

## Citizen Commission for Performance Measurement of Tax Preferences

## Chair Suggested Consolidated Comments on 2013 Preferences

Name	Possible comment	Rationale for comment
<b><u>Government Payments to Public and Nonprofit Hospitals (B&amp;O Tax)</u></b> <span style="float: right;"><i>RCW <a href="#">82.04.4311</a></i></span>		
<b>Legislative Auditor recommendation: Review and clarify:</b> Because it is unclear why for-profit hospitals that provide government-subsidized health care are excluded from the preference.		
	(GROUP D) Endorse with comment: The Commission endorses the Legislative Auditor's recommendation but notes that the Legislature has consistently excluded for-profit hospitals from this preference since 1937 and explicitly omitted for-profit hospitals in its statement of purpose when it amended the preference in 2005.	The Legislative Auditor observes that although exclusion of for-profit hospitals from this preference has been long-standing, no rationale for their exclusion is included in the legislative record. Only 5 percent of government subsidized payments in 2011 went to for-profit hospitals. Thus, if the preference were extended to for-profit hospitals, the reduction in B&O tax receipts would be small. If the Legislature decides to review this preference, it will need to determine whether extending this preference to for-profit hospitals would result in a public benefit. The Commission received no testimony in support of the Legislative Auditor's recommendation.
<b><u>Health Maintenance Organizations (B&amp;O Tax)</u></b> <span style="float: right;"><i>RCW <a href="#">82.04.322</a></i></span>		
<b>Legislative Auditor recommendation: Continue:</b> Because it is fulfilling the inferred public policy objective of avoiding double taxation of this income.		
	(GROUP A) Endorse without comment.	
<b><u>Medicare and Basic Health Plan Receipts (Insurance Premium Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">48.14.0201(6)(a)</a>, <a href="#">48.14.0201(6)(b)</a></i></span>		
<b>Legislative Auditor recommendation: Continue:</b> Because the preferences are meeting the inferred public policy objectives of: 1) keeping Washington in compliance with federal law that prohibits states from taxing Medicare receipts; and 2) reducing state medical care costs.		
	(GROUP A) Endorse without comment.	
<b><u>Dentistry Prepayments (Insurance Premium Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">48.14.0201(6)(c)</a></i></span>		
<b>Legislative Auditor recommendation: Terminate :</b> Because the inferred public policy objective of providing a temporary exemption during the transition of health care service contractors to certified health plans is no longer applicable.		

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	<p>(GROUP E) Do not endorse with comment: The Commission does not endorse the recommendation of the Legislative Auditor to terminate the exemption from the insurance premium tax for health care service contractors on prepayments received for dentistry services. The Commission recommends that the Legislature review and clarify whether this exemption is serving a broad-based public policy objective and whether to modify the preference or terminate it in accord with its review and analysis.</p>	<p>Based upon its review the Legislature could determine to terminate the dentistry insurance premium tax exemption, continue it, or establish a preferential insurance premium tax rate. While the 1993 law established a temporary exemption, the exemption became permanent when the part of the 1993 law pertaining to Certified Health Plans was repealed in 1995. There is no public record that the Legislature explicitly intended the temporary exemption to become permanent or whether this was simply the outcome of repealing parts of the 1993 law. The Commission received public testimony that argued that this was an intentional, not an accidental, outcome at the time the Legislature revised the law in 1995.</p> <p>While the Legislature did not expressly provide a permanent exemption for all health care service contractors providing prepaid dental services in the Health Care Reform Act originally adopted in 1993, the Legislature clearly intended that the tax preference apply for Limited Certified Health Plans for Dental Services. These original intended beneficiaries of the preference continue to enjoy the benefits of this preference along with health care service contractors that would not have had the benefit of this preference for dentistry services under the original 1993 legislation. The 1995 legislation adopted changes to the statute in its current form that extended the tax preference to all health care service contractors. The Legislative Auditor inferred that the absence of any specific reference in the 1995 legislation or in the legislative history of an intent to extend the preference to all health care service contractors was, in effect, an oversight and that the Legislature did not intend to provide the tax preference to all health care service contractors. However, the Commission believes the record is inconclusive as to whether the Legislature simply overlooked the fact that the 1995 legislation converted a temporary exemption into a permanent one or whether the Legislature intended to make the exemption permanent.</p> <p>The Affordable Care Act (ACA) and its impact may raise a new issue specific to this tax preference. According to public testimony, the industry is facing a 2% tax (instead of 1.5%) on insurance obtained in the new ACA-mandated insurance exchange. For pediatric dentistry, the higher tax rate is intended to help pay the costs of running the exchange. The industry argued that increasing the tax from 1.5% to 2% (by terminating the tax preference) would lower the amount of dental services provided to vulnerable populations. If this assertion is true, it raises the question of whether the 2% tax on exchange-obtained insurance would result in a similar outcome. The industry did not comment on this possibility.</p> <p>Furthermore, if the Legislature intended this tax preference to be temporary when enacted in 1993, it is possible the tax preference may have had the unintended consequence of increasing the supply of dental services to vulnerable populations. If so, this may have some social-welfare benefits. The Legislature should request the industry to clarify the specific programs that are at risk if the tax preference is terminated. In response to a commission question during public testimony, the industry was either unable or unwilling to comment on specifics about programs at risk. Finally, there is a question of whether program cuts, if they occur, would be mitigated by increased health insurance coverage generated by the ACA exchanges.</p> <p>The Commission also received public testimony which indicated that most providers of dentistry services are not-for-profit organizations which engage in substantial public service initiatives. Thus, it is possible that some of the benefits of the tax preference, perhaps a significant portion, are passed on to the public through various educational programs to reduce oral disease and improve overall health.</p>
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Name	Possible comment	Rationale for comment
<p><b><u>Prescription Drug Administration (B&amp;O Tax)</u></b> <span style="float: right;"><i>RCW <a href="#">82.04.620</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b> Because while the preference is meeting the inferred public policy objective of lowering costs, the Legislature may want to consider adding reporting or other accountability requirements to provide better information on the effectiveness of the preference.</p>		
	<p>(Group D) Endorse with comment: The Commission endorses the Legislative Auditor's recommendation that the Legislature may want to consider adding reporting or other accountability requirements and suggests the Legislature consider how the Affordable Care Act (ACA) impacts incentives to provide services covered by this preference.</p>	<p>In light of the Affordable Care Act (ACA), the Legislature may want to track how the ACA impacts incentives to provide the services covered by this preference. Depending on the results of this tracking, alterations in the preference may be appropriate.</p>
<p><b><u>Medical Items, Dietary Supplements, Insulin, and Kidney Dialysis Devices (Sales and Use Tax)</u></b> <i>RCWs <a href="#">82.08.0283</a>, <a href="#">82.12.0277</a>, <a href="#">82.08.925</a>, <a href="#">82.12.925</a>, <a href="#">82.08.985</a>, <a href="#">82.12.985</a>, <a href="#">82.08.945</a>, <a href="#">82.12.945</a></i></p>		
<p><b>Legislative Auditor recommendation: Continue:</b> Because the preferences are meeting the inferred public policy objective of reducing the regressive nature of Washington's sales and use tax by exempting certain medical items and services that meet basic human needs.</p>		
	<p>(GROUP A) Endorse without comment.</p>	
<p><b><u>Nonprofit Blood and Tissue Banks (B&amp;O Tax, Sales and Use Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">82.04.324</a>, <a href="#">82.08.02805</a>, <a href="#">82.12.02747</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Continue:</b> Because the 2004 preferences are achieving the inferred public policy objective of providing the same tax treatment to nonprofit blood and tissue banks as to the American Red Cross.</p>		
	<p>(GROUP A) Endorse without comment.</p>	

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<p><b><u>Prescription Drug Resellers (B&amp;O Tax)</u></b> <span style="float: right;"><i>RCW <a href="#">82.04.272</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Continue:</b>                      Because the preference is meeting the inferred public policy objective of reducing a competitive disadvantage for wholesalers operating Washington warehouses relative to out-of-state drug distributors that have no nexus to Washington and pay no B&amp;O tax.</p>		
	<p>(GROUP B) Endorse with comment: The Commission endorses the Legislative Auditor’s recommendation to continue the prescription drug resellers preference, but notes that public testimony raised questions about whether the preference provides public benefits and whether a competitive disadvantage exists which merits this preference. The Legislature could consider whether to review this preference.</p>	<p>The Legislative Auditor believes the Legislature’s inferred public policy objective for the prescription drug resellers B&amp;O preferential tax rate is intended to reduce a competitive disadvantage for drug resellers operating warehouses in Washington relative to businesses that distribute drugs in the state without nexus and that owe no B&amp;O tax. But, the preference is also available to drug resellers operating out-of-state warehouses that have nexus. The Commission received testimony questioning the necessity of this preference, but also received testimony indicating that drug reseller employment in the state has grown 182% since the preference was enacted in 1998.</p>
<p><b><u>Artistic and Cultural Organizations (B&amp;O Tax, Sales and Use Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">82.04.4322</a>, <a href="#">82.04.4324</a>, <a href="#">82.04.4326</a>, <a href="#">82.04.4327</a>, <a href="#">82.08.031</a>, <a href="#">82.12.031</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>                      Because although the preferences appear to have achieved or partially achieved the inferred public policy objectives: 1) the Legislature has not yet identified if it intends any long-term offsetting relationship between beneficiary savings for artistic and cultural organizations and government funding levels for such organizations; and 2) the B&amp;O tax exemption is broader than that provided by the federal government and other states that follow the federal exemption.</p>		
	<p>(Group D) Endorse with comment: The Commission endorses the Legislative Auditor’s recommendation but suggests the Legislature also consider the fact the per capita impact of this preference has declined steadily over recent decades due to the significant increase in state population and effects of inflation.</p>	<p>Exhibit 28 in the JLARC 2013 Tax Preference Performance Reviews illustrates the declining inflation-adjusted impact of this tax preference over the past 33 years.</p>

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<p><b><u>Fishing Boat Fuel (Sales and Use Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">82.08.0298</a>, <a href="#">82.12.0298</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>                      Because the preference is not meeting the inferred public policy objective of providing equitable tax treatment on fuel for Washington commercial deep sea fishing and charter fishing boats when compared to tax treatment on fuel for commercial fishing vessels engaged in interstate and foreign commerce. In addition, the \$5,000 minimum gross receipts level has not been reviewed since 1987.</p>		
	<p>(GROUP D) Endorse with comment: The Commission endorses the Legislative Auditor’s recommendation and encourages the Legislature to state an explicit public policy objective for this preference and to structure this preference to be consistent with the stated public policy objective.</p>	<p>The Legislative Auditor determined that although the preference removes a possible disincentive for fishing boats to purchase fuel in Washington, the preference is not meeting the inferred public policy objective of providing equitable tax treatment on fuel for Washington commercial deep sea fishing and charter boats when compared to tax treatment on fuel for commercial vessels engaged in interstate and foreign commerce. The Legislature should determine whether this preference serves a public policy objective and, if so, structure the preference to align with an explicitly stated objective.</p>
<p><b><u>Fuel Used in Commercial Vessels (B&amp;O Tax)</u></b> <span style="float: right;"><i>RCW <a href="#">82.04.433</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>                      To consider if the Legislature wants to add reporting or other accountability requirements that would provide better information on the effectiveness of this preference in keeping marine fuel sellers from moving out of Washington.</p>		
	<p>(GROUP C) Endorse without comment.</p>	
<p><b><u>Nonprofit Youth Recreation Services and Local Government Physical Fitness Classes (Sales and Use Tax)</u></b> <span style="float: right;"><i>RCWs <a href="#">82.08.0291</a>, <a href="#">82.12.02917</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>                      Because while the preference appears to be achieving the inferred public policy objective of recognizing the general public good provided by character-building nonprofit youth organizations, the preference benefits adults as well as youth. In addition, the exemption for personal services classified as retail sales technically includes services not generally provided by nonprofit youth organizations.</p>		
	<p>(GROUP C) Endorse without comment.</p>	

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<p><b>Retailing (B&amp;O Tax)</b> <span style="float: right;"><i>RCW <a href="#">82.04.250(1)</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>            Because sales tax-related changes since 1983 may impact the rationale for the level of preferential rate provided to the retail industry compared to other businesses.</p>		
	<p>(GROUP D) Endorse with comment: The Commission endorses the recommendation of the Legislative Auditor for the Legislature to review and clarify the retailing preferential B&amp;O tax rate and encourages the Legislature to examine whether the preferential B&amp;O tax rate should be eliminated or be changed to some other amount.</p>	<p>The Legislative Auditor believes that the inferred public policy objective of establishing a preferential retailing B&amp;O tax rate was to lessen the impact of a sales tax increase in 1983. Currently, this preferential rate is 0.471%, which is not significantly different from the 0.484% B&amp;O tax rate that applies to manufacturing and wholesaling. Thus, elimination of the preferential rate would likely have minimal effect. However, public testimony received by the Commission suggested that the B&amp;O tax rate places a competitive disadvantage on retailers who compete with on-line providers who are not subject to comparable sales tax rates. In its review the Legislature could examine whether there would be broad-based public benefits by revising, rather than eliminating, the preferential B&amp;O tax rate.</p>
<p><b>Rural County and CEZ New Jobs (B&amp;O Tax)</b> <span style="float: right;"><i>RCWs <a href="#">82.62.030</a>, <a href="#">82.62.045</a></i></span></p>		
<p><b>Legislative Auditor recommendation: Review and clarify:</b>            To determine if the new jobs are located where the Legislature intended and if the number of new jobs is what the Legislature intended.</p>		

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	<p>(Group D) Endorse with comment: The Commission endorses the Legislative Auditor’s recommendation to determine if new jobs are located where the Legislature intended and if the number of new jobs is what the Legislature intended. In its review the Commission recommends that the Legislature consider whether “rural” rather than “distressed” is the appropriate determinant of eligibility and whether the 15% increase in employment requirement is the most appropriate standard for retaining preference benefits.</p>	<p>Shifting this preference’s emphasis from “distressed” to “rural” has opened the preference to rural counties with relatively healthy economies. As a result, this may be creating an unnecessary loss of tax revenue. Population density is not a direct measure of economic distress. The Legislature should consider returning to economic measures (as opposed to demographic measures) for defining eligibility. Additionally, under current law, existing firms need to show a 15% increase in employment to retain the tax benefits. It is unclear why a 15% rate is more appropriate than some other rate, such as 10%.</p>
<p><b><u>Tree Trimming Under Power Lines (Sales and Use Tax)</u></b> <span style="float: right;"><i>RCW 82.04.050(3)(e)</i></span></p> <p><b>Legislative Auditor recommendation: Continue:</b> The language clarifies that landscaping services subject to sales tax do not include line clearing services performed by or for electric utilities.</p>		
	<p>(GROUP A) Endorse without comment.</p>	
<p><b><u>Use Tax on Rental Value (Use Tax)</u></b> <span style="float: right;"><i>RCW 82.12.010(7)(c)</i></span></p> <p><b>Legislative Auditor recommendation: Continue:</b> Because the inferred public policy objective of resolving a 1980s tax dispute with Oregon by reducing costs to businesses temporarily working in Washington has been achieved.</p>		
	<p>(GROUP A) Endorse without comment.</p>	

<b>Comments on Expedited Reviews</b>		
<b>Expedited Review - <a href="#">Baseball Stadiums (Leasehold Excise Tax)</a></b>		<i>RCW <a href="#">82.29A.130(14)</a></i>
<b>Legislative Auditor recommendation: None</b>		
	The Commission recommends the Legislature terminate the leasehold tax exemption for all interests in the public or entertainment areas of a professional baseball stadium located in Seattle.	This exemption was enacted in 1995. Its stated purpose was to encourage construction and operation of Safeco Field. After nearly 20 years that purpose should have been achieved. The primary beneficiary is the Seattle Mariners. The Commission believes that the citizens of Washington should not continue to supplement the profits of the Seattle Mariners at an estimated annual rate of \$108,000.
<b>Expedited Review – <a href="#">Boats Under 16 Feet (Watercraft Excise Tax)</a></b>		<i>RCW <a href="#">82.49.020</a></i>
<b>Legislative Auditor recommendation: None</b>		
	The Commission recommends the Legislature reassess the administrative costs versus the potential revenue of this exemption when taxing small and human-powered boats used for recreation.	The stated purpose of this tax exemption for small and human-powered boats is that it is intended to minimize administrative costs. The Legislature should review whether the revenues foregone exceed administrative costs.
<b>Expedited Review – <a href="#">Fish Cleaning (B&amp;O Tax)</a></b>		<i>RCW <a href="#">82.04.2403</a></i>
<b>Legislative Auditor recommendation: None</b>		
	The Commission recommends the Legislature terminate the tax exemption for cleaning fresh-water fish.	This exemption was enacted in 1994. It is unclear that this tax exemption provides a public policy benefit. It impacts a small number of firms in an industry that does not appear to be under temporary economic stress or facing unfair competition.

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<p><b>Expedited Review - <a href="#">Inmate Employment Programs (Leasehold Excise Tax)</a></b> <span style="float: right;">RCW <a href="#">82.29A.130</a></span></p> <p><b>Legislative Auditor recommendation: None</b></p>	
<p>The Commission recommends the Legislature terminate the leasehold tax exemption for firms that use space in state adult correctional facilities in conjunction with comprehensive inmate work programs.</p>	<p>The Washington State Supreme Court found the Inmate Employment Program to be unconstitutional in 2004. As such, there are no beneficiaries currently.</p>
<p><b>Expedited Review - <a href="#">Trade Shows (B&amp;O Tax)</a></b> <span style="float: right;">RCW <a href="#">82.04.4282</a></span></p> <p><b>Legislative Auditor recommendation: None</b></p>	
<p>The Commission recommends the Legislature terminate the B&amp;O tax deduction for nonprofit or professional organizations for charges made in conjunction with trade shows, conventions, and educational seminars, as long as the event is not open to the general public.</p>	<p>The stated purpose of this tax deduction is to encourage trade shows, conventions, and educational seminars to take place in Washington. It is questionable whether this deduction, which has an annual revenue impact of \$11,000, benefits Washington State taxpayers. The Legislature should determine whether supporting nonprofit organizations that sponsor trade shows is appropriate.</p>
<p><b>Expedited Review - <a href="#">Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)</a></b> <span style="float: right;">RCW <a href="#">82.27.010</a></span></p> <p><b>Legislative Auditor recommendation: None</b></p>	
<p>The Commission recommends the Legislature terminate the enhanced food fish tax exemption for tuna, mackerel, and jack fish.</p>	<p>The exemption was originally created in 1995 to support the industry in response to economic conditions. It is questionable nearly 20 years later whether economic conditions are such that this exemption is still merited. Generally, tax preferences based on economic conditions should have termination dates and be reviewed to determine whether the preference still serves a public policy objective.</p>

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<p><b>Expedited Review - <a href="#">Wax And Ceramic Materials To Create Molds (Sales and Use Tax)</a></b> <span style="float: right;"><i>RCW <a href="#">82.08.983</a>; <a href="#">82.12.983</a></i></span></p> <p><b>Legislative Auditor recommendation:</b> None</p>	
<p>The Commission recommends the Legislature allow the tax exemption for wax and ceramic materials used to create molds that are consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications to expire as scheduled in 2015.</p>	<p>The purpose of the exemption was to encourage the production of castings in Washington. The Commission notes that five years should provide sufficient time to encourage the production of castings in Washington State.</p>

<p><b>Expedited Review – <a href="#">Biodiesel and Alcohol Fuel Production Facilities (Leasehold Excise Tax)</a></b> <span style="float: right;"><i>RCW <a href="#">82.29A.135(1)(a)-(d),(2)</a></i></span></p> <p><b>2008 Legislative Auditor recommendation:</b> Continue and modify expiration date. Because the preference is beginning to meet the inferred public policy objectives of encouraging new production of biofuels in Washington and developing new markets for oilseeds.</p> <p><b>2008 Commission Comment:</b> Endorses without comment.</p>	
<p>The Commission endorses the Legislative Auditor’s recommendation.</p>	

<p><b>Expedited Review – <a href="#">Biodiesel and Alcohol Fuel Production Facilities (Property Tax)</a></b> <span style="float: right;"><i>RCW <a href="#">84.36.635</a></i></span></p> <p><b>2008 Legislative Auditor recommendation:</b> Continue and modify expiration date. Because the preference is beginning to meet the inferred public policy objectives of encouraging new production of biofuels in Washington and developing new markets for oilseeds.</p> <p><b>2008 Commission Comment:</b> Endorses without comment.</p>	
<p>The Commission endorses the Legislative Auditor’s recommendation.</p>	

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**Expedited Review – [Wood Biomass Fuel Production Facilities \(B&O Tax\)](#)**

RCW [82.29A.135\(1\)\(e\),\(2\)](#)

**2008 Legislative Auditor recommendation: Continue and modify expiration date.**

Because the tax preference is not currently being utilized, it should be reviewed for effectiveness in the future should this industry become more developed.

**2008 Commission Comment:** Does not endorse; recommends Review and Clarify - The Commission recommends that these preferences be allowed to expire in 2009 unless there is evidence that taxpayers plan to use them.

	The Commission reaffirms its 2008 comment and recommendation to terminate this preference.	Since 2008 no evidence has surfaced that indicates that taxpayers intend to take advantage of this preference.
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**Expedited Review – [Wood Biomass Fuel Production Facilities \(Property Tax\)](#)**

RCW [84.36.640](#)

**2008 Legislative Auditor recommendation: Continue and modify expiration date.**

Because the tax preference is not currently being utilized, it should be reviewed for effectiveness in the future should this industry become more developed.

**2008 Commission Comment:** Does not endorse; recommends Review and Clarify - The Commission recommends that these preferences be allowed to expire in 2009 unless there is evidence that taxpayers plan to use them.

	The Commission reaffirms its 2008 comment and recommendation to terminate this preference.	Since 2008 no evidence has surfaced that indicates that taxpayers intend to take advantage of this preference.
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## Other 2013 Preferences

<a href="#">Alternative Fuel Vehicles</a> (Sales and Use Tax)
<a href="#">Baseball Stadiums</a> (Leasehold Excise Tax)
<a href="#">Baseball Stadiums</a> (Sales and Use Tax)
<a href="#">Basic Health Plan Receipts</a> (Insurance Premiums Tax)
<a href="#">Biodiesel and Alcohol Fuel Production Facilities</a> (Leasehold Excise Tax)
<a href="#">Biodiesel and Alcohol Fuel Production Facilities</a> (Property Tax)
<a href="#">Biodiesel and E85 Fuel Distribution</a> (Sales and Use Tax)
<a href="#">Biodiesel and E85 Fuel Sales</a> (B&O Tax)
<a href="#">Boats Under 16 Feet</a> (Watercraft Excise Tax)
<a href="#">Bonneville Power Admin Program</a> (B&O Tax)
<a href="#">Competitive Telephone Service</a> (Sales and Use Tax)
<a href="#">Comprehensive Cancer Centers</a> (B&O Tax)
<a href="#">Comprehensive Cancer Centers</a> (Sales and Use Tax)
<a href="#">Core Deposits and Tire Fees</a> (Sales and Use Tax)
<a href="#">Drug Delivery Systems</a> (Sales and Use Tax)
<a href="#">Fish Cleaning</a> (B&O Tax)
<a href="#">Foreclosure Relocation Assistance</a> (Real Estate Excise Tax)
<a href="#">Forest Derived Biomass</a> (B&O Tax)
<a href="#">Forest Land Special Assessments</a> (Property Tax)
<a href="#">Free Public Hospitals</a> (Sales and Use Tax)
<a href="#">Hanford Lease Fees</a> (Leasehold Excise Tax)
<a href="#">Horse Race Tracks</a> (Sales and Use Tax)
<a href="#">Human Body Parts</a> (Sales and Use Tax)
<a href="#">Inmate Employment Programs</a> (Leasehold Excise Tax)
<a href="#">Life Sciences Discovery Fund</a> (B&O Tax)

<a href="#">Local Government Business Income</a> (B&O Tax)
<a href="#">Nebulizers</a> (Sales and Use Tax)
<a href="#">Nonfuel Use of Petroleum</a> (Oil Spill Tax)
<a href="#">Nonprofit Cancer Treatment Clinics</a> (Property Tax)
<a href="#">Nonprofit Credit and Debt Counseling</a> (B&O Tax)
<a href="#">Nonprofit Dialysis Facilities</a> (Property Tax)
<a href="#">Nonprofit Emergency or Transitional Housing</a> (Property Tax)
<a href="#">Nonprofit Fundraising</a> (Property Tax)
<a href="#">Nonprofit Homes for Aging</a> (Property Tax)
<a href="#">Nonprofit Medical Research and Training Facilities</a> (Property Tax)
<a href="#">Organ Procurement</a> (B&O Tax)
<a href="#">Organ Procurement</a> (Sales and Use Tax)
<a href="#">Ostomic Items</a> (Sales and Use Tax)
<a href="#">Performing Arts</a> (Property Tax)
<a href="#">Secondary Transportation</a> (Oil Spill Tax)
<a href="#">Testing and Safety Labs</a> (B&O Tax)
<a href="#">Trade Shows</a> (B&O Tax)
<a href="#">Tuna, Mackerel, and Jack Fish</a> (Enhanced Food Fish Tax)
<a href="#">Used Mobile Homes</a> (Sales and Use Tax)
<a href="#">Vaccine Association</a> (B&O Tax)
<a href="#">Wax and Ceramic Materials to Create Molds</a> (Sales and Use Tax)
<a href="#">Wood Biomass Fuel Manufacturing</a> (B&O Tax)
<a href="#">Wood Biomass Fuel Production Facilities</a> (Leasehold Excise Tax)
<a href="#">Wood Biomass Fuel Production Facilities</a> (Property Tax)