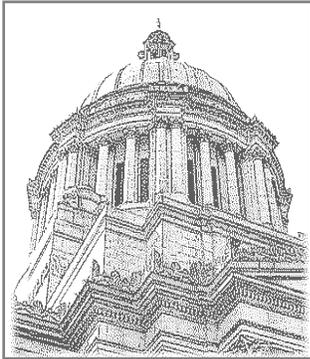


STATE OF WASHINGTON

**CITIZEN COMMISSION FOR
PERFORMANCE
MEASUREMENT OF TAX
PREFERENCES**



COMMISSION MEMBERS

William A. Longbrake, *Chair*
Board of Directors, BECU

Stephen B. Miller, *Vice Chair*
Washington Education Association

Ronald Bueing
Pivotal Law Group, PLLC

Dr. Grant Forsyth
Avista Corp.

Lily Kahng
Seattle University Law School

NON-VOTING MEMBERS

Kathy Haigh, State Representative
Chair, Joint Legislative Audit and Review
Committee

Troy Kelley
State Auditor

*Citizen Commission for
Performance Measurement of Tax Preferences*
1300 Quince St. SE
Olympia, WA 98504-0910
(360) 786-5171
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AGENDA

Friday, September 20, 2013

1:00 p.m.

John A. Cherberg Building

Senate Hearing Room 3

Olympia, WA

1. Action Item: Approval of August 16, 2013, Meeting Minutes
2. Action Item: 10-Year Review Schedule
 - A. Technical Changes After 2013 Session
 - B. Determination of 2014 Review Schedule
 - C. Approval of 10-Year Schedule

Possible Recess

3. Public Comment on 2013 Tax Preference Performance Reviews

To better inform their deliberations, Commissioners ask that stakeholders include responses to a set of questions when presenting testimony either in support or in opposition to a tax preference. The questions are found on the back of this agenda or at the link below.

[Link to Committee Questions for Public Testimony](#)

Please Note: The Commission reserves the right to move agenda items as needed.

Commissioners' Questions for Individuals Providing Public Testimony Regarding a Specific Tax Preference

To better inform their deliberations, Commissioners ask that stakeholders include responses to a set of questions when presenting testimony either in support or in opposition to a tax preference. Commissioners are seeking stakeholder input on all tax preferences currently under review, including both those for which JLARC audit staff has prepared analyses and recommendations ([Full Report](#)) and those for which staff has not prepared analyses or recommendations ([Expedited Report](#)).

Commissioners request stakeholders supplement their testimony by directly answering the following questions:

1. Is there evidence that the tax preference is achieving its intended purpose, as noted in the 2013 tax preferences reports? If so, please explain and provide documented evidence.
2. Does the tax preference provide other benefits which are not stated in its purpose? If so, please explain.
3. Does the tax preference stimulate economic activity that either results in additional tax revenues or reduces state budget expenditures by an amount that exceeds the direct loss of revenue from the preference?
4. Does the tax preference have any negative consequences? For example, were other industries, workers, or the environment harmed by the economic activities stimulated by this tax preference.



Citizen Commission for Performance Measurement of Tax Preferences

William A. Longbrake, Chair
Board of Directors, BECU

Stephen B. Miller, Vice Chair
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Representative Kathy Haigh
Chair, Joint Legislative Audit & Review Committee

Troy Kelley
State Auditor

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www.citizentaxpref.wa.gov

Citizen Commission for Performance Measurement of Tax Preferences Meeting Minutes

August 16, 2013
John A. Cherberg Building
Senate Hearing Room 3
Olympia, WA

Members Present:

William A. Longbrake
Lily Kahng
Troy Kelley

Grant Forsyth
Stephen Miller
Ron Bueing

Members Absent:

Representative Kathy Haigh

Staff:

Keenan Konopaski
Mary Welsh
Peter Heineccius
Matt Stoutenburg
Stacia Hollar, AG Staff

John Woolley
Dana Lynn
Suzanne Kelly
Audrey Phillips

WELCOME AND INTRODUCTIONS

Commission Chair Bill Longbrake welcomed those in attendance and called the meeting to order at 1:15 p.m. The Chair welcomed newly appointed commission members, Grant Forsyth and Ron Bueing, and returning commission member, Lily Kahng.

APPROVAL OF MEETING MINUTES

MOTION: A motion was made to approve the May 17, 2013, meeting minutes.

The motion was seconded and carried.

(See TVW recording at [0:02:11](#))

LEGISLATIVE SESSION UPDATE

Keenan Konopaski, Legislative Auditor, and John Woolley, Deputy Legislative Auditor, briefed the Commission on bills having to do with tax preferences that came before the legislature during the 2013 legislative session. John Woolley reviewed the implementation status of the recommendations made to the Legislature by the Legislative Auditor and the Commission. Keenan Konopaski commented on the legislature's intent with regard to data collection. (See TVW recording at [0:03:58](#))

2013 EXPEDITED REVIEWS: COMMISSIONER QUESTIONS

The Chair suggested expanding the scope of the commission questions to stakeholders and the public so that it encompasses both the full tax preference reviews and the expedited reviews. Stephen Miller, Vice Chair, provided revisions to the draft commission questions. The Chair will work with staff to appropriately define and explain the intent of the questions so stakeholders will understand.

MOTION: A motion was made to direct staff to put together a web solicitation of stakeholder comment and to work with the Chair to refine questions.

The motion was seconded and carried.

(See TVW recording at [0:16:00](#))

OPEN PUBLIC MEETINGS AND PUBLIC RECORDS REQUIREMENTS FOR COMMISSIONERS, REVIEW OF COMMISSIONERS, REVIEW OF COMMISSION POLICIES

Stacia Hollar, Commission staff, discussed the Open Public Meetings Act. (See TVW recording at [0:34:04](#))

Keenan Konopaski informed the Commission about its policy related to disclosing potential conflicts of interest. Grant Forsyth disclosed that he works for Avista Corporation, and that his wife works for the Inland Northwest Blood Center. Their employers may receive benefit from two preferences being discussed this year: tree trimming under power lines, and non-profit blood and tissue banks. (See TVW recording at [0:51:29](#))

SOLICITATION OF PUBLIC COMMENT REGARDING 2013 EXPEDITED REVIEWS

The Chair said that commission members may solicit requests for testimony on specific reviews. Commissioners will look at the 48 expedited reviews and provide staff with any requests for public comment on specific preferences by the end of the day on Monday. (See TVW recording at [0:55:58](#))

2013 TAX PREFERENCE PERFORMANCE REVIEWS – PRELIMINARY REPORT

John Woolley, Mary Welsh, and Dana Lynn, Commission staff, presented the 2013 Tax Preference Performance Reviews Preliminary Report and responded to questions by the Commissioners. (See TVW recording at [1:01:00](#))

PUBLIC COMMENT

Denny Eliason, representing Washington Dental Service, testified regarding the preference for Dentistry (B&O Tax). (See TVW recording at [2:23:44](#))

Andy Nichols, from the Washington Budget and Policy Center, testified regarding the preference for Prescription Drug Resellers (B&O Tax). (See TVW recording at [2:34:01](#))

Keenan Konopaski informed the Commission that the Auto Alliance had provided written testimony regarding the preference for Alternative Fuel Vehicles (Sales and Use Tax). (Audio not recorded by TVW)

Following public testimony Chair Longbrake adjourned the meeting at 3:40 p.m.

2014-2023 Ten-Year Tax Preference Review Schedule (Sept 2013)

Sorted by Group and Biennial Beneficiary Savings

Citizen Commission for Performance
Measurement of Tax Preferences

Joint Legislative Audit and Review Committee

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2014 (71 Total Preferences)			
<i>2014: Aerospace (11 Preferences)</i>			
1 Aircraft Pre-Production Expenditures (B&O Tax)	82.04.4461	2003	\$194,830,000
2 Commercial Aircraft Manufacturing - Preferential Rate (B&O Tax)	82.04.260(11)	2003	\$177,574,000
3 Aircraft Pre-Production Computer Expenditures (Sales and Use Tax)	82.08.975; 82.12.975	2003	\$33,391,000
4 Commercial Aircraft Manufacturing - Credit for Taxes Paid (B&O Tax)	82.04.4463	2003	\$8,000,000
5 Aerospace Product Development (B&O Tax)	82.04.290(3)	2008	\$2,523,000
6 Certified Aircraft Repair Firms (B&O Tax)	82.04.250(3)	2003	\$1,649,000
7 Aircraft Part Prototypes (Sales and Use Tax)	82.08.02566; 82.12.02566	1997	\$1,293,000
8 Commercial Airplane Part Place of Sale (B&O Tax)	82.04.627	2008	\$923,000
9 Superefficient Aircraft Production (Sales and Use Tax)	82.08.980; 82.12.980	2003	\$0
10 Superefficient Aircraft Production Facilities (Leasehold Excise Tax)	82.29A.137	2003	\$0
11 Superefficient Aircraft Production Facilities (Property Tax)	84.36.655	2003	\$0
<i>2014: Uncategorized (60 Preferences)</i>			
1 Sales Subject to Public Utility Tax (Sales Tax)	82.08.0252	1935	\$305,619,000
2 Multiple Activities Credit (B&O Tax)	82.04.440	1987	\$288,759,000
3 Electric Power Exported or Resold (Public Utility Tax)	82.16.050(11)	1989	\$130,000,000
4 Natural Gas Subject to Public Utility Tax (Use Tax)	82.12.022(4)	1989	\$67,190,000
5 Fruit and Vegetable Manufacturing - Exemption (B&O Tax)	82.04.4266	2005	\$34,087,000
6 Prewritten Computer Software (Property Tax)	84.40.037	1991	\$32,866,000
7 Fruit and Vegetable Manufacturing - Preferential Rate (B&O Tax)	82.04.260(1)(d)	1965	\$24,846,000
8 International Investment Management (B&O Tax)	82.04.290(1)	1995	\$20,029,000
9 Sewerage Processing and Disposal (Public Utility Tax)	82.16.050(13)	1987	\$16,785,000
10 Historic Property (Property Tax)	84.26.070	1985	\$16,567,000
11 Custom Computer Software (Property Tax)	84.36.600	1991	\$13,808,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2014 (Continued - 71 Total Preferences)			
12 Nonprofit Fundraising (Sales and Use Tax)	82.08.02573; 2013 2nd sp.s. c 13 § 1402	1998	\$13,653,000
13 Seafood Products Manufacturing - Exemption (B&O Tax)	82.04.4269	2006	\$12,031,000
14 Dairy Products Manufacturing - Exemption (B&O Tax)	82.04.4268	2006	\$8,849,000
15 Seafood Products Manufacturing - Preferential Rate (B&O Tax)	82.04.260(1)(b)	1959	\$8,770,000
16 Dairy Products Manufacturing - Preferential Rate (B&O Tax)	82.04.260(1)(c)	2001	\$6,450,000
17 Film and Video Production Equipment (Sales and Use Tax)	82.08.0315; 82.12.0315	1995	\$5,656,000
18 Multi-Unit Urban Housing (Property Tax)	84.14.020	1995	\$5,408,000
19 Microbrewers (Beer Tax)	66.24.290(3)(b)	1993	\$5,016,000
20 Wholesale Auto Auctions (B&O Tax)	82.04.317; 82.04.422(1)	1997	\$2,900,000
21 Child Care (B&O Tax)	82.04.2905	1998	\$2,246,000
22 Air Pollution Control Facilities (Property Tax)	84.36.487	1997	\$2,078,000
23 Church Child Care (B&O Tax)	82.04.339	1992	\$1,712,000
24 Products Shipped Out-of-State (Litter Tax)	82.19.050(1)	1992	\$1,587,000
25 Mental Health Services (B&O Tax)	82.04.4277	2011	\$1,451,000
26 Nonprofit Developmentally Disabled Housing (Property Tax)	84.36.042	1998	\$992,000
27 Emergency Medical Air Transport (Aircraft Fuel Tax)	82.42.030(6)	2003	\$753,000
28 Low Value Parcels (Property Tax)	84.36.015	1997	\$740,000
29 Nonprofit Fundraising (B&O Tax)	82.04.3651	1998	\$721,000
30 Vending Machine Sales (Sales Tax)	82.08.080	1963	\$540,000
31 Vessel Use by Manufacturers or Dealers (Use Tax)	82.12.800; 82.12.801; 82.12.802	1997	\$496,000
32 Nonprofit Camps and Conference Centers (Sales Tax)	82.08.830	1997	\$439,000
33 Academic Transcripts (Sales and Use Tax)	82.08.02537; 82.12.0347	1996	\$324,000
34 Football Stadiums (Leasehold Excise Tax)	82.29A.130(15)	1997	\$286,000
35 Public Records Copies (Sales and Use Tax)	82.08.02525; 82.12.02525	1996	\$238,000
36 Nonprofit Camps and Conference Centers (B&O Tax)	82.04.363	1997	\$232,000
37 Commuter Airplanes (Sales and Use Tax)	82.08.0262; 82.12.0254	2009	\$149,000
38 Habitat and Water Quality Improvements (Property Tax)	84.36.255	1997	\$102,000
39 Gun Safes (Sales and Use Tax)	82.08.832; 82.12.832	1998	\$54,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2014 (Continued - 71 Total Preferences)			
40 Academic Transcripts (B&O Tax)	82.04.399	1996	\$18,000
41 International Services (B&O Tax)	82.04.44525	1998	\$10,000
42 Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)	82.48.100(7)	1999	\$4,000
43 Truck Auxiliary Power - Batteries and Infrastructure (Sales and Use Tax)	82.08.815; 82.12.815	2006	\$2,000
44 Second Narrows Bridge (Sales and Use Tax)	47.46.060	1998	\$0
45 Aluminum Master Alloy Producers (B&O Tax)	82.04.110(2)(b)	1997	\$0
46 Natural Gas Surplus Sales (B&O Tax)	82.04.310(3)	2007	\$0
47 Gravitational Wave Observatory (Sales and Use Tax)	82.08.02569; 82.12.02569	1996	\$0
48 Truck Auxiliary Power - Enabling Parked Operation (Sales and Use Tax)	82.08.825; 82.12.825	2006	\$0
49 Second Narrows Bridge (Public Utility Tax)	82.16.046	1998	\$0
50 Second Narrows Bridge (Leasehold Excise Tax)	82.29A.132	1998	\$0
51 Bad Debts (Fuel Tax)	82.36.044	1998	\$0
52 Second Narrows Bridge (Real Estate Excise Tax)	82.45.190	1998	\$0
53 Second Narrows Bridge (Property Tax)	84.36.010(1)	1998	\$0
54 Football Stadiums (Sales and Use Tax)	36.102.070	1997	(\$7,462,000)
55 Second Narrows Bridge (B&O Tax)	82.04.416	1998	Not disclosable
56 Discount Program Memberships (B&O Tax)	82.04.421	1997	Not disclosable
57 Football Stadium and Exhibition Center Parking (Sales Tax)	82.08.02875	1997	Not disclosable
58 Air Pollution Control Facilities (Sales and Use Tax)	82.08.810; 82.12.810	1997	Not disclosable
59 Coal for Thermal Generating Plants (Sales and Use Tax)	82.08.811; 82.12.811	1997	Not disclosable
60 Racing Fuel (Fuel Tax)	82.38.080(2)(c)	1998	Not in DOR Report

2015 (65 Total Preferences)

2015: Agriculture (30 Preferences)

1 Agricultural Products (Property Tax)	84.36.470	1984	\$108,711,000
2 Farm Machinery Replacement Parts (Sales and Use Tax)	82.08.855; 82.12.855	2006	\$41,055,000
3 Fuel Used on Farms (Sales and Use Tax)	82.08.865; 82.12.865	2006	\$31,406,000
4 Horticultural Services for Farmers (Sales and Use Tax)	82.04.050(3)(e)	1993	\$12,980,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2015 (Continued - 65 Total Preferences)			
5 Grain and Unprocessed Milk Wholesaling (B&O Tax)	82.04.332	1998	\$10,400,000
6 Farm Property (Estate Tax)	83.100.046	2005	\$8,765,000
7 Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)	82.27.030(2)	1980	\$5,888,000
8 Livestock Medicine (Sales and Use Tax)	82.08.880; 82.12.880	2001	\$4,390,000
9 Gas Used to Heat Chicken Houses (Sales and Use Tax)	82.08.910; 82.12.910	2001	\$2,784,000
10 Leased Irrigation Equipment (Sales and Use Tax)	82.08.0288; 82.12.0283	1983	\$2,482,000
11 Shipping Farm Products to Port (Public Utility Tax)	82.16.050(10)	2007	\$2,402,000
12 Farming Machinery and Equipment (Property Tax)	84.36.630	2001	\$2,157,000
13 Livestock Nutrient Management Equipment (Sales and Use Tax)	82.08.890; 82.12.890	2001	\$1,616,000
14 Hops Processed and Exported (B&O Tax)	82.04.337	1987	\$1,600,000
15 Farm-Worker Housing (Sales and Use Tax)	82.08.02745; 82.12.02685	1996	\$1,380,000
16 Christmas Tree Inputs (Sales and Use Tax)	82.04.213	1987	\$1,232,000
17 Seed Conditioning (B&O Tax)	82.04.120	1987	\$1,194,000
18 Conditioned Seed Wholesaling (B&O Tax)	82.04.331	1998	\$1,160,000
19 Horticultural Packing Materials (Sales and Use Tax)	82.08.0311; 82.12.0311	1988	\$918,000
20 Hay Cubing (B&O Tax)	82.04.120	1997	\$736,000
21 Chicken Bedding Materials (Sales and Use Tax)	82.08.920; 82.12.920	2001	\$696,000
22 Anaerobic Digesters for Dairies (Sales and Use Tax)	82.08.900; 82.12.900	2001	\$474,000
23 Christmas Tree Producers (B&O Tax)	82.04.100; 82.04.330	1987	\$431,000
24 Livestock Feed (Sales and Use Tax)	82.08.0296; 82.12.0296	1986	\$232,000
25 Custom Farming (B&O Tax)	82.04.625	2007	\$140,000
26 Aquaculture Feed (Sales and Use Tax)	82.08.0294; 82.12.0294	1985	\$138,000
27 Pollination Agents (Sales and Use Tax)	82.04.050(11)	1993	\$38,000
28 Nonprofit Demonstration Farms (Property Tax)	84.36.570	1999	\$10,000
29 Hauling Farm Products for Relatives (Public Utility Tax)	82.16.300	2007	\$0
30 Hop Commission Services (B&O Tax)	82.04.338	1998	Not disclosable
2015: Aluminum (7 Preferences)			
1 Aluminum Smelter Property Taxes (B&O Tax)	82.04.4481	2004	\$4,089,000
2 Aluminum Manufacturing (B&O Tax)	82.04.2909	2004	\$2,149,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2015 (Continued - 65 Total Preferences)			
3 Aluminum Smelter Use of Natural Gas (Use Tax)	82.12.022(5)	2004	\$861,000
4 Aluminum Smelter Purchases (Sales and Use Tax)	82.08.805; 82.12.805	2009	\$157,000
5 Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)	82.04.4482	2004	Not disclosable
6 Aluminum Production Anodes and Cathodes (Sales and Use Tax)	82.08.02568; 82.12.02568	1996	Not disclosable
7 Aluminum Smelter Purchases (Public Utility Tax)	82.16.0498	2004	Not disclosable
2015: Uncategorized (28 Preferences)			
1 Motor Vehicles, Travel Trailers, and Campers (Property Tax)	84.36.595	2000	\$1,496,860,000
2 Interest on Real Estate Loans (B&O Tax)	82.04.4292	1970	\$172,600,000
3 Electricity Sales for Resale (B&O Tax)	82.04.310(2)	2000	\$58,817,000
4 Nonprofit Low-Income Rentals (Property Tax)	84.36.560	1999	\$37,557,000
5 Warehouse Expansion (Sales and Use Tax)	82.08.820; 82.12.820	1997	\$8,096,000
6 Motion Picture Program Contributions (B&O Tax)	82.04.4489	2012	\$7,000,000
7 Salmon Habitat Timber (Timber Tax)	84.33.0775	1999	\$5,110,000
8 Public Facilities Districts (Leasehold Excise Tax)	82.29A.130(16)	1999	\$4,588,000
9 Accommodation Sales of Automobiles (B&O Tax)	82.04.422(2)	2001	\$3,575,000
10 Nonresidential Personal Property (Property Tax)	84.36.110(2)	1890	\$2,920,000
11 Trust Accounts (B&O Tax)	82.04.392	1997	\$1,355,000
12 Standard Financial Information (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 702-703	2013	\$936,000
13 Used Park-Model Trailers (Sales and Use Tax)	82.08.032; 82.12.032	2001	\$628,000
14 Nonprofit Educational Foundations (Property Tax)	84.36.050(2)	2001	\$417,000
15 Small Timber Harvesters (B&O Tax)	82.04.333	1990	\$400,000
16 Conifer Seedings Sold Out-of-State (Sales and Use Tax)	82.08.850; 82.12.850	2001	\$28,000
17 Motorcycles Used for Rider Training (Sales and Use Tax)	82.08.870; 82.12.845	2001	\$24,000
18 Regional Transportation Authority Sales or Leasebacks (B&O Tax)	82.04.4201	2000	\$0
19 Natural Gas Purchases by DSI Industry (B&O Tax)	82.04.447	2001	\$0
20 Regional Transit Authority Sales and Leasebacks (Sales and Use Tax)	82.08.834; 82.12.834	2000	\$0
21 Natural Gas Purchased by DSI Customers (Use Tax)	82.12.024	2001	\$0
22 Electricity Purchased by DSI Industry (Public Utility Tax)	82.16.0495	2001	\$0
23 Regional Transportation Authority Sales or Leasebacks (Leasehold Excise Tax)	82.29A.134	2000	\$0

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2015 (Continued - 65 Total Preferences)			
24 Minimum to File Tax Return (B&O Tax)	82.32.045(4)(a)(i)	1996	\$0
25 Vitrification Equipment (Property Tax)	84.36.590	2000	\$0
26 Regional Transportation Authority Sales or Leasebacks (Property Tax)	84.36.605	2000	\$0
27 Residential and Recreational Developments (Leasehold Excise Tax)	82.29A.136	2001	(\$253,000)
28 Grocery Co-Ops (Litter Tax)	82.19.050(3)	2001	Not disclosable

2016 (72 Total Preferences)

2016: Aerospace (1 Preferences)

1 Nonresident Large Private Airplanes (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 1103-1104	2014	\$3,031,000
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2016: Uncategorized (71 Preferences)

1 Minimum Taxable Threshold (Estate Tax)	83.100.020(1)	2005	\$801,609,000
2 Trade-Ins (Sales Tax)	82.08.010(1)(a)	1984	\$291,536,000
3 Marital Deduction (Estate Tax)	83.100.047	2005	\$261,433,000
4 Nonprofit Organization Government Grants (B&O Tax)	82.04.4297	1979	\$209,991,000
5 Custom Software (Sales and Use Tax)	82.04.050(6)(a)(i)-(ii)	1998	\$150,934,000
6 Data Center Equipment (Sales and Use Tax)	82.08.986; 82.12.986	2010	\$34,398,000
7 Bad Debts (Sales and Use Tax)	82.08.037; 82.12.037	1982	\$33,978,000
8 Timber and Wood Products (B&O Tax)	82.04.260(12)	2006	\$28,133,000
9 Royalty Income (B&O Tax)	82.04.2907	1998	\$26,921,000
10 Syrup Taxes Paid (B&O Tax)	82.04.4486	2006	\$17,051,000
11 Boarding Homes (B&O Tax)	82.04.2908; 82.04.4337	2004	\$15,425,000
12 Public Corporations (Property Tax)	35.21.755	1974	\$8,296,000
13 Customer-Generated Power (Public Utility Tax)	82.16.130	2005	\$4,078,000
14 Donations to Nonprofits and Government (Use Tax)	82.12.02595	1995	\$3,654,000
15 Self-Service Laundry Facilities (Sales and Use Tax)	82.04.050(2)(a)	1998	\$3,285,000
16 Solar Energy and Silicon Product Manufacturers (B&O Tax)	82.04.294	2005	\$3,050,000
17 Electric Power Sold in Rural Areas (Public Utility Tax)	82.16.053	1994	\$2,600,000
18 Tribal (Property Tax)	84.36.010(1)	2004	\$2,466,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2016 (Continued - 72 Total Preferences)			
19 Professional Employer Organization Wages (B&O Tax)	82.04.540	2006	\$2,084,000
20 RTA Maintenance Contracts (Sales and Use Tax)	82.04.050(13)	2005	\$2,072,000
21 Sellers with Limited Washington Connection (B&O Tax)	82.04.424	2003	\$1,894,000
22 Neighborhood Revitalization (Multiple Taxes)	82.73.030	2005	\$1,589,000
23 Fund-Raising Sales of Magazines (Sales Tax)	82.08.02535	1995	\$1,358,000
24 Food and Beverages Consumed On-Site (Litter Tax)	82.19.050(4)	2003	\$1,328,000
25 Dancing Opportunity Cover Charges (Sales and Use Tax)	82.04.050(3)(a)(ii)	2013	\$1,177,000
26 Camps for Disabled Persons (Leasehold Excise Tax)	82.29A.130(13)	1995	\$1,129,000
27 Computers for Publishers (Sales and Use Tax)	82.08.806; 82.12.806	2004	\$950,000
28 Legal Services to Low-Income Persons (B&O Tax)	82.04.635	2009	\$922,000
29 Standing Timber (Real Estate Excise Tax)	82.45.195	2007	\$896,000
30 Federal Small Business Innovation Grants (B&O Tax)	82.04.4261	2004	\$832,000
31 Salmon Habitat Restoration Grants (B&O Tax)	82.04.4339	2004	\$653,000
32 Direct Mail Delivery (Sales and Use Tax)	82.08.807; 82.12.807	2005	\$631,000
33 Fuel Used by Mint Growers (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 1302-1303	2013	\$366,000
34 Parking and Business Improvement Areas (B&O Tax)	82.04.4267	2005	\$209,000
35 Honey Beekeepers Feed (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 302-303	2013	\$168,000
36 Housing for Youth in Crisis (Sales and Use Tax)	82.08.02915; 82.12.02915	1995	\$160,000
37 Nonprofit Boarding Homes (B&O Tax)	82.04.4264	2005	\$140,000
38 Child Care Resource and Referral (B&O Tax)	82.04.3395	1995	\$118,000
39 Flavor-Imparting Items (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 502-503	2013	\$115,000
40 Amphitheater (Leasehold Excise Tax)	82.29A.130(18)	2005	\$102,000
41 Honey Beekeepers (Sales and Use Tax)	82.08.0204; 82.12.0204	2008	\$94,000
42 Historic Property (Leasehold Excise Tax)	82.29A.130(17)	2005	\$88,000
43 Honey Beekeepers (B&O Tax)	82.04.629; 82.04.630	2008	\$86,000
44 Federal Small Business Technology Transfer Grants (B&O Tax)	82.04.4262	2004	\$80,000
45 Treating Chemical Dependency (B&O Tax)	82.04.2906	2003	\$70,000
46 Clay Targets (Sales and Use Tax)	2013 2nd sp.s. c 13 §§ 402-403	2013	\$36,000
47 Direct Mail Delivery (B&O Tax)	82.04.4272	2005	\$35,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2016 (Continued - 72 Total Preferences)			
48 Veteran Widows and Widowers (Property Tax)	84.39.010	2005	\$32,000
49 Nonprofit Fundraising for Individual Artists (Property Tax)	84.36.650	2003	\$12,000
50 Catering (Litter Tax)	82.19.050(5)	2005	\$4,000
51 Semiconductor Materials Manufacturing After \$1 Billion Investment - Preferential Rate (B&O Tax)	82.04.240(2)	2003	\$0
52 Semiconductor Microchip Manufacturing After \$1 Billion Investment (B&O Tax)	82.04.426	2003	\$0
53 Semiconductor Materials Manufacturing After \$1 Billion Investment - New Jobs Credit (B&O Tax)	82.04.448	2003	\$0
54 Sellers with Limited Washington Connection (Sales and Use Tax)	82.08.050(11); 82.12.040(5)	2003	\$0
55 Electricity and Steam (Sales and Use Tax)	82.08.950; 82.12.950	2003	\$0
56 Semiconductor Materials Manufacturing After \$1 Billion Investment - Construction Costs (Sales and Use Tax)	82.08.965; 82.12.965	2003	\$0
57 Semiconductor Materials Manufacturing After \$1 Billion Investment - Gases and Chemicals (Sales and Use Tax)	82.08.970; 82.12.970	2003	\$0
58 Natural Gas Not Delivered via Pipeline (Use Tax)	82.12.022(3)	1994	\$0
59 Liquefied Gasses (Petroleum Products Tax)	82.23A.010(1)	2004	\$0
60 Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment (Property Tax)	84.36.645	2003	\$0
61 Rural Electric Cooperative Finance Organizations (B&O Tax)	2013 2nd sp.s. c 13 § 602	2013	Not disclosable
62 Semiconductor Materials Manufacturing - Preferential Rate (B&O Tax)	82.04.2404	2006	Not disclosable
63 Nonprofit R&D (B&O)	82.04.260(3)	1965	Not in DOR Report
64 Grocery Distribution Co-Ops (B&O Tax)	82.04.298(2)	2001	Not disclosable
65 Tobacco Settlement Authority (B&O Tax)	82.04.311	2002	Not disclosable
66 Job Training Services (B&O Tax)	82.04.4333	1996	Not disclosable
67 Semiconductor Materials Manufacturing - Gases and Chemicals (Sales and Use Tax)	82.08.9651; 82.12.9651	2006	Not disclosable
68 Recycling or Salvage Materials (Solid Waste Collection Tax)	82.18.010(3)	1986	Not in DOR Report
69 Hazardous or Toxic Waste (Solid Waste Collection Tax)	82.18.010(3)	1986	Not in DOR Report
70 Fuel Previously Taxed (Fuel Tax)	82.38.030(7)(e); 82.38.032	1923	Not in DOR Report
71 Fuel Previously Taxed (Aircraft Fuel Tax)	82.42.020	1967	Not in DOR Report

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2017 (48 Total Preferences)			
<i>2017: Uncategorized (48 Preferences)</i>			
1 Exported and Imported Fuel (Fuel Tax)	82.38.030(7)(a)-(d)	1933	\$2,700,000,000
2 Motor Vehicle and Special Fuel (Sales and Use Tax)	82.08.0255(1)(f); 82.12.0256(2)(d)	1935	\$1,462,000,000
3 Nonprofit Churches, Parsonages, and Convents (Property Tax)	84.36.020	1854	\$130,700,000
4 Contributions and Donations (B&O Tax)	82.04.4282	1935	\$128,370,000
5 Cigarettes Covered by Indian Tribal Contracts (Tobacco Tax)	82.24.295(1)	2001	\$126,000,000
6 Nonprofit Hospitals (Property Tax)	84.36.040(1)(e)	1886	\$104,760,000
7 Motor Fuel Taxes (B&O Tax)	82.04.4285	1935	\$49,500,000
8 Nonsectarian Organizations (Property Tax)	84.36.030(1)	1915	\$35,100,000
9 Cigarettes Sold via Tribal Contracts (Sales and Use Tax)	82.08.0316; 82.12.0316	2001	\$22,200,000
10 Cemeteries (Property Tax)	84.36.020	1854	\$14,700,000
11 Nonhighway Fuel Use (Fuel Tax)	82.38.180(1)(a)	1923	\$8,200,000
12 Nonprofit Collections and Museums (Property Tax)	84.36.060(1)(a)	1915	\$6,520,000
13 Nonprofit Nursing Homes (Property Tax)	84.36.040(1)(d)	1891	\$5,890,000
14 Kidney Dialysis, Nursing Homes, and Hospice (B&O Tax)	82.04.4289	1945	\$5,700,000
15 Handling Losses (Fuel Tax)	2013 c 225 § 205	1939	\$5,533,000
16 Growing Crops (Property Tax)	84.40.030(3)	1890	\$5,450,000
17 Billing Discounts (Public Utility Tax)	82.16.0497	2001	\$5,000,000
18 Horse Racing (B&O Tax)	82.04.350	1935	\$4,440,000
19 Membership Dues and Fees (B&O Tax)	82.04.4282	1935	\$4,380,000
20 Nonprofit Youth Organizations (Property Tax)	84.36.030(3)	1933	\$4,020,000
21 Exported Fuel (Fuel Tax)	82.38.180(1)(b)	1923	\$3,300,000
22 Solar Energy Machinery and Equipment (Sales and Use Tax)	82.08.963; 82.12.963	2009	\$2,948,000
23 Electricity for Electrolyte Firms (Public Utility Tax)	82.16.0421	2009	\$1,560,000
24 Nonprofit Water Cooperatives (Property Tax)	84.36.250	1965	\$1,491,000
25 Veterans Organizations (Property Tax)	84.36.030(4)	1929	\$1,180,000
26 Public Transit Charges (Public Utility Tax)	82.16.050(14)	2006	\$820,000
27 Sand and Gravel for Local Road Construction (B&O Tax)	82.04.415	1965	\$421,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2017 (Continued - 48 Total Preferences)			
28 Accommodation Sales (B&O Tax)	82.04.425	1955	\$385,000
29 Humane Societies (Property Tax)	84.36.060(1)(d)	1915	\$350,000
30 Canned Salmon Services (B&O Tax)	82.04.260(13)	2006	\$326,000
31 Nonprofit Orphanages (Property Tax)	84.36.040(1)(c)	1891	\$299,000
32 Driver Training Vehicles (Use Tax)	82.12.0264	1955	\$240,000
33 Credit Unions - State Chartered (Use Tax)	82.12.860	2006	\$138,000
34 Nonprofit Libraries (Property Tax)	84.36.040(1)(b)	1854	\$75,000
35 Disabled Veterans Adaptive Vehicle Equipment (Sales and Use Tax)	2013 c 211 §§ 2-3	2013	\$67,000
36 Workforce Training (B&O Tax)	82.04.449	2006	\$66,000
37 Boxing and Wrestling Matches (B&O Tax)	82.04.340	1935	\$41,000
38 Watershed and Flood Protection (Sales and Use Tax)	82.08.0271; 82.12.930	1963	\$14,000
39 Nonprofit Fire Companies (Property Tax)	84.36.060(1)(c)	1890	\$12,000
40 Nonprofit Convention and Tourism Promotion (B&O Tax)	82.04.4251	2006	\$0
41 Truck Auxiliary Power (B&O Tax)	82.04.4338	2006	\$0
42 Purchases by Residents of Alaska and Hawaii (Sales Tax)	82.08.0269	1961	\$0
43 Form Lumber (Sales and Use Tax)	82.08.0274; 82.12.0268	1965	\$0
44 Solar Hot Water Equipment (Sales and Use Tax)	82.08.835; 82.12.835	2006	\$0
45 Lost or Destroyed Fuel (Fuel Tax)	82.38.180(1)(d)-(e); 82.38.180(2)(d)	1923	\$0
46 Ships Under Construction (Property Tax)	84.36.079	1959	\$0
47 Historic Auto Museums (Sales and Use Tax)	82.32.580	2005	(\$1,760,000)
48 Goods in Transit (Property Tax)	84.36.300	1961	Not separately stated

2018 (39 Total Preferences)

2018: Uncategorized (39 Preferences)

1 Intangibles (Property Tax)	84.36.070	1931	\$24,929,600,000
2 Insurance Premiums (B&O Tax)	82.04.320	1935	\$836,200,000
3 Real Estate Sales (B&O Tax)	82.04.390	1935	\$638,951,000
4 Items Used in Interstate Commerce (Sales Tax)	82.08.0261	1949	\$443,000,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2018 (Continued - 39 Total Preferences)			
5 Import and Export Commerce (B&O Tax)	82.04.610	2007	\$274,490,000
6 Public Utilities (B&O Tax)	82.04.310(1)	1935	\$113,200,000
7 Nonprofit Private Colleges (Property Tax)	84.36.050(1)	1925	\$75,800,000
8 Tobacco Sales to U.S. or Indian Tribes (Tobacco Tax)	82.26.110	2007	\$67,132,000
9 Agricultural Products (B&O Tax)	82.04.330; 82.04.410	1935	\$65,800,000
10 Nonprofit Private K-12 Schools (Property Tax)	84.36.050(1)	1925	\$48,100,000
11 Other Ships and Vessels (Property Tax)	84.36.090	1931	\$30,500,000
12 Bad Debts (B&O Tax)	82.04.4284	1935	\$20,700,000
13 Commercial Vessels (Property Tax)	84.36.080(1)	1931	\$19,000,000
14 Urban and Small Vessel Transportation (Public Utility Tax)	82.16.020(1)(d)-(e)	1935	\$17,200,000
15 Rural County Deferral (Sales and Use Tax)	82.60.040; 82.60.049	1985	\$10,484,000
16 Sales for Resale (Public Utility Tax)	82.16.050(2)	1935	\$5,200,000
17 Radio and TV Broadcasting (B&O Tax)	82.04.280(1)(f)	1935	\$4,900,000
18 Fraternal Insurance (B&O Tax)	82.04.370	1935	\$4,200,000
19 Farm Auction Sales (Sales and Use Tax)	82.08.0257; 82.12.0258	1943	\$4,100,000
20 Bad Debts (Public Utility Tax)	82.16.050(5)	1935	\$3,640,000
21 Processing Horticultural Products (B&O Tax)	82.04.4287	1935	\$3,500,000
22 Minimum Income Threshold (Public Utility Tax)	82.16.040	1935	\$2,600,000
23 Irrigation Water (Public Utility Tax)	82.16.050(7)	1935	\$2,500,000
24 Fraternal Benefit Societies (Insurance Premiums Tax)	48.36A.010; 48.36A.240	1911	\$2,200,000
25 Public Utility Operating Property (Sales and Use Tax)	82.08.0256; 82.12.0257	1935	\$525,000
26 Digital Goods and Services for Multiple Points of Use (Sales and Use Tax)	82.08.02088; 82.12.02088	2009	\$274,000
27 Public Development Authorities (B&O Tax)	82.04.615	2007	\$53,000
28 Amateur Radio Repeaters (Leasehold Excise Tax)	82.29A.138	2007	\$18,000
29 Cigarette Stamping (B&O Tax)	82.04.601	2007	\$8,000
30 Public Authority Sales (Sales and Use Tax)	82.08.995; 82.12.995	2007	\$6,000
31 Electric Vehicle Battery Charging Stations (Sales and Use Tax)	82.08.816; 82.12.816	2009	\$0
32 Import and Export Commerce (Sales Tax)	82.08.990	2007	\$0
33 Electric Vehicle Infrastructure (Leasehold Excise Tax)	82.29A.125	2009	\$0

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2018 (Continued - 39 Total Preferences)			
34 Sales Tax Sourcing Costs (Multiple Taxes)	82.32.760(1)(b)	2007	\$0
35 Aircraft for Air Ambulances (Multiple Taxes)	82.48.100(8); 84.36.575	2010	\$0
36 Corporate Headquarters (Sales and Use Tax)	82.82.020	2008	\$0
37 Quinault Tribal Tax (Timber Tax)	84.33.0776	2007	\$0
38 Airports Owned by Cities in Other States (Property Tax)	84.36.130	1941	\$0
39 Standing Timber (B&O Tax)	82.04.334	2007	Not known

2019 (33 Total Preferences)

2019: Uncategorized (33 Preferences)

1 Income of Employees (B&O Tax)	82.04.360	1935	\$4,910,000,000
2 Investments by Nonfinancial Firms (B&O Tax)	82.04.4281(1)(a)	1935	\$577,800,000
3 Feed and Seed (Sales and Use Tax)	82.04.050(11)	1935	\$144,000,000
4 Janitorial Services (Sales and Use Tax)	82.04.050(2)(d)	1935	\$96,800,000
5 Cash Discounts (Multiple Taxes)	82.04.4283; 82.08.010; 82.16.050(4)	1935	\$90,200,000
6 Route 520 Replacement Bridge (Sales and Use Tax)	47.01.412	2008	\$71,037,000
7 Casual Sales (Sales Tax)	82.08.0251	1935	\$65,100,000
8 Renewable Energy Machinery (Sales and Use Tax)	82.08.962; 82.12.962	2009	\$40,800,000
9 Tuition and Fees (B&O Tax)	82.04.4282(5); 82.04.4332	1935	\$40,200,000
10 Audio or Video Programming (Sales and Use Tax)	82.08.02081; 82.12.02081	2009	\$24,921,000
11 Newspapers (Sales and Use Tax)	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	1935	\$24,800,000
12 General Aviation (Property Tax)	82.48.110	1949	\$22,200,000
13 Joint Utility Services (Public Utility Tax)	82.16.050(3)	1935	\$20,000,000
14 Digital Goods and Services for Business Purposes (Sales and Use Tax)	82.08.02087; 82.12.02087	2009	\$6,429,000
15 Ocean Marine Insurance (Insurance Premiums Tax)	48.11.050; 48.11.105; 48.14.020(4)	1947	\$4,900,000
16 Standard Digital Information (Sales and Use Tax)	82.08.705; 82.12.705	2009	\$4,226,000
17 Hog Fuel to Produce Energy (Sales and Use Tax)	82.08.956; 82.12.956	2009	\$3,237,000
18 Newspapers (B&O Tax)	82.04.260(14)	2009	\$1,421,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2019 (Continued - 33 Total Preferences)			
19 Municipal Utilities (Public Utility Tax)	82.16.050(1)	1935	\$1,400,000
20 Military Housing (Property Tax)	82.29A.130(19); 84.36.665	2008	\$1,020,000
21 Weatherization Assistance Program (Sales and Use Tax)	82.08.998; 82.12.998	2008	\$930,000
22 Flour and Oil Manufacturing (B&O Tax)	82.04.260(1)(a)	1949	\$832,000
23 Temporary Medical Housing (Sales Tax)	82.08.997	2008	\$596,000
24 Nonprofit Fairs (Property Tax)	84.36.480	1975	\$201,000
25 Nonprofit Races (Parimutuel Tax)	67.16.105(1)	1979	\$30,000
26 Trail Grooming (Sales Tax)	82.08.0203	2008	\$22,000
27 Aircraft Held for Sale (Aircraft Excise Tax)	82.48.100(6)	1955	\$16,000
28 Nonresident Aircraft (Aircraft Excise Tax)	82.48.100(3)	1949	\$2,000
29 Biodiesel and Waste Vegetable Oil (Sales and Use Tax)	82.08.0205; 82.12.0205	2008	\$0
30 Commercial Aircraft (Aircraft Excise Tax)	82.48.100(4)	1949	(\$19,200,000)
31 Radioactive Waste Cleanup (B&O Tax)	82.04.263	2009	Not in DOR Report
32 Active Duty Military Penalty Waiver (Multiple Taxes)	82.32.055	2008	Not disclosable
33 Aircraft Testing or Crew Training (Aircraft Excise Tax)	82.48.100(5)	1949	Not known

2020 (48 Total Preferences)

2020: Uncategorized (48 Preferences)

1 Nonresidents' Personal Property (Use Tax)	82.04.425	1935	\$8,548,000,000
2 Interstate Transportation Equipment (Sales Tax)	82.08.0262	1949	\$5,772,500,000
3 Vehicles Used in Interstate Commerce (Use Tax)	82.12.0254	1937	\$1,094,800,000
4 Vehicles in Interstate Commerce (Sales Tax)	82.08.0263	1949	\$220,300,000
5 Fertilizer and Chemical Sprays (Sales and Use Tax)	82.04.050(11)	1943	\$166,600,000
6 Labor and Services Used to Construct and Repair Public Roads (Sales and Use Tax)	82.04.050(10)	1943	\$128,100,000
7 Vehicles Sold to Nonresidents (Sales Tax)	82.08.0264	1935	\$68,700,000
8 Interstate Transportation - In-State Portion (Public Utility Tax)	82.16.050(6)	1935	\$59,700,000
9 Interstate Transportation - Through Freight (Public Utility Tax)	82.16.050(8)	1937	\$32,200,000
10 Breeding Livestock, Cattle, and Milk Cows (Sales and Use Tax)	82.08.0259; 82.12.0261	1945	\$19,792,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2020 (Continued - 48 Total Preferences)			
11 Interstate Transportation - Shipments to Ports (Public Utility Tax)	82.16.050(9)	1937	\$15,200,000
12 Bailed Tangible Personal Property for R&D (Use Tax)	82.12.0265	1961	\$10,500,000
13 Farm Machinery Sold to Nonresidents (Sales Tax)	82.08.0268	1961	\$9,900,000
14 Vehicles Acquired While in Military Service (Use Tax)	82.12.0266	1963	\$7,812,000
15 Interest on Agricultural Loans (B&O Tax)	82.04.4294	1970	\$7,553,000
16 Title Insurance Premiums (Insurance Premiums Tax)	48.14.020(1)	1947	\$6,060,000
17 Sand and Gravel for Local Road Construction (Sales and Use Tax)	82.08.0275; 82.12.0269	1965	\$4,174,000
18 Nonprofit Conservation and Open Space Lands (Property Tax)	84.36.260; 84.34.220	1967	\$3,909,000
19 Financial Institution Investment Conduit or Securitization Entity Income (B&O Tax)	82.04.650; 82.04.080(2)	2010	\$3,814,000
20 Nonprofit Sheltered Workshops (B&O Tax)	82.04.385	1970	\$3,400,000
21 Ride Sharing Vehicles (Sales and Use Tax)	82.08.0287; 82.12.0282	1980	\$3,120,000
22 Pollution Control Facilities (Multiple Taxes)	82.34.050(2); 82.34.060(2)	1967	\$3,000,000
23 Agricultural Products (Litter Tax)	82.19.050(2)	1971	\$1,964,000
24 Home Improvements (Property Tax)	84.36.400	1972	\$1,938,000
25 Forest Land Compensating Tax (Property Tax)	84.33.140(13)-(14)	1971	\$1,932,000
26 METRO Transit Planning (Public Utility Tax)	35.58.560	1967	\$1,808,000
27 Nursery Stock (Property Tax)	84.40.220	1971	\$1,521,000
28 Agricultural Fairs (B&O Tax)	82.04.335	1965	\$1,348,000
29 Ride Sharing and Special Needs Transportation (Public Utility Tax)	82.16.047	1979	\$928,000
30 Urban Transportation (Fuel Tax)	82.38.080(1)(f)-(g); 82.38.180(3)(b)	1957	\$884,000
31 Christmas Trees and Cottonwoods (Timber Tax)	84.33.170	1971	\$652,000
32 Semen for Artificial Insemination (Sales and Use Tax)	82.08.0272; 82.12.0267	1965	\$648,000
33 Destroyed Property (Property Tax)	84.70.010	1974	\$481,000
34 Poultry Used in Production (Sales and Use Tax)	82.08.0267; 82.12.0262	1961	\$462,000
35 Dried Pea Processors (B&O Tax)	82.04.260(2)	1967	\$447,000
36 Returnable Containers (Sales and Use Tax)	82.08.0282; 82.12.0276	1974	\$293,000
37 Pollen (Sales and Use Tax)	82.08.0277; 82.12.0273	1967	\$56,000
38 Printing by Local Governments (B&O Tax)	82.04.397	1979	\$22,000
39 Foreign Government Purchases (Fuel Tax)	82.38.080(2)(b)	1967	\$8,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2020 (Continued - 48 Total Preferences)			
40 Ride Sharing and Special Needs Transportation (B&O Tax)	82.04.355	1979	\$0
41 Financial Institution Affiliate Income (B&O Tax)	82.04.645; 82.04.080(2)	2010	\$0
42 Annexation Sales (Sales and Use Tax)	82.08.0278; 82.12.0274	1970	\$0
43 Timber (Property Tax)	84.33.040	1971	\$0
44 Seafood Processing (B&O Tax)	82.04.120	1975	Not disclosable
45 Services Performed Between Local Governments (B&O Tax)	82.04.4291	1970	Not separately stated
46 Financial Institution Commercial Aircraft Loan Interest and Fees (B&O Tax)	82.04.43391; 82.04.080(2)	2010	Not disclosable
47 Special Fuel (Sales and Use Tax)	82.08.0255(2); 82.12.0256(1)	1983	Not separately stated
48 Community Centers (Property Tax)	84.36.010(1)	2010	Not in DOR Report

2021 (59 Total Preferences)

2021: Uncategorized (59 Preferences)

1 Real Estate Excise Tax Exemptions (Real Estate Excise Tax)	82.45.010(3)	1951	\$1,356,200,000
2 Exported and Imported Fuel (Aircraft Fuel Tax)	82.42.030(1)-(2)	1967	\$122,408,000
3 Extracted Fuel (Use Tax)	82.12.0263	1949	\$69,200,000
4 Aircraft Testing or Crew Training (Aircraft Fuel Tax)	82.42.030(9)-(10); 2013 c 225 § 417(2)-(3)	1967	\$66,990,000
5 Credit Unions - State Chartered (B&O Tax)	82.04.405	1970	\$60,900,000
6 Sales to Nonresidents from No or Low Sales Tax States (Sales Tax)	82.08.0273	1965	\$58,000,000
7 Shared Real Estate Commissions (B&O Tax)	82.04.255	1970	\$36,000,000
8 Meat Processors (B&O Tax)	82.04.260(4)	1967	\$30,500,000
9 International Banking Facilities (B&O Tax)	82.04.315	1982	\$29,990,000
10 Interstate Bridges (Property Tax)	84.36.230	1949	\$29,100,000
11 Imported Frozen or Packaged Fish (Enhanced Food Fish Tax)	82.27.030(1),(3)	1980	\$20,815,000
12 Nonprofit Day Care Centers (Property Tax)	84.36.040(1)(a)	1973	\$15,750,000
13 Investment of Businesses in Related Entities (B&O Tax)	82.04.4281(1)(b),(c)	1970	\$14,400,000
14 Boats Sold to Nonresidents (Sales Tax)	82.08.0266; 82.08.02665	1959	\$13,800,000
15 Fuel for State or County Ferries (Sales and Use Tax)	82.08.0255(1)(d)-(e); 82.12.0256(2)(e)-(f)	2011	\$11,203,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2021 (Continued - 59 Total Preferences)			
16 Public Institution R&D Machinery and Equipment (Sales and Use Tax)	82.08.025651; 82.12.025651	2011	\$9,370,000
17 Laundry Services for Nonprofit Health Care Facilities (Sales and Use Tax)	82.04.050(2)(a)	1973	\$8,800,000
18 Restaurant Employee Meals (Sales and Use Tax)	82.08.9995; 82.12.9995	2011	\$7,468,000
19 Nonprofit Church Camps (Property Tax)	84.36.030(2)	1971	\$6,878,000
20 Nonprofit Blood and Tissue Banks (Property Tax)	84.36.035	1971	\$6,090,000
21 Display Items for Trade Shows (Use Tax)	82.12.0272	1971	\$4,984,000
22 Nonprofit Sheltered Workshops (Property Tax)	84.36.350	1970	\$4,438,000
23 Open Space Land Classification Removal (Property Tax)	84.34.108(6)	1973	\$3,880,000
24 Municipal Sewer Service Payments (B&O Tax)	82.04.432	1967	\$3,000,000
25 Child Welfare Services (B&O Tax)	82.04.4275	2011	\$1,979,000
26 Church Offices (Property Tax)	84.36.032	1975	\$1,875,000
27 Interest from State and Municipal Obligations (B&O Tax)	82.04.4293	1970	\$1,760,000
28 Nonprofit Public Assembly Halls and Meeting Places (Property Tax)	84.36.037	1981	\$1,388,000
29 Property Management Personnel Payments (B&O Tax)	82.04.4274	2011	\$1,342,000
30 Boats Sold to Nonresidents (Sales and Use Tax)	82.08.700; 82.12.700	2007	\$1,153,000
31 Easements for Removing Products (Leasehold Excise Tax)	82.29A.020(1)	1975	\$1,059,000
32 Sales or Use Tax Paid in Another State (Use Tax)	82.12.035	1967	\$1,000,000
33 Public Historical Sites (Leasehold Excise Tax)	35.21.755	1977	\$997,000
34 Tax Paid in Other States (Enhanced Food Fish Tax)	82.27.040	1980	\$852,000
35 Nonprofit Youth Organization Fees and Dues (B&O Tax)	82.04.4271	1981	\$799,000
36 Product Leases (Leasehold Excise Tax)	82.29A.120(2)	1976	\$744,000
37 Nonprofit Water Associations (Public Utility Tax)	82.16.050(12)	1977	\$720,000
38 Public Employee Housing (Leasehold Excise Tax)	82.29A.130(5)	1976	\$483,000
39 Restaurant Employee Meals (B&O Tax)	82.04.750	2011	\$395,000
40 Transportation of Persons with Special Needs (Fuel Tax)	82.38.080(1)(d); 82.38.180(3)(a)	1983	\$362,000
41 Health Benefit Exchange (B&O Tax)	2013 2nd sp.s. c 6 § 8	2013	\$360,000
42 Nonresidents' Rental Cars (Sales Tax)	82.08.0279	1980	\$350,000
43 Limited Income Homeowners (Property Tax)	84.37.030	2007	\$271,000
44 Homes Pending Destruction (Leasehold Excise Tax)	82.29A.130(10)	1976	\$194,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2021 (Continued - 59 Total Preferences)			
45 Public Works Contracts (Leasehold Excise Tax)	82.29A.130(11)	1976	\$164,000
46 Ride Sharing Vehicles (Motor Vehicle Excise Tax)	82.44.015	1980	\$148,000
47 Printing by Schools (B&O Tax)	82.04.395	1979	\$88,000
48 Funeral Home Reimbursement (B&O Tax)	82.04.4296	1979	\$49,000
49 Printing by Libraries (B&O Tax)	82.04.600	1979	\$14,000
50 Nonprofit Youth Organizations (Timber Tax)	84.33.075	1980	\$6,000
51 Repaired Items Delivered Out-of-State (Sales Tax)	82.08.0265	1959	\$0
52 Nonprofit Radio and TV Broadcast Facilities (Property Tax)	84.36.047	1977	\$0
53 Public Property Leaseholds (Property Tax)	84.36.451	1976	(\$33,394,000)
54 Crop Dusting (Aircraft Fuel Tax)	2013 c 225 § 417(1)	1982	Not tracked by DOL
55 Housing Finance Commission (B&O Tax)	82.04.408	1983	Not disclosable
56 Grants to Local Government (B&O Tax)	82.04.418	1983	Not separately stated
57 Fuel For Transporting Persons with Special Needs (Sales and Use Tax)	82.08.0255(1)(b); 82.12.0256(2)(b)	1983	Not in DOR Report
58 Cogeneration Facilities and Renewable Resources (Public Utility Tax)	82.16.055	1980	Not disclosable
59 Commercial Air Operations (Aircraft Fuel Tax)	82.42.030(4)-(5)	1967	Not tracked by DOL

2022 (63 Total Preferences)

2022: Uncategorized (63 Preferences)

1 Business Inventories (Property Tax)	84.36.477; 84.36.510	1974	\$1,370,560,000
2 Natural and Manufactured Gas (Sales and Use Tax)	82.08.026; 82.12.023; 82.14.030(1)	1989	\$193,700,000
3 Annuities (Insurance Premiums Tax)	48.14.020(1)	1979	\$188,700,000
4 Hazardous Substance Exemptions (Hazardous Substance Tax)	82.21.040	1989	\$167,177,000
5 High Technology R&D (Sales and Use Tax)	82.63.010; 82.63.030	1994	\$62,200,000
6 High Technology R&D (B&O Tax)	82.04.4452	1994	\$54,200,000
7 Subsidized Housing (Leasehold Excise Tax)	82.29A.130(3)	1976	\$43,487,000
8 Precious Metals and Bullion (Sales and Use Tax)	82.04.062	1985	\$39,150,000
9 Insurance Producers, Title Insurance Agents, and Surplus Line Brokers (B&O Tax)	82.04.260(9)	1983	\$35,600,000
10 Ferry Boats (Sales and Use Tax)	82.08.0285; 82.12.0279	1977	\$26,089,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2022 (Continued - 63 Total Preferences)			
11 Urban Passenger Transit Fuel (Sales and Use Tax)	82.08.0255(1)(a),(c); 82.12.0256(2)(a),(c)	1980	\$22,046,000
12 Condominium and Homeowner Maintenance Fees (B&O Tax)	82.04.4298	1979	\$19,950,000
13 Stevedoring (B&O Tax)	82.04.260(7)	1979	\$17,922,000
14 Federal Government Structure Labor (Sales and Use Tax)	82.04.050(12)	1975	\$12,265,000
15 Travel Agents and Tour Operators (B&O Tax)	82.04.260(5)	1975	\$10,200,000
16 International Charter and Freight Brokers (B&O Tax)	82.04.260(6)	1979	\$8,506,000
17 Fish Tax Differential Rates (Enhanced Food Fish Tax)	82.27.020(4)	1980	\$7,502,000
18 Commuting Programs (Multiple Taxes)	82.70.020	2003	\$5,700,000
19 Leases Under \$250 per Year and Short Term Leases (Leasehold Excise Tax)	82.29A.130(8)-(9)	1976	\$5,572,000
20 Government and Public Uses (Fuel Tax)	82.38.080(1)(a)-(c)	1971	\$3,424,000
21 Precious Metals and Bullion (B&O Tax)	82.04.062	1985	\$3,066,000
22 Cargo Containers (Property Tax)	84.36.105	1975	\$2,901,000
23 Health Insurance by State Pool (Insurance Premiums Tax)	48.14.022	1987	\$2,900,000
24 Power Pumping Unit (Fuel Tax)	82.38.180(1)(f)	1971	\$2,369,000
25 Manufacturing for Government (Leasehold Excise Tax)	82.29A.020(1)	1976	\$1,839,000
26 Life Insurance Sales Employees (B&O Tax)	82.04.360(1)	1991	\$1,581,000
27 Biotechnology Manufacturing (Sales and Use Tax)	82.75.010; 82.75.030	2006	\$1,409,000
28 Adult Family Homes (B&O Tax)	82.04.327	1987	\$962,000
29 Senior and Disabled Homeowners Exemption (Leasehold Excise Tax)	82.29A.120(1)	1986	\$637,000
30 Insurance Guaranty Funds (Insurance Premiums Tax)	48.32.130; 48.32.145; 48.32A.125	1976	\$480,000
31 Used Floating Homes (Sales and Use Tax)	82.08.034; 82.12.034	1984	\$334,000
32 Historic Vessels (Property Tax)	84.36.080(2)	1986	\$333,000
33 Computers Donated to Schools (Use Tax)	82.12.0284	1983	\$192,000
34 Returned Motor Vehicles (Sales Tax)	82.32.065	1987	\$90,000
35 Lodging for Homeless People (Sales Tax)	82.08.0299	1988	\$68,000
36 Dispute Resolution Services (B&O Tax)	82.04.43392	2012	\$16,000
37 Timber Tax Minimum (Timber Tax)	84.33.086	1984	\$8,000
38 Student Loan Organizations (B&O Tax)	82.04.367	1987	\$0

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2022 (Continued - 63 Total Preferences)			
39 Minor Final Assembly Completed in Washington (B&O Tax)	82.04.4295	1977	\$0
40 Health Insurance Claims (B&O Tax)	82.04.4331	1988	\$0
41 Crude Oil (Petroleum Products Tax)	82.23A.010(1)	1989	\$0
42 Successive Use (Petroleum Products Tax)	82.23A.030(1)	1989	\$0
43 Domestic Use (Petroleum Products Tax)	82.23A.030(2)	1989	\$0
44 Fuel Used Before Tax Imposed (Petroleum Products Tax)	82.23A.030(4)	1989	\$0
45 Fuel Used to Process Petroleum Products (Petroleum Products Tax)	82.23A.030(5)	1989	\$0
46 Exported Petroleum Products (Petroleum Products Tax)	82.23A.030(6)	1989	\$0
47 Packaged Petroleum Products (Petroleum Products Tax)	82.23A.030(7)	1989	\$0
48 Fuel Exported in Fuel Tanks (Petroleum Products Tax)	82.23A.040(1)	1989	\$0
49 Syrup Previously Taxed (Syrup Tax)	82.64.030(1)	1989	\$0
50 Syrup Exported (Syrup Tax)	82.64.030(2)	1989	\$0
51 Trademarked Syrup (Syrup Tax)	82.64.030(3)	1991	\$0
52 Syrup Purchased Before Tax Imposed (Syrup Tax)	82.64.030(4)	1989	\$0
53 Student Loan Organizations (Property Tax)	84.36.030(6)	1987	\$0
54 Conservation Futures (Property Tax)	84.36.500	1984	\$0
55 Delinquency Penalty and Interest Waivers (Property Tax)	84.56.025	1984	\$0
56 Ferrosilicon (Sales and Use Tax)	82.04.050(1)(a)(iv); 82.04.190(1)(d)	1986	Not disclosable
57 Publicly Owned Cargo Cranes and Docks (Leasehold Excise Tax)	82.29A.020(1)	2012	Not in DOR Report
58 Waste Vegetable Oil Biodiesel (Fuel Tax)	82.38.080(1)(e)	2008	Not known
59 Logging Operations Using Federally Owned Roads (Fuel Tax)	82.38.180(2)(a)	1998	Not known
60 Special Mobile Equipment (Fuel Tax)	82.38.180(2)(b)	1971	Not known
61 Incidental Use of Public Highway (Fuel Tax)	82.38.180(2)(c)	1979	Not known
62 Nonprofit Youth Character Building Leases (Property Tax)	84.36.031(2)	2012	Not in DOR Report
63 Personal Property Tax Penalty Waiver (Property Tax)	84.40.130(3)	2012	Not in DOR Report

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2023 (76 Total Preferences)			
<i>2023: Aerospace (1 Preferences)</i>			
1 Commuter Air Carriers Paying Excise Tax (Property Tax)	2013 c 56 § 4	2013	\$116,000
<i>2023: Health (27 Preferences)</i>			
1 Government Payments to Public and Nonprofit Hospitals (B&O Tax)	82.04.4311	2002	\$162,684,000
2 Medical Devices (Sales and Use Tax)	82.08.0283; 82.12.0277	1975	\$122,885,000
3 Medicare Receipts (Insurance Premiums Tax)	48.14.0201(6)(a)	1993	\$82,962,000
4 Health Maintenance Organizations (B&O Tax)	82.04.322	1993	\$53,100,000
5 Insulin (Sales and Use Tax)	82.08.985; 82.12.985	2004	\$52,454,000
6 Prescription Drug Resellers (B&O Tax)	82.04.272	1998	\$29,868,000
7 Dentistry Prepayments (Insurance Premiums Tax)	48.14.0201(6)(c)	1993	\$22,402,000
8 Nonprofit Blood and Tissue Banks (Sales and Use Tax)	82.08.02805; 82.12.02747	1995	\$17,956,000
9 Dietary Supplements (Sales and Use Tax)	82.08.925; 82.12.925	2003	\$12,185,000
10 Nonprofit Medical Research and Training Facilities (Property Tax)	84.36.045	1975	\$9,905,000
11 Kidney Dialysis Equipment (Sales and Use Tax)	82.08.945; 82.12.945	2003	\$8,764,000
12 Nonprofit Cancer Treatment Clinics (Property Tax)	84.36.046	1997	\$7,776,000
13 Basic Health Plan Receipts (Insurance Premiums Tax)	48.14.0201(6)(b)	2005	\$6,482,000
14 Prescription Drug Administration (B&O Tax)	82.04.620	2007	\$6,118,000
15 Nonprofit Blood and Tissue Banks (B&O Tax)	82.04.324	1995	\$4,661,000
16 Nonprofit Dialysis Facilities (Property Tax)	84.36.040(1)(f)	1987	\$1,394,000
17 Nebulizers (Sales and Use Tax)	82.08.803; 82.12.803	2004	\$1,182,000
18 Drug Delivery Systems (Sales and Use Tax)	82.08.935; 82.12.935	2003	\$1,156,000
19 Ostomic Items (Sales and Use Tax)	82.08.804; 82.12.804	2004	\$590,000
20 Human Body Parts (Sales and Use Tax)	82.08.02806; 82.12.02748	1996	\$425,000
21 Organ Procurement (B&O Tax)	82.04.326	2002	Not disclosable
22 Life Sciences Discovery Fund (B&O Tax)	82.04.4263	2005	Not disclosable
23 Comprehensive Cancer Centers (B&O Tax)	82.04.4265	2005	Not disclosable
24 Vaccine Association (B&O Tax)	82.04.640	2010	Not disclosable
25 Free Public Hospitals (Sales and Use Tax)	82.08.02795; 82.12.02745	1993	Not disclosable

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2023 (Continued - 76 Total Preferences)			
26 Organ Procurement (Sales and Use Tax)	82.08.02807; 82.12.02749	2002	Not disclosable
27 Comprehensive Cancer Centers (Sales and Use Tax)	82.08.808; 82.12.808	2005	Not disclosable
2023: Uncategorized (48 Preferences)			
1 Competitive Telephone Service (Sales and Use Tax)	82.04.050(1)(a)(v)	1981	\$65,596,000
2 Retailing (B&O Tax)	82.04.250(1)	1983	\$47,100,000
3 Local Government Business Income (B&O Tax)	82.04.419	1983	\$40,080,000
4 Used Mobile Homes (Sales and Use Tax)	82.08.033; 82.12.033	1979	\$39,270,000
5 Nonprofit Youth Recreation Services and Local Government Physical Fitness Classes (Sales and Use Tax)	82.08.0291; 82.12.02917	1981	\$29,650,000
6 Nonprofit Homes for Aging (Property Tax)	84.36.041	1989	\$24,843,000
7 Fishing Boat Fuel (Sales and Use Tax)	82.08.0298; 82.12.0298	1987	\$12,221,000
8 Fuel Used in Commercial Vessels (B&O Tax)	82.04.433	1985	\$8,112,000
9 Artistic and Cultural Organizations (B&O Tax)	82.04.4322; 82.04.4324; 82.04.4326; 82.04.4327	1981	\$7,650,000
10 Performing Arts (Property Tax)	84.36.060(1)(b)	1981	\$7,398,000
11 Artistic and Cultural Organizations (Sales and Use Tax)	82.08.031; 82.12.031	1981	\$5,994,000
12 Nonprofit Emergency or Transitional Housing (Property Tax)	84.36.043	1983	\$5,704,000
13 Boats Under 16 Feet (Watercraft Excise Tax)	82.49.020(3)	1983	\$5,633,000
14 Rural County and CEZ New Jobs (B&O Tax)	82.62.030; 82.62.045	1986	\$4,311,000
15 Use Tax on Rental Value (Use Tax)	82.12.010(7)(c)	1985	\$3,344,000
16 Alternative Fuel Vehicles (Sales and Use Tax)	82.08.809; 82.12.809	2005	\$680,000
17 Bonneville Power Admin Program (B&O Tax)	82.04.310(4)	2010	\$641,000
18 Wax and Ceramic Materials to Create Molds (Sales and Use Tax)	82.08.983; 82.12.983	2010	\$612,000
19 Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)	82.27.010	1995	\$578,000
20 Biodiesel and Alcohol Fuel Production Facilities (Leasehold Excise Tax)	82.29A.135(1)(a)-(d),(2)	1980	\$559,000
21 Nonprofit Fundraising (Property Tax)	84.36.550	1993	\$493,000
22 Nonfuel Use of Petroleum (Oil Spill Tax)	82.23B.045	1991	\$387,000
23 Core Deposits and Tire Fees (Sales and Use Tax)	82.08.036; 82.12.038	1989	\$354,000
24 Biodiesel and Alcohol Fuel Production Facilities (Property Tax)	84.36.635	2003	\$264,000

Brief Description	RCW	Enacted	Biennial Beneficiary Savings
2023 (Continued - 76 Total Preferences)			
25 Forest Derived Biomass (B&O Tax)	82.04.4494	2009	\$262,000
26 Baseball Stadiums (Leasehold Excise Tax)	82.29A.130(14)	1995	\$216,000
27 Biodiesel and E85 Fuel Sales (B&O Tax)	82.04.4334	2003	\$191,000
28 Biodiesel and E85 Fuel Distribution (Sales and Use Tax)	82.08.955; 82.12.955	2003	\$28,000
29 Fish Cleaning (B&O Tax)	82.04.2403	1994	\$26,000
30 Trade Shows (B&O Tax)	82.04.4282(6)	1989	\$22,000
31 Mobile Homes Possessed by Landlords (Property Tax)	2013 c 198 § 1(2)	2013	\$12,000
32 Tree Trimming Under Power Lines (Sales and Use Tax)	82.04.050(3)(e)	1995	\$0
33 Wood Biomass Fuel Manufacturing (B&O Tax)	82.04.260(1)(f)	2003	\$0
34 Nonprofit Credit and Debt Counseling (B&O Tax)	82.04.368	1993	\$0
35 Secondary Transportation (Oil Spill Tax)	82.23B.030	1991	\$0
36 Inmate Employment Programs (Leasehold Excise Tax)	82.29A.130(12)	1992	\$0
37 Wood Biomass Fuel Production Facilities (Leasehold Excise Tax)	82.29A.135(1)(e),(2)	2003	\$0
38 Forest Land Special Assessments (Property Tax)	84.33.210(1)	1992	\$0
39 Wood Biomass Fuel Production Facilities (Property Tax)	84.36.640	2003	\$0
40 Horse Race Tracks (Sales and Use Tax)	82.66.040	1995	(\$1,036,000)
41 Baseball Stadiums (Sales and Use Tax)	36.100.090	1995	(\$6,544,000)
42 Paymaster Services for Affiliated Businesses (B&O Tax)	2013 2nd sp.s. c 13 § 102	2013	Not in DOR Report
43 Family-Owned Business Interest (Estate Tax)	2013 2nd sp.s. c 2 § 3	2013	Not separately stated
44 Testing and Safety Labs (B&O Tax)	82.04.434	1991	Not disclosable
45 Hanford Lease Fees (Leasehold Excise Tax)	82.29A.020(2)	1991	Not disclosable
46 Fuel Sold to Licensed Distributors (Aircraft Fuel Tax)	82.42.030(7)	2013	Not in DOR Report
47 Fuel Delivered into Certified Bulk Storage Tanks (Aircraft Fuel Tax)	82.42.030(8)	2013	Not in DOR Report
48 Foreclosure Relocation Assistance (Real Estate Excise Tax)	82.45.030(3)	2011	Not in DOR Report

2014 List of Preferences for Possible JLARC Review

Categorized based on decisions made at May 2013 Meeting

10-Year Schedule Number	Brief Description	Expires	Prior Review	RCW	Enacted	Biennial Beneficiary Savings
GROUP A: AEROSPACE CLUSTER						
1	Aircraft Pre-Production Expenditures (B&O Tax)	7/1/2024		82.04.4461	2003	\$194,830,000
2	Commercial Aircraft Manufacturing - Preferential Rate (B&O Tax)	7/1/2024		82.04.260(11)	2003	\$177,574,000
3	Aircraft Pre-Production Computer Expenditures (Sales and Use Tax)	7/1/2024		82.08.975; 82.12.975	2003	\$33,391,000
4	Commercial Aircraft Manufacturing - Credit for Taxes Paid (B&O Tax)	7/1/2024		82.04.4463	2003	\$8,000,000
5	Aerospace Product Development (B&O Tax)	7/1/2024		82.04.290(3)	2008	\$2,523,000
6	Certified Aircraft Repair Firms (B&O Tax)	7/1/2024		82.04.250(3)	2003	\$1,649,000
7	Aircraft Part Prototypes (Sales and Use Tax)			82.08.02566; 82.12.02566	1997	\$1,293,000
8	Commercial Airplane Part Place of Sale (B&O Tax)			82.04.627	2008	\$923,000
9	Superefficient Aircraft Production (Sales and Use Tax)	7/1/2024		82.08.980; 82.12.980	2003	\$0
10	Superefficient Aircraft Production Facilities (Leasehold Excise Tax)	7/1/2024		82.29A.137	2003	\$0
11	Superefficient Aircraft Production Facilities (Property Tax)	7/1/2024		84.36.655	2003	\$0
GROUP B: PREVIOUSLY STUDIED FRESH FOOD PROCESSING						
5	Fruit and Vegetable Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4266	2005	\$34,087,000
7	Fruit and Vegetable Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(d)	1965	\$24,846,000
13	Seafood Products Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4269	2006	\$12,031,000
14	Dairy Products Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4268	2006	\$8,849,000
15	Seafood Products Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(b)	1959	\$8,770,000
16	Dairy Products Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(c)	2001	\$6,450,000
GROUP C: OTHER JLARC STAFF REVIEW						
1	Sales Subject to Public Utility Tax (Sales Tax)			82.08.0252	1935	\$305,619,000
3	Electric Power Exported or Resold (Public Utility Tax)			82.16.050(11)	1989	\$130,000,000
8	International Investment Management (B&O Tax)			82.04.290(1)	1995	\$20,029,000
GROUP D: EXPEDITED REVIEW (NO JLARC STAFF STUDIES)						
17	Film and Video Production Equipment (Sales and Use Tax)			82.08.0315; 82.12.0315	1995	\$5,656,000
19	Microbrewers (Beer Tax)			66.24.290(3)(b)	1993	\$5,016,000
20	Wholesale Auto Auctions (B&O Tax)			82.04.317; 82.04.422(1)	1997	\$2,900,000
21	Child Care (B&O Tax)			82.04.2905	1998	\$2,246,000
24	Products Shipped Out-of-State (Litter Tax)			82.19.050(1)	1992	\$1,587,000
25	Mental Health Services (B&O Tax)	8/1/2016		82.04.4277	2011	\$1,451,000
12	Nonprofit Fundraising (Sales and Use Tax)			82.08.02573; 82.12.NEW	1998	\$13,653,000
23	Church Child Care (B&O Tax)			82.04.339	1992	\$1,712,000
2	Multiple Activities Credit (B&O Tax)			82.04.440	1987	\$288,759,000
4	Natural Gas Subject to Public Utility Tax (Use Tax)			82.12.022(4)	1989	\$67,190,000
6	Prewritten Computer Software (Property Tax)			84.40.037	1991	\$32,866,000
9	Sewerage Processing and Disposal (Public Utility Tax)			82.16.050(13)	1987	\$16,785,000
10	Historic Property (Property Tax)			84.26.070	1985	\$16,567,000
11	Custom Computer Software (Property Tax)			84.36.600	1991	\$13,808,000
18	Multi-Unit Urban Housing (Property Tax)			84.14.020	1995	\$5,408,000

10-Year Schedule Number	Brief Description	Expires	Prior Review	RCW	Enacted	Biennial Beneficiary Savings
GROUP D: EXPEDITED REVIEW (NO JLARC STAFF STUDIES) - CONT.						
22	Air Pollution Control Facilities (Property Tax)			84.36.487	1997	\$2,078,000
26	Nonprofit Developmentally Disabled Housing (Property Tax)			84.36.042	1998	\$992,000
27	Emergency Medical Air Transport (Aircraft Fuel Tax)			82.42.030(6)	2003	\$753,000
28	Low Value Parcels (Property Tax)			84.36.015	1997	\$740,000
29	Nonprofit Fundraising (B&O Tax)			82.04.3651	1998	\$721,000
30	Vending Machine Sales (Sales Tax)			82.08.080	1963	\$540,000
31	Vessel Use by Manufacturers or Dealers (Use Tax)			82.12.800; 82.12.801-802	1997	\$496,000
32	Nonprofit Camps and Conference Centers (Sales Tax)			82.08.830	1997	\$439,000
33	Academic Transcripts (Sales and Use Tax)			82.08.02537; 82.12.0347	1996	\$324,000
34	Football Stadiums (Leasehold Excise Tax)			82.29A.130(15)	1997	\$286,000
35	Public Records Copies (Sales and Use Tax)			82.08.02525; 82.12.02525	1996	\$238,000
36	Nonprofit Camps and Conference Centers (B&O Tax)			82.04.363	1997	\$232,000
37	Commuter Airplanes (Sales and Use Tax)			82.08.0262; 82.12.0254	2009	\$149,000
38	Habitat and Water Quality Improvements (Property Tax)			84.36.255	1997	\$102,000
39	Gun Safes (Sales and Use Tax)			82.08.832; 82.12.832	1998	\$54,000
40	Academic Transcripts (B&O Tax)			82.04.399	1996	\$18,000
41	International Services (B&O Tax)			82.04.44525	1998	\$10,000
42	Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)			82.48.100(7)	1999	\$4,000
43	Truck Auxiliary Power - Batteries and Infrastructure (Sales and Use Tax)	7/1/2015		82.08.815; 82.12.815	2006	\$2,000
44	Second Narrows Bridge (Sales and Use Tax)			47.46.060	1998	\$0
45	Aluminum Master Alloy Producers (B&O Tax)			82.04.110(2)(b)	1997	\$0
46	Natural Gas Surplus Sales (B&O Tax)			82.04.310(3)	2007	\$0
47	Gravitational Wave Observatory (Sales and Use Tax)			82.08.02569; 82.12.02569	1996	\$0
48	Truck Auxiliary Power - Enabling Parked Operation (Sales and Use Tax)	7/1/2015		82.08.825; 82.12.825	2006	\$0
49	Second Narrows Bridge (Public Utility Tax)			82.16.046	1998	\$0
50	Second Narrows Bridge (Leasehold Excise Tax)			82.29A.132	1998	\$0
51	Bad Debts (Fuel Tax)			82.36.044	1998	\$0
52	Second Narrows Bridge (Real Estate Excise Tax)			82.45.190	1998	\$0
53	Second Narrows Bridge (Property Tax)			84.36.010(1)	1998	\$0
54	Football Stadiums (Sales and Use Tax)			36.102.070	1997	(\$7,462,000)
55	Second Narrows Bridge (B&O Tax)			82.04.416	1998	Not disclosable
56	Discount Program Memberships (B&O Tax)			82.04.421	1997	Not disclosable
57	Football Stadium and Exhibition Center Parking (Sales Tax)			82.08.02875	1997	Not disclosable
58	Air Pollution Control Facilities (Sales and Use Tax)			82.08.810; 82.12.810	1997	Not disclosable
59	Coal for Thermal Generating Plants (Sales and Use Tax)			82.08.811; 82.12.811	1997	Not disclosable
60	Racing Fuel (Fuel Tax)			82.38.080(2)(c)	1998	Not in DOR Report