

Citizen Commission for Performance Measurement of Tax Preferences

2012 10-Year Tax Preference Review Schedule

September 2011

Commission Members

William A. Longbrake, *Commission Chair*
Governor's Council of Economic Advisors

Lily Kahng, *Commission Vice Chair*
Seattle University Law School

James Bobst
Pacific Fibre Products, Inc.

Paul Guppy
Washington Policy Center

Stephen B. Miller
Washington Education Association

Craig Pridemore, *State Senator*
Chair, Joint Legislative Audit and Review Committee

Brian Sonntag
State Auditor



The Legislature established the Citizen Commission for Performance Measurement of Tax Preferences in 2006 (Chapter 43.136, RCW). 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. The Commission's directive is to review the state's 600-plus tax preferences on a 10 year schedule and to revise the schedule annually. The Commission uses one of two processes to review preferences.

The Commission may direct Joint Legislative Audit and Review Committee (JLARC) staff to evaluate select tax preferences to assess whether they are effectively meeting their intended objectives. As directed by statute, for each tax preference reviewed, JLARC provides a recommendation 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.

Alternatively, the Commission may use information supplied by the Department of Revenue to review a tax preference through the Commission's expedited review process. For both types of reviews, the Commission may provide comments or recommendations to the Legislature.

Statute exempts the following tax preferences from review: those required by constitutional law; sales and use tax exemptions for machinery and equipment for manufacturing, research and development, or testing; the small business credit for business and occupation tax; sales and use tax exemptions for food and prescription drugs; property tax relief for retired persons; and property tax valuations based on current use. In addition, the Commission may omit a preference it determines is a critical part of the structure of the tax system. To date, the Commission has made this determination for one preference: an exemption from property taxes for household goods.

The 2012 10-Year Tax Preference Review Schedule

Each year, the Commission updates and revises its 10-year review schedule.

Tax Preferences Scheduled for Review in 2012

For the first year of the 10-year schedule, the Commission determines which preferences will be reviewed in-depth by JLARC, and which will be reviewed using an expedited process, based on information supplied by the Department of Revenue.

Tax Preference Scheduled for Review in 2013 through 2021

Subsequent years do not contain detail on the review process, which will be determined immediately prior to that year. Preferences scheduled for review in these years may be organized by industry groups. JLARC has proposed industry-related groupings for the following years: 2013—healthcare; 2014—aircraft; 2015—farm/agriculture and aluminum. Other preferences are reviewed during these years as well.

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

1300 Quince St. SE
Olympia, WA 98504-0910
(360) 786-5288

10 Year Tax Preference Review Schedule - September 2011

Sorted by Biennial Taxpayer Savings

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

Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2012 (56 Total Preferences)			
Tax Preferences Selected for JLARC Review			
1 Fuel Use Exemptions (Fuel)	82.38.080	1971	\$1,603,421,000
2 Business and Mobile Home Inventories (Property)	84.36.477; 84.36.510	1974	\$938,000,000
3 High Technology Deferral (Sales and Use)	82.63.010; 82.63.030	1994	\$145,712,000
4 Annuities (Insurance Premium)	48.14.020(1)	1979	\$129,860,000
5 High Technology R&D (B&O)	82.04.4452	1994	\$61,228,000
6 Charter And Freight Brokers (B&O)	82.04.260(6)	1979	\$49,463,000
7 Insurance Agents (B&O)	82.04.260(9)	1983	\$45,232,000
8 Stevedoring (B&O)	82.04.260(7)	1979	\$20,387,000
9 Ferry Boats (Sales and Use)	82.08.0285; 82.12.0279	1977	\$18,870,000
10 Travel Agents (B&O)	82.04.260(5)	1975	\$17,433,000
11 Precious Metals And Bullion (Sales and Use)	82.04.062	1985	\$16,634,000
12 Insurance Guarantee Funds (Insurance Premium)	48.32.145; 48.32A.125	1976	\$13,485,000
13 Condominium Maintenance Fees (B&O)	82.04.4298	1979	\$10,030,000
14 Leases Under \$250 Per Year or Short Term (Leasehold)	82.29A.130(8)-(9)	1976	\$9,461,000
15 Urban Transit Fuel (Sales and Use)	82.08.0255(1)(a),(c); 82.12.0256(2)(a),(c)	1980	\$7,919,000
16 Manufacturing Completed In-State (B&O)	82.04.4295	1977	\$5,774,000
17 Commuting Programs (B&O)	82.70.020	2003	\$5,280,000
18 Differential Rates (Fish)	82.27.020(4)	1980	\$5,020,000
19 Biotechnology Deferral (Sales and Use)	82.75.010; 82.75.030	2006	\$4,924,000
20 Health Insurance by State Pool (Insurance Premium)	48.14.022	1987	\$1,558,000
21 Solar Energy and Silicon Manufacturing (B&O)	82.04.294	2005	\$795,000
22 Natural and Manufactured Gas (Sales and Use)	82.08.026; 82.12.023; 82.14.030(1)	1989	(\$24,477,000)
Tax Preferences Selected for Expedited Review Using DOR Information			
1 Subsidized Housing (Leasehold)	82.29A.130(3)	1976	\$46,548,000
2 Federal Government Structure Labor (Sales and Use)	82.04.050(12)	1975	\$12,265,000
3 Manufacturing for Government (Leasehold)	82.29A.020(1)	1976	\$3,499,000
4 Cargo Containers (Property)	84.36.105	1975	\$2,901,000

Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2012 (56 Total Preferences)			
5 Life Insurance Sales Employees (B&O)	82.04.360(1)	1991	\$1,720,000
6 Precious Metals and Bullion (B&O)	82.04.062	1985	\$1,277,000
7 Adult Family Homes (B&O)	82.04.327	1987	\$748,000
8 Excess Tax Credit (Leasehold)	82.29A.120(1)	1986	\$379,000
9 Returned Motor Vehicles (Sales and Use)	82.32.065	1987	\$363,000
10 Used Floating Homes (Sales and Use)	82.08.034; 82.12.034	1984	\$351,000
11 Historic Vessels (Property)	84.36.080(2)	1986	\$333,000
12 Computers Donated to Schools (Sales and Use)	82.12.0284	1983	\$184,000
13 Lodging For Homeless People (Sales and Use)	82.08.0299	1988	\$46,000
14 Timber Tax Minimum (Timber)	84.33.086	1984	\$12,000
15 Public Timber (Timber)	84.33.077	1983	\$0
16 Conservation Futures (Property)	84.36.500	1984	\$0
17 Delinquent Penalty, Interest Waivers (Property)	84.56.025	1984	\$0
18 Ferrosilicon (Sales and Use)	82.04.050(1)(a)(iv); 82.04.190(1)(d)	1986	\$0
19 Student Loan Organizations (B&O)	82.04.367	1987	\$0
20 Student Loan Organizations (Property)	84.36.030(6)	1987	\$0
21 Health Insurance Claims (B&O)	82.04.4331	1988	\$0
22 Crude Oil (Petroleum Products)	82.23A.010(1)	1989	\$0
23 Successive Use (Petroleum Products)	82.23A.030(1)	1989	\$0
24 Domestic Use (Petroleum Products)	82.23A.030(2)	1989	\$0
25 Fuel Used Before Tax Imposed (Petroleum Products)	82.23A.030(4)	1989	\$0
26 Fuel Used To Process Petroleum Products (Petroleum Products)	82.23A.030(5)	1989	\$0
27 Exported Petroleum Products (Petroleum Products)	82.23A.030(6)	1989	\$0
28 Packaged Petroleum Products (Petroleum Products)	82.23A.030(7)	1989	\$0
29 Fuel Exported In Fuel Tanks (Petroleum Products)	82.23A.040(1)	1989	\$0
30 Syrup Previously Taxed (Syrup)	82.64.030(1)	1989	\$0
31 Syrup Exported (Syrup)	82.64.030(2)	1989	\$0
32 Syrup Purchased Before Tax Imposed (Syrup)	82.64.030(4)	1989	\$0
33 Trademarked Syrup (Syrup)	82.64.030(3)	1991	\$0
34 Hazardous Substance Exemptions (Hazardous Substance)	82.21.040(1)-(4),(6)	1989	\$0
Total Biennial Taxpayer Savings			\$3,156,635,000

10 Year Tax Preference Review Schedule - September 2011

Sorted by Biennial Taxpayer Savings

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

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	(68 Total Preferences)			
Health				
1	Health Maintenance Organizations (B&O)	82.04.322	1993	\$348,267,000
2	Medical Devices (Sales and Use)	82.08.0283; 82.12.0277	1975	\$246,585,000
3	Public and Nonprofit Hospitals, Medicare Income (B&O)	82.04.4311	2002	\$157,524,000
4	Medicare Receipts (Insurance Premium)	48.14.0201(6)(a)	1993	\$42,979,000
5	Dentistry (Insurance Premium)	48.14.0201(6)(b)	1993	\$29,363,000
6	Dietary Supplements (Sales and Use)	82.08.925; 82.12.925	2003	\$12,033,000
7	Nonprofit Medical Research, Training Facilities (Property)	84.36.045	1975	\$9,905,000
8	Nonprofit Cancer Treatment Clinics (Property)	84.36.046	1997	\$7,776,000
9	Insulin (Sales and Use)	82.08.985; 82.12.985	2004	\$2,642,000
10	Prescription Drug Administration (B&O)	82.04.620	2007	\$2,400,000
11	Nonprofit Blood, Bone, and Tissue Banks (B&O)	82.04.324	1995	\$2,034,000
12	Nonprofit Dialysis Facilities (Property)	84.36.040(1)(f)	1987	\$1,394,000
13	Human Body Parts (Sales and Use)	82.08.02806; 82.12.02748	1996	\$1,106,000
14	Nonprofit Blood, Bone, and Tissue Banks (Sales and Use)	82.08.02805; 82.12.02747	1995	\$631,000
15	Ostomic Items (Sales and Use)	82.08.804; 82.12.804	2004	\$323,000
16	Drug Delivery Systems (Sales and Use)	82.08.935; 82.12.935	2003	\$162,000
17	Nebulizers (Sales and Use)	82.08.803; 82.12.803	2004	\$55,000
18	Free Public Hospitals (Sales and Use)	82.08.02795; 82.12.02745	1993	\$0
19	Organ Procurement (B&O)	82.04.326	2002	\$0
20	Organ Procurement (Sales and Use)	82.08.02807; 82.12.02749	2002	\$0
21	Kidney Dialysis Equipment (Sales and Use)	82.08.945; 82.12.945	2003	\$0
22	Life Sciences Discovery Fund (B&O)	82.04.4263	2005	\$0
23	Comprehensive Cancer Centers (B&O)	82.04.4265	2005	\$0
24	Comprehensive Cancer Centers (Sales and Use)	82.08.808; 82.12.808	2005	\$0
25	Vaccine Association (B&O)	82.04.640	2010	
Uncategorized				
1	IRS Transfers (REET)	82.45.010(3)(p)	1993	\$434,237,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	(68 Total Preferences)			
2	Local Residential & Coin-Op Telephone Service (Sales and Use)	82.08.0289	1983	\$100,000,000
3	Retailing (B&O)	82.04.250(1)	1983	\$50,540,000
4	Used Mobile Homes (Sales and Use)	82.08.033; 82.12.033	1979	\$42,310,000
5	Nonprofit Homes for Aging (Property)	84.36.041	1989	\$24,843,000
6	Local Government Business Income (B&O)	82.04.419	1983	\$23,456,000
7	Nonprofit Youth and Local Govt Recreation Services (Sales and Use)	82.08.0291; 82.12.02917	1981	\$15,339,000
8	Tree Trimming Under Power Lines (Sales and Use)	82.04.050(6)	1995	\$9,253,000
9	Fuel Used in Commercial Vessels (B&O)	82.04.433	1985	\$7,407,000
10	Performing Arts (Property)	84.36.060(1)(b)	1981	\$7,398,000
11	Artistic and Cultural Organizations (B&O)	82.04.4322; 82.04.4324; 82.04.4326; 82.04.4327	1981	\$6,644,000
12	Rural County and CEZ New Jobs (B&O)	82.62.030; 82.62.045	1986	\$5,998,000
13	Nonprofit Emergency or Transitional Housing (Property)	84.36.043	1983	\$5,704,000
14	Use Tax On Rental Value (Sales and Use)	82.12.010(1)	1985	\$5,704,000
15	Fishing Boat Fuel (Sales and Use)	82.08.0298; 82.12.0298	1987	\$5,381,000
16	Boats Under 16 ft (Watercraft)	82.49.020(3)	1983	\$4,629,000
17	Arts & Cultural Organizations (Sales and Use)	82.08.031; 82.12.031	1981	\$3,832,000
18	Alternative Fuel Vehicles (Sales and Use)	82.08.809; 82.12.809	2005	\$3,553,000
19	Trade Shows (B&O)	82.04.4282(6)	1989	\$1,848,000
20	Forest Land, Special Assessments (Property)	84.33.210(1)	1992	\$1,162,000
21	Tuna, Mackerel and Jack Fish (Fish)	82.27.010	1995	\$678,000
22	Nonfuel Use of Petroleum (Oil Spill)	82.23B.045	1991	\$640,000
23	Nonprofit Fundraising (Property)	84.36.550	1993	\$493,000
24	Alternative Fuel Sales (B&O)	82.04.4334	2003	\$432,000
25	Core Deposits, Tire Fees (Sales and Use)	82.08.036; 82.12.038	1989	\$354,000
26	Alternative Fuel Production Facilities (Leasehold)	82.29A.135	1980	\$297,000
27	Professional Baseball Stadium (Leasehold)	82.29A.130(14)	1995	\$196,000
28	Customer-Generated Power (PUT)	82.16.130	2005	\$100,000
29	Biodiesel Fuel Sale Facilities and Equipment (Sales and Use)	82.08.955; 82.12.955	2003	\$70,000
30	Fish Cleaning (B&O)	82.04.2403	1994	\$22,000
31	Hanford Lease Fees (Leasehold)	82.29A.020(2)	1991	\$16,000
32	Testing And Safety Labs (B&O)	82.04.434	1991	\$0

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2013	(68 Total Preferences)			
33	Secondary Transportation (Oil Spill)	82.23B.030	1991	\$0
34	Inmate Employment Programs (Leasehold)	82.29A.130(12)	1992	\$0
35	Nonprofit Credit, Debt Counseling (B&O)	82.04.368	1993	\$0
36	Wood Biomass Fuel Production Facilities (Property)	82.08.960; 84.36.640; 82.12.960; 82.04.4335	2003	\$0
37	Alcohol/Biodiesel Fuel Production Facilities (Property)	84.36.635	2003	\$0
38	Horse Race Track Deferral (Sales and Use)	82.66.040	1995	(\$1,036,000)
39	Baseball Stadium Deferral (Sales and Use)	36.100.090	1995	(\$6,544,000)
40	Forest Derived Biomass (B&O)	82.04.4494	2009	
41	Bonneville Power Admin Program (B&O)	82.04.310(4)	2010	
42	Wax, Ceramic Materials To Create Molds (Sales and Use)	82.08.983; 82.12.983	2010	
43	Foreclosure Relocation Assistance (REET)	82.45.030(3)	2011	
			Subtotal	\$1,620,135,000
2014	(59 Total Preferences)			
Aircraft				
1	Commercial Aircraft Manufacturing (B&O)	82.04.260(11)	2003	\$200,004,000
2	Aircraft Pre-Production Expenditures (B&O)	82.04.4461	2003	\$12,400,000
3	Aircraft Pre-Production Computer Expenditures (Sales and Use)	82.08.975; 82.12.975	2003	\$2,710,000
4	Aircraft Manufacturing Facilities, Property and Leasehold Taxes (B&O)	82.04.4463	2003	\$2,680,000
5	Aircraft Part Prototypes (Sales and Use)	82.08.02566; 82.12.02566	1997	\$1,606,000
6	Aircraft, Nonresident Kept in State (Aircraft)	82.48.100(6)	1999	\$4,000
7	Super-Efficient Aircraft Production (Sales and Use)	82.08.980; 82.12.980	2003	\$0
8	Superefficient Aircraft Production Facilities (Leasehold)	82.29A.137	2003	\$0
9	Superefficient Aircraft Production Facilities (Property)	84.36.655	2003	\$0
10	Aerospace Product Development (B&O)	82.04.290(3)	2008	
11	Commercial Airplane Part Place of Sale (B&O)	82.04.627	2008	
12	Commuter Airplanes (Sales and Use)	82.08.0262; 82.12.0254	2009	
Uncategorized				
1	Electric Power Exported or Resold (PUT)	82.16.050(11)	1989	\$240,000,000
2	Natural Gas Subject To Public Utility Tax (Sales and Use)	82.12.022(4)	1989	\$150,040,000
3	Multiple Activities, Instate and Interstate (B&O)	82.04.440	1987	\$46,768,000
4	International Investment Management (B&O)	82.04.290(1)	1995	\$35,146,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2014	(59 Total Preferences)			
5	Prewritten Computer Software (Property)	84.40.037	1991	\$32,866,000
6	Prescription Drugs Resellers (B&O)	82.04.272	1998	\$24,174,000
7	Historic Property (Property)	84.26.070	1985	\$16,567,000
8	Sewerage Processing, Disposal (PUT)	82.16.050(13)	1987	\$15,262,000
9	Custom Computer Software (Property)	84.36.600	1991	\$13,808,000
10	Beer Tax Exemption For Microbrewers (Other Sales Taxes)	66.24.290(3)(b)	1993	\$7,719,000
11	Multi-unit Urban Housing (Property)	84.14.020	1995	\$5,408,000
12	Film and Video Production Equipment (Sales and Use)	82.08.0315; 82.12.0315	1995	\$5,218,000
13	Church Child Care (B&O)	82.04.339	1992	\$3,237,000
14	Products Shipped Out of State (Litter Tax)	82.19.050(1)	1992	\$2,978,000
15	Wholesale Auto Auctions (B&O)	82.04.317; 82.04.422(1)	1997	\$2,327,000
16	Air Pollution Control Facilities (Property)	84.36.487	1997	\$2,078,000
17	Fund-Raising By Nonprofit Organizations (Sales and Use)	82.08.02573	1998	\$1,933,000
18	Child Care (B&O)	82.04.2905	1998	\$1,557,000
19	Vessel Use By Manufacturers or Dealers (Sales and Use)	82.12.800; 82.12.801; 82.12.802	1997	\$1,385,000
20	Nonprofit Developmentally Disabled Housing (Property)	84.36.042	1998	\$992,000
21	Parcels Valued Less than \$500 (Property) OR Low-value Parcels (Property)	84.36.015	1997	\$740,000
22	Nonprofit Camps and Conference Centers (Sales and Use)	82.08.830	1997	\$404,000
23	Nonprofit Fundraising (B&O)	82.04.3651	1998	\$331,000
24	Public Records Copies (Sales and Use)	82.08.02525; 82.12.02525	1996	\$300,000
25	Professional Football Stadium (Leasehold)	82.29A.130(15)	1997	\$266,000
26	Gun Safes (Sales and Use)	82.08.832; 82.12.832	1998	\$236,000
27	Nonprofit Camps and Conference Centers (B&O)	82.04.363	1997	\$223,000
28	Emergency Transport (Aircraft Fuel)	82.42.020	2003	\$139,000
29	Habitat and Water Quality Improvements (Property)	84.36.255	1997	\$102,000
30	Academic Transcripts (Sales and Use)	82.08.02537; 82.12.0347	1996	\$85,000
31	Academic Transcripts (B&O)	82.04.399	1996	\$18,000
32	Gravitational Wave Observatory (Sales and Use)	82.08.02569; 82.12.02569	1996	\$0
33	Aluminum Master Alloy Producers (B&O)	82.04.110(2)(b)	1997	\$0
34	Discount Program Memberships (B&O)	82.04.421	1997	\$0
35	Football Stadium and Exhibition Center Parking (Sales and Use)	82.08.02875	1997	\$0

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2014	(59 Total Preferences)			
36	Air Pollution Control Facilities (Sales and Use)	82.08.810; 82.12.810	1997	\$0
37	Coal For Thermal Generating Plants (Sales and Use)	82.08.811; 82.12.811	1997	\$0
38	2nd Narrows Bridge (Sales and Use)	47.46.060	1998	\$0
39	2nd Narrows Bridge (B&O)	82.04.416	1998	\$0
40	International Services (B&O)	82.04.44525	1998	\$0
41	2nd Narrows Bridge (PUT)	82.16.046	1998	\$0
42	2nd Narrows Bridge (Leasehold)	82.29A.132	1998	\$0
43	2nd Narrows Bridge (REET)	82.45.190	1998	\$0
44	2nd Narrows Bridge (Property)	84.36.010	1998	\$0
45	Football Stadium Deferral (Sales and Use)	36.102.070	1997	(\$7,462,000)
46	Racing Fuel (Motor Vehicle Fuel)	82.36.247	1998	
47	Electronically Transferred Public Records (Sales and Use)	82.08.02525	2009	
			Subtotal	\$824,249,000
2015	(64 Total Preferences)			
Agriculture				
1	Hay Cubing (B&O)	82.04.120	1997	\$448,000,000
2	Agricultural Products (Property)	84.36.470	1984	\$108,711,000
3	Farm Machinery Replacement Parts (Sales and Use)	82.08.855; 82.12.855	2006	\$18,211,000
4	Horticultural Services For Farmers (Sales and Use)	82.04.050(3)(e)	1993	\$13,196,000
5	Commercially Grown Fish or Shellfish (Fish)	82.27.030(2)	1980	\$12,460,000
6	Fuel Used On Farms (Sales and Use)	82.08.865; 82.12.865	2006	\$11,148,000
7	Leased Irrigation Equipment (Sales and Use)	82.08.0288; 82.12.0283	1983	\$9,056,000
8	Grain and Unprocessed Milk Wholesaling (B&O)	82.04.332	1998	\$6,200,000
9	Livestock Medicine (Sales and Use)	82.08.880; 82.12.880	2001	\$4,560,000
10	Farm Machinery, State Levy (Property)	84.36.630	2001	\$2,157,000
11	Chicken Houses, Gas to Heat (Sales and Use)	82.08.910; 82.12.910	2001	\$1,856,000
12	Conditioned Seed Wholesaling (B&O)	82.04.331	1998	\$1,818,000
13	Farm-Worker Housing (Sales and Use)	82.08.02745; 82.12.02685	1996	\$1,727,000
14	Dairy Nutrient Management Equipment (Sales and Use)	82.08.890; 82.12.890	2001	\$1,280,000
15	Christmas Tree Producers (B&O)	82.04.100; 82.04.330	1987	\$896,000
16	Farm Property (Estate)	83.100.046	2005	\$800,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2015	(64 Total Preferences)			
17	Christmas Tree Inputs (Sales and Use)	82.04.213	1987	\$784,000
18	Hops Processed and Exported (B&O)	82.04.337	1987	\$758,000
19	Horticultural Packing Materials (Sales and Use)	82.08.0311; 82.12.0311	1988	\$654,000
20	Shipping Farm Products To Port (PUT)	82.16.050(10)	2007	\$468,000
21	Chicken Bedding Materials (Sales and Use)	82.08.920; 82.12.920	2001	\$464,000
22	Seed Conditioning (B&O)	82.04.120	1987	\$447,000
23	Livestock Feed (Sales and Use)	82.08.0296; 82.12.0296	1986	\$210,000
24	Anaerobic Digesters For Dairies (Sales and Use)	82.08.900; 82.12.900	2001	\$170,000
25	Aquaculture Feed (Sales and Use)	82.08.0294; 82.12.0294	1985	\$136,000
26	Custom Farming (B&O)	82.04.625	2007	\$116,000
27	Pollination Agents (Sales and Use)	82.04.050(11)	1993	\$30,000
28	Nonprofit Demonstration Farms (Property)	84.36.570	1999	\$10,000
29	Hop Commission Services (B&O)	82.04.338	1998	\$0
30	Hauling Farm Products for Relatives (PUT)	82.16.300	2007	\$0
31	Livestock Nutrient Management Equipment (Sales and Use)	82.08.890; 82.12.890	2009	
Aluminum				
1	Aluminum Production Anodes and Cathodes (Sales and Use)	82.08.02568; 82.12.02568	1996	\$13,325,000
2	Aluminum Smelter Property Taxes (B&O)	82.04.4481	2004	\$4,088,600
3	Aluminum Manufacturing (B&O)	82.04.2909	2004	\$2,148,900
4	Natural Gas Used in Aluminum Smelter (Sales and Use)	82.12.022(5)	2004	\$861,200
5	Aluminum Smelter Purchases (Sales and Use)	82.08.805; 82.12.805	2009	\$157,100
6	Aluminum Smelter Electricity or Natural Gas Purchases (B&O)	82.04.4482	2004	\$0
7	Aluminum Smelter, Sales to (PUT)	82.16.0498	2004	\$0
Uncategorized				
1	Motor Vehicles, Travel Trailers, Campers (Property)	84.36.595	2000	\$1,496,860,000
2	Electricity Sales for Resale (B&O)	82.04.310(2)	2000	\$103,300,000
3	\$28,000 Minimum to File Tax Return (B&O)	82.32.045(4)(a)(i)	1996	\$82,000,000
4	Nonprofit Low-Income Rentals (Property)	84.36.560	1999	\$37,557,000
5	Salmon Habitat Timber (Timber)	84.33.0775	1999	\$12,786,000
6	Warehouse Expansion (Sales and Use)	82.08.820; 82.12.820	1997	\$6,407,000
7	Accommodation Sales, Autos (B&O)	82.04.422(2)	2001	\$4,147,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2015	(64 Total Preferences)			
8	First \$15,000 Personal Property (Property)	84.36.110(2)	1890	\$2,920,000
9	Trust Accounts (B&O)	82.04.392	1997	\$2,579,000
10	Small Timber Harvesters (B&O)	82.04.333	1990	\$866,000
11	Used Park-Model Trailers (Sales and Use)	82.08.032; 82.12.032	2001	\$626,000
12	Nonprofit Educational Foundations (Property)	84.36.050(2)	2001	\$417,000
13	Public Facilities Districts (Leasehold)	82.29A.130(16)	1999	\$256,000
14	Conifer Seedings Sold Out-of-State (Sales and Use)	82.08.850; 82.12.850	2001	\$104,000
15	Motorcycles Used for Rider Training (Sales & Use)	82.08.870; 82.12.845	2001	\$8,000
16	Regional Transportation Authority Sales or Leasebacks (B&O)	82.04.4201	2000	\$0
17	Sales or Leasebacks for RTA (Sales and Use)	82.08.834; 82.12.834	2000	\$0
18	Regional Transportation Authority Sales or Leasebacks (Leasehold)	82.29A.134	2000	\$0
19	Vitrification Equipment (Property)	84.36.590	2000	\$0
20	Regional Transportation Authority Sales or Leasebacks (Property)	84.36.605	2000	\$0
21	Natural Gas Purchases by DSI Industry (B&O)	82.04.447	2001	\$0
22	Natural Gas Purchased By DSI Customers (Sales and Use)	82.12.024	2001	\$0
23	Electricity Purchased by DSI Industry (PUT)	82.16.0495	2001	\$0
24	Grocery Co-ops (Litter Tax)	82.19.050(3)	2001	\$0
25	Residential and Recreational Developments (Leasehold)	82.29A.136	2001	(\$1,000)
26	Sale To RTA (REET)	82.45.010(3)(n)	2000	
			Subtotal	\$2,417,735,800
2016	(58 Total Preferences)			
Uncategorized				
1	\$2 Million Taxable Threshold (Estate)	83.100.020(13)	2005	\$657,235,000
2	Trade-Ins (Sales and Use)	82.08.010(1)(a)	1984	\$450,176,000
3	Custom Software (Sales and Use)	82.04.050(6)(a)(i)-(ii)	1998	\$342,194,000
4	Nonprofit Organization Government Grants (B&O)	82.04.4297	1979	\$159,498,000
5	Credit For Bad Debts (Sales and Use)	82.08.037; 82.12.037	1982	\$104,913,000
6	Timber and Wood Products Extracting, Manufacturing (B&O)	82.04.260(12)	2006	\$27,000,000
7	Royalty Income (B&O)	82.04.2907	1998	\$24,584,000
8	Boarding Homes (B&O)	82.04.2908	2004	\$21,681,000
9	Syrup Taxes Paid (B&O)	82.04.4486	2006	\$20,666,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2016	(58 Total Preferences)			
10	Self-service Laundry Facilities (Sales and Use)	82.04.050(2)(a)	1998	\$11,832,000
11	Marital Deduction (Estate)	83.100.047	2005	\$9,040,000
12	Professional Employer Organization Wages (B&O)	82.04.540	2006	\$4,736,000
13	Semiconductor Materials, Gases and Chemicals (Sales and Use)	82.08.9651; 82.12.9651	2006	\$2,975,000
14	Manufacturing Semiconductor Materials \$350 Million Investment (B&O)	82.04.2404	2006	\$2,968,000
15	Nonprofit Boarding Homes (B&O)	82.04.4264	2005	\$2,965,000
16	Tribal (Property)	84.36.010(1)	2004	\$2,466,000
17	Standing Timber (REET)	82.45.195	2007	\$2,156,000
18	Computers for Publishers (Sales and Use)	82.08.806; 82.12.806	2004	\$1,659,000
19	Food and Beverages Consumed on Site (Litter Tax)	82.19.050(4)	2003	\$1,445,000
20	Electric Power Sold in Rural Areas (PUT)	82.16.053	1994	\$1,400,000
21	Donations to Nonprofits and Government (Sales and Use)	82.12.02595	1995	\$1,271,000
22	Fund-Raising Sales Of Magazines (Sales and Use)	82.08.02535	1995	\$999,000
23	Salmon Habitat Restoration Grants (B&O)	82.04.4339	2004	\$800,000
24	Camps for Disabled Persons (Leasehold)	82.29A.130(13)	1995	\$703,000
25	Direct Mail Delivery (Sales and Use)	82.08.807; 82.12.807	2005	\$405,000
26	Commute Trip Reduction (PUT)	82.70.020	2003	\$220,000
27	Historic Property (Leasehold)	82.29A.130(17)	2005	\$217,000
28	Parking and Business Improvement Areas (B&O)	82.04.4267	2005	\$188,000
29	Housing For Youth In Crisis (Sales and Use)	82.08.02915; 82.12.02915	1995	\$173,000
30	Catering (Litter Tax)	82.19.050(5)	2005	\$82,000
31	Treating Chemical Dependency (B&O)	82.04.2906	2003	\$70,000
32	Veteran Widows and Widowers (Property)	84.39.010	2005	\$40,000
33	Child Care Resource and Referral (B&O)	82.04.3395	1995	\$30,000
34	Federal Small Business Technology Transfer Grants (B&O)	82.04.4262	2004	\$30,000
35	Direct Mail Delivery (B&O)	82.04.4272	2005	\$22,000
36	Nonprofit Fundraising for Individual Artists (Property)	84.36.650	2003	\$12,000
37	Natural Gas Not Delivered Via Pipeline (Sales and Use)	82.12.022(3)	1994	\$0
38	Job Training Services (B&O)	82.04.4333	1996	\$0
39	Grocery Distribution Co-ops (B&O)	82.04.298(2)	2001	\$0
40	Tobacco Settlement Authority (B&O)	82.04.311	2002	\$0

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2016	(58 Total Preferences)			
41	Manufacturing Semiconductor Materials \$ 1 Billion Investment (B&O)	82.04.240(2)	2003	\$0
42	Sellers with Limited Washington Connection (B&O)	82.04.424	2003	\$0
43	Semiconductor Microchip Manufacturing (B&O)	82.04.426	2003	\$0
44	Manufacturing Semiconductor Materials, New Jobs (B&O)	82.04.448	2003	\$0
45	Sellers With Limited Washington Connection (Sales and Use)	82.08.050(11); 82.12.040(5)	2003	\$0
46	Electricity And Steam (Sales and Use)	82.08.950; 82.12.950	2003	\$0
47	Manufacturing Semiconductor Materials (Sales and Use)	82.08.965; 82.12.965	2003	\$0
48	Semiconductor Materials, Gases and Chemicals (Sales and Use)	82.08.970; 82.12.970	2003	\$0
49	Semiconductor Manufacturing Equipment (Property)	84.36.645	2003	\$0
50	Federal Small Business Innovation Grants (B&O)	82.04.4261	2004	\$0
51	Liquified Gasses (Petroleum Products)	82.23A.010(1)	2004	\$0
52	RTA Maintenance Contracts (Sales and Use)	82.04.050(13)	2005	\$0
53	Amphitheater (Leasehold)	82.29A.130(18)	2005	\$0
54	Neighborhood Revitalization (B&O and PUT)	82.73.030	2005	\$0
55	Hazardous or Toxic Waste; Recycling or Salvage Materials (Solid Waste Collection)	82.18.010(3)	1986	
56	Manufactured, Mobile Home Communities (REET)	82.45.010(3)(q)	2008	
57	Legal Services To Low-Income Persons (B&O)	82.04.635	2009	
58	Data Center Equipment (Sales and Use)	82.08.986; 82.12.986	2010	
			Subtotal	\$1,856,851,000
2017	(48 Total Preferences)			
	Uncategorized			
1	Exported and Imported Fuel (Fuel)	82.36.230; 82.38.030	1933	\$2,700,000,000
2	Motor Vehicle And Special Fuel (Sales and Use)	82.08.0255(1)(f); 82.12.0256(2)(d)	1935	\$1,462,000,000
3	Churches, Parsonages, Convents (Property)	84.36.020	1854	\$130,700,000
4	Contributions and Donations (B&O)	82.04.4282	1935	\$128,370,000
5	Cigarettes Covered By Indian Tribal Contracts (Tobacco)	82.24.295(1)	2001	\$126,000,000
6	Nonprofit Hospitals (Property)	84.36.040(1)(e)	1886	\$104,760,000
7	Motor Vehicle Fuel Taxes (B&O)	82.04.4285	1935	\$49,500,000
8	Nonsectarian Organizations (Property)	84.36.030(1)	1915	\$35,100,000
9	Cigarettes Sold via Tribal Contracts (Sales and Use)	82.08.0316; 82.12.0316	2001	\$22,200,000
10	Cemeteries (Property)	84.36.020	1854	\$14,700,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2017	(48 Total Preferences)			
11	Billing Discounts (PUT)	82.16.0497	2001	\$11,000,000
12	Historic Auto Museum Deferral (Sales and Use)	82.32.580	2005	\$8,800,000
13	Fuel For Nonhighway Use (Fuel)	82.36.280; 82.38.180(1)	1923	\$8,200,000
14	Collections, Museums (Property)	84.36.060(1)(a)	1915	\$6,520,000
15	Nonprofit Nursing Homes (Property)	84.36.040(1)(d)	1891	\$5,890,000
16	Nursing Homes (B&O)	82.04.4289	1945	\$5,700,000
17	Handling Losses (Fuel)	82.36.029	1939	\$5,533,000
18	Growing Crops (Property)	84.40.030(3)	1890	\$5,450,000
19	Horse Racing (B&O)	82.04.350	1935	\$4,440,000
20	Membership Dues and Fees (B&O)	82.04.4282	1935	\$4,380,000
21	Nonprofit Youth Organizations (Property)	84.36.030(3)	1933	\$4,020,000
22	Exported Fuel Refunds (Motor Vehicle Fuel)	82.36.300; 82.38.180(2)	1923	\$3,300,000
23	Electricity Sold To Electrolytic Processors (Public Utility)	82.16.0421	2009	\$1,560,000
24	Nonprofit Water Cooperatives (Property)	84.36.250	1965	\$1,491,000
25	Veterans' Organizations (Property)	84.36.030(4)	1929	\$1,180,000
26	Public Transit Charges (PUT)	82.16.050(14)	2006	\$1,038,000
27	Driver Training Vehicles (Sales and Use)	82.12.0264	1955	\$554,000
28	Nonprofit Convention and Tourism Promotion (B&O)	82.04.4251	2006	\$500,000
29	State Credit Unions (Sales and Use)	82.12.860	2006	\$490,000
30	Workforce Training (B&O)	82.04.449	2006	\$383,000
31	Humane Societies (Property)	84.36.060(1)(d)	1915	\$350,000
32	Sand and Gravel for Local Road Construction (B&O)	82.04.415	1965	\$342,000
33	Nonprofit Orphanages (Property)	84.36.040(1)(c)	1891	\$299,000
34	Accommodation Sales (B&O)	82.04.425	1955	\$211,000
35	Nonprofit Libraries (Property)	84.36.040(1)(b)	1854	\$75,000
36	Services For Salmon Cannery (B&O)	82.04.260(13)	2006	\$49,000
37	Watershed & Flood Protection (Sales and Use)	82.08.0271; 82.12.930	1963	\$44,000
38	Boxing and Wrestling Matches (B&O)	82.04.340	1935	\$41,000
39	Fire Companies (Property)	84.36.060(1)(c)	1890	\$11,500
40	Truck Auxiliary Power (B&O)	82.04.4338	2006	\$5,000
41	Lost or Destroyed Fuel (Fuel)	82.36.370; 82.38.180(4)-(6)	1923	\$0

Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2017 (48 Total Preferences)			
42 Ships Under Construction (Property)	84.36.079	1959	\$0
43 Purchases By Residents Of Alaska & Hawaii (Sales and Use)	82.08.0269	1961	\$0
44 Form Lumber (Sales and Use)	82.08.0274; 82.12.0268	1965	\$0
45 Auxiliary Power for Trucks, Structures and Equipment (Sales and Use)	82.08.815; 82.12.815	2006	\$0
46 Auxiliary Power for Trucks, Parts and Labor (Sales and Use)	82.08.825; 82.12.825	2006	\$0
47 Solar Hot Water Equipment (Sales and Use)	82.08.835; 82.12.835	2006	\$0
48 Goods in Transit (Property)	84.36.300	1961	
		Subtotal	\$4,855,186,500
2018 (41 Total Preferences)			
Uncategorized			
1 Intangibles (Property)	84.36.070	1931	\$24,929,600,000
2 Insurance Premiums (B&O)	82.04.320	1935	\$836,200,000
3 Real Estate sales (B&O)	82.04.390	1935	\$638,951,000
4 Items Used In Interstate Commerce (Sales and Use)	82.04.4289	1949	\$443,000,000
5 Import and Export Commerce (B&O)	82.04.610	2007	\$155,296,000
6 Public Utilities (B&O)	82.04.310(1)	1935	\$113,200,000
7 Nonprofit Private Colleges (Property)	84.36.050(1)	1925	\$75,800,000
8 Agricultural Products (B&O)	82.04.330; 82.04.410	1935	\$65,800,000
9 Rural County Deferral (Sales and Use)	82.60.040; 82.60.049	1985	\$64,071,000
10 Nonprofit Private K-12 Schools (Property)	84.36.050(1)	1925	\$48,100,000
11 Other Ships and Vessels (Property)	84.36.090	1931	\$30,500,000
12 Bad Debts (B&O)	82.04.4284	1935	\$20,700,000
13 Commercial Vessels (Property)	84.36.080(1)	1931	\$19,000,000
14 Urban Transportation (PUT)	82.16.020(1)(d)-(e)	1935	\$17,200,000
15 Tobacco Sales To U.S. or Indian Tribes (Tobacco)	82.26.110	2007	\$7,166,000
16 Sales For Resale (PUT)	82.16.050(2)	1935	\$5,200,000
17 Radio and TV Broadcasting (B&O)	82.04.280(1)(f)	1935	\$4,900,000
18 Fraternal Insurance (B&O)	82.04.370	1935	\$4,200,000
19 Sales Tax Sourcing Costs (Sales and Use)	82.32.760(1)(b)	2007	\$4,166,000
20 Farm Auction Sales (Sales and Use)	82.08.0257; 82.12.0258	1943	\$4,100,000
21 Credit Losses (PUT)	82.16.050(5)	1935	\$3,640,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2018	(41 Total Preferences)			
22	Processing Horticultural Products (B&O)	82.04.4287	1935	\$3,500,000
23	\$2,000 Monthly Minimum (PUT)	82.16.040	1935	\$2,600,000
24	Irrigation Water (PUT)	82.16.050(7)	1935	\$2,500,000
25	Fraternal Benefit Societies (Insurance Premium)	48.36A.010; 48.36A.240	1911	\$2,200,000
26	Alcohol and Biodiesel Fuel Production Facilities (Property)	84.36.635(2)(a)	2003	\$922,400
27	Public Utility Property (Sales and Use)	82.08.0256; 82.12.0257	1935	\$524,600
28	Public Development Authorities (B&O)	82.04.615	2007	\$39,000
29	Cigarette Stamping (B&O)	82.04.601	2007	\$12,000
30	Amateur Radio Repeaters (Leasehold)	82.29A.138	2007	\$12,000
31	Public Authority Sales (Sales and Use)	82.08.995; 82.12.995	2007	\$2,000
32	Airports Owned by Cities in Other States (Property)	84.36.130	1941	\$0
33	Alcohol, Biodiesel, or Wood Biomass Fuel Production Facilities (Leasehold)	Expired	1980	\$0
34	Standing Timber (B&O)	82.04.334	2007	\$0
35	Import and Export Commerce (Sales and Use)	82.08.990	2007	\$0
36	Quinault Tribal Tax (Timber)	84.33.0776	2007	\$0
37	Corporate Headquarters (Sales and Use)	82.82.020	2008	
38	Electric Vehicle Battery Charging Stations (Sales and Use)	82.08.816; 82.12.816	2009	
39	Customer-Generated Electricity (Public Utility)	82.16.130	2009	
40	Electric Vehicle Infrastructure (Leasehold)	82.29A.125	2009	
41	Aircraft For Air Ambulances (Property)	84.36.575	2010	
			Subtotal	\$27,503,102,000
2019	(31 Total Preferences)			
	Uncategorized			
1	Employee Income (B&O)	82.04.360	1935	\$4,910,000,000
2	Investments by Nonfinancial Firms (B&O)	82.04.4281	1935	\$577,800,000
3	Feed and Seed (Sales and Use)	82.04.050(11)	1935	\$144,000,000
4	Cash Discounts (B&O)	82.04.4283; 82.08.010; 82.16.050(4)	1935	\$90,200,000
5	Janitorial Services (Sales and Use)	82.04.050(2)(d)	1935	\$86,800,000
6	Casual Sales (Sales and Use)	82.08.0251	1935	\$65,100,000
7	Tuition and Fees (B&O)	82.04.4282(5); 82.04.4332	1935	\$40,200,000
8	Newspapers (Sales and Use)	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	1935	\$24,800,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2019	(31 Total Preferences)			
9	General Aviation (Property)	82.48.100; 82.48.110	1949	\$22,200,000
10	Joint Utility Services (PUT)	82.16.050(3)	1935	\$20,000,000
11	Ocean Marine Insurance (Insurance Premium)	48.11.050; 48.11.105; 48.14.020(3)	1947	\$4,900,000
12	Standard Digital Information (Sales and Use)	82.08.705; 82.12.705	2009	\$4,226,000
13	Municipal Utility, Collected Taxes (PUT)	82.16.050(1)	1935	\$1,400,000
14	Manufacturing Flour and Oil (B&O)	82.04.260(1)(a)	1949	\$832,000
15	Nonprofit Fairs (Property)	84.36.480	1975	\$201,000
16	Nonprofit Races (Parimutel Tax)	67.16.105(1)	1979	\$20,000
17	Commercial Aircraft (Aircraft)	82.48.100(4)	1949	(\$19,900,000)
18	Aircraft, Nonresident or Held for Sale (Aircraft)	82.48.100(3), (5)	1955	
19	Route 520 Replacement Bridge (Sales and Use)	47.01.412	2008	
20	Trail Grooming (Sales and Use)	82.08.0203	2008	
21	Waste Vegetable Oil, Biodiesel (Sales and Use)	82.08.0205; 82.12.0205	2008	
22	Temporary Medical Housing (Sales and Use)	82.08.997	2008	
23	Weatherization Assistance Program (Sales and Use)	82.08.998; 82.12.998	2008	
24	Military Housing (Property)	82.29A.130(19); 84.36.665	2008	
25	Active Duty Military Penalty Waiver (B&O, Sales and Use)	82.32.055	2008	
26	Waste Vegetable Oil, Biodiesel (Special Fuel)	82.38.080(1)(k)	2008	
27	Newspapers (B&O)	82.04.260(14)	2009	
28	Radioactive Waste Cleanup (B&O)	82.04.263	2009	
29	Audio Or Video Programming (Sales and Use)	82.08.02081; 82.12.02081	2009	
30	Digital Goods and Services For Business Purposes (Sales and Use)	82.08.02087; 82.12.02087	2009	
31	Electronically Transferred Magazines (Sales and Use)	82.08.02535	2009	
			Subtotal	\$5,972,779,000
2020	(54 Total Preferences)			
	Uncategorized			
1	Nonresidents' Personal Property (Sales and Use)	82.04.425	1935	\$8,548,000,000
2	Interstate Transportation Equipment (Sales and Use)	82.08.0262	1949	\$4,457,400,000
3	Vehicles Used in Interstate Commerce (Sales and Use)	82.12.0254	1937	\$1,094,800,000
4	Vehicles In Interstate Commerce (Sales and Use)	82.08.0263	1949	\$220,300,000
5	Fertilizer and Chemical Spray (Sales and Use)	82.04.050(11)	1943	\$166,600,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2020	(54 Total Preferences)			
6	Labor and Services to Construct Public Roads (Sales & Use)	82.04.050(10)	1943	\$128,100,000
7	Vehicles Sold To Nonresidents (Sales and Use)	82.08.0264	1935	\$68,700,000
8	Interstate Transportation, In-state Portion (PUT)	82.16.050(6)	1935	\$59,700,000
9	Interstate Transportation, Through Freight (PUT)	82.16.050(8)	1937	\$32,200,000
10	Breeding Livestock, Cattle, Milk Cows (Sales and Use)	82.08.0259; 82.12.0261	1945	\$19,792,000
11	Shipments To Ports (PUT)	82.16.050(9)	1937	\$15,200,000
12	Bailed Tangible Personal Property For R&D (Sales and Use)	82.12.0265	1961	\$10,500,000
13	Farm Machinery Sold To Nonresidents (Sales and Use)	82.08.0268	1961	\$9,900,000
14	Vehicles Acquired While In Military Service (Sales and Use)	82.12.0266	1963	\$7,812,000
15	Title Insurance (Insurance Premium)	48.14.020	1947	\$6,060,000
16	Sand & Gravel For Local Road Construction (Sales and Use)	82.08.0275; 82.12.0269	1965	\$4,174,000
17	Conservation and Open Space Land (Property)	84.36.260; 84.34.220	1967	\$3,909,000
18	Ride-Sharing Vehicles (Sales and Use)	82.08.0287; 82.12.0282	1980	\$2,033,000
19	Nonprofit Sheltered Workshops (B&O)	82.04.385	1970	\$1,983,000
20	Home Improvements (Property)	84.36.400	1972	\$1,938,000
21	Agricultural Products (Litter Tax)	82.19.050(2)	1971	\$1,929,000
22	Nursery Stock (Property)	84.40.220	1971	\$1,521,000
23	METRO Transit Planning (PUT)	35.58.560	1967	\$1,200,000
24	Forest Land Compensating Tax (Property)	84.33.140(13)-(14)	1971	\$1,094,000
25	Certified Aircraft Repair Firms (B&O)	82.04.250(3)	2003	\$1,004,000
26	Fuel Used In Urban Transportation (Fuel)	82.36.275; 82.38.080	1957	\$987,000
27	Semen For Artificial Insemination (Sales and Use)	82.08.0272; 82.12.0267	1965	\$870,000
28	Agricultural Fairs (B&O)	82.04.335	1965	\$824,000
29	Ride-Sharing, Special Needs Transportation (PUT)	82.16.047	1979	\$778,000
30	Pollution Control Facilities (B&O)	82.04.427; 82.34.060(2)	1967	\$681,000
31	Pollution Control Facilities (PUT)	82.16.045	1967	\$675,000
32	Christmas Trees, Cottonwoods (Timber)	84.33.170	1971	\$660,000
33	Destroyed Property (Property)	84.70.010	1974	\$481,000
34	Poultry Used In Production (Sales and Use)	82.08.0267; 82.12.0262	1961	\$462,000
35	Commuter Ride Sharing (B&O)	82.04.355	1979	\$148,000
36	Pollution Control Facilities, Credit for Tax Paid (Sales and Use)	82.34.050(2)	1967	\$65,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2020	(54 Total Preferences)			
37	Processing Dried Peas (B&O)	82.04.260(2)	1967	\$63,000
38	Pollen (Sales and Use)	82.08.0277; 82.12.0273	1967	\$58,000
39	Anaerobic Digesters (Property)	82.29A.135; 84.36.635	2008	\$46,000
40	Printing by Local Governments (B&O)	82.04.397	1979	\$26,000
41	Fuel Sales To Foreign Governments (Fuel)	82.36.245	1967	\$8,000
42	Seafood Processing (B&O)	82.04.120	1975	\$4,000
43	Annexation Sales (Sales and Use)	82.08.0278; 82.12.0274	1970	\$0
44	Timber (Property)	84.33.040	1971	\$0
45	Returnable Containers (Sales and Use)	82.08.0282; 82.12.0276	1974	\$0
46	Services Performed Between Local Governments (B&O)	82.04.4291	1970	
47	Interest On Agricultural Loans (B&O)	82.04.4294	1970	
48	No Change in Beneficial Owner (REET)	82.45.010(3)(o)	1970	
49	Special Fuel (Sales and Use)	82.08.0255(2); 82.12.0256(1)	1983	
50	Meals Provided To Seniors (Sales and Use)	82.08.0293; 82.08.195; 82.12.0293	2009	
51	Financial Institution Commercial Aircraft Loan Interest and Fees (B&O)	82.04.43391; 82.04.080(2)	2010	
52	Financial Institution Affiliate Income (B&O)	82.04.645; 82.04.080(2)	2010	
53	Financial institution Investment Conduit or Securitization Entity Income (B&O)	82.04.650; 82.04.080(2)	2010	
54	Community Centers (Property)	84.36.010	2010	
			Subtotal	\$14,872,685,000
2021	(67 Total Preferences)			
	Uncategorized			
1	REET Exemptions (REET)	82.45.010(3)(a)-(m)	1951	\$1,356,200,000
2	Exported and Commercial Uses (Aircraft Fuel)	82.42.030; 82.42.070	1967	\$299,900,000
3	Interest On Real Estate Loans (B&O)	82.04.4292	1970	\$172,600,000
4	Extracted Fuel (Sales and Use)	82.12.0263	1949	\$69,200,000
5	Credit Unions, State Chartered (B&O)	82.04.405	1970	\$60,900,000
6	Purchases By Nonresidents, No or Low Sales Taxes (Sales and Use)	82.08.0273	1965	\$58,000,000
7	Renewable Energy Machinery (Sales and Use)	82.08.962; 82.12.962	2009	\$40,800,000
8	Shared Real Estate Commissions (B&O)	82.04.255	1970	\$36,000,000
9	Processing Meat (B&O)	82.04.260(4)	1967	\$30,500,000
10	Interstate Bridges (Property)	84.36.230	1949	\$29,100,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2021	(67 Total Preferences)			
11	Nonprofit Day Care Centers (Property)	84.36.040(1)(a)	1973	\$15,750,000
12	Subsidiary Dividends (B&O)	82.04.4281(1)(b),(c)	1970	\$14,400,000
13	Boats Sold To Nonresidents (Sales and Use)	82.08.0266; 82.08.02665	1959	\$13,800,000
14	Hospital Laundry Service (Sales and Use)	82.04.050(2)(a)	1973	\$8,800,000
15	Church Camps (Property)	84.36.030(2)	1971	\$6,878,000
16	Nonprofit Blood, Bone, and Tissue Banks (Property)	84.36.035	1971	\$6,090,000
17	Display Items For Trade Shows (Sales and Use)	82.12.0272	1971	\$4,984,000
18	Nonprofit Sheltered Workshops (Property)	84.36.350	1970	\$4,438,000
19	Open Space Land, Compensating Tax (Property)	84.34.108(6)	1973	\$3,880,000
20	Hog Fuel To Produce Electricity (Sales and Use)	82.08.956; 82.12.956	2009	\$3,237,000
21	Municipal Sewer Service Payments (B&O)	82.04.432	1967	\$3,000,000
22	Church Offices (Property)	84.36.032	1975	\$1,875,000
23	Interest On Government Obligations (B&O)	82.04.4293	1970	\$1,760,000
24	Nonprofit Public Assembly Halls, Meeting Places (Property)	84.36.037	1981	\$1,388,000
25	International Banking Facilities (B&O)	82.04.315	1982	\$1,232,000
26	Easements for Removing Products (Leasehold)	82.29A.020(1)	1975	\$998,000
27	Public Historical Sites (Leasehold)	35.21.755	1977	\$997,000
28	Log Transportation (Public Utility)	82.16.020	2009	\$971,000
29	Tax Paid In Other States (Fish)	82.27.040	1980	\$852,000
30	Nonprofit Youth Organization Fees and Dues (B&O)	82.04.4271	1981	\$847,000
31	Nonprofit Water Associations (PUT)	82.16.050(12)	1977	\$650,000
32	Public Employee Housing (Leasehold)	82.29A.130(5)	1976	\$567,000
33	Fuel For Transporting Special Needs Persons (Fuel)	82.36.285; 82.38.080(1)(h)	1983	\$456,000
34	Product Leases, 33% credit (Leasehold)	82.29A.120(2)	1976	\$438,000
35	Nonresidents' Rental Cars (Sales and Use)	82.08.0279	1980	\$350,000
36	Biomass To Produce Electricity (Sales and Use)	82.08.957; 82.12.957	2009	\$350,000
37	Cogeneration Facilities and Renewable Resources (PUT)	82.16.055	1980	\$300,000
38	Low Income Property Tax Deferral (Property)	84.37.030	2007	\$270,891
39	Homes Pending Destruction (Leasehold)	82.29A.130(10)	1976	\$168,000
40	Public Works Contracts (Leasehold)	82.29A.130(11)	1976	\$142,000
41	Printing by Schools (B&O)	82.04.395	1979	\$112,000

	Brief Description	RCW	Year Enacted	Biennial Taxpayer Savings
2021	(67 Total Preferences)			
42	Honey Beekeepers (Sales and Use)	82.08.0204; 82.12.0204	2008	\$94,000
43	Honey Beekeepers (B&O)	82.04.629; 82.04.630	2008	\$86,000
44	Funeral Home Reimbursement (B&O)	82.04.4296	1979	\$26,000
45	Printing by Libraries (B&O)	82.04.600	1979	\$8,000
46	Habitat For Endangered Species (Property)	84.33.140(13)-(14); 84.34.108(6)	2009	\$6,000
47	Repaired Items Delivered Out-of-State (Sales and Use)	82.08.0265	1959	\$0
48	Nonprofit Radio, TV Broadcast Facilities (Property)	84.36.047	1977	\$0
49	Nonprofit Youth Organizations (Timber)	84.33.075	1980	\$0
50	Public Property Leaseholds (Property)	84.36.451	1976	(\$33,394,000)
51	Credit For Tax Paid To Other States (Sales and Use)	82.12.035	1967	
52	Imported Frozen or Packaged Fish (Fish)	82.27.030(1),(3)	1980	
53	Ride-sharing Vehicles (MVET)	82.44.015	1980	
54	Crop Dusting (Aircraft Fuel)	82.42.020	1982	
55	Housing Finance Commission (B&O)	82.04.408	1983	
56	Grants to Local Government (B&O)	82.04.418	1983	
57	Fuel to Transport Persons with Special Needs (Sales and Use)	82.08.0255(1)(b); 82.12.0256(2)(b)	1983	
58	Boats Sold to Nonresidents (Sales and Use)	82.08.700; 82.12.700	2007	
59	Solar Energy Machinery & Equipment (Sales and Use)	82.08.963; 82.12.963	2009	
60	Property Management Personnel Payments (B&O)	82.04.4274	2011	
61	Child Welfare Services (B&O)	82.04.4275	2011	
62	Mental Health Services (B&O)	82.04.4277	2011	
63	Restaurant Employee Meals (B&O)	82.04.750	2011	
64	Fuel for State or County Ferries (Sales & Use)	82.08.0255(d),(e); 82.12.0256(e), (f)	2011	
65	Public Institution R&D Machinery and Equipment (Sales and Use)	82.08.02561; 82.12.02561	2011	
66	Restaurant Employee Meals (Sales & Use)	82.08.9995; 82.12.9995	2011	
67	Emergency Medical Services Levy (Property)	84.52.069(1)	2011	
			Subtotal	\$2,220,006,891
			Total Biennial Taxpayer Savings	\$62,142,730,191