax)	Not known	No		No	Medical Goods	No	N/A	N/A	
55 Medical Marijuana Produced and Used by Cooperative Members (Sales and Use Tax)	Not known	No		No	Medical Goods	No	N/A	N/A	
56 Marijuana with Low THC High CBD Ratio (Sales and Use Tax)	Not known	No		No	Medical Goods	No	N/A	N/A	
57 Medical Marijuana Sold to Qualifying Patients (Sales and Use Tax)	\$84,318,000	No		No	Medical Goods	No	N/A	N/A	
58 Drug Delivery Systems (Sales and Use Tax)	\$43,068,000	No		No	Medical Goods	No	N/A	N/A	
59 Prescription Drug Resellers (B&O Tax)	\$39,203,000	No		No	Medical Goods	2013	Continue	None	
60 Low THC Products Sold to Qualifying Patients (Sales and Use Tax)	\$4,214,000	No		No	Medical Goods	No	N/A	N/A	
61 Nebulizers (Sales and Use Tax)	\$1,242,000	No		No	Medical Goods	No	N/A	N/A	
62 Ostomic Items (Sales and Use Tax)	\$776,000	No		No	Medical Goods	No	N/A	N/A	
63 Temporary Medical Housing (Sales Tax)	\$436,000	No		No	Medical Goods	No	N/A	N/A	
64 Human Body Parts (Sales and Use Tax)	\$425,000	No		No	Medical Goods	No	N/A	N/A	
65 Topical THC Sales by Health Care Professionals (Sales and Use Tax)	\$6,000	No		No	Medical Goods	No	N/A	N/A	
66 Medical Marijuana Collective Gardens (Sales and Use Tax)	\$0	No		No	Medical Goods	No	N/A	N/A	
67 Resources and Labor Contributed by Medical Marijuana Cooperative Members (Sales and Use Tax)	\$0	No		No	Medical Goods	No	N/A	N/A	
68 Medical Devices (Sales and Use Tax)	\$128,603,000	No		No	Medical Goods	2013	Continue	None	Yes
69 Insulin (Sales and Use Tax)	\$52,454,000	No		No	Medical Goods	2013	Continue	None	Yes
70 Dietary Supplements (Sales and Use Tax)	\$14,476,000	No		No	Medical Goods	2013	Continue	None	Yes
71 Kidney Dialysis Equipment (Sales and Use Tax)	\$8,878,000	No		No	Medical Goods	2013	Continue	None	Yes

**Review Year**

**2022**

Utilized by mandated study or expiration date:	<b>9</b>
Additional JLARC base capacity:	6
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	10
Critical/structural:	9

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Dairy Product Ingredient Sales - Preferential Rate (B&O Tax)	Not separately stated	Yes	7/1/2023	Yes	Food Processing	2014	Review and Clarify	Extended	
2 Dairy Product Ingredient Sales - Deduction (B&O Tax)	Not separately stated	Yes	7/1/2025	Yes	Food Processing	2014	Review and Clarify	Extended	
3 Fruit and Vegetable Processors - Exemption (B&O Tax)	\$9,446,000	Yes	7/1/2025	Yes	Food Processing	2014	Review and Clarify	Extended	
4 Commute Trip Reduction Programs (B&O Tax)	\$5,314,000	Yes - by 2024	7/1/2024	Yes	Public Transportation	Yes	Review and Clarify	Extended	
5 Dairy Product Processors - Deduction (B&O Tax)	\$2,600,000	Yes	7/1/2025	Yes	Food Processing	2014	Review and Clarify	Extended	
6 Newspapers (B&O Tax)	\$2,210,000	Yes	7/1/2024	Yes	Other	No	N/A	N/A	
7 Seafood Product Processors and Certain Sellers - Exemption (B&O Tax)	\$1,400,000	Yes	7/1/2025	Yes	Food Processing	2014	Review and Clarify	Extended	
8 Commute Trip Reduction Programs (Public Utility Tax)	\$186,000	Yes - by 2024	7/1/2024	Yes	Public Transportation	Yes	Review and Clarify	Extended	
<b>Preferences with Expiration Dates</b>									
9 Timber and Wood Products (B&O Tax)	\$44,485,000	No	6/30/2024	No	Other	2016	N/A	N/A	
<b>Food Processing Preferences (Grouped with Mandated Preferences)</b>									
10 Seafood Processing (B&O Tax)	Not separately stated	No		No	Food Processing	No	N/A	N/A	
11 Grocery Distribution Co-Ops (B&O Tax)	Not disclosable	No		No	Food Processing	No	N/A	N/A	
12 Grocery Co-Ops (Litter Tax)	Not disclosable	No		No	Food Processing	No	N/A	N/A	
13 Microbrewers (Beer Tax)	\$6,403,000	No		No	Food Processing	No	N/A	N/A	
14 Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)	\$1,124,000	No		No	Food Processing	No	N/A	N/A	
15 Canned Salmon Services (B&O Tax)	\$326,000	No		No	Food Processing	No	N/A	N/A	
16 Fish Cleaning (B&O Tax)	\$38,000	No		No	Food Processing	No	N/A	N/A	
17 Dried Pea Processors (B&O Tax)	\$8,000	No		No	Food Processing	No	N/A	N/A	
18 Meat Processors (B&O Tax)	\$50,648,000	No		No	Food Processing	2011	Review and Clarify	None	
19 Fruit and Vegetable Processors - Preferential Rate (B&O Tax)	\$30,800,000	No		No	Food Processing	2014	Review and Clarify	None	
20 Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)	\$12,218,000	No		No	Food Processing	2015	Review and Clarify	None	
21 Dairy Product Processors - Preferential Rate (B&O Tax)	\$8,158,000	No		No	Food Processing	2014	Review and Clarify	None	
22 Fish Tax Differential Rates (Enhanced Food Fish Tax)	\$7,124,000	No		No	Food Processing	2012	Review and Clarify	None	
23 Seafood Product Processors and Certain Sellers - Preferential Rate (B&O Tax)	\$4,229,000	No		No	Food Processing	2014	Review and Clarify	None	
24 Flour and Oil Manufacturing (B&O Tax)	\$158,000	No		No	Food Processing	2009	Review and Clarify	None	
25 Imported Frozen or Packaged Fish (Enhanced Food Fish Tax)	\$14,420,000	No		No	Food Processing	No	N/A	N/A	Yes
26 Tax Paid in Other States (Enhanced Food Fish Tax)	\$388,000	No		No	Food Processing	No	N/A	N/A	Yes

**Review Year**

**2022**

Utilized by mandated study or expiration date:	9
Additional JLARC base capacity:	6
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	10
Critical/structural:	9

Preference	Estd. Value	Mandate	Expires	Metrics/ per statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Food Service Preferences</b>									
27 Syrup Taxes Paid (B&O Tax)	\$10,621,000	No		No	Food Service	2016	N/A	N/A	
28 Restaurant Employee Meals (Sales and Use Tax)	\$8,582,000	No		No	Food Service	No	N/A	N/A	
29 Restaurant Employee Meals (B&O Tax)	\$451,000	No		No	Food Service	No	N/A	N/A	
30 Flavor-Imparting Items (Sales and Use Tax)	\$115,000	No	7/1/2017	No	Food Service	2016	N/A	N/A	
31 Catering (Litter Tax)	\$7,000	No		No	Food Service	No	N/A	N/A	
32 Syrup Previously Taxed (Syrup Tax)	Not known	No		No	Food Service	No	N/A	N/A	Yes
33 Food and Beverages Consumed On-Site (Litter Tax)	\$1,870,000	No		No	Food Service	No	N/A	N/A	Yes
34 Syrup Exported (Syrup Tax)	\$0	No		No	Food Service	No	N/A	N/A	Yes
35 Syrup Purchased Before Tax Imposed (Syrup Tax)	\$0	No		No	Food Service	No	N/A	N/A	Yes
36 Trademarked Syrup (Syrup Tax)	\$0	No		No	Food Service	No	N/A	N/A	Yes
<b>Sports Entertainment Preferences</b>									
37 Football Stadium and Exhibition Center Parking (Sales Tax)	Not disclosable	No		No	Sports Entertainment	No	N/A	N/A	
38 Differential Parimutuel Tax Rates (Parimutuel Tax)	Not disclosable	No		No	Sports Entertainment	No	N/A	N/A	
39 Football Stadiums (Leasehold Excise Tax)	\$286,000	No		No	Sports Entertainment	No	N/A	N/A	
40 Trail Grooming (Sales Tax)	\$280,000	No		No	Sports Entertainment	No	N/A	N/A	
41 Baseball Stadiums (Leasehold Excise Tax)	\$216,000	No		No	Sports Entertainment	No	N/A	N/A	
42 Nonprofit Races (Parimutuel Tax)	\$66,000	No		No	Sports Entertainment	No	N/A	N/A	
43 Baseball Stadiums (Sales and Use Tax)	\$0	No		No	Sports Entertainment	No	N/A	N/A	
44 Horse Race Tracks (Sales and Use Tax)	\$0	No		No	Sports Entertainment	No	N/A	N/A	
45 Football Stadiums (Sales and Use Tax)	\$0	No		No	Sports Entertainment	No	N/A	N/A	
46 Horse Racing (B&O Tax)	\$4,440,000	No		No	Sports Entertainment	2007	Review and Clarify	None	
47 Racing Fuel (Fuel Tax)	Not known	No		No	Sports Entertainment	No	N/A	N/A	Yes
48 Boxing and Wrestling Matches (B&O Tax)	\$203,000	No		No	Sports Entertainment	2007	Continue	None	Yes
<b>Entertainment and Media Preferences</b>									
49 Performing Arts (Property Tax)	\$6,897,000	No		No	Other Entertainment	No	N/A	N/A	
50 Audio or Video Programming (Sales and Use Tax)	\$5,699,000	No		No	Other Entertainment	No	N/A	N/A	
51 Film and Video Production Equipment (Sales and Use Tax)	\$1,542,000	No		No	Other Entertainment	No	N/A	N/A	
52 Amphitheater (Leasehold Excise Tax)	\$102,000	No		No	Other Entertainment	No	N/A	N/A	
53 Amateur Radio Repeaters (Leasehold Excise Tax)	\$30,000	No		No	Other Entertainment	No	N/A	N/A	
54 Nonprofit Radio and TV Broadcast Facilities (Property Tax)	\$0	No		No	Other Entertainment	No	N/A	N/A	
55 Historic Auto Museums (Sales and Use Tax)	\$0	No		No	Other Entertainment	2007	Continue	None	
56 Motion Picture Program Contributions (B&O Tax)	\$7,000,000	No	7/1/2017	No	Other Entertainment	2015	Review and Clarify	None	
57 Radio and TV Broadcasting (B&O Tax)	\$2,000,000	No		No	Other Entertainment	2008	Review and Clarify	None	

**Review Year**

**2023**

Utilized by mandated study or expiration date:	<b>1</b>
Additional JLARC base capacity:	14
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	17

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Data Center Equipment (Sales and Use Tax)	\$111,771,000	Yes	7/1/2025	Yes	STEM	2016	N/A	N/A	
<b>STEM Preferences (Grouped with Mandated Preference)</b>									
2 Nonprofit R&D (B&O)	Not disclosable	No		No	STEM	No	N/A	N/A	
3 Life Sciences Discovery Fund (B&O Tax)	Not disclosable	No		No	STEM	No	N/A	N/A	
4 Custom Software (Sales and Use Tax)	\$189,893,000	No		No	STEM	2016	N/A	N/A	
5 Digital Goods and Services for Business Purposes (Sales and Use Tax)	\$57,627,000	No		No	STEM	No	N/A	N/A	
6 Custom Computer Software (Property Tax)	\$28,890,000	No		No	STEM	No	N/A	N/A	
7 Prewritten Computer Software (Property Tax)	\$26,060,000	No		No	STEM	No	N/A	N/A	
8 Public Institution R&D Machinery and Equipment (Sales and Use Tax)	\$16,063,000	No		No	STEM	No	N/A	N/A	
9 Digital Goods or Automated Services for the Public (Sales and Use Tax)	\$3,988,000	No		No	STEM	No	N/A	N/A	
10 Federal Small Business Innovation Grants (B&O Tax)	\$688,000	No		No	STEM	No	N/A	N/A	
11 Digital Goods and Services for Multiple Points of Use (Sales and Use Tax)	\$552,000	No		No	STEM	No	N/A	N/A	
12 Digital Codes (Sales and Use Tax)	\$552,000	No		No	STEM	No	N/A	N/A	
13 Federal Small Business Technology Transfer Grants (B&O Tax)	\$226,000	No		No	STEM	No	N/A	N/A	
14 Gravitational Wave Observatory (Sales and Use Tax)	\$0	No		No	STEM	No	N/A	N/A	
15 Bailed Tangible Personal Property for R&D (Use Tax)	\$10,500,000	No		No	STEM	2010	Review and Clarify	None	
16 Biotechnology Manufacturing (Sales and Use Tax)	\$1,589,000	No	1/1/2017	No	STEM	2012	Review and Clarify	None	

**Review Year**

**2023**

Utilized by mandated study or expiration date:	<b>1</b>
Additional JLARC base capacity:	14
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	17

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Other Preferences</b>									
17 Goods in Transit (Property Tax)	Not separately stated	No		No	Other	No	N/A	N/A	
18 Sellers with Limited Washington Connection (Sales and Use Tax)	Not separately stated	No		No	Other	No	N/A	N/A	
19 Import and Export Commerce (Sales Tax)	Not separately stated	No		No	Other	No	N/A	N/A	
20 Standing Timber (B&O Tax)	Not known	No		No	Other	No	N/A	N/A	
21 Purchases by Residents of Alaska and Hawaii (Sales Tax)	Minimal	No		No	Other	No	N/A	N/A	
22 Intangibles (Property Tax)	\$47,072,334,000	No		No	Other	2008	Continue	None	
23 Minimum Taxable Threshold (Estate Tax)	\$8,779,200,000	No		No	Other	No	N/A	N/A	
24 Trade-Ins (Sales Tax)	\$432,318,000	No		No	Other	No	N/A	N/A	
25 Import and Export Commerce (B&O Tax)	\$134,550,000	No		No	Other	No	N/A	N/A	
26 Sales to Nonresidents from No or Low Sales Tax States (Sales Tax)	\$104,488,000	No		No	Other	2011	Continue	None	
27 Historic Property (Property Tax)	\$6,338,000	No		No	Other	No	N/A	N/A	
28 Billing Discounts (Public Utility Tax)	\$5,000,000	No		No	Other	No	N/A	N/A	
29 Self-Service Laundry Facilities (Sales and Use Tax)	\$4,861,000	No		No	Other	2016	N/A	N/A	
30 Sellers with Limited Washington Connection (B&O Tax)	\$4,224,000	No		No	Other	No	N/A	N/A	
31 Neighborhood Revitalization (B&O Tax)	\$3,000,000	No		No	Other	No	N/A	N/A	
32 Vending Machine Sales (Sales Tax)	\$2,566,000	No		No	Other	No	N/A	N/A	
33 Forest Land Compensating Tax (Property Tax)	\$2,351,000	No		No	Other	No	N/A	N/A	
34 Easements for Removing Products (Leasehold Excise Tax)	\$1,005,000	No		No	Other	No	N/A	N/A	
35 Public Historical Sites (Leasehold Excise Tax)	\$997,000	No		No	Other	No	N/A	N/A	
36 Neighborhood Revitalization (Public Utility Tax)	\$400,000	No		No	Other	No	N/A	N/A	
37 Grave or Cemetery Lot for Sale (Real Estate Excise Tax)	\$251,000	No		No	Other	No	N/A	N/A	
38 Forest Land Special Assessments (Property Tax)	\$172,000	No		No	Other	No	N/A	N/A	
39 Small Timber Harvesters (B&O Tax)	\$115,000	No		No	Other	No	N/A	N/A	
40 Historic Property (Leasehold Excise Tax)	\$90,000	No		No	Other	No	N/A	N/A	

**Review Year**

**2023**

Utilized by mandated study or expiration date:	<b>1</b>
Additional JLARC base capacity:	14
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	17

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
41 Clay Targets (Sales and Use Tax)	\$36,000	No	7/1/2017	No	Other	2016	N/A	N/A	
42 Timber Tax Minimum (Timber Tax)	\$10,000	No		No	Other	No	N/A	N/A	
43 Cigarette Stamping (B&O Tax)	\$8,000	No		No	Other	No	N/A	N/A	
44 Form Lumber (Sales and Use Tax)	\$0	No		No	Other	No	N/A	N/A	
45 Minimum to File Tax Return (B&O Tax)	\$0	No		No	Other	No	N/A	N/A	
46 Sales Tax Sourcing Costs (Multiple Taxes)	\$0	No		No	Other	No	N/A	N/A	
47 Newspapers (Sales and Use Tax)	\$42,996,000	No		No	Other	2009	Review and Clarify	None	
48 Precious Metals and Bullion (Sales and Use Tax)	\$29,094,000	No		No	Other	2012	Review and Clarify	None	
49 Rural County and CEZ New Jobs (B&O Tax)	\$3,000,000	No		No	Other	2013	Review and Clarify	None	
50 Precious Metals and Bullion (B&O Tax)	\$1,526,000	No		No	Other	2012	Review and Clarify	None	
51 Endowment Funds (B&O Tax)	Not separately stated	No		No	Other	No	N/A	N/A	Yes
52 Nonresidents' Personal Property (Use Tax)	\$3,502,666,000	No		No	Other	2010	Continue	None	Yes
53 Casual Sales (Sales Tax)	\$23,448,000	No		No	Other	2009	Continue	None	Yes
54 Cemeteries (Property Tax)	\$13,450,000	No		No	Other	2007	Continue	None	Yes
55 Timber (Property Tax)	\$8,849,000	No		No	Other	No	N/A	N/A	Yes
56 Professional Employer Organization Wages (B&O Tax)	\$7,160,000	No		No	Other	No	N/A	N/A	Yes
57 Leases Under \$250 per Year and Short Term Leases (Leasehold Excise Tax)	\$5,609,000	No		No	Other	2012	Continue	None	Yes
58 Sales for Resale (Public Utility Tax)	\$5,000,000	No		No	Other	2008	Continue	None	Yes
59 Minimum Income Threshold (Public Utility Tax)	\$3,822,000	No		No	Other	2008	Continue	None	Yes
60 Sales or Use Tax Paid in Another State (Use Tax)	\$2,706,000	No		No	Other	2011	Continue	None	Yes
61 Products Shipped Out-of-State (Litter Tax)	\$2,137,000	No		No	Other	No	N/A	N/A	Yes
<b>Utility Preferences</b>									
62 Joint Municipal Utility Authority (B&O Tax)	Not disclosable	No		No	Utility	No	N/A	N/A	
63 Joint Municipal Utility Authority (Public Utility Tax)	Not disclosable	No		No	Utility	No	N/A	N/A	
64 Joint Municipal Utility Authority (Sales and Use Tax)	Not disclosable	No		No	Utility	No	N/A	N/A	
65 Recycling or Salvage Materials (Solid Waste Collection Tax)	Not known	No		No	Utility	No	N/A	N/A	
66 Municipal Sewer Service Payments (B&O Tax)	\$4,724,000	No		No	Utility	2011	Review and Clarify	None	
67 Sales Subject to Public Utility Tax (Sales Tax)	\$1,878,537,000	No		No	Utility	2014	Continue	None	Yes
68 Public Utilities (B&O Tax)	\$135,700,000	No		No	Utility	2008	Continue	None	Yes
69 Joint Utility Services (Public Utility Tax)	\$31,406,000	No		No	Utility	2009	Continue	None	Yes
70 Sewerage Processing and Disposal (Public Utility Tax)	\$19,449,000	No		No	Utility	No	N/A	N/A	Yes
71 Municipal Utilities (Public Utility Tax)	\$1,294,000	No		No	Utility	2009	Continue	None	Yes
72 Public Utility Operating Property (Sales and Use Tax)	\$525,000	No		No	Utility	2008	Continue	None	Yes

**Review Year**

**2024**

Utilized by mandated study or expiration date:	<b>11</b>
Additional JLARC base capacity:	4
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	5
Critical/structural:	11

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Commercial Airplane Production Facilities (Sales and Use Tax)	Not Disclosable	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
2 Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	\$270,080,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
3 Aerospace Product Development Expenditures (B&O Tax)	\$206,029,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
4 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	\$35,371,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
5 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	\$13,758,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
6 Entity-Owned Nonresident Vessels (Use Tax)	\$4,366,000	Yes - by 2024	1/1/2026	Yes	Maritime	No	N/A	N/A	
7 Aerospace Product Development (B&O Tax)	\$4,297,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
8 Certified Aircraft Repair Firms (B&O Tax)	\$1,221,000	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
9 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	\$0	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
10 Superefficient Airplane Production Facilities (Property Tax)	\$0	Yes - in 2024	7/1/2040	Yes	Aerospace	2014	Review and Clarify	Extended	
<b>Preferences with Expiration Dates</b>									
11 Warehoused Agricultural Crop Protection Products (Hazardous Substance Tax)	\$600,000	No	1/1/2026	Yes	Agriculture Products	No	N/A	N/A	
<b>Nonprofit Preferences</b>									
12 Nonprofit Credit and Debt Counseling (B&O Tax)	Minimal	No		No	Nonprofit	No	N/A	N/A	
13 Nonprofit Fundraising (B&O Tax)	\$104,003,000	No		No	Nonprofit	No	N/A	N/A	
14 Nonprofit Fundraising (Sales Tax)	\$35,538,000	No		No	Nonprofit	No	N/A	N/A	
15 Artistic and Cultural Organizations Business Activities (BO& Tax)	\$6,323,000	No		No	Nonprofit	No	N/A	N/A	
16 Nonprofit Public Assembly Halls and Meeting Places (Property Tax)	\$2,794,000	No		No	Nonprofit	No	N/A	N/A	
17 Church Offices (Property Tax)	\$2,669,000	No		No	Nonprofit	No	N/A	N/A	
18 Nonprofit Camps and Conference Centers (Sales Tax)	\$2,017,000	No		No	Nonprofit	No	N/A	N/A	
19 Nonprofit Water Cooperatives (Property Tax)	\$2,011,000	No		No	Nonprofit	No	N/A	N/A	
20 Fund-Raising Sales of Magazines (Sales Tax)	\$1,610,000	No		No	Nonprofit	No	N/A	N/A	
21 Artistic and Cultural Organizations Tuition (B&O Tax)	\$1,412,000	No		No	Nonprofit	No	N/A	N/A	
22 Nonprofit Youth Organization Fees and Dues (B&O Tax)	\$1,104,000	No		No	Nonprofit	No	N/A	N/A	
23 Nonprofit Camps and Conference Centers (B&O Tax)	\$1,060,000	No		No	Nonprofit	No	N/A	N/A	
24 Community Centers (Property Tax)	\$1,045,000	No		No	Nonprofit	No	N/A	N/A	
25 Nonprofit Water Associations (Public Utility Tax)	\$800,000	No		No	Nonprofit	No	N/A	N/A	
26 Nonprofit Fairs (Property Tax)	\$551,000	No		No	Nonprofit	No	N/A	N/A	
27 Nonprofit Fundraising (Property Tax)	\$440,000	No		No	Nonprofit	No	N/A	N/A	
28 Artistic and Cultural Organizations Display Articles (B&O Tax)	\$274,000	No		No	Nonprofit	No	N/A	N/A	
29 Nonprofit Youth Character Building Leases (Property Tax)	\$49,000	No		No	Nonprofit	No	N/A	N/A	
30 Nonprofit Demonstration Farms (Property Tax)	\$32,000	No		No	Nonprofit	No	N/A	N/A	
31 Trade Shows (B&O Tax)	\$26,000	No		No	Nonprofit	No	N/A	N/A	
32 Nonprofit Youth Organizations (Timber Tax)	\$6,000	No		No	Nonprofit	No	N/A	N/A	

**Review Year**

**2024**

Utilized by mandated study or expiration date:	<b>11</b>
Additional JLARC base capacity:	4
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	5
Critical/structural:	11

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
33 Testing and Safety Labs (B&O Tax)	\$0	No		No	Nonprofit	No	N/A	N/A	
34 Nonprofit Fundraising for Individual Artists (Property Tax)	\$0	No		No	Nonprofit	No	N/A	N/A	
35 Nonprofit Convention and Tourism Promotion (B&O Tax)	\$0	No		No	Nonprofit	No	N/A	N/A	
36 <i>Nonsectarian Organizations (Property Tax)</i>	<i>\$35,100,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Review and Clarify</i>	<i>None</i>	
37 <i>Membership Dues and Fees (B&amp;O Tax)</i>	<i>\$8,535,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Review and Clarify</i>	<i>None</i>	
38 <i>Artistic and Cultural Organizations (Sales and Use Tax)</i>	<i>\$6,044,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2013</i>	<i>Review and Clarify</i>	<i>None</i>	
39 <i>Artistic and Cultural Organizations Government Grants (B&amp;O Tax)</i>	<i>\$1,766,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2013</i>	<i>Review and Clarify</i>	<i>None</i>	
40 <i>Nonprofit Churches, Parsonages, and Convents (Property Tax)</i>	<i>\$188,146,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
41 <i>Contributions and Donations (B&amp;O Tax)</i>	<i>\$18,299,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
42 <i>Nonprofit Collections and Museums (Property Tax)</i>	<i>\$15,160,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
43 <i>Nonprofit Church Camps (Property Tax)</i>	<i>\$6,868,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2011</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
44 <i>Nonprofit Youth Organizations (Property Tax)</i>	<i>\$6,053,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
45 <i>Property Management Personnel Payments (B&amp;O Tax)</i>	<i>\$1,662,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>
46 <i>Nonprofit Libraries (Property Tax)</i>	<i>\$120,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
47 <i>Nonprofit Fire Companies (Property Tax)</i>	<i>\$4,000</i>	<i>No</i>		<i>No</i>	<i>Nonprofit</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
<b>Real Estate Preferences</b>									
48 Transfer Without Change in Beneficial Ownership (Real Estate Excise Tax)	\$261,487,000	No		No	Real Estate	No	N/A	N/A	
49 Entity Transfers without Federal Taxable Gain or Loss (Real Estate Excise Tax)	\$47,368,000	No		No	Real Estate	No	N/A	N/A	
50 Condemnation Proceedings (Real Estate Excise Tax)	\$30,647,000	No		No	Real Estate	No	N/A	N/A	
51 Partition by Tenants in Common (Real Estate Excise Tax)	\$6,413,000	No		No	Real Estate	No	N/A	N/A	
52 Leasehold Interest Transfers (Real Estate Excise Tax)	\$4,975,000	No		No	Real Estate	No	N/A	N/A	
53 Transfer of Vendor's Interest (Real Estate Excise Tax)	\$1,484,000	No		No	Real Estate	No	N/A	N/A	
54 Standing Timber (Real Estate Excise Tax)	\$874,000	No		No	Real Estate	2016	N/A	N/A	
55 Low Value Parcels (Property Tax)	\$852,000	No		No	Real Estate	No	N/A	N/A	
56 Transfer on Death Deeds (Real Estate Excise Tax)	\$330,000	No		No	Real Estate	No	N/A	N/A	
57 Transfers Already Taxed or Prior to 1951 (Real Estate Excise Tax)	\$20,000	No		No	Real Estate	No	N/A	N/A	
58 <i>Shared Real Estate Commissions (B&amp;O Tax)</i>	<i>\$72,320,000</i>	<i>No</i>		<i>No</i>	<i>Real Estate</i>	<i>2011</i>	<i>Review and Clarify</i>	<i>None</i>	
59 <i>Real Estate Sales (B&amp;O Tax)</i>	<i>\$534,903,000</i>	<i>No</i>		<i>No</i>	<i>Real Estate</i>	<i>2008</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
60 <i>Transfers by Gift Devise or Inheritance (Real Estate Excise Tax)</i>	<i>\$201,640,000</i>	<i>No</i>		<i>No</i>	<i>Real Estate</i>	<i>2011</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
61 <i>Residential and Recreational Developments (Leasehold Excise Tax)</i>	<i>(\$1,237,000)</i>	<i>No</i>		<i>No</i>	<i>Real Estate</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>

**Review Year**  
**2025**

Utilized by mandated study or expiration date:	<b>8</b>
Additional JLARC base capacity:	7
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	15

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Preferences with Mandated Reviews</b>									
1 Natural Gas Used for Transportation (Public Utility Tax)	Not known	Yes - in 2025	1/1/2026	Yes	Public Transportation	No	N/A	N/A	
2 Natural Gas Used for Transportation (Use Tax)	Not known	Yes - in 2025	1/1/2026	Yes	Public Transportation	No	N/A	N/A	
3 Trade Convention Attendance (Multiple Taxes)	Not known	Yes - by 2025	1/1/2027	Yes	Business	No	N/A	N/A	
4 Aluminum Smelter Property Taxes (B&O Tax)	\$2,900,000	Yes	7/1/2027	Yes	Aluminum	2015	Review and Clarify	None	
5 Aluminum Manufacturing (B&O Tax)	\$2,400,000	Yes	7/1/2027	Yes	Aluminum	2015	Review and Clarify	None	
6 Aluminum Smelter Purchases (Sales and Use Tax)	\$1,500,000	Yes	7/1/2027	Yes	Aluminum	2015	Review and Clarify	None	
7 Aluminum Smelter Use of Natural Gas (Use Tax)	\$500,000	Yes	7/1/2027	Yes	Aluminum	2015	Review and Clarify	None	
8 Nonprofit Low-Income Housing Development (Property Tax)	\$417,000	Yes - two years before expiration	1/1/2027	Yes	Housing	No	N/A	N/A	
<b>Aluminum Preferences (Grouped with Mandated Preferences)</b>									
9 Aluminum Production Anodes and Cathodes (Sales and Use Tax)	Not disclosable	No		No	Aluminum	No	N/A	N/A	
10 Aluminum Master Alloy Producers (B&O Tax)	Not disclosable	No		No	Aluminum	No	N/A	N/A	
11 Aluminum Smelter Purchases (Public Utility Tax)	Not disclosable	No		No	Aluminum	2015	Review and Clarify	None	
12 Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)	\$0	No		No	Energy	2015	Review and Clarify	None	

**Review Year**

**2025**

Utilized by mandated study or expiration date:	8
Additional JLARC base capacity:	7
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	15

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Vehicle Fuel Preferences</b>									
13 Special Fuel (Sales and Use Tax)	Not separately stated	No		No	Vehicle Fuel	No	N/A	N/A	
14 Fuel Previously Taxed (Fuel Tax)	Not in DOR Report	No		No	Vehicle Fuel	No	N/A	N/A	
15 Fuel Sold to Licensed Distributors (Aircraft Fuel Tax)	\$83,959,000	No		No	Vehicle Fuel	No	N/A	N/A	
16 Fuel Delivered into Certified Bulk Storage Tanks (Aircraft Fuel Tax)	\$29,416,000	No		No	Vehicle Fuel	No	N/A	N/A	
17 Fuel for State or County Ferries (Sales and Use Tax)	\$6,930,000	No		No	Vehicle Fuel	No	N/A	N/A	
18 Biodiesel and Waste Vegetable Oil (Sales and Use Tax)	\$1,192,000	No		No	Vehicle Fuel	No	N/A	N/A	
19 Fuel Previously Taxed (Aircraft Fuel Tax)	\$730,000	No		No	Vehicle Fuel	No	N/A	N/A	
20 Lost or Destroyed Fuel (Fuel Tax)	\$0	No		No	Vehicle Fuel	2007	Continue	None	
21 <i>Exported and Imported Fuel (Aircraft Fuel Tax)</i>	<i>\$157,410,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2011</i>	<i>Review and Clarify</i>	<i>None</i>	
22 <i>Nonhighway Fuel Use (Fuel Tax)</i>	<i>\$20,741,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2007</i>	<i>Review and Clarify</i>	<i>None</i>	
23 <i>Fuel Used in Commercial Vessels (B&amp;O Tax)</i>	<i>\$7,034,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2013</i>	<i>Review and Clarify</i>	<i>None</i>	
24 <i>Special Mobile Equipment (Fuel Tax)</i>	<i>Not separately stated</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
25 <i>Incidental Use of Public Highway (Fuel Tax)</i>	<i>Not separately stated</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
26 <i>Logging Operations Using Federally Owned Roads (Fuel Tax)</i>	<i>Not separately stated</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
27 <i>Waste Vegetable Oil Biodiesel (Fuel Tax)</i>	<i>Not known</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
28 <i>Exported and Imported Fuel (Fuel Tax)</i>	<i>\$2,700,000,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2008</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
29 <i>Motor Vehicle and Special Fuel (Sales and Use Tax)</i>	<i>\$1,420,855,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2009</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
30 <i>Motor Fuel Taxes (B&amp;O Tax)</i>	<i>\$17,541,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2009</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
31 <i>Power Pumping Unit (Fuel Tax)</i>	<i>\$6,667,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
32 <i>Exported Fuel (Fuel Tax)</i>	<i>\$5,072,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>2007</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
33 <i>Fuel Exported in Fuel Tanks (Petroleum Products Tax)</i>	<i>\$4,041,000</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>
34 <i>Fuel Used Before Tax Imposed (Petroleum Products Tax)</i>	<i>\$0</i>	<i>No</i>		<i>No</i>	<i>Vehicle Fuel</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>

**Review Year**

**2025**

Utilized by mandated study or expiration date:	<b>8</b>
Additional JLARC base capacity:	7
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	7
Critical/structural:	15

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Services Preferences</b>									
35 Janitorial Services (Sales and Use Tax)	\$69,394,000	No		No	Services	2009	Continue	None	
36 Competitive Telephone Service (Sales and Use Tax)	\$69,246,000	No		No	Services	No	N/A	N/A	
37 Computers for Publishers (Sales and Use Tax)	\$1,683,000	No		No	Services	No	N/A	N/A	
38 Paymaster Services for Affiliated Businesses (B&O Tax)	\$725,000	No		No	Services	No	N/A	N/A	
39 Treating Chemical Dependency (B&O Tax)	\$381,000	No		No	Services	No	N/A	N/A	
40 International Services (B&O Tax)	\$174,000	No		No	Services	No	N/A	N/A	
41 Funeral Home Reimbursement (B&O Tax)	\$65,000	No		No	Services	No	N/A	N/A	
42 Dispute Resolution Services (B&O Tax)	\$14,000	No		No	Services	No	N/A	N/A	
43 <i>Travel Agents and Tour Operators (B&amp;O Tax)</i>	<i>\$13,056,000</i>	<i>No</i>		<i>No</i>	<i>Services</i>	<i>2012</i>	<i>Review and Clarify</i>	<i>None</i>	
44 <i>Condominium and Homeowner Maintenance Fees (B&amp;O Tax)</i>	<i>\$20,959,000</i>	<i>No</i>		<i>No</i>	<i>Services</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
45 <i>Tree Trimming Under Power Lines (Sales and Use Tax)</i>	<i>\$14,297,000</i>	<i>No</i>		<i>No</i>	<i>Services</i>	<i>2013</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>
<b>Government Preferences</b>									
46 Services Performed Between Local Governments (B&O Tax)	Not separately stated	No		No	Government	No	N/A	N/A	
47 Grants to Local Government (B&O Tax)	Not separately stated	No		No	Government	No	N/A	N/A	
48 Tobacco Settlement Authority (B&O Tax)	Not disclosable	No		No	Government	No	N/A	N/A	
49 Local Government Business Income (B&O Tax)	\$334,000,000	No		No	Government	No	N/A	N/A	
50 Federal Government Structure Labor (Sales and Use Tax)	\$219,966,000	No		No	Government	No	N/A	N/A	
51 Governmental Transfers (Real Estate Excise Tax)	\$113,315,000	No		No	Government	No	N/A	N/A	
52 Public Corporations (Property Tax)	\$25,780,000	No		No	Government	No	N/A	N/A	
53 Publicly Owned Cargo Cranes and Docks (Leasehold Excise Tax)	\$20,377,000	No		No	Government	No	N/A	N/A	
54 Manufacturing for Government (Leasehold Excise Tax)	\$1,839,000	No		No	Government	No	N/A	N/A	
55 Public Records Copies (Sales and Use Tax)	\$279,000	No		No	Government	No	N/A	N/A	
56 Public Works Contracts (Leasehold Excise Tax)	\$161,000	No		No	Government	No	N/A	N/A	
57 Public Development Authorities (B&O Tax)	\$64,000	No		No	Government	No	N/A	N/A	
58 Foreign Government Purchases (Fuel Tax)	\$32,000	No		No	Government	No	N/A	N/A	
59 Printing by Libraries (B&O Tax)	\$10,000	No		No	Government	No	N/A	N/A	
60 Public Authority Sales (Sales and Use Tax)	\$6,000	No		No	Government	No	N/A	N/A	
61 Annexation Sales (Sales and Use Tax)	\$0	No		No	Government	No	N/A	N/A	
62 <i>Public Facilities Districts (Leasehold Excise Tax)</i>	<i>\$900,000</i>	<i>No</i>		<i>No</i>	<i>Government</i>	<i>2015</i>	<i>Review and Clarify</i>	<i>None</i>	
63 <i>Public Property Leaseholds (Property Tax)</i>	<i>\$6,989,000</i>	<i>No</i>		<i>No</i>	<i>Government</i>	<i>No</i>	<i>N/A</i>	<i>N/A</i>	<i>Yes</i>
64 <i>Government and Public Uses (Fuel Tax)</i>	<i>\$6,438,000</i>	<i>No</i>		<i>No</i>	<i>Government</i>	<i>2012</i>	<i>Continue</i>	<i>None</i>	<i>Yes</i>

**Review Year**

**2026**

Utilized by mandated study or expiration date:	<b>0</b>
Additional JLARC base capacity:	15
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	4
Critical/structural:	16

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Business Preferences</b>									
1 Business Inventories (Property Tax)	\$1,129,484,000	No		No	Business	2012	Continue	None	
2 Multiple Activities Credit For In-State Activities (B&O Tax)	\$386,000,000	No		No	Business	No	N/A	N/A	
3 Multiple Activities Credit for Interstate Activities (B&O Tax)	\$2,685,000	No		No	Business	No	N/A	N/A	
4 Direct Mail Delivery (Sales and Use Tax)	\$784,000	No		No	Business	No	N/A	N/A	
5 Parking and Business Improvement Areas (B&O Tax)	\$706,000	No		No	Business	No	N/A	N/A	
6 Direct Mail Delivery (B&O Tax)	\$45,000	No		No	Business	No	N/A	N/A	
7 Discount Program Memberships (B&O Tax)	\$0	No		No	Business	No	N/A	N/A	
8 Personal Property Tax Penalty Waiver (Property Tax)	\$0	No		No	Business	No	N/A	N/A	
9 Retailing (B&O Tax)	\$47,100,000	No		No	Business	2013	Review and Clarify	None	
10 Cash Discounts (B&O Tax)	\$159,970,000	No		No	Business	2009	Continue	None	Yes
11 Cash Discounts (Sales Tax)	\$76,522,000	No		No	Business	No	N/A	N/A	Yes
12 Bad Debts (B&O Tax)	\$29,218,000	No		No	Business	2008	Continue	None	Yes
13 Bad Debts (Sales and Use Tax)	\$19,444,000	No		No	Business	No	N/A	N/A	Yes
14 Display Items for Trade Shows (Use Tax)	\$4,984,000	No		No	Business	2011	Continue	None	Yes
15 Bad Debts (Public Utility Tax)	\$4,704,000	No		No	Business	2008	Continue	None	Yes
16 Use Tax on Rental Value (Use Tax)	\$3,192,000	No		No	Business	2013	Continue	None	Yes
17 Accommodation Sales of Automobiles (B&O Tax)	\$2,125,000	No		No	Business	No	N/A	N/A	Yes
18 Accommodation Sales (B&O Tax)	\$1,842,000	No		No	Business	No	N/A	N/A	Yes
19 Cash Discounts (Public Utility Tax)	\$1,718,000	No		No	Business	No	N/A	N/A	Yes

**Review Year**

**2026**

Utilized by mandated study or expiration date:	<b>0</b>
Additional JLARC base capacity:	15
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	4
Critical/structural:	16

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Limited Income and At-Risk Populations Preferences</b>									
20 Nonprofit Organization Government Grants (B&O Tax)	\$208,007,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
21 Nonprofit Low-Income Rentals (Property Tax)	\$59,941,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
22 Nonprofit Homes for Aging (Property Tax)	\$54,455,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
23 Boarding Homes (B&O Tax)	\$19,502,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
24 Nonprofit Sheltered Workshops (B&O Tax)	\$7,090,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
25 Nonprofit Emergency or Transitional Housing (Property Tax)	\$6,410,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
26 Adult Family Homes (B&O Tax)	\$6,096,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
27 Boarding Home Medicare Income (B&O Tax)	\$2,608,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
28 Nonprofit Developmentally Disabled Housing (Property Tax)	\$1,553,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
29 Child Welfare Services (B&O Tax)	\$1,450,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
30 Legal Services to Low-Income Persons (B&O Tax)	\$1,028,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
31 Camps for Disabled Persons (Leasehold Excise Tax)	\$967,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
32 Housing for Youth in Crisis (Sales and Use Tax)	\$248,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
33 Nonprofit Boarding Homes (B&O Tax)	\$196,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
34 Lodging for Homeless People (Sales Tax)	\$126,000	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
35 Inmate Employment Programs (Leasehold Excise Tax)	\$0	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
36 Working Families Tax Remittance (Sales Tax)	\$0	No		No	Limited Income and At-Risk Populations	No	N/A	N/A	
37 Nonprofit Sheltered Workshops (Property Tax)	\$4,253,000	No		No	Limited Income and At-Risk Populations	2011	Review and Clarify	None	
38 Limited Income Homeowners (Property Tax)	\$344,000	No		No	Limited Income and At-Risk Populations	2011	Review and Clarify	None	
39 Nonprofit Orphanages (Property Tax)	\$0	No		No	Limited Income and At-Risk Populations	2007	Terminate	None	
40 Humane Societies (Property Tax)	\$642,000	No		No	Limited Income and At-Risk Populations	2007	Continue	None	Yes

**Review Year**

**2026**

Utilized by mandated study or expiration date:	<b>0</b>
Additional JLARC base capacity:	15
Possible additional JLARC:	10

Previous JLARC study, no Leg. action:	4
Critical/structural:	16

Preference	Estd. Value	Mandate	Expires	Metrics/ perf statement	Industry Group	Prior JLARC Review	JLARC Recommendation	Legislative Action	Critical to Tax Structure
<b>Environment and Conservation Preferences</b>									
41 Hazardous or Toxic Waste (Solid Waste Collection Tax)	Not known	No		No	Environment/Conservation	No	N/A	N/A	
42 Radioactive Waste Cleanup (B&O Tax)	\$55,600,000.00	No		No	Environment/Conservation	No	N/A	N/A	
43 Salmon Habitat Timber (Timber Tax)	\$15,062,000.00	No		No	Environment/Conservation	No	N/A	N/A	
44 Air Pollution Control Facilities (Property Tax)	\$2,249,000.00	No		No	Environment/Conservation	No	N/A	N/A	
45 Pollution Control Facilities (Multiple Taxes)	\$1,266,000.00	No		No	Environment/Conservation	No	N/A	N/A	
46 Salmon Habitat Restoration Grants (B&O Tax)	\$1,054,000.00	No		No	Environment/Conservation	No	N/A	N/A	
47 Weatherization Assistance Program (Sales and Use Tax)	\$994,000.00	No		No	Environment/Conservation	No	N/A	N/A	
48 Returnable Containers (Sales and Use Tax)	\$293,000.00	No		No	Environment/Conservation	No	N/A	N/A	
49 Habitat and Water Quality Improvements (Property Tax)	\$42,000.00	No		No	Environment/Conservation	No	N/A	N/A	
50 Minimal Possession by Retailers (Hazardous Substance Tax)	\$24,000.00	No		No	Environment/Conservation	No	N/A	N/A	
51 Environmental Handling Charges on Mercury-containing Lights (B&O Tax)	\$18,000.00	No		No	Environment/Conservation	No	N/A	N/A	
52 Nonprofit Litter Reduction Grant Income (B&O Tax)	\$4,000.00	No		No	Environment/Conservation	No	N/A	N/A	
53 Watershed and Flood Protection (Sales and Use Tax)	\$0.00	No		No	Environment/Conservation	No	N/A	N/A	
54 Hanford Lease Fees (Leasehold Excise Tax)	\$0.00	No		No	Environment/Conservation	No	N/A	N/A	
55 Air Pollution Control Facilities (Sales and Use Tax)	\$0.00	No		No	Environment/Conservation	No	N/A	N/A	
56 Vitrification Equipment (Property Tax)	\$0.00	No		No	Environment/Conservation	No	N/A	N/A	
57 Successive Uses of Hazardous Substance (Hazardous Substance Tax)	\$728,928,000.00	No		No	Environment/Conservation	No	N/A	N/A	Yes
58 Alumina and Natural Gas (Hazardous Substance Tax)	\$26,008,000	No		No	Environment/Conservation	No	N/A	N/A	Yes
59 Open Space Land Classification Removal (Property Tax)	\$7,683,000.00	No		No	Environment/Conservation	2011	Continue	None	Yes
60 Nonprofit Conservation and Open Space Lands (Property Tax)	\$3,845,000.00	No		No	Environment/Conservation	2010	Continue	None	Yes
61 Core Deposits and Tire Fees (Sales and Use Tax)	\$354,000.00	No		No	Environment/Conservation	No	N/A	N/A	Yes