

2015 Revised Review Schedule

Sorted by group and estimated beneficiary savings

New	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
GROUP A: AGRICULTURE						
	Farm Machinery Replacement Parts (Sales and Use Tax)			82.08.855; 82.12.855	2006	\$41,055,000
	Fuel Used on Farms (Sales and Use Tax)			82.08.865; 82.12.865	2006	\$31,406,000
	Horticultural Services for Farmers (Sales and Use Tax)			82.04.050(3)(e)	1993	\$12,980,000
	Grain and Unprocessed Milk Wholesaling (B&O Tax)			82.04.332	1998	\$10,400,000
	Farm Property (Estate Tax)			83.100.046	2005	\$8,765,000
	Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)			82.27.030(2)	1980	\$5,888,000
	Livestock Medicine (Sales and Use Tax)			82.08.880; 82.12.880	2001	\$4,390,000
	Gas Used to Heat Chicken Houses (Sales and Use Tax)			82.08.910; 82.12.910	2001	\$2,784,000
★	Chicken Bedding Materials (Sales and Use Tax)			82.08.920; 82.12.920	2001	\$696,000
GROUP B: ALUMINUM						
	Aluminum Smelter Property Taxes (B&O Tax)	1/1/2017	2009	82.04.4481	2004	\$4,089,000
	Aluminum Manufacturing (B&O Tax)	1/1/2017	2009	82.04.2909	2004	\$2,149,000
	Aluminum Smelter Use of Natural Gas (Use Tax)	1/1/2017	2009	82.12.022(5)	2004	\$861,000
	Aluminum Smelter Purchases (Sales and Use Tax)	1/1/2017	2009	82.08.805; 82.12.805	2009	\$157,000
★	Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)			82.04.4482	2004	Not disclosable
★	Aluminum Smelter Purchases (Public Utility Tax)			82.16.0498	2004	Not disclosable
GROUP C: UNCATEGORIZED						
	Interest on Real Estate Loans (B&O Tax)		2011	82.04.4292	1970	\$172,600,000
	Warehouse Expansion (Sales and Use Tax)			82.08.820; 82.12.820	1997	\$8,096,000
	Motion Picture Program Contributions (B&O Tax)	7/1/2017		82.04.4489	2012	\$7,000,000
	Public Facilities Districts (Leasehold Excise Tax)			82.29A.130(16)	1999	\$4,588,000
★	Family-Owned Business Interest (Estate Tax)			83.100.048	2013	Not separately stated

★ = Designates preferences JLARC staff suggest adding to our 2015 Full Reviews. Previously these were scheduled only for Expedited Review.

2015 Revised Review Schedule

Sorted by group and estimated beneficiary savings

Report Page	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
EXPEDITED REVIEW - AGRICULTURE (NO JLARC STAFF STUDIES)						
pg 1	Agricultural Products (Property Tax)			84.36.470	1984	\$108,711,000
pg 2	Leased Irrigation Equipment (Sales and Use Tax)			82.08.0288; 82.12.0283	1983	\$2,482,000
pg 3	Shipping Farm Products to Port (Public Utility Tax)			82.16.050(10)	2007	\$2,402,000
pg 4	Farming Machinery and Equipment (Property Tax)			84.36.630	2001	\$2,157,000
pg 5	Livestock Nutrient Management Equipment (Sales and Use Tax)			82.08.890; 82.12.890	2001	\$1,616,000
pg 6	Hops Processed and Exported (B&O Tax)			82.04.337	1987	\$1,600,000
pg 7	Farm-Worker Housing (Sales and Use Tax)			82.08.02745; 82.12.02685	1996	\$1,380,000
pg 8	Christmas Tree Inputs (Sales and Use Tax)			82.04.213	1987	\$1,232,000
pg 9	Seed Conditioning (B&O Tax)			82.04.120	1987	\$1,194,000
pg 10	Conditioned Seed Wholesaling (B&O Tax)			82.04.331	1998	\$1,160,000
pg 11	Horticultural Packing Materials (Sales and Use Tax)			82.08.0311; 82.12.0311	1988	\$918,000
pg 12	Hay Cubing (B&O Tax)			82.04.120	1997	\$736,000
pg 13	Anaerobic Digesters for Dairies (Sales and Use Tax)			82.08.900; 82.12.900	2001	\$474,000
pg 14	Christmas Tree Producers (B&O Tax)			82.04.100; 82.04.330	1987	\$431,000
pg 15	Livestock Feed (Sales and Use Tax)			82.08.0296; 82.12.0296	1986	\$232,000
pg 16	Custom Farming (B&O Tax)	12/31/2020		82.04.625	2007	\$140,000
pg 17	Aquaculture Feed (Sales and Use Tax)			82.08.0294; 82.12.0294	1985	\$138,000
pg 18	Pollination Agents (Sales and Use Tax)			82.04.050(11)	1993	\$38,000
pg 19	Nonprofit Demonstration Farms (Property Tax)			84.36.570	1999	\$10,000
pg 20	Hauling Farm Products for Relatives (Public Utility Tax)	12/31/2020		82.16.300	2007	\$0
pg 21	Hop Commission Services (B&O Tax)			82.04.338	1998	Not disclosable
EXPEDITED REVIEW -ALUMINUM (NO JLARC STAFF STUDIES)						
pg 22	Aluminum Production Anodes and Cathodes (Sales and Use Tax)			82.08.02568; 82.12.02568	1996	Not disclosable
EXPEDITED REVIEW -UNCATEGORIZED (NO JLARC STAFF STUDIES)						
pg 23	Motor Vehicles, Travel Trailers, and Campers (Property Tax)			84.36.595	2000	\$1,496,860,000
pg 24	Nonprofit Low-Income Rentals (Property Tax)			84.36.560	1999	\$37,557,000
pg 25	Salmon Habitat Timber (Timber Tax)			84.33.0775	1999	\$5,110,000
pg 26	Accommodation Sales of Automobiles (B&O Tax)			82.04.422(2)	2001	\$3,575,000
pg 27	Personal Property Up to \$15,000 (Property Tax)			84.36.110(2)	1890	\$2,920,000
pg 28	Trust Accounts (B&O Tax)			82.04.392	1997	\$1,355,000
pg 29	Used Park-Model Trailers (Sales and Use Tax)			82.08.032; 82.12.032	2001	\$628,000
pg 30	Nonprofit Educational Foundations (Property Tax)			84.36.050(2)	2001	\$417,000
pg 31	Small Timber Harvesters (B&O Tax)			82.04.333	1990	\$400,000
pg 32	Conifer Seedlings Sold Out-of-State (Sales and Use Tax)			82.08.850; 82.12.850	2001	\$28,000
pg 33	Motorcycles Used for Rider Training (Sales and Use Tax)			82.08.870; 82.12.845	2001	\$24,000
pg 34	Minimum to File Tax Return (B&O Tax)			82.32.045(4)(a)(i)	1996	\$0

2015 Revised Review Schedule

Sorted by group and estimated beneficiary savings

Report Page	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
pg 35	Natural Gas Purchased by DSI Customers (Use Tax)			82.12.024	2001	\$0
pg 36	Natural Gas Purchases by DSI Industry (B&O Tax)			82.04.447	2001	\$0
pg 37	Electricity Purchased by DSI Industry (Public Utility Tax)			82.16.0495	2001	\$0
pg 38	Regional Transit Authority Sale-Leasebacks (B&O Tax)			82.04.4201	2000	\$0
pg 39	Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)			82.29A.134	2000	\$0
pg 40	Regional Transit Authority Sale-Leasebacks (Property Tax)			84.36.605	2000	\$0
pg 41	Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)			82.08.834; 82.12.834	2000	\$0
pg 42	Vitrification Equipment (Property Tax)			84.36.590	2000	\$0
pg 43	Residential and Recreational Developments (Leasehold Excise Tax)			82.29A.126	2001	(\$253,000)
pg 44	Grocery Co-Ops (Litter Tax)			82.19.050(3)	2001	Not disclosable