

Chair Proposed Revised 2018 JLARC Tax Preference Review Schedule

| | | Year Enacted | Expiration | Est. Fiscal Impact | |
|--|---|--------------|------------|--------------------|------------------------------------|
| Full Review | | | | | |
| 1 | Custom Farming (B&O Tax) | 2007 | 12/31/2020 | \$ 140,000 | |
| 2 | Hauling Farm Products for Relatives (Public Utility Tax) | 2007 | 12/31/2020 | Not known | |
| 3 | Corporate Headquarters (Sales and Use Tax) | 2008 | 12/31/2020 | \$ - | |
| 4 | Multi-Unit Urban Housing in Rural Counties (Property Tax) | 2014 | 1/1/2020 | Not in DOR Report | Mandated review |
| 5 | Multi-Unit Urban Housing (Property Tax) | 1995 | | \$ 90,314,000 | |
| 6 | Mental Health Services (B&O Tax) | 2011 | 1/1/2020 | \$ 2,029,000 | |
| 7 | Aircraft for Air Ambulances (Aircraft Excise Tax) | 2010 | 1/1/2020 | \$ - | |
| 8 | Aircraft for Air Ambulances (Property Tax) | 2010 | | Not Known | |
| 9 | Nonprofit Fundraising (Use Tax) | 2013 | 7/1/2020 | \$ 42,000 | Mandated review |
| 10 | Rural County Deferral (Sales and Use Tax) | 1985 | 7/1/2020 | \$ 11,878,000 | |
| Not Subject to Full Review, Expedited | | | | | |
| 1 | Seed Conditioning (B&O Tax) | 1987 | | \$ 4,477,000 | Previously on Full Review Schedule |
| 2 | Conditioned Seed Wholesaling (B&O Tax) | 1998 | | \$ 2,033,000 | |
| 3 | Shipping Farm Products to Port (Public Utility Tax) | 2007 | | \$ 2,668,000 | |
| 4 | Agricultural Fairs (B&O Tax) | 1965 | | \$ 1,200,000 | |
| 5 | Hay Cubing (B&O Tax) | 1997 | | \$ 1,106,000 | |
| 6 | Christmas Tree Producers (B&O Tax) | 1987 | | \$ 385,000 | Previously on Alternates Schedule |
| 7 | Christmas Trees and Cottonwoods (Timber Tax) | 1971 | | \$ 4,178,000 | |
| 8 | Christmas Tree Inputs (Sales and Use Tax) | 1987 | | \$ 2,064,000 | |
| 9 | Hop Commission Services (B&O Tax) | 1998 | | \$ 42,000 | |
| 10 | Farming Machinery and Equipment (Property Tax) | 2001 | | \$ 4,676,000 | |
| 11 | Farm-Worker Housing (Sales and Use Tax) | 1996 | | \$ 1,738,000 | |
| 12 | Product Leases (Leasehold Excise Tax) | 1976 | | \$ 1,229,000 | |
| 13 | Anaerobic Digesters for Dairies (Sales and Use Tax) | 2001 | | \$ 150,000 | |
| 14 | Crop Dusting (Aircraft Fuel Tax) | 1982 | | Not known | |
| 15 | Conservation Futures (Property Tax) | 1984 | | \$ - | |
| 16 | Agricultural Products (Property Tax) | 1984 | | \$ 261,320,000 | |
| 17 | Hops Processed and Exported (B&O Tax) | 1987 | | \$ 3,880,000 | |

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|----|---|---------------------|-------------------|---------------------------|
| 18 | Agricultural Products (Litter Tax) | 1971 | | \$ 2,796,000 |
| 19 | Nursery Stock (Property Tax) | 1971 | | \$ 2,734,000 |
| 20 | Livestock Nutrient Management Equipment (Sales and Use Tax) | 2001 | | \$ 1,600,000 |
| 21 | Horticultural Packing Materials (Sales and Use Tax) | 1988 | | \$ 1,542,000 |
| 22 | Semen for Artificial Insemination (Sales and Use Tax) | 1965 | | \$ 656,000 |
| 23 | Aquaculture Feed (Sales and Use Tax) | 1985 | | \$ 246,000 |
| 24 | Livestock Feed (Sales and Use Tax) | 1986 | | \$ 242,000 |
| 25 | Conifer Seedlings Sold Out-of-State (Sales and Use Tax) | 2001 | | \$ 86,000 |
| 26 | Pollen (Sales and Use Tax) | 1967 | | \$ 66,000 |
| 27 | Pollination Agents (Sales and Use Tax) | 1993 | | \$ 46,000 |
| 28 | Farm Machinery Replacement Parts (Sales and Use Tax) | 2006 | | \$ 62,200,000 |
| 29 | Fuel Used on Farms (Sales and Use Tax) | 2006 | | \$ 53,200,000 |
| 30 | Farm Machinery Sold to Nonresidents (Sales Tax) | 1961 | | \$ 20,189,000 |
| 31 | Warehouse and Grain Elevator Construction and Equipment (Sales and Use Tax) | 1997 | | \$ 11,400,000 |
| 32 | Farm Auction Sales (Sales and Use Tax) | 1943 | | \$ 8,224,000 |
| 33 | Leased Irrigation Equipment (Sales and Use Tax) | 1983 | | \$ 8,033,000 |
| 34 | Farm Property (Estate Tax) | 2005 | | \$ 3,300,000 |
| 35 | Agricultural Products (B&O Tax) | 1935 | | \$ 114,400,000 |
| 36 | Grain and Unprocessed Milk Wholesaling (B&O Tax) | 1998 | | \$ 14,400,000 |
| 37 | Livestock Medicine (Sales and Use Tax) | 2001 | | \$ 5,430,000 |
| 38 | Gas Used to Heat Chicken Houses (Sales and Use Tax) | 2001 | | \$ 4,268,000 |
| 39 | Irrigation Water (Public Utility Tax) | 1935 | | \$ 2,994,000 |
| 40 | Chicken Bedding Materials (Sales and Use Tax) | 2001 | | \$ 1,091,000 |