

Revised 2016 Tax Preference Review Schedule: reflects shifts from the "Alternates" and "Expedited" sections now included under the "Full JLARC Review" section, noted with an "\*"

Changes	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
<b>FULL JLARC REVIEW</b>						
	Data Center Equipment (Sales and Use Tax)	1/1/2026		82.08.986; 82.12.986	2010	\$34,398,000
	Timber and Wood Products (B&O Tax)	6/30/2024		82.04.260(12)	2006	\$28,133,000
	Customer-Generated Power (Public Utility Tax)	6/30/2020		82.16.130	2005	\$4,078,000
	Solar Energy and Silicon Product Manufacturers (B&O Tax)	6/30/2017	2012	82.04.294	2005	\$3,050,000
	Nonresident Large Private Airplanes (Sales and Use Tax)	7/1/2021		82.08.215; 82.12.215	2013	\$3,031,000
	Flavor-Imparting Items (Sales and Use Tax)	7/1/2017		82.08.210; 82.12.210	2013	\$115,000
	Fuel Used by Mint Growers (Sales and Use Tax)	7/1/2017		82.08.220; 82.12.220	2013	\$366,000
	Clay Targets (Sales and Use Tax)	7/1/2017		82.08.205; 82.12.205	2013	\$36,000
	Rural Electric Cooperative Finance Organizations (B&O Tax)	7/1/2017		82.04.43394	2013	Not disclosable
	Semiconductor Materials Manufacturing - Gases and Chemicals (Sales and Use Tax)	12/1/2018		82.08.9651; 82.12.9651	2006	Not disclosable
	Semiconductor Materials Manufacturing - Preferential Rate (B&O Tax)	12/1/2018		82.04.2404	2006	Not disclosable
*	Semiconductor Materials Manufacturing After \$1 Billion Investment - Construction Costs (Sales and Use Tax)			82.08.965; 82.12.965	2003	\$0
*	Semiconductor Materials Manufacturing After \$1 Billion Investment - Gases and Chemicals (Sales and Use Tax)			82.08.970; 82.12.970	2003	\$0
*	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment (Property Tax)			84.36.645	2003	\$0
*	Semiconductor Materials Manufacturing After \$1 Billion Investment - New Jobs Credit (B&O Tax)			82.04.448	2003	\$0
*	Semiconductor Materials Manufacturing After \$1 Billion Investment - Preferential Rate (B&O Tax)			82.04.240(2)	2003	\$0
*	Semiconductor Microchip Manufacturing After \$1 Billion Investment (B&O Tax)			82.04.426	2003	\$0
*	Trade-Ins (Sales Tax)			82.08.010(1)(a)	1984	\$291,536,000
*	Custom Software (Sales and Use Tax)			82.04.050(6)(a)(i)-(ii)	1998	\$150,934,000
*	Syrup Taxes Paid (B&O Tax)			82.04.4486	2006	\$17,051,000
*	Self-Service Laundry Facilities (Sales and Use Tax)			82.04.050(2)(a)	1998	\$3,285,000
*	Standing Timber (Real Estate Excise Tax)			82.45.195	2007	\$896,000
<b>ALTERNATES</b>						
<p><i>Preferences previously included in the "Alternates" section now included in the "Full JLARC Review" section are marked with an "*". In addition, six preferences previously in the "Expedited" section related to semiconductors are now included in the "JLARC Review" section.</i></p>						
<b>EXPEDITED (NO JLARC REVIEW)</b>						
	Minimum Taxable Threshold (Estate Tax)			83.100.020(1)	2005	\$801,609,000
	Marital Deduction (Estate Tax)			83.100.047	2005	\$261,433,000
	Nonprofit Organization Government Grants (B&O Tax)			82.04.4297	1979	\$209,991,000
	Bad Debts (Sales and Use Tax)			82.08.037; 82.12.037	1982	\$33,978,000
	Boarding Homes (B&O Tax)			82.04.2908	2004	\$12,779,000
	Public Corporations (Property Tax)			35.21.755	1974	\$8,296,000
	Donations to Nonprofits and Government (Use Tax)			82.12.02595	1995	\$3,654,000

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Boarding Home Medicare Income (B&O Tax)			82.04.4337	2004	\$2,646,000
Electric Power Sold in Rural Areas (Public Utility Tax)			82.16.053	1994	\$2,600,000
Tribal Lands Used for Government Purposes (Property Tax)			84.36.010(1)	2004	\$2,466,000
Professional Employer Organization Wages (B&O Tax)			82.04.540	2006	\$2,084,000
RTA Maintenance Contracts (Sales and Use Tax)			82.04.050(13)	2005	\$2,072,000
Sellers with Limited Washington Connection (B&O Tax)			82.04.424	2003	\$1,894,000
Neighborhood Revitalization (Multiple Taxes)			82.73.030	2005	\$1,589,000
Fund-Raising Sales of Magazines (Sales Tax)			82.08.02535	1995	\$1,358,000
Food and Beverages Consumed On-Site (Litter Tax)			82.19.050(4)	2003	\$1,328,000
Camps for Disabled Persons (Leasehold Excise Tax)			82.29A.130(13)	1995	\$1,129,000
Computers for Publishers (Sales and Use Tax)			82.08.806; 82.12.806	2004	\$950,000
Legal Services to Low-Income Persons (B&O Tax)			82.04.635	2009	\$922,000
Federal Small Business Innovation Grants (B&O Tax)			82.04.4261	2004	\$832,000
Salmon Habitat Restoration Grants (B&O Tax)			82.04.4339	2004	\$653,000
Direct Mail Delivery (Sales and Use Tax)			82.08.807; 82.12.807	2005	\$631,000
Parking and Business Improvement Areas (B&O Tax)			82.04.4267	2005	\$209,000
Housing for Youth in Crisis (Sales and Use Tax)			82.08.02915; 82.12.02915	1995	\$160,000
Nonprofit Boarding Homes (B&O Tax)			82.04.4264	2005	\$140,000
Child Care Resource and Referral (B&O Tax)			82.04.3395	1995	\$118,000
Amphitheater (Leasehold Excise Tax)			82.29A.130(18)	2005	\$102,000
Historic Property (Leasehold Excise Tax)			82.29A.130(17)	2005	\$88,000
Federal Small Business Technology Transfer Grants (B&O Tax)			82.04.4262	2004	\$80,000
Treating Chemical Dependency (B&O Tax)			82.04.2906	2003	\$70,000
Direct Mail Delivery (B&O Tax)			82.04.4272	2005	\$35,000
Veteran Widows and Widowers (Property Tax)			84.39.010	2005	\$32,000
Nonprofit Fundraising for Individual Artists (Property Tax)			84.36.650	2003	\$12,000
Catering (Litter Tax)			82.19.050(5)	2005	\$4,000
Liquefied Gasses (Petroleum Products Tax)			82.23A.010(1)	2004	\$0
Natural Gas Not Delivered via Pipeline (Use Tax)			82.12.022(3)	1994	\$0
Sellers with Limited Washington Connection (Sales and Use Tax)			82.08.050(11); 82.12.040(5)	2003	\$0
Grocery Distribution Co-Ops (B&O Tax)			82.04.298(2)	2001	Not disclosable
Job Training Services (B&O Tax)			82.04.4333	1996	Not disclosable
Tobacco Settlement Authority (B&O Tax)			82.04.311	2002	Not disclosable
Fuel Previously Taxed (Aircraft Fuel Tax)			82.42.020	1967	Not in DOR Report
Fuel Previously Taxed (Fuel Tax)			82.38.030(7)(d); 82.38.032	1923	Not in DOR Report
Hazardous or Toxic Waste (Solid Waste Collection Tax)			82.18.010(3)	1986	Not in DOR Report
Nonprofit Fundraising (Use Tax)	7/1/2017		82.12.225	2013	Not in DOR Report
Nonprofit R&D (B&O)			82.04.260(3)	1965	Not in DOR Report
Recycling or Salvage Materials (Solid Waste Collection Tax)			82.18.010(3)	1986	Not in DOR Report