



Citizen Commission for Performance Measurement of Tax Preferences

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2009 10-Year Tax Preference Review Schedule

September 2008

During the 2006 session of the Legislature, lawmakers approved EHB 1069, establishing the Citizen Commission for Performance Measurement of Tax Preferences (Chapter 43.136, RCW). The commission's directive is to develop a schedule for periodic review of the state's 500-plus tax preferences, and to revise the schedule annually.

Tax preferences include exemptions, exclusions, or deductions from the base of a state tax. Preferences also may include a credit against a state tax; a deferral of a state tax; or a preferential state tax rate. According to the approved review schedule, tax preferences will be evaluated by the Joint Legislative Audit and Review Committee (JLARC) to assess whether they are effectively meeting their intended objectives. For each tax preference on the regular Expedited and Full Review lists, JLARC is to provide recommendations to continue, modify, add an expiration date and conduct another review prior to the expiration date, or terminate the preference. JLARC may also recommend accountability standards for future reviews of tax preferences.

The attached four lists represent the 10-Year Tax Preference Review Schedule:

A – Tax Preferences Not Subject to Review

These preferences are exempted by statute, or have been determined by the commission to be a critical part of the tax structure.

B1 – Tax Preferences Subject to “Expedited Light” Review

These preferences have an estimated biennial impact of \$2 million or less, and JLARC may use an expedited process for these preferences. JLARC will provide information from the Department of Revenue Tax Exemption Report on these tax preferences. No JLARC staff recommendations will be made for these tax preferences.

B2 – Tax Preferences Subject to Expedited Review

These preferences have an estimated biennial impact of more than \$2 million but less than \$10 million, and JLARC may use an expedited process when conducting performance reviews for these preferences. An expedited review allows JLARC to examine a more limited number of issues than that of a full review.

C – Tax Preferences Subject to Full Review

These tax preferences have an estimated biennial fiscal impact of more than \$10 million. A full review involves evaluation of all issues outlined in RCW 43.136.055.

For more information about the commission, please visit: www.citizentaxpref.wa.gov.

10 Year Tax Preference Review Schedule - September 2008

A - Tax Preferences Not Subject to Review

Item	Year Enacted	Brief Description	Tax Type	RCW	Combined 2007-09 State & Local Savings	Page
Constitutional law and/or federal statute/treaty						
1	1911	Port districts	Property - Public Property	84.36.010	\$142,568,000	5
2	1889	Cities and towns	Property - Public Property	84.36.010	\$711,892,000	3
3	1889	County government	Property - Public Property	84.36.010	\$869,201,000	3
4	1967	Foreign consulates	Property - Public Property	84.36.010	\$192,000	7
5	1889	State government	Property - Public Property	84.36.010	\$553,987,000	2
6	1854	Federal government	Property - Public Property	84.36.010	\$792,926,000	2
7	1889	Public K-12 schools	Property - Public Property	84.36.010	\$797,765,000	5
8	1933	Fire districts	Property - Public Property	84.36.010	\$31,449,000	6
9	1931	Public utility districts	Property - Public Property	84.36.010	\$138,872,000	6
10	1963	Soil & water conservation districts	Property - Personal Property	84.36.240	\$24,000	43
11	1945	Public hospital districts	Property - Public Property	84.36.010, 84.36.040(2)	\$20,518,000	7
12	1945	Red Cross	Property - Nonprofit Organizations	84.36.030(5)	\$277,000	13
13	1947	Right-of-way easements	Property - Public Property	84.36.210	\$0	9
14	1983	Housing Finance Commission	Property - Public Property	84.36.135	\$0	8
15	1889	Public colleges & universities	Property - Public Property	84.36.010	\$215,283,000	4
16	1976	Indian trust lands	In-Lieu Excise - Leasehold	82.29A.130(6)	\$683,000	57
17	1949	Government aircraft	In-Lieu Excise - Vehicle	82.48.100	\$18,000	67
18	1935	Deduction for constitutional reasons	B&O - Deductions	82.04.4286	\$1,297,400,000	118
19	1970	Credit unions; federally chartered	B&O - Business Activities	82.04.405	\$7,117,000	92
20	1935	Red Cross	B&O - Nonprofit Organizations	82.04.380	\$0	108

Item	Year Enacted	Brief Description	Tax Type	RCW	Combined 2007-09 State & Local Savings	Page
21	1935	Rental of real estate	B&O - Business Activities	82.04.280	\$98,117,000	82
22	1935	Constitutional exemptions	Public Utility	82.16.050(6)	\$189,195,000	162
23	1989	Credit for taxes on petroleum paid in other states	Other Business Taxes	82.23A.040(2)	\$0	183
24	1991	Exported petroleum products	Other Business Taxes	82.23B.040	\$7,461,000	184
25	1989	Constitutional exemptions	Other Business Taxes	82.23A.030(3)	\$0	180
26	1986	Refuse collection tax; federal govt.	Other Business Taxes	82.18.050	\$562,000	175
27	1989	Credit for taxes on syrup paid in other states	Other Business Taxes	82.64.040	\$0	190
28	1989	Natural gas credit for other states' taxes	Sales and Use - Business Activities	82.12.022(6)	\$0	273
29	1987	Food stamp purchases	Sales and Use - Other	82.08.0297; 82.12.0297	\$5,970,000	255
30	1945	Red Cross	Sales and Use - Other	82.08.0258; 82.12.0259	\$0	253
31	1935	Constitutionally exempt sales	Sales and Use - Interstate Sales	82.08.0254; 82.12.0255	\$897,835,000	217
32	1975	Cigarette allotment for Indian tribes	Tobacco Taxes	82.24.260(1c)	\$26,737,000	274
33	1940	Cigarettes for military personnel	Tobacco Taxes	82.24.290; 82.24.260(1b)	\$30,346,000	275
34	1940	Tobacco products; constitutional reasons	Tobacco Taxes	82.26.040	\$2,600,000	276
35	1933	Sales of fuel to the military	Fuel Taxes	82.36.230	\$307,000	278
36	1971	Aircraft fuel sold to the federal govt.	Fuel Taxes	82.42.070	\$45,906,000	284
37	1989	Hazardous substance tax credits	Other Sales Taxes	82.21.050	\$0	
38	1989	Hazardous substance tax constitutionally prohibited	Other Sales Taxes	82.21.040(5)	\$0	
39	1933	Sales of liquor to the military	Other Sales Taxes	66.20.010(7)	\$6,903,000	284
				Item Count: 39	Subtotal: \$6,892,111,000	
Critical part of the structure of the tax system						
40	1935	Household goods	Property - Personal Property	84.36.110(1)	\$701,782,000	42
				Item Count: 1	Subtotal: \$701,782,000	

Item	Year Enacted	Brief Description	Tax Type	RCW	Combined 2007-09 State & Local Savings	Page
Property tax relief for retired persons						
41	1967	Senior citizens & disabled persons exemption	Property - Private Property	84.36.381	\$201,043,000	34
42	1995	Valuation freeze, senior citizens & disabled persons	Property - Alternative Valuation/Deferral	84.36.381(6)	\$163,567,000	52
43	1975	Tax deferral for senior citizens & disabled persons	Property - Alternative Valuation/Deferral	84.38.030	\$1,710,000	52
				Item Count: 3	Subtotal: \$366,320,000	
Property tax valuations based on current use						
44	1971	Forest land, statutory values	Property - Alternative Valuation/Deferral	84.33.140	\$72,219,000	49
45	1970	Open space lands, current use assessment	Property - Alternative Valuation/Deferral	84.34.060	\$24,942,000	50
46	1973	Farm lands, current use assessment	Property - Alternative Valuation/Deferral	84.34.065	\$161,130,000	51
				Item Count: 3	Subtotal: \$258,291,000	
Sales/use tax exemption for food						
47	1977	Food and food ingredients	Sales and Use - Other	82.08.0293; 82.12.0293	\$2,234,449,000	255
				Item Count: 1	Subtotal: \$2,234,449,000	
Sales/use tax exemption for prescription drugs						
48	1974	Prescription drugs	Sales and Use - Health-Related Purchases	82.08.0281; 82.12.0275	\$801,500,000	240
				Item Count: 1	Subtotal: \$801,500,000	
Sales/use tax exemptions for machinery and equipment for manufacturing, research and development or testing						
49	1995	Manufacturing machinery	Sales and Use - Producer Goods	82.08.02565; 82.12.02565	\$553,282,000	203
50	1985	Rural county deferral	Sales and Use - Deferrals & Credits	82.60.040; 82.60.049	\$52,442,000	269
51	1994	High technology deferral	Sales and Use - Deferrals & Credits	82.63.030	\$134,830,000	270
				Item Count: 3	Subtotal: \$740,554,000	

Item	Year Enacted	Brief Description	Tax Type	RCW	Combined 2007-09 State & Local Savings	Page
Small business credit for the B&O tax						
52	1994	Small business credit	B&O - Credits	82.04.4451	\$48,120,000	144
				Item Count: 1	Subtotal: \$48,120,000	
					Total: \$12,043,127,000	

10 Year Tax Preference Review Schedule - September 2008

B1 - Tax Preferences Subject to "Expedited Light" Review (Under \$2 Million)

Citizen Commission for Performance
Measurement of Tax Preferences
Joint Legislative Audit & Review Committee

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2010								
1	1955		Driver training vehicles	Sales and Use - Public Property	82.12.0264		\$522,000	237
2	1955		Accommodation sales	B&O - Business Activities	82.04.425		\$186,000	96
3	1957		Fuel used in urban transportation	Fuel Taxes	82.36.275; 82.38.080		\$918,000	279
4	1959		Ships under construction	Property - Personal Property	84.36.079		\$0	40
5	1961		Purchases by residents of Alaska & Hawaii	Sales and Use - Interstate Sales	82.08.0269		\$0	221
6	1961		Goods in transit	Property - Personal Property	84.36.300		\$0	44
7	1963		Expenditures for watershed & flood protection	Sales and Use - Public Property	82.08.0271; 82.12.930		\$44,000	230
8	1965		Form lumber	Sales and Use - Producer Goods	82.08.0274; 82.12.0268		\$0	205
9	1965		Semen for artificial insemination	Sales and Use - Farm Products	82.08.0272; 82.12.0267		\$870,000	195
10	1965		Agricultural fairs	B&O - Business Activities	82.04.335		\$808,000	88
11	1965		Sand and gravel for local road construction	B&O - Public Activities	82.04.415		\$310,000	75
12	1965		Water cooperatives	Property - Nonprofit Organizations	84.36.250		\$1,365,000	24
13	1967		Pollen	Sales and Use - Farm Products	82.08.0277; 82.12.0273		\$58,000	196
14	1967		Sales of fuel to foreign governments	Fuel Taxes	82.36.245		\$8,000	278
15	1967		Credit for pollution control facilities	Public Utility	82.16.045		\$1,055,000	156
16	1967		Transit deduction for Metro	Public Utility	35.58.560		\$1,110,000	154
17	1967		Credit for tax paid on pollution control facilities	Sales and Use - Deferrals & Credits	82.34.050(2)		\$101,000	269
18	1967		Pollution control facilities	B&O - Credits	82.04.427; 82.34.060(2)		\$1,064,000	142

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2010									
19	1967		Processors of dry peas	B&O - Differential Tax Rates	82.04.260(2)		\$59,000	133	
20	1970		Annexation sales	Sales and Use - Public Property	82.08.0278; 82.12.0274		\$0	231	
21	1970		REET-No change beneficial owner	Other Sales Taxes -	82.45.010(3)(o)		\$0	285	
22	1970		Sheltered workshops	B&O - Nonprofit Organizations	82.04.385		\$1,884,000	108	
23	1970		Interest on agricultural loans	B&O - Deductions	82.04.4294		\$0	121	
24	1970		Intergovernmental charges	B&O - Deductions	82.04.4291		\$0	119	
25	1971		Timber	In-Lieu Excise - Timber	84.33.040		\$0	30	
26	1971		Litter tax; agricultural products	Other Business Taxes	82.19.050(2)		\$1,854,000	176	
27	1971		Nursery stock	Property - Personal Property	84.40.220		\$1,338,000	49	
28	1971		Christmas trees and cottonwoods	In-Lieu Excise - Timber	84.33.170		\$660,000	72	
29	1971		Forest land compensating tax exemptions	Property - Alternative Valuation/Deferral	84.33.140(13,14)		\$1,094,000	50	
30	1972		Home improvements	Property - Private Property	84.36.400		\$1,322,000	35	
31	1974		Destroyed property	Property - Other	84.70.010		\$475,000	53	
32	1974		Returnable containers	Sales and Use - Other	82.08.0282; 82.12.0276		\$0	253	
33	2003	7/1/2011	Certified aircraft repair firms	B&O - Differential Tax Rates	82.04.250(3)	JLARC 11/1/2010, 11/1/2022	\$878,000	131	
34	2008	6/30/2011	Internet newspaper advertising	B&O - Differential Tax Rates	82.04.214, 82.04.280(1)		\$1,734,000		
35	2008	7/1/2010	Energy efficient equipment	B&O - Credits	82.04.4493	CTED 12/30/2010	\$212,000		
36	2008	12/31/2012	Anaerobic digesters	Property - Personal Property	84.36.635, 82.29A.135		\$50,000		
37	2008	6/30/2011	Gas pumps - power outages	B&O - Credits	82.04.4491		\$250,000		
Item Count: 37							Total:	\$20,229,000	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2011								
38	1975		Church offices	Property - Nonprofit Organizations	84.36.032		\$1,718,000	14
39	1975		Processors of seafood	B&O - Business Activities	82.04.120		\$4,000	79
40	1975		Fair associations	Property - Nonprofit Organizations	84.36.480		\$185,000	26
41	1976		Product leases; 33% credit	In-Lieu Excise - Leasehold	82.29A.120(2)		\$426,000	56
42	1976		Indian trust lands	In-Lieu Excise - Leasehold	82.29A.130(7)		\$683,000	57
43	1976		Public works contracts	In-Lieu Excise - Leasehold	82.29A.130(11)		\$128,000	59
44	1976		Homes pending destruction	In-Lieu Excise - Leasehold	82.29A.130(10)		\$150,000	58
45	1976		Public employee housing	In-Lieu Excise - Leasehold	82.29A.130(5)		\$513,000	57
46	1976		Easements for removal of products	In-Lieu Excise - Leasehold	82.29A.020(1)		\$901,000	54
47	1976		Leaseholds of public property	Property - Public Property	84.36.451		(\$32,087,000)	10
48	1977		Public historical sites	In-Lieu Excise - Leasehold	35.21.755		\$899,000	53
49	1977		Nonprofit radio & TV transmission facilities	Property - Nonprofit Organizations	84.36.047		\$0	21
50	1977		Water associations	Public Utility	82.16.050(12)		\$650,000	165
51	1979		Printing by local governments	B&O - Public Activities	82.04.397		\$24,000	74
52	1979		Ride-sharing & special needs transportation	Public Utility	82.16.047		\$709,000	157
53	1979		Printing by libraries	B&O - Public Activities	82.04.600		\$8,000	77
54	1979		Parimutuel tax exemption, nonprofit races	Other Business Taxes	67.16.105(1)		\$18,000	174
55	1979		Funeral home reimbursement	B&O - Deductions	82.04.4296		\$25,000	122
56	1979		Printing by schools	B&O - Public Activities	82.04.395		\$106,000	73
57	1979		Commuter ride-sharing	B&O - Nonprofit Organizations	82.04.355		\$0	105
58	1980		Ride-sharing vehicles	Sales and Use - Public Property	82.08.0287; 82.12.0282		\$1,757,000	232
59	1980		Imported frozen/packaged fish	Other Business Taxes	82.27.030(1&3)		\$0	186
60	1980		Credit for taxes on fish paid in other states	Other Business Taxes	82.27.040		\$852,000	187

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2011									
61	1980		Cogeneration facilities and renewable resources	Public Utility	82.16.055; 82.34.060(2)		\$300,000	167	
62	1980		Nonresidents' rental cars	Sales and Use - Interstate Sales	82.08.0279		\$317,000	222	
63	1980		Nonprofit youth organizations	In-Lieu Excise - Timber	84.33.075		\$0	70	
64	1981		Youth organization fees	B&O - Deductions	82.04.4271		\$798,000	112	
65	1981		Public assembly halls & meeting places	Property - Nonprofit Organizations	84.36.037		\$1,270,000	15	
66	1982		International banking facilities	B&O - Business Activities	82.04.315		\$1,117,000	83	
67	1982		Aircraft fuel tax exemption, crop dusting	Fuel Taxes	82.42.020		\$0	282	
68	1983		Grants to local government	B&O - Public Activities	82.04.418		\$0	75	
69	1983		Housing Finance Commission	B&O - Public Activities	82.04.408		\$0	74	
70	1983		Fuel for transportation of persons w/special needs	Fuel Taxes	82.36.285; 82.38.080(1h)		\$424,000	280	
71	1983		Fuel used for transporting persons w/special needs	Sales and Use - Public Activities	82.08.0255(1b), 82.12.0256(2b)		\$0		
72	1983		Special fuel	Sales and Use - Interstate Sales	82.08.0255(2); 82.12.0256(1)		\$0	217	
73	2008	7/1/2013	Honey beekeepers	Sales and Use - Farm Products	82.08.0204, 82.12.0204		\$104,000		
74	2008	7/1/2013	Honey beekeepers	B&O - Farm Products	82.04.629, 82.04.630		\$76,000		
						Item Count: 37	Total:	(\$17,925,000)	
2012									
75	1983		Credit, tax paid on public timber	In-Lieu Excise - Timber	84.33.077		\$0	70	
76	1983		Nonprofit merchandise sales	Property - Nonprofit Organizations	84.36.030(1)		\$594,000	12	
77	1983		Computers donated to schools	Sales and Use - Public Property	82.12.0284		\$184,000	237	
78	1984		Conservation futures	Property - Nonprofit Organizations	84.36.500		\$0	26	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2012								
79	1984		Waiver of delinquency penalties	Property - Private Property	84.56.025		\$0	38
80	1984		Used floating homes	Sales and Use - Other	82.08.034; 82.12.034		\$319,000	257
81	1984		\$50 minimum timber tax	In-Lieu Excise - Timber	84.33.086		\$12,000	72
82	1985		Precious metals & bullion (B&O)	Sales and Use - Other	82.04.062		\$1,228,000	78
83	1985		Fish feed for aquaculture	Sales and Use - Farm Products	82.08.0294; 82.12.0294		\$137,000	197
84	1986		Ferrosilicon	Sales and Use - Producer Goods	82.04.050(1d); 82.04.190(1d)		\$0	202
85	1986		Livestock feed	Sales and Use - Farm Products	82.08.0296; 82.12.0296		\$210,000	197
86	1986		Historic vessels	Property - Personal Property	84.36.080(2)		\$292,000	41
87	1986		Credit for excessive tax	In-Lieu Excise - Leasehold	82.29A.120(1)		\$345,000	55
88	1987		Seed conditioning	B&O - Business Activities	82.04.120		\$406,000	80
89	1987		Health insurance by Wash. State Pool	Other Business Taxes	48.14.022		\$1,542,000	172
90	1987		Vehicles under warranty	Sales and Use - Deferrals & Credits	82.32.065		\$382,000	267
91	1987		Christmas tree production	Sales and Use - Farm Products	82.04.213		\$784,000	193
92	1987		Christmas tree producers	B&O - Business Activities	82.04.330, 82.04.100		\$689,000	86
93	1987		Student loan organizations	B&O - Nonprofit Organizations	82.04.367		\$0	106
94	1987		Adult family homes	B&O - Nonprofit Organizations	82.04.327		\$748,000	103
95	1987		Dialysis facilities	Property - Nonprofit Organizations	84.36.040(1f)		\$1,229,000	18
96	1987		Student loan organizations	Property - Nonprofit Organizations	84.36.030(6)		\$0	14
97	1987		Exported processed hops	B&O - Business Activities	82.04.337		\$749,000	88
98	1988		Health insurance, medical claims	B&O - Deductions	82.04.4331		\$0	125

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2012									
99	1988		Lodging for homeless persons	Sales and Use - Public Property	82.08.0299		\$42,000	234	
100	1988		Packing materials for horticultural products	Sales and Use - Farm Products	82.08.0311; 82.12.0311		\$617,000	198	
101	1989		Packaged petroleum products	Other Business Taxes	82.23A.030(7)		\$0	182	
102	1989		Uses of petroleum prior to 7/1/89	Other Business Taxes	82.23A.030(4)		\$0	180	
103	1989		Hazardous substance tax exemptions	Other Sales Taxes -	82.21.040(1-4, 6)		\$0		
104	1989		Exclusion of crude oil	Other Business Taxes -	82.23A.010(1)		\$0	178	
105	1989		Petroleum exported in vehicle fuel tanks	Other Business Taxes	82.23A.040(1)		\$0	182	
106	1989		Fuel used in processing	Other Business Taxes	82.23A.030(5)		\$0	181	
107	1989		Domestic uses of petroleum	Other Business Taxes	82.23A.030(2)		\$0	179	
108	1989		Successive uses of petroleum	Other Business Taxes	82.23A.030(1)		\$0	179	
109	1989		Natural and manufactured gas	Sales and Use - Producer Goods	82.08.026; 82.12.023; 82.14.030(1)		(\$19,769,000)	205	
110	1989		Exported petroleum products	Other Business Taxes	82.23A.030(6)		\$0	181	
111	2005	6/30/2014	B&O rate reduction; solar energy systems	B&O - Differential Tax Rates	82.04.294	DOR 12/1/2013	\$722,000	141	
Item Count: 37							Total:	(\$8,538,000)	
2013									
112	1989		Trade shows	B&O - Deductions	82.04.4282		\$1,603,000	116	
113	1989		Exported syrup	Other Business Taxes	82.64.030(2)		\$0	188	
114	1989		Successive possession of soft drink syrup	Other Business Taxes	82.64.030(1)		\$0	188	
115	1989		Possession of soft drink syrup prior to 6/1/91	Other Business Taxes	82.64.030(4)		\$0	189	
116	1989		Core deposits & tire fees	Sales and Use - Other	82.08.036; 82.12.038		\$675,000	258	
117	1990		Small timber harvesters	B&O - Business Activities	82.04.333		\$824,000	112	
118	1991		Life insurance "statutory" employees	B&O - Business Activities	82.04.360		\$1,489,000	90	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2013								
119	1991		Oil spill tax, secondary transportation	Other Business Taxes	82.23B.030		\$0	183
120	1991		Testing and safety labs	B&O - Credits	82.04.434		\$0	143
121	1991		Credit for nonfuel uses of petroleum	Other Business Taxes	82.23B.045		\$603,000	184
122	1991		Hanford leases; exclusion of fees	In-Lieu Excise - Leasehold	82.29A.020(2)		\$16,000	55
123	1991		Trademarked beverages	Other Business Taxes	82.64.030(3)		\$0	189
124	1992		Forest land, special assessments	Property - Private Property	84.33.210		\$1,034,000	30
125	1992		Inmate employment programs	In-Lieu Excise - Leasehold	82.29A.130(12)		\$0	59
126	1993		Credit and debt counseling services	B&O - Nonprofit Organizations	82.04.368		\$0	107
127	1993		REET-IRS transfers	Other Sales Taxes -	82.45.010(3)(p)		\$0	285
128	1993		Nonprofit fund-raising	Property - Nonprofit Organizations	84.36.550		\$435,000	27
129	1993		Pollination agents	Sales and Use - Farm Products	82.04.050(9)		\$30,000	192
130	1993		Free public hospitals	Sales and Use - Health-Related Purchases	82.08.02795; 82.12.02745		\$0	238
131	1994		Fish cleaning	B&O - Business Activities	82.04.2403		\$22,000	81
132	1994		Gas not delivered via pipeline	Sales and Use - Business Activities	82.12.022(3)		\$0	272
133	1994		Electric power, low density customer base	Public Utility	82.16.053		\$1,400,000	167
134	1995		Fish tax exemption for tuna, mackerel & jack	Other Business Taxes	82.27.010		\$678,000	185
135	1995		Horse race track deferral	Sales and Use - Deferrals & Credits	82.66.040		(\$1,036,000)	270
136	1995		Baseball stadium deferral	Sales and Use - Deferrals & Credits	36.100.090		(\$6,544,000)	265
137	1995		Blood, bone & tissue banks	Sales and Use - Health-Related Purchases	82.08.02805; 82.12.02747		\$595,000	239
138	1995		Professional baseball stadium	In-Lieu Excise - Leasehold	82.29A.130(14)		\$188,000	60
139	1995		Camps for disabled persons	In-Lieu Excise - Leasehold	82.29A.130(13)		\$634,000	60
140	1995		Fund-raising sales of magazines	Sales and Use - Other	82.08.02535		\$941,000	251

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2013									
141	1995		Child care resource and referral	B&O - Nonprofit Organizations	82.04.3395		\$28,000	104	
142	1995		Blood, bone and tissue banks	B&O - Nonprofit Organizations	82.04.324		\$1,918,000	102	
143	1995		Housing for youth in crisis	Sales and Use - Public Property	82.08.02915; 82.12.02915		\$156,000	233	
144	1995		Donations to nonprofits & government	Sales and Use - Public Property	82.12.02595		\$1,213,000	236	
145	1996		Job training services	B&O - Credits	82.04.4333		\$0	142	
146	2003	7/1/2015	Distribution of biodiesel/alcohol fuels	Sales and Use - Producer Goods	82.08.955; 82.12.955		\$66,000	210	
147	2003	7/1/2015	Sale of alternative fuel	B&O - Deductions	82.04.4334		\$141,000	126	
148	2005	6/30/2015	PUT credit for customer-generated power	Public Utility	82.16.130	DOR 12/1/2009	\$100,000	168	
Item Count: 37							Total:	\$7,209,000	
2014									
149	1996		Gravitational wave observatory	Sales and Use - Public Property	82.08.02569; 82.12.02569		\$0	230	
150	1996		Human body parts	Sales and Use - Health-Related Purchases	82.08.02806; 82.12.02748		\$914,000	239	
151	1996		Copies of public records	Sales and Use - Public Property	82.08.02525; 82.12.02525		\$287,000	228	
152	1996		Academic transcripts	B&O - Nonprofit Organizations	82.04.399		\$18,000	109	
153	1996		Farm-worker housing	Sales and Use - Farm Products	82.08.02745; 82.12.02685		\$1,660,000	195	
154	1996		Academic transcripts	Sales and Use - Other	82.08.02537; 82.12.0347		\$82,000	251	
155	1997		Football stadium deferral	Sales and Use - Deferrals & Credits	36.102.070		(\$7,462,000)	265	
156	1997		Use of vessels by manufacturers/dealers	Sales and Use - Producer Goods	82.12.800; 82.12.801; 82.12.802		\$1,148,000	216	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2014								
157	1997		Coal for thermal generating plants	Sales and Use - Producer Goods	82.08.811; 82.12.811		\$0	209
158	1997		Air pollution control facilities	Sales and Use - Producer Goods	82.08.810; 82.12.810		\$0	208
159	1997		Materials used for prototypes of aircraft parts	Sales and Use - Producer Goods	82.08.02566; 82.12.02566		\$1,408,000	203
160	1997		Memberships to purchase at discount	B&O - Business Activities	82.04.421		\$0	94
161	1997		Hay cubing	B&O - Business Activities	82.04.120		\$448,000	80
162	1997		Aluminum master alloys	B&O - Business Activities	82.04.110		\$0	79
163	1997		Professional football stadium	In-Lieu Excise - Leasehold	82.29A.130(15)		\$254,000	61
164	1997		Camps and conference centers	B&O - Nonprofit Organizations	82.04.363		\$219,000	105
165	1997		Nonprofit camps & conference centers	Sales and Use - Other	82.08.830		\$396,000	261
166	1997		Football stadium/exhibition center parking	Sales and Use - Public Property	82.08.02875		\$0	233
167	1997		Air pollution control facilities	Property - Private Property	84.36.487		\$1,843,000	35
168	1997		Habitat & water quality improvements	Property - Private Property	84.36.255		\$91,000	34
169	1997		Parcels valued at less than \$500	Property - Private Property	84.36.015		\$655,000	31
170	1998		2nd Narrows bridge	Public Utility	82.16.046		\$0	156
171	1998		Gun safes	Sales and Use - Other	82.08.832; 82.12.832		\$208,000	261
172	1998		REET exemptions; 2nd Narrows bridge	Other Sales Taxes	82.45.190		\$0	286
173	1998		Motor vehicle fuel for racing	Fuel Taxes	82.36.247		\$0	
174	1998		Nonprofit organization fund-raising	B&O - Nonprofit Organizations	82.04.3651		\$311,000	106
175	1998		Housing for the developmentally disabled	Property - Nonprofit Organizations	84.36.042		\$880,000	19
176	1998		2nd Narrows bridge	Property - Private Property	84.36.010		\$0	31
177	1998		Wholesaling of conditioned seed	B&O - Business Activities	82.04.331		\$1,747,000	86
178	1998		International services	B&O - Credits	82.04.44525		\$0	145

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2014									
179	1998		Child care	B&O - Differential Tax Rates	82.04.2905		\$1,401,000	138	
180	1998		2nd Narrows bridge	In-Lieu Excise - Leasehold	82.29A.132		\$0	63	
181	1998		2nd Narrows bridge	B&O - Business Activities	82.04.416		\$0	93	
182	1998		Services for the Hop Commission	B&O - Nonprofit Organizations	82.04.338		\$0	103	
183	1998		Fund-raising by nonprofit organizations	Sales and Use - Other	82.08.02573		\$1,822,000	252	
184	1999		Nonresident aircraft, Pullman-Moscow airport	In-Lieu Excise - Vehicle	82.48.100		\$4,000	68	
185	2006	7/1/2016	B&O credit for workforce training	B&O - Credits	82.04.449	DOR 12/1/2011	\$161,000	152	
Item Count: 37							Total:	\$8,495,000	
2015									
186	1999		Demonstration farms	Property - Nonprofit Organizations	84.36.570		\$10,000	28	
187	1999		Public facilities districts	In-Lieu Excise - Leasehold	82.29A.130(16)		\$231,000	61	
188	2000		REET-Sale to RTA	Other Sales Taxes -	82.45.010(3)(n)		\$0	285	
189	2000		Sales/leasebacks for Regional Transp. Authority	B&O - Public Activities	82.04.4201		\$0	76	
190	2000		Sale/leasebacks, Regional Transportation Authority	Property - Public Property	84.36.605		\$0	10	
191	2000		Sale/leasebacks, Regional Transportation Authority	In-Lieu Excise - Leasehold	82.29A.134		\$0	63	
192	2000		Vitrification equipment	Property - Personal Property	84.36.590		\$0	45	
193	2000		Sale/leasebacks for Regional Transp. Authority	Sales and Use - Public Property	82.08.834; 82.12.834		\$0	235	
194	2001		Conifer seedings sold out of state	Sales and Use - Interstate Sales	82.08.850; 82.12.850		\$104,000	224	
195	2001		Grocery co-ops	B&O - Deductions	82.04.298(2)		\$0	111	
196	2001		Natural gas purchases by DSI customers	B&O - Credits	82.04.447		\$0	147	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2015								
197	2001		Dairy nutrient management equipment	Sales and Use - Farm Products	82.08.890; 82.12.890		\$1,280,000	200
198	2001		Natural gas purchased by DSI customers	Sales and Use - Deferrals & Credits	82.12.024		\$0	274
199	2001		Gas for heating chicken houses	Sales and Use - Farm Products	82.08.910; 82.12.910		\$1,856,000	201
200	2001		Anaerobic digesters for dairies	Sales and Use - Farm Products	82.08.900; 82.12.900		\$170,000	201
201	2001		Residential & recreation lots; > 3,000 parcels	In-Lieu Excise - Leasehold	82.29A.136		(\$71,000)	64
202	2001		Credit for electricity purchased by DSI customers	Public Utility	82.16.0495		\$0	158
203	2001		Litter tax; grocery co-ops	Other Business Taxes	82.19.050(3)		\$0	176
204	2001		Motorcycles used for rider training	Sales and Use - Public Property	82.08.870; 82.12.845		\$8,000	235
205	2001		Bedding materials for chickens	Sales and Use - Farm Products	82.08.920; 82.12.920		\$464,000	202
206	2001		Used park-model trailers	Sales and Use - Other	82.08.032; 82.12.032		\$591,000	256
207	2001		Educational foundations	Property - Nonprofit Organizations	84.36.050(2)		\$382,000	23
208	2002		Tobacco Settlement Authority	B&O - Public Activities	82.04.311		\$0	73
209	2002		Organ procurement	Sales and Use - Health-Related Purchases	82.08.02807; 82.12.02749		\$0	240
210	2002		Organ procurement organizations	B&O - Nonprofit Organizations	82.04.326		\$0	102
211	2003		Credit for commute trip reduction - PUT	Public Utility	82.70.020		\$220,000	169
212	2003	7/1/2024	Production of super-efficient aircraft	Sales and Use - Producer Goods	82.08.980; 82.12.980	JLARC 11/1/2010, 11/1/2022	\$0	213
213	2003	n.a.	Gasses/chemicals for semiconductor materials	Sales and Use - Producer Goods	82.08.970; 82.12.970	Leg. Staff	\$0	212
214	2003	7/1/2024	Facilities for producing super-efficient aircraft	Property - Private Property	84.36.655	JLARC 11/1/2010, 11/1/2022	\$0	37

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2015									
215	2003		Electricity and steam	Sales and Use - Other	82.08.950; 82.12.950		\$0	262	
216	2003	n.a.	Production of semiconductor materials	Sales and Use - Producer Goods	82.08.965; 82.12.965	Leg. Staff	\$0	211	
217	2003		Fund-raising for support of individual artists	Property - Nonprofit Organizations	84.36.650		\$11,000	28	
218	2003	n.a.	Equipment for producing semiconductor materials	Property - Personal Property	84.36.645	Leg. Staff	\$0	47	
219	2003	7/1/2024	Facilities for production of super-efficient aircraft	In-Lieu Excise - Leasehold	82.29A.137	JLARC 11/1/2010, 11/1/2022	\$0	65	
220	2003		Sellers with limited connection to Washington	B&O - Business Activities	82.04.424		\$0	95	
221	2003	n.a.	Manufacturing of semiconductor microchips	B&O - Business Activities	82.04.426	Leg. Staff	\$0	96	
222	2003	n.a.	Manufacturing of semiconductor materials	B&O - Differential Tax Rates	82.04.240(2)	Leg. Staff	\$0	130	
223	2003	n.a.	New jobs, manufacturing semiconductor materials	B&O - Credits	82.04.448	Leg. Staff	\$0	147	
						Item Count: 38	Total:	\$5,256,000	
2016									
224	2003		Treatment of chemical dependency	B&O - Differential Tax Rates	82.04.2906		\$69,000	139	
225	2003		Aircraft fuel tax exemption, emerg. transport	Fuel Taxes	82.42.020		\$133,000	283	
226	2003		Food & beverages consumed on-premises	Other Business Taxes	82.19.050(4)		\$1,310,000	177	
227	2003		Sellers with limited connection to Washington	Sales and Use - Interstate Sales	82.08.050(11); 82.12.040(5)		\$0	223	
228	2003		Drug delivery systems	Sales and Use - Health-Related Purchases	82.08.935; 82.12.935		\$135,000	243	
229	2003		Kidney dialysis equipment	Sales and Use - Health-Related Purchases	82.08.945; 82.12.945		\$0	244	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2016								
230	2004		Aluminum smelter purchases of electricity or natural gas	B&O - Credits	82.04.4482		\$0	148
231	2004		Federal small business innovation research program grants	B&O - Business Activities	82.04.4261		\$0	97
232	2004		Sales to aluminum smelters	Public Utility	82.16.0498		\$0	159
233	2004		Federal small business technology transfer program grants	B&O - Business Activities	82.04.4262		\$30,000	97
234	2004		Sales tax exemptions; computers for publishers	Sales and Use - Private Property	82.08.806; 82.12.806		\$1,504,000	208
235	2004		Nebulizers	Sales and Use - Health-Related Purchases	82.08.803, 82.12.803		\$52,000	241
236	2004		Exclusion of liquified gasses	Other Business Taxes -	82.23A.010(1)		\$0	178
237	2004		Ostomic items	Sales and Use - Health-Related Purchases	82.08.804, 82.12.804		\$306,000	242
238	2004		B&O tax deduction for salmon restoration grants	B&O - Nonprofit Organizations	82.04.4339		\$800,000	128
239	2005		Litter tax ex., catering	Other Business Taxes	82.19.050(5)		\$75,000	177
240	2005		Delivery of direct mail - retail sales/use	Sales and Use	82.08.807; 82.12.807		\$382,000	258
241	2005		Farming deduction from estates	Other Sales Taxes -	83.100.046		\$300,000	287
242	2005		Sales tax ex.; RTA maintenance contracts	Sales and Use - Public Property	82.04.050(11)		\$0	228
243	2005		B&O exemption for cancer centers	B&O - Nonprofit Organizations	82.04.4265		\$0	110
244	2005		B&O ex.; parking & business improvement areas	B&O - Business Activities	82.04.4267		\$172,000	98
245	2005		B&O exemption; life sciences fund authority	B&O - Business Activities	82.04.4263		\$0	77
246	2005		Leasehold tax exemption; Ft. Vancouver, etc.	In-Lieu Excise - Leasehold	82.29A.130(17)		\$157,000	62
247	2005		Leasehold tax exemption for amphitheaters	In-Lieu Excise - Leasehold	82.29A.130(18)		\$77,000	62
248	2005		Delivery of direct mail - B&O	B&O - Deductions	82.04.4272		\$20,000	113

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2016									
249	2005		Comprehensive cancer centers	Sales and Use - Nonprofit Organizations	82.08.808; 82.12.808		\$0	242	
250	2005	12/1/2009	Property tax ex.; sprinkler systems in nightclubs	Property - Private Property	84.36.660		\$0	37	
251	2005		Property tax ex.; widows/widowers of veterans	Property - Alternative Valuation/Deferral	84.39.010		\$40,000	38	
252	2006		B&O exemption; nonprofit receipts for tourism	B&O - Nonprofit Organizations	82.04.4251		\$453,000	109	
253	2006		Services for salmon canners	B&O - Business Activities	82.04.260(13)		\$46,000	137	
254	2006		Sales tax exemption; solar hot water equipment	Sales and Use - Other	82.08.835; 82.12.835		\$34,000	262	
255	2006		Public utility tax deduction for public transit	Public Utility	82.16.050(14)		\$1,038,000	166	
256	2006		Auxiliary power systems for trucks	B&O - Deductions	82.04.4338		\$3,000	128	
257	2006		Structures/equipment for delivery of auxiliary power to trucks	Sales and Use - Other	82.08.815; 82.12.815		\$0	260	
258	2006		Enable trucks to accept auxiliary power	Sales and Use - Other	82.08.825; 82.12.825		\$0	260	
259	2006		Use tax exemption; state credit unions	Sales and Use - Other	82.12.860		\$462,000	263	
260	2008	12/31/2018	Manufactured/mobile home communities-REET	In-Lieu Excise -	82.45.010(3)(q)		\$40,000		
						Item Count: 37	Total:	\$7,638,000	
2017									
261	1854		Nonprofit libraries	Property - Nonprofit Organizations	84.36.040(1b)		\$75,000	16	
262	1890		Fire companies	Property - Private Property	84.36.060(1c)		\$12,000	33	
263	1891		Orphanages	Property - Nonprofit Organizations	84.36.040(1c)		\$299,000	17	
264	1915		Humane societies	Property - Private Property	84.36.060(1d)		\$250,000	33	
265	1923		Lost or destroyed fuel	Fuel Taxes	82.36.370; 82.38.180(4-6)		\$0	281	
266	1929		Veterans organizations	Property - Private Property	84.36.030(4)		\$1,180,000	32	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2017									
267	1935		Boxing and wrestling matches	B&O - Business Activities	82.04.340		\$41,000	89	
268	2007		Credit, Quinault tribal tax	In-Lieu Excise - Timber	84.33.0776		\$0	71	
269	2007		Standing timber	Other Sales Taxes -	82.45.195		\$1,931,000	286	
270	2007		Exclusion of standing timber	B&O - Business Activities	82.04.334		\$0	87	
271	2007		Public authority income	B&O - Public Activities	82.04.615		\$34,000	78	
272	2007		Public authority sales	Sales and Use - Public Activities	82.08.995; 82.12.995		\$2,000	236	
273	2007		Shipping farm products to port	Public Utility - Business Activities	82.16.050(10)		\$179,000	164	
274	2007	12/31/2020	Hauling custom farming	Public Utility - Farm Products	82.16.300		\$0	168	
275	2007		Amateur radio repeaters	In-Lieu Excise - Leasehold	82.29A.138		\$10,000	65	
276	2007		Vessels purchased by nonresidents	Sales and Use - Personal Property	82.08.700; 82.12.700		\$45,000	223	
277	2007		Import/export commerce	Sales and Use - Business Activities	82.08.990		\$0	224	
278	2007		Cigarette stamping allowance	B&O - Business Activities	82.04.601		\$11,000	100	
279	2007	12/31/2020	Custom farming	B&O - Farm Products	82.04.625		\$111,000	101	
						Item Count: 19	Total:	\$4,180,000	
2018									
280	1935		Public utility property	Sales and Use - Public Property	82.08.0256; 82.12.0257		\$494,500	229	
281	1935		Irrigation water	Public Utility	82.16.050(7)		\$2,100,000	163	
282	1935		\$2,000 monthly minimum	Public Utility	82.16.040		\$2,400,000	155	
283	1935		Processing horticultural products	B&O - Deductions	82.04.4287		\$2,900,000	118	
284	1941		Airports owned by cities in other states	Property - Public Property	84.36.130		\$0	8	
285	1943		Farm auction sales	Sales and Use - Farm Products	82.08.0257; 82.12.0258		\$4,200,000	193	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2018									
286	1980	12/31/2009	Gasohol production facilities	In-Lieu Excise - Leasehold	82.29A.135		\$311,700	64	
287	2003	7/1/2009	Sale of alternative fuel	B&O - Deductions	82.04.260(1e, f)		\$73,000	132	
288	2003	7/1/2009	Sale of wood biomass fuel	B&O - Deductions	82.04.4335		\$0	127	
289	2003	12/31/2009	Wood biomass fuel production facilities	Property - Private Property	84.36.640		\$0	36	
290	2003	12/31/2009	Alcohol/biodiesel fuel production facilities	Property - Private Property	84.36.635		\$145,600	36	
291	2003	7/1/2009	Distribution of wood biomass fuel	Sales and Use - Producer Goods	82.08.960; 82.12.960		\$0	210	
292	2008		Location sales of commercial airplane parts	Sales and Use - Producer Goods	82.04.627	Leg. Staff 11/1/2010, 11/1/202	\$0		
293	2008		Temporary medical housing	Sales and Use - Health-Related Purchases	82.08.997		\$132,000		
294	2008		Weatherization assistance program	Sales and Use - Personal Property	82.08.998, 82.12.998		\$552,000		
295	2008		Vegetable oil - biodiesel	Sales and Use - Personal Property	82.08.0205, 82.12.0205		\$2,000		
296	2008		Vegetable oil - biodiesel	Other Sales Taxes -	82.38.080(1)(k)		\$0		
297	2008		Active duty military - tax penalty	B&O - Business Activities	82.32.055		\$106,000		
298	2008		Trail grooming	Sales and Use - Nonprofit Organizations	82.08.0203		\$12,000		
299	2008	7/1/2024	Aerospace product development	B&O - Differential Tax Rates	82.04.290(3)	Leg. Staff 11/1/2010, 11/1/202	\$1,083,000		
Item Count: 20							Total:	\$14,511,800	

10 Year Tax Preference Review Schedule - September 2008

B2 - Tax Preferences Subject to Expedited Review (\$2-\$10 Million)

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2009								
1	1911		Fraternal benefit societies	Other Business Taxes	48.36A.240		\$5,604,000	173
2	1935		Cash discounts	Public Utility	82.16.050(4)		\$418,000	161
3	1945		Nursing homes	B&O - Deductions	82.04.4289		\$4,600,000	119
4	1947		Tax rate for ocean marine insurance	Other Business Taxes	48.14.020(3)		\$3,587,000	171
5	1949		Commercial aircraft	In-Lieu Excise - Vehicle	82.48.100		\$106,000	67
6	1949		Manufacturers of flour and oil	B&O - Differential Tax Rates	82.04.260(1a)		\$5,827,000	132
7	1949		Aircraft not subject to property tax	Property - Personal Property	82.48.110		\$0	
8	1955		Aircraft held for sale	In-Lieu Excise - Vehicle	82.48.100		\$12,000	68
9	1999	6/30/2011	Credit for rural electric utility contributions	Public Utility	82.16.0491		\$600,000	157
10	2004	1/1/2012	Aluminum smelter purchases	Sales and Use - Producer Goods	82.08.805; 82.12.805	Leg. Staff 12/1/2010	\$0	207
11	2004	1/1/2011	Rural county help-desk service firms	B&O - Credits	82.04.4484		\$558,000	149
12	2004	1/1/2012	Brokered nat. gas - aluminum smelters	Sales and Use - Producer Goods	82.12.022(5)	Leg. Staff 12/1/2010	\$0	273
13	2004	1/1/2011	Rural county software development firms	B&O - Credits	82.04.4483		\$61,000	149
14	2004	1/1/2012	Aluminum smelters	B&O - Differential Tax Rates	82.04.2909	Leg. Staff 12/1/2010	\$0	140
15	2004	12/31/2010	PUT exemption; electricity for electrolyte firms	Public Utility - Business Activities	82.16.0421	Leg. Staff 12/1/2010	\$0	155
16	2004	1/1/2012	Aluminum smelter property taxes	B&O - Credits	82.04.4481	Leg. Staff 12/1/2010	\$0	148
17	2005	1/1/2011	Sales tax ex.; field burning equipment	Sales and Use - Farm Products	82.08.841; 82.12.841		\$6,400,000	198
18	2006	12/30/2010	B&O credit for hospitals; patient lifting devices	B&O - Credits	82.04.4485	DOR 7/1/2008	\$6,395,000	150

Item Count: 18 Total: \$34,168,000

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2010									
19	1961		Bailed tangible personal property for R&D	Sales and Use - Producer Goods	82.12.0265		\$8,994,000	215	
20	1961		Poultry used in production	Sales and Use - Farm Products	82.08.0267; 82.12.0262		\$5,938,000	194	
21	1961		Farm machinery sold to nonresidents	Sales and Use - Interstate Sales	82.08.0268		\$8,968,000	221	
22	1963		Vehicles acquired while in military service	Sales and Use - Interstate Sales	82.12.0266		\$6,659,000	226	
23	1965		Sand & gravel for local road construction	Sales and Use - Public Property	82.08.0275; 82.12.0269		\$5,271,000	231	
24	1967		Open space & park land	Property - Nonprofit Organizations	84.36.260		\$2,518,000	25	
25	2005	7/1/2012	Tax incentives for fruit/vegetable processors	B&O - Business Activities	82.04.4266; 82.04.260(1d)	DOR 12/1/2011	\$9,541,000	98	
26	2005	1/1/2011	Alternative fuel vehicles and hybrids (exempt 1/1/09)	Sales and Use - Other	82.08.809; 82.08.813; 82.12.809; 82.12.813		\$8,837,000	259	
27	2006	7/1/2012	Manufacturing of dairy products	B&O - Business Activities	82.04.4268; 82.04.260(1c)	DOR 12/1/2011	\$7,009,000	99	
28	2006	7/1/2012	Manufacturing of certain seafood products	B&O - Business Activities	82.04.4269; 82.04.260(1b)	DOR 12/1/2011	\$7,409,000	99	
						Item Count: 10	Total:	\$71,144,000	
2011									
29	1967		Municipal sewer charges	B&O - Deductions	82.04.432		\$3,082,000	124	
30	1970		Interest on government obligations	B&O - Deductions	82.04.4293		\$7,990,000	120	
31	1970		Sheltered workshops	Property - Nonprofit Organizations	84.36.350		\$4,153,000	25	
32	1971		Display items for trade shows	Sales and Use - Producer Goods	82.12.0272		\$4,618,000	215	
33	1971		Blood, bone & tissue banks	Property - Nonprofit Organizations	84.36.035		\$2,617,000	15	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2011									
34	1971		Church camps	Property - Nonprofit Organizations	84.36.030(2)		\$4,530,000	12	
35	1973		Day care centers	Property - Nonprofit Organizations	84.36.040(1a)		\$4,013,000	16	
36	1973		Hospital laundry service	Sales and Use - Health-Related Purchases	82.04.050(2a)		\$3,690,000	238	
37	1973		Open space compensating tax exemptions	Property - Alternative Valuation/Deferral	84.34.108(6)		\$3,588,000	51	
38	2006	7/1/2011	B&O credit; contributions to motion picture program	B&O - Credits	82.04.4489	JLARC 12/1/2010	\$7,000,000	151	
						Item Count: 10	Total:	\$45,281,000	
2012									
39	1975		Cargo containers	Property - Personal Property	84.36.105		\$2,573,000	42	
40	1975		Medical research & training facilities	Property - Nonprofit Organizations	84.36.045		\$8,731,000	20	
41	1976		Government manufacturing	In-Lieu Excise - Leasehold	82.29A.020(1)		\$3,226,000	54	
42	1976		Leases < \$250 per year or < 30 days in duration	In-Lieu Excise - Leasehold	82.29A.130(8-9)		\$8,532,000	58	
43	1977		Manufacturing completed in Washington	B&O - Deductions	82.04.4295		\$5,082,000	121	
44	1979		Condominium maintenance fees	B&O - Deductions	82.04.4298		\$9,454,000	123	
45	1980		Fuel for urban transit	Sales and Use - Public Property	82.08.0255(1a,c) ; 82.12.0256(2a)		\$7,064,000	229	
46	1980		Differential fish tax rates	Other Business Taxes	82.27.020(4)		\$5,020,000	186	
47	2003	7/1/2013	Commute trip reduction - B&O	B&O - Credits	82.70.020		\$5,280,000	153	
						Item Count: 9	Total:	\$54,962,000	
2013									
48	1981		Arts & cultural organizations	Sales and Use - Other	82.08.031; 82.12.031		\$3,832,000	256	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2013									
49	1981		Performing arts	Property - Nonprofit Organizations	84.36.060(1b)		\$6,773,000	24	
50	1981		Arts organizations: government grants; manufactured items; tuition; business income	B&O - Deductions	82.04.4322, 82.04.4324, 82.04.4326; 82.04.4327		\$6,263,000	124	
51	1983		Leased irrigation equipment	Sales and Use - Farm Products	82.08.0288; 82.12.0283		\$8,703,000	196	
52	1983		Emergency or transitional housing	Property - Nonprofit Organizations	84.36.043		\$5,029,000	20	
53	1983		Boats less than 16 ft. in length	In-Lieu Excise - Vehicle	82.49.020		\$4,058,000	69	
54	1984		Public corporations	Property - Public Property	35.21.755, 35.82.210, 81.112.320		\$7,651,000	1	
55	1985		Fuel used in commercial vessels	B&O - Deductions	82.04.433		\$5,804,000	125	
56	1985		Use tax on rental value	Sales and Use - Producer Goods	82.12.010(1)		\$5,149,000	214	
57	1986		New jobs in rural counties & CEZ	B&O - Credits	82.62.030, 82.62.045		\$6,186,000	152	
						Item Count: 10	Total:	\$59,448,000	
2014									
58	1987		Fishing boat fuel	Sales and Use - Producer Goods	82.08.0298; 82.12.0298		\$4,537,000	206	
59	1992		Litter tax; products shipped out of state	Other Business Taxes	82.19.050(1)		\$2,612,000	175	
60	1992		Day care by churches	B&O - Nonprofit Organizations	82.04.339		\$2,908,000	104	
61	1993		Beer tax exemption for microbrewers	Other Sales Taxes	66.24.290(3b)		\$7,301,000	285	
62	1995		Film & video production equipment	Sales and Use - Producer Goods	82.08.0315; 82.12.0315		\$5,218,000	206	
63	1995		Tree trimming under power lines	Sales and Use - Other	82.04.050(3e)		\$8,938,000	248	
64	1995		Targeted public housing	Property - Private Property	84.14.020		\$5,176,000	29	
65	1997		Wholesale auto auctions	B&O - Business Activities	82.04.317, 82.04.422(1)		\$2,041,000	84	

2014

66	2006	1/1/2017	Sales tax deferral/exemption for biotechnology	Sales and Use - Deferrals & Credits	82.75.030	DOR 12/1/2009, 12/1/2015	\$4,369,000	271
						Item Count: 9	Total: \$43,100,000	

2015

67	1890		\$15,000 of personal property	Property - Personal Property	84.36.110(2)		\$2,891,000	43
68	1997		Income from trust accounts	B&O - Business Activities	82.04.392		\$2,383,000	91
69	1997		Tax remittance for warehouse expansion	Sales and Use - Producer Goods	82.08.820; 82.12.820		\$6,039,000	209
70	1997		Cancer treatment clinics	Property - Nonprofit Organizations	84.36.046		\$6,854,000	21
71	1998		Wholesaling of grain/unprocessed milk	B&O - Business Activities	82.04.332		\$6,200,000	87
72	2001		Accommodation sales of autos	B&O - Business Activities	82.04.422(2)		\$3,636,000	94
73	2001		Medicine for livestock	Sales and Use - Farm Products	82.08.880; 82.12.880		\$4,560,000	200
74	2001		Farm machinery (state levy only)	Property - Personal Property	84.36.630		\$2,099,000	47
75	2003	7/1/2024	Property taxes on aircraft manufacturing facilities	B&O - Credits	82.04.4463	JLARC 11/1/2010, 11/1/2022	\$3,168,000	146
76	2003	7/1/2024	Aircraft pre-production computer expenditures	Sales and Use - Producer Goods	82.08.975; 82.12.975	JLARC 11/1/2010, 11/1/2022	\$9,684,000	212
						Item Count: 10	Total: \$47,514,000	

2016

77	2003		Dietary supplements	Sales and Use - Health-Related Purchases	82.08.925; 82.12.925		\$9,944,000	243
78	2004		Insulin	Sales and Use - Health-Related Purchases	82.08.985; 82.12.985		\$2,492,000	245
79	2004		Property tax exemption; certain tribal property	Property - Public Property	84.36.010		\$2,293,000	4

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2016								
80	2005		B&O/PUT credit; neighborhood revitalization	B&O - Credits	82.73.030		\$2,650,000	153
81	2005		B&O exemption; nonprofit boarding homes	B&O - Nonprofit Organizations	82.04.4264		\$2,690,000	110
82	2005		Marital deduction	Other Sales Taxes -	83.100.047		\$7,320,000	288
83	2006	12/1/2018	Manufacturers of semiconductor materials	B&O - Differential Tax Rates	82.04.2404	Leg. Staff 11/1/2011	\$2,453,000	130
84	2006	12/1/2018	Gases/chemicals for semiconductor materials	Sales and Use - Producer Goods	82.08.9651; 82.12.9651	Leg. Staff 11/1/2011	\$2,550,000	211
85	2006		Professional employer organizations wages	B&O - Deductions	82.04.540		\$4,297,000	129
						Item Count: 9	Total: \$36,689,000	
2017								
86	1890		Growing crops	Property - Personal Property	84.40.030(3)		\$5,450,000	48
87	1891		Nursing homes	Property - Nonprofit Organizations	84.36.040(1d)		\$5,890,000	17
88	1915		Collections and museums	Property - Nonprofit Organizations	84.36.060(1a)		\$6,520,000	23
89	1933		Youth organizations	Property - Nonprofit Organizations	84.36.030(3)		\$4,020,000	13
90	1935		Horse racing	B&O - Business Activities	82.04.350		\$4,360,000	89
91	1935		Membership dues and fees	B&O - Deductions	82.04.4282		\$4,210,000	114
92	2005	12/31/2008	Sales tax deferral; historic auto museums	Sales and Use - Deferrals & Credits	82.32.580		\$6,923,000	268
93	2007		Administration of prescription drugs	B&O - Health-Related Purchases	82.04.620		\$2,000,000	129
94	2007		Electronically transmitted financial data	Sales and Use - Business Activities	82.08.705; 82.12.705		\$3,511,000	207
95	2007		Tobacco sales to U.S. or Indian tribes	Tobacco Taxes - Credits	82.26.110		\$6,501,000	276
						Item Count: 10	Total: \$49,385,000	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page
2018								
96	1935		Fraternal insurance	B&O - Nonprofit Organizations	82.04.370		\$4,000,000	107
97	1935		Radio and TV broadcasting	B&O - Deductions	82.04.280(6)		\$4,500,000	111
98	1935		Sales for resale	Public Utility	82.16.050(2)		\$5,272,000	160
99	1935		Credit losses	Public Utility	82.16.050(5)		\$3,831,000	161
100	1939		Gas tax exemption for handling losses	Fuel Taxes	82.36.029		\$5,251,000	277
101	2008	12/31/2020	Corporate headquarters	Sales and Use - Deferrals & Credits	82.82.020	DOR 12/1/2014, 12/1/2018	\$2,596,000	
102	2008	10/1/2008	Polysilicon manufacturers	B&O - Credits	82.04.4492	JLARC 11/1/2014, 11/1/2022	\$2,000,000	
103	2008		Military housing	Property - Private Property	84.36.665, 82.29A.130(19)		\$2,526,000	
						Item Count: 8	Total: \$29,976,000	

10 Year Tax Preference Review Schedule - September 2008

C - Tax Preferences Subject to Full Review (Over \$10 Million)

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2009									
1	1935		Income of employees	B&O - Business Activities	82.04.360		\$2,571,730,000	90	
2	1935		Tuition fees	B&O - Deductions	82.04.4282, 82.04.4332		\$36,823,000	115	
3	1935		Cash discounts	B&O - Deductions	82.04.4283		\$40,000,000	116	
4	1935		Motor fuel taxes	B&O - Deductions	82.04.4285		\$33,871,000	117	
5	1935		Joint utility services	Public Utility	82.16.050(3)		\$20,000,000	160	
6	1935		Investments by nonfinancial firms	B&O - Deductions	82.04.4281		\$699,600,000	113	
7	1935		Receipts from taxes	Public Utility	82.16.050(1)		\$28,466,000	159	
8	1935		Feed and seed	Sales and Use - Farm Products	82.04.050(9)		\$109,413,000	191	
9	1935		Motor vehicle and special fuel	Sales and Use - Other	82.08.0255(1d); 82.12.0256(2d)		\$1,270,393,000	252	
10	1935		Newspapers	Sales and Use - Other	82.08.0253; 82.12.0345		\$42,297,000	250	
11	1935		Casual sales	Sales and Use - Other	82.08.0251		\$13,595,000	250	
12	1935		Janitorial services	Sales and Use - Other	82.04.050(2d)		\$16,419,000	247	
						Item Count: 12	Total:	\$4,882,607,000	
2010									
13	1935		Nonresidents' personal property	Sales and Use - Interstate Sales	82.12.0251		\$24,798,545,000	225	
14	1935		Vehicles sold to nonresidents	Sales and Use - Interstate Sales	82.08.0264		\$80,050,000	219	
15	1935		Interstate transportation, instate portion	Public Utility	82.16.050(8)		\$10,292,000	162	
16	1937		Interstate transportation, through freight	Public Utility	82.16.050(8)		\$31,801,000	163	
17	1937		Vehicles used in commerce	Sales and Use - Interstate Sales	82.12.0254		\$83,200,000	225	
18	1937		Shipments to ports	Public Utility	82.16.050(9)		\$15,034,000	164	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2010									
19	1943		Fertilizer and chemical spray	Sales and Use - Farm Products	82.04.050(9)		\$106,397,000	192	
20	1943		Labor for local road construction	Sales and Use - Public Property	82.04.050(8)		\$276,000,000	227	
21	1945		Breeding livestock; cattle & milk cows	Sales and Use - Farm Products	82.08.0259; 82.12.0261		\$13,504,000	194	
22	1947		Title insurance	Other Business Taxes	48.14.020		\$15,356,000	170	
23	1949		Interstate transportation equipment	Sales and Use - Interstate Sales	82.08.0262		\$252,705,000	218	
24	1949		Vehicles in interstate commerce	Sales and Use - Interstate Sales	82.08.0263		\$132,679,000	219	
25	2005	7/1/2012	Fruit/vegetable, dairy & seafood facilities	Sales and Use - Deferrals & Credits	82.74.030	DOR 12/1/2011	\$15,012,000	271	
Item Count: 13							Total:	\$25,830,575,000	
2011									
26	1949		Extracted fuel	Sales and Use - Producer Goods	82.12.0263		\$13,872,000	214	
27	1949		Interstate bridges	Property - Public Property	84.36.230		\$33,539,000	9	
28	1951		Real estate excise tax exemptions	Other Sales Taxes	82.45.010(3)(a-m)		\$519,284,000	285	
29	1959		Repaired items delivered to other states	Sales and Use - Interstate Sales	82.08.0265		\$13,005,000	220	
30	1959		Boats sold to nonresidents	Sales and Use - Interstate Sales	82.08.0266; 82.12.02665		\$13,127,000	220	
31	1965		Purchases by nonresidents, no or low sales taxes	Sales and Use - Interstate Sales	82.08.0273		\$186,771,000	222	
32	1967		Credit for tax paid to other states	Sales and Use - Deferrals & Credits	82.12.035		\$343,696,000	267	
33	1967		Aircraft fuel tax; exported & commercial uses	Fuel Taxes	82.42.030; 82.42.070		\$109,217,000	283	
34	1967		Processors of meat	B&O - Differential Tax Rates	82.04.260(4)		\$16,512,000	133	
35	1970		Interest on real estate loans	B&O - Deductions	82.04.4292		\$148,713,000	120	
36	1970		Dividends from subsidiaries	B&O - Deductions	82.04.4281		\$13,262,000	114	
37	1970		Credit unions; state chartered	B&O - Business Activities	82.04.405		\$46,523,000	93	

2011

38	1970		Shared real estate commissions	B&O - Business Activities	82.04.255		\$40,403,000	81	
							Item Count: 13	Total: \$1,497,924,000	

2012

39	1971		Special fuel tax exemptions	Fuel Taxes	82.38.080		\$1,417,148,000	282	
40	1974		Business inventories	Property - Personal Property	84.36.477, 84.36.510		\$831,000,000	45	
41	1975		Labor for Federal government structures	Sales and Use - Public Property	82.04.050(10)		\$10,863,000	227	
42	1975		Travel agents	B&O - Differential Tax Rates	82.04.260(5)		\$17,259,000	134	
43	1975		Medical devices	Sales and Use - Health-Related Purchases	82.08.0283; 82.12.0277		\$203,790,000	241	
44	1976		Subsidized housing	In-Lieu Excise - Leasehold	82.29A.130(3)		\$43,242,000	56	
45	1976		Insurance guarantee funds	Other Business Taxes	48.32.145; 48.32A.125		\$13,089,000	173	
46	1977		Ferry boats	Sales and Use - Public Property	82.08.0285; 82.12.0279		\$16,831,000	232	
47	1979		Annuities	Other Business Taxes	48.14.020		\$128,571,000	170	
48	1979		Stevedoring	B&O - Differential Tax Rates	82.04.260(7)		\$19,031,000	135	
49	1979		Charter and freight brokers	B&O - Differential Tax Rates	82.04.260(6)		\$41,619,000	134	
50	1994	1/1/2015	Research & development; high technology firms	B&O - Credits	82.04.4452	DOR 12/1/2009, 12/1/2013	\$51,626,000	145	
							Item Count: 12	Total: \$2,794,069,000	

2013

51	1979		Government grants to nonprofit organizations	B&O - Deductions	82.04.4297		\$150,342,000	122
52	1979		Used mobile homes	Sales and Use - Other	82.08.033; 82.12.033		\$40,930,000	257
53	1980		Commercially grown fish/shellfish	Other Business Taxes	82.27.030(2)		\$11,976,000	187

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2013									
54	1981		Youth organizations & local physical fitness	Sales and Use - Other	82.08.0291; 82.12.02917		\$14,409,000	254	
55	1982		Credit for bad debts	Sales and Use - Deferrals & Credits	82.08.037; 82.12.037		\$96,919,000	266	
56	1983		Retailing	B&O - Differential Tax Rates	82.04.250(1)		\$43,734,000	131	
57	1983		Local government business income	B&O - Public Activities	82.04.419		\$21,035,000	76	
58	1983		Insurance agents	B&O - Differential Tax Rates	82.04.260(9)		\$40,638,000	135	
59	1983		Direct sellers	B&O - Business Activities	82.04.423		\$12,398,000	95	
60	1983		Local residential & coin-op telephone service	Sales and Use - Other	82.08.0289		\$100,000,000	254	
61	1984		Agricultural products held for sale	Property - Personal Property	84.36.470		\$95,558,000	44	
62	1984		Trade-ins	Sales and Use - Other	82.08.010(1)		\$411,853,000	249	
63	1985		Precious metals and bullion (Sales)	B&O - Business Activities	82.04.062		\$15,988,000	249	
						Item Count: 13	Total:	\$1,055,780,000	
2014									
64	1985		Historic property	Property - Private Property	84.26.070		\$14,697,000	29	
65	1987		Multiple activities, instate & interstate	B&O - Credits	82.04.440		\$41,375,000	143	
66	1987		Processing/disposal of sewerage	Public Utility	82.16.050(13)		\$13,331,000	166	
67	1989		Gas subject to public utility tax	Sales and Use - Business Activities	82.12.022(4)		\$138,720,000	272	
68	1989		Homes for the aging	Property - Nonprofit Organizations	84.36.041		\$22,744,000	19	
69	1989		Electric power exported or resold	Public Utility	82.16.050(11)		\$240,000,000	165	
70	1991		Custom computer software	Property - Personal Property	84.36.600		\$12,250,000	46	
71	1991		Canned computer software	Property - Personal Property	84.40.037		\$29,154,000	48	
72	1993		Medicare receipts	Other Business Taxes	48.14.0201(6a)		\$40,122,000	171	
73	1993		Dentistry	Other Business Taxes	48.14.0201(6b)		\$26,133,000	172	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2014									
74	1993		Health maintenance organizations	B&O - Business Activities	82.04.322		\$312,902,000	85	
75	1993		Horticultural services for farmers	Sales and Use - Farm Products	82.04.050(3e)		\$13,196,000	191	
76	1995		International investment management	B&O - Differential Tax Rates	82.04.290(1)		\$28,018,000	138	
						Item Count: 13	Total:	\$932,642,000	
2015									
77	1996		Anodes and cathodes for aluminum production	Sales and Use - Producer Goods	82.08.02568; 82.12.02568		\$12,680,000	204	
78	1996		\$28,000 minimum for filing a tax return	B&O - Business Activities	82.32.045(4)		\$82,000,000	101	
79	1998		2nd Narrows bridge	Sales and Use - Deferrals & Credits	47.46.060		\$12,180,000	266	
80	1998		Property management, on-site personnel	B&O - Business Activities	82.04.394		\$19,448,000	92	
81	1998		Royalty income	B&O - Differential Tax Rates	82.04.2907		\$24,584,000	139	
82	1998		Resellers of prescription drugs	B&O - Differential Tax Rates	82.04.272		\$21,927,000	137	
83	1998		Customized computer software	Sales and Use - Other	82.04.050(6)		\$247,210,000	248	
84	1998		Apartment coin-op laundry facilities	Sales and Use - Other	82.04.050(2a)		\$11,593,000	247	
85	1999		Credit, lands impacted by salmon regulations	In-Lieu Excise - Timber	84.33.0775		\$13,056,000	71	
86	1999		Low-income rental housing	Property - Nonprofit Organizations	84.36.560		\$33,315,000	27	
87	2000		Sales of electricity for resale	B&O - Business Activities	82.04.310(2)		\$93,700,000	83	
88	2000		Motor vehicles, travel trailers and campers	Property - Personal Property	84.36.595		\$1,308,503,000	46	
						Item Count: 12	Total:	\$1,880,196,000	
2016									
89	2001		Credit for billing discounts	Public Utility	82.16.0497		\$11,000,000	158	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2016									
90	2001		Cigarettes covered by Indian tribal contracts	Tobacco Taxes	82.24.295(1)		\$126,000,000	275	
91	2001		Cigarettes sold via tribal contracts	Sales and Use - Public Property	82.08.0316; 82.12.0316		\$22,200,000	234	
92	2002		Medicare receipts - public/nonprofit hospitals & CHC	B&O - Deductions	82.04.4311		\$144,250,000	123	
93	2003	7/1/2024	Aircraft pre-production expenditures	B&O - Credits	82.04.4461	JLARC 11/1/2010, 11/1/2022	\$44,300,000	146	
94	2003		Over-the-counter drugs sold via prescription	Sales and Use - Health-Related Purchases	82.08.940; 82.12.940		\$53,434,000	244	
95	2003	7/1/2024	Manufacturers of commercial aircraft	B&O - Differential Tax Rates	82.04.260(11)	JLARC 11/1/2010, 11/1/2022	\$150,332,000	136	
96	2004		Taxation of boarding homes	B&O - Differential Tax Rates	82.04.2908; 82.04.4337		\$24,309,000	127	
97	2005		\$2 million estate reduction	Other Sales Taxes -	83.100.020		\$629,089,000	287	
98	2006		B&O tax credit for syrup taxes paid	B&O - Credits	82.04.4486		\$12,211,000	150	
99	2006	6/30/2024	Tax rates for timber extracting/manufacturing	B&O - Differential Tax Rates	82.04.260(12)	Leg. Staff 11/1/2011, 11/1/20	\$27,000,000	136	
100	2006		Sales tax exemption; parts for farm machinery	Sales and Use - Farm Products	82.08.855; 82.12.855		\$17,158,000	199	
101	2006		Sales tax exemption; diesel fuel used on farms	Sales and Use - Farm Products	82.08.865; 82.12.865		\$10,509,000	199	
						Item Count: 13	Total:	\$1,271,792,000	

2017

102	1854		Churches, parsonages and convents	Property - Nonprofit Organizations	84.36.020		\$134,493,000	11
103	1854		Cemeteries	Property - Private Property	84.36.020		\$14,723,000	32
104	1886		Nonprofit hospitals	Property - Nonprofit Organizations	84.36.040(1e)		\$104,760,000	18
105	1915		Nonsectarian organizations	Property - Nonprofit Organizations	84.36.030(1)		\$25,100,000	11

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2017									
106	1923		Refunds/exemption fuel tax for nonhighway use	Fuel Taxes	82.36.280; 82.38.180(1); 82.38.080; 82.38.020(23)		\$30,800,000	279	
107	1923		Refunds/exemption fuel tax for exported fuel	Fuel Taxes	82.36.300; 82.38.180(2); 82.36.020; 82.36.230; 82.38.030		\$2,649,300,000	277 280	
108	1935		Contributions and donations	B&O - Deductions	82.04.4282		\$122,260,000	115	
109	2007		Property tax deferral: limited-income households	Property - Alternative Valuation/Deferral	84.37.030	JLARC 12/1/2011	\$108,580,000		
110	2007		Sales tax sourcing costs	Sales and Use - Other	82.32.760(1,b)		\$11,752,000	268	
111	2007		Import/export commerce	B&O - Business Activities	82.04.610		\$140,858,000	100	
Item Count: 10							Total:	\$3,342,626,000	
2018									
112	1925		Private colleges	Property - Nonprofit Organizations	84.36.050(1)		\$69,400,000	22	
113	1925		Private K-12 schools	Property - Nonprofit Organizations	84.36.050(1)		\$35,300,000	22	
114	1931		Commercial vessels	Property - Personal Property	84.36.080(1)		\$17,512,000	40	
115	1931		Intangibles	Property - Personal Property	84.36.070		\$22,420,100,000	39	
116	1931		Other ships and vessels	Property - Personal Property	84.36.090		\$24,200,000	41	
117	1935		Tax rate for urban transportation & vessels	Public Utility	82.16.020(1d&e)		\$14,200,000	154	
118	1935		Agricultural producers	B&O - Business Activities	82.04.330, 82.04.410		\$61,900,000	85	
119	1935		Insurance premiums	B&O - Business Activities	82.04.320		\$722,400,000	84	
120	1935		Public utilities	B&O - Business Activities	82.04.310(1)		\$102,700,000	82	
121	1935		Credit losses	B&O - Deductions	82.04.4284		\$19,800,000	117	
122	1935		Real estate sales	B&O - Business Activities	82.04.390		\$545,460,000	91	
123	1949		Items used in interstate commerce	Sales and Use - Interstate Sales	82.08.0261		\$303,000,000	218	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Studies by Others	Combined 2007-09 State & Local Savings	Page	
2018									
124	1996	6/30/2009	Electric generating equipment; renewable resources	Sales and Use - Producer Goods	82.08.02567; 82.12.02567		\$56,370,000	204	
125	2008		Route 520 replacement bridge	Sales and Use - Deferrals & Credits	47.01.412		\$14,963,000		
Item Count: 14							Total:	\$24,407,305,000	