

# Citizen Commission for the Performance Measurement of Tax Preferences

## 10-Year Review Schedule

### 2017-2026

Statute directs the Commission to develop a schedule to accomplish an orderly review of the state's tax preferences on a ten-year cycle. The Commission is authorized to revise the schedule as needed.

This ten-year schedule was adopted by the Commission in June 2017.

In adopting the schedule, the Commission considered a number of issues, including:

- Industry grouping
- Amount of the preference
- Expiration date of the preference
- Whether the Legislature explicitly directed a review of the preference
- Whether the preference is considered critical to the state's tax structure
- Results of previous reviews

The format of the schedule is similar for each year:

1. 15 preferences are scheduled each year for a **Full JLARC Review**. For these, the Commission will base its review on the work completed by staff of the Joint Legislative Audit and Review Committee.
2. 10 preferences are scheduled each year as **Alternates**, which are preferences that will have a full JLARC review if staff resources are available after completing the 15 full reviews. If not, these preferences would be reviewed using the expedited process, outlined in 3 below.
3. A number of preferences are then listed as **Not Subject to Full Review**. For these preferences, the Commission will use an expedited process, basing their review on information developed by the Department of Revenue.
4. Each year include a list of preferences categorized as **Critical to the Tax Structure**. The Commission has determined that these will not be reviewed. However, the Commission may, as it revises the 10-year schedule, determine whether to review these preferences if merited by changes in statute or economic circumstances.

# 2017-2026 Ten-Year Tax Preference Review Schedule

Citizen Commission for Performance  
Measurement of Tax Preferences

Joint Legislative Audit and Review Committee

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2017 (70 Total Preferences) Focus: Energy, Finance, and Maritime</b>					
<i>2017: Full JLARC Review (15 Preferences)</i>					
1 Renewable Energy Machinery (Sales and Use Tax)	Alternative Energy	82.08.962; 82.12.962	2009	1/1/2020	\$40,800,000
2 Alternative Fuel Vehicles (Sales and Use Tax)	Alternative Energy	82.08.809; 82.12.809	2005	7/1/2019	\$12,557,000
3 Solar Energy Machinery and Equipment (Sales and Use Tax)	Alternative Energy	82.08.963; 82.12.963	2009	6/30/2018	\$2,948,000
4 Electric Vehicle Battery Charging Stations (Sales and Use Tax)	Alternative Energy	82.08.816; 82.12.816	2009	1/1/2020	\$480,000
5 Electric Vehicle Infrastructure (Leasehold Excise Tax)	Alternative Energy	82.29A.125	2009	1/1/2020	Not known
6 Standard Financial Information (Sales and Use Tax)	Finance	82.08.207; 82.12.207	2013	7/1/2021	\$1,951,000
7 Manufactured Home Communities (Real Estate Excise Tax)	Housing	82.45.010(3)(r)	2008	12/31/2018	Not disclosable
8 Vessel Deconstruction (Sales and Use Tax)	Maritime	82.08.9996; 82.12.9996	2014	1/1/2025	\$146,000
9 Disabled Veterans Adaptive Vehicle Equipment (Sales and Use Tax)	Military and Veteran	82.08.875; 82.12.875	2013	7/1/2018	\$67,000
10 Electricity for Electrolyte Firms (Public Utility Tax)	Other Manufacturing	82.16.0421	2009	6/30/2019	\$1,560,000
11 Cogeneration Facilities and Renewable Resources (Public Utility Tax)	Alternative Energy	82.16.055	1980		Not disclosable
12 Wood Biomass Fuel Manufacturing (B&O Tax)	Alternative Energy	82.04.260(1)(f)	2003		Not disclosable
13 Coal for Thermal Generating Plants (Sales and Use Tax)	Energy	82.08.811; 82.12.811	1997		Not disclosable
14 Electric Power Sold in Rural Areas (Public Utility Tax)	Energy	82.16.053	1994		\$5,232,000
15 Domestic Use (Petroleum Products Tax)	Energy	82.23A.030(2)	1989		\$112,000
<i>2017: Alternates (10 Preferences)</i>					
1 Financial Institution Affiliate Income (B&O Tax)	Finance	82.04.645; 82.04.080(2)	2010		Not known
2 Credit Unions - State Chartered (B&O Tax)	Finance	82.04.405	1970		\$56,300,000
3 Financial Institution Investment Conduit or Securitization Entity Income (B&O Tax)	Finance	82.04.650; 82.04.080(2)	2010		\$28,000,000
4 International Banking Facilities (B&O Tax)	Finance	82.04.315	1982		\$16,430,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2017 (Continued - 70 Total Preferences) Focus: Energy, Finance, and Maritime</b>					
5 Interest on Agricultural Loans (B&O Tax)	Finance	82.04.4294	1970		\$9,000,000
6 Trust Accounts (B&O Tax)	Finance	82.04.392	1997		\$1,340,000
7 Forfeiture of interest in a sale of real property (Real Estate Excise Tax)	Finance	82.45.010(3)(d)	1955		\$984,000
8 Ferry Boats (Sales and Use Tax)	Maritime	82.08.0285; 82.12.0279	1977		\$12,181,000
9 Boats Under 16 Feet (Watercraft Excise Tax)	Maritime	82.49.020(3)	1983		\$7,305,000
10 Fuel for State or County Ferries (Sales and Use Tax)	Maritime	82.08.0255(1)(d)-(e); 82.12.0256(2)(e)-(f)	2011		\$6,930,000
<b>2017: Not Subject to Full Review (26 Preferences)</b>					
1 Customer-Generated Power (Public Utility Tax)	Alternative Energy	82.16.130	2005	6/30/2020	\$55,000,000
2 Rural Electric Cooperative Finance Organizations (B&O Tax)	Finance	82.04.43394	2013	7/1/2017	\$370,000
3 Foreclosure or Deed in Lieu of Foreclosure (Real Estate Excise Tax)	Housing	82.45.010(3)(j)	1951		\$154,301,000
4 Multi-Unit Urban Housing (Property Tax)	Housing	84.14.020	1995		\$90,314,000
5 Subsidized Housing (Leasehold Excise Tax)	Housing	82.29A.130(3)	1976		\$43,012,000
6 Mortgage Insurers (Real Estate Excise Tax)	Housing	82.45.010(3)(k)	1951		\$13,678,000
7 Used Mobile Homes (Sales and Use Tax)	Housing	82.08.033; 82.12.033	1979		\$10,762,000
8 Used Floating Homes (Sales and Use Tax)	Housing	82.08.034; 82.12.034	1984		\$1,180,000
9 Used Park-Model Trailers (Sales and Use Tax)	Housing	82.08.032; 82.12.032	2001		\$880,000
10 Mortgage or other Security Interest (Real Estate Excise Tax)	Housing	82.45.010(3)(i)	1951		\$841,000
11 Public Employee Housing (Leasehold Excise Tax)	Housing	82.29A.130(5)	1976		\$460,000
12 Homes Pending Destruction (Leasehold Excise Tax)	Housing	82.29A.130(10)	1976		\$199,000
13 Mobile Homes in Dealer Inventory (Property Tax)	Housing	84.36.510	1985		\$38,000
14 Mobile Homes Possessed by Landlords (Property Tax)	Housing	84.56.335(2)	2013		\$14,000
15 Housing Finance Commission (B&O Tax)	Housing	82.04.408	1983		\$0
16 Boats Sold to Nonresidents (Sales and Use Tax)	Maritime	82.08.700; 82.12.700	2007		\$2,401,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2017 (Continued - 70 Total Preferences) Focus: Energy, Finance, and Maritime</b>					
17 Vessel Use by Manufacturers or Dealers (Use Tax)	Maritime	82.12.800; 82.12.801; 82.12.802	1997		\$802,000
18 Historic Vessels (Property Tax)	Maritime	84.36.080(2)	1986		\$289,000
19 Vessels under 65 Feet in Length (Public Utility Tax)	Maritime	82.16.020(1)(e)	1935		\$41,000
20 Ships Under Construction (Property Tax)	Maritime	84.36.079	1959		\$0
21 Extracted Fuel (Use Tax)	Energy	82.12.0263	1949		\$63,751,000
22 Electricity Sales for Resale (B&O Tax)	Energy	82.04.310(2)	2000		Not disclosable
23 Interest on Real Estate Loans (B&O Tax)	Finance	82.04.4292	1970		\$69,417,000
24 International Investment Management (B&O Tax)	Finance	82.04.290(1)	1995		\$40,956,000
25 Stevedoring (B&O Tax)	Maritime	82.04.260(7)	1979		\$19,111,000
26 Fishing Boat Fuel (Sales and Use Tax)	Maritime	82.08.0298; 82.12.0298	1987		\$6,261,000
<b>2017: Critical Part of the Tax Structure (19 Preferences)</b>					
1 Natural and Manufactured Gas (Sales and Use Tax)	Energy	82.08.026; 82.12.023; 82.14.030(1)	1989		\$193,700,000
2 Natural Gas Subject to Public Utility Tax (Use Tax)	Energy	82.12.022(4)	1989		\$90,855,000
3 Successive Use (Petroleum Products Tax)	Energy	82.23A.030(1)	1989		\$72,103,000
4 Electric Power Exported or Resold (Public Utility Tax)	Energy	82.16.050(11)	1989		\$28,812,000
5 Exported Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(6)	1989		\$4,356,000
6 Fuel Used to Process Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(5)	1989		\$559,000
7 Nonfuel Use of Petroleum (Oil Spill Tax)	Energy	82.23B.045	1991		\$182,000
8 Natural Gas Not Delivered via Pipeline (Use Tax)	Energy	82.12.022(3)	1994		\$0
9 Packaged Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(7)	1989		\$0
10 Secondary Transportation (Oil Spill Tax)	Energy	82.23B.030	1991		\$0
11 Electricity and Steam (Sales and Use Tax)	Energy	82.08.950; 82.12.950	2003		Not separately stated
12 Investments by Nonfinancial Firms (B&O Tax)	Finance	82.04.4281(1)(a)	1935		\$699,000,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2017 (Continued - 70 Total Preferences) Focus: Energy, Finance, and Maritime</b>					
13 Investment of Businesses in Related Entities (B&O Tax)	Finance	82.04.4281(1)(b),(c)	1970		\$14,400,000
14 Interest from State and Municipal Obligations (B&O Tax)	Finance	82.04.4293	1970		\$8,110,000
15 Credit Unions - State Chartered (Use Tax)	Finance	82.12.860	2006		\$474,000
16 Foreclosure Relocation Assistance (Real Estate Excise Tax)	Housing	82.45.030(3)	2011		\$0
17 Other Ships and Vessels (Property Tax)	Maritime	84.36.090	1931		\$55,565,000
18 Boats Sold to Nonresidents (Sales Tax)	Maritime	82.08.0266; 82.08.02665	1959		\$12,276,000
19 Commercial Vessels (Property Tax)	Maritime	84.36.080(1)	1931		\$11,545,000

## 2018 (57 Total Preferences) Focus: Agriculture

### 2018: Full JLARC Review (15 Preferences)

1 Custom Farming (B&O Tax)	Agricultural Services	82.04.625	2007	12/31/2020	\$140,000
2 Hauling Farm Products for Relatives (Public Utility Tax)	Agricultural Services	82.16.300	2007	12/31/2020	Not known
3 Corporate Headquarters (Sales and Use Tax)	Business	82.82.020	2008	12/31/2020	\$0
4 Multi-Unit Urban Housing in Rural Counties (Property Tax)	Housing	84.14.020; 84.14.040(1)(d)(i)	2014	1/1/2020	Not in DOR Report
5 Mental Health Services (B&O Tax)	Medical Services	82.04.4277	2011	1/1/2020	\$2,029,000
6 Aircraft for Air Ambulances (Multiple Taxes)	Medical Services	82.48.100(8); 84.36.575	2010	1/1/2020	\$0
7 Nonprofit Fundraising (Use Tax)	Nonprofit	82.12.225	2013	7/1/2020	\$42,000
8 Rural County Deferral (Sales and Use Tax)	Other	82.60.040; 82.60.049	1985	7/1/2020	\$11,878,000
9 Bee Pollination Services (B&O Tax)	Agricultural Services	82.04.330	2015		Not known
10 Seed Conditioning (B&O Tax)	Agricultural Services	82.04.120	1987		\$4,477,000
11 Shipping Farm Products to Port (Public Utility Tax)	Agricultural Services	82.16.050(10)	2007		\$2,668,000
12 Agricultural Fairs (B&O Tax)	Agricultural Services	82.04.335	1965		\$1,200,000
13 Hay Cubing (B&O Tax)	Agricultural Services	82.04.120	1997		\$1,106,000
14 Christmas Tree Producers (B&O Tax)	Agricultural Services	82.04.100; 82.04.330	1987		\$385,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2018 (Continued - 57 Total Preferences) Focus: Agriculture</b>					
15 Hop Commission Services (B&O Tax)	Agricultural Services	82.04.338	1998		\$42,000
<b>2018: Alternates (10 Preferences)</b>					
1 Farm Machinery Sold to Nonresidents (Sales Tax)	Agricultural Equipment & Other	82.08.0268	1961		\$20,189,000
2 Leased Irrigation Equipment (Sales and Use Tax)	Agricultural Equipment & Other	82.08.0288; 82.12.0283	1983		\$8,033,000
3 Farming Machinery and Equipment (Property Tax)	Agricultural Equipment & Other	84.36.630	2001		\$4,676,000
4 Farm-Worker Housing (Sales and Use Tax)	Agricultural Equipment & Other	82.08.02745; 82.12.02685	1996		\$1,738,000
5 Product Leases (Leasehold Excise Tax)	Agricultural Equipment & Other	82.29A.120(2)	1976		\$1,229,000
6 Fuel Used by Mint Growers (Sales and Use Tax)	Agricultural Equipment & Other	82.08.220; 82.12.220	2013	7/1/2017	\$210,000
7 Anaerobic Digesters for Dairies (Sales and Use Tax)	Agricultural Equipment & Other	82.08.900; 82.12.900	2001		\$150,000
8 Crop Dusting (Aircraft Fuel Tax)	Agricultural Products	82.42.230(1)	1982		Not known
9 Agricultural Products (Property Tax)	Agricultural Products	84.36.470	1984		\$261,320,000
10 Christmas Trees and Cottonwoods (Timber Tax)	Agricultural Products	84.33.170	1971		\$4,178,000
<b>2018: Not Subject to Full Review (25 Preferences)</b>					
1 Conservation Futures (Property Tax)	Agricultural Equipment & Other	84.36.500	1984		\$0
2 Hops Processed and Exported (B&O Tax)	Agricultural Products	82.04.337	1987		\$3,880,000
3 Agricultural Products (Litter Tax)	Agricultural Products	82.19.050(2)	1971		\$2,796,000
4 Nursery Stock (Property Tax)	Agricultural Products	84.40.220	1971		\$2,734,000
5 Christmas Tree Inputs (Sales and Use Tax)	Agricultural Products	82.04.213	1987		\$2,064,000
6 Conditioned Seed Wholesaling (B&O Tax)	Agricultural Products	82.04.331	1998		\$2,033,000
7 Livestock Nutrient Management Equipment (Sales and Use Tax)	Agricultural Products	82.08.890; 82.12.890	2001		\$1,600,000
8 Horticultural Packing Materials (Sales and Use Tax)	Agricultural Products	82.08.0311; 82.12.0311	1988		\$1,542,000
9 Semen for Artificial Insemination (Sales and Use Tax)	Agricultural Products	82.08.0272; 82.12.0267	1965		\$656,000
10 Aquaculture Feed (Sales and Use Tax)	Agricultural Products	82.08.0294; 82.12.0294	1985		\$246,000
11 Livestock Feed (Sales and Use Tax)	Agricultural Products	82.08.0296; 82.12.0296	1986		\$242,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2018 (Continued - 57 Total Preferences) Focus: Agriculture</b>					
12 Conifer Seedlings Sold Out-of-State (Sales and Use Tax)	Agricultural Products	82.08.850; 82.12.850	2001		\$86,000
13 Pollen (Sales and Use Tax)	Agricultural Products	82.08.0277; 82.12.0273	1967		\$66,000
14 Pollination Agents (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1993		\$46,000
15 Farm Machinery Replacement Parts (Sales and Use Tax)	Agricultural Equipment & Other	82.08.855; 82.12.855	2006		\$62,200,000
16 Fuel Used on Farms (Sales and Use Tax)	Agricultural Equipment & Other	82.08.865; 82.12.865	2006		\$53,200,000
17 Warehouse and Grain Elevator Construction and Equipment (Sales and Use Tax)	Agricultural Equipment & Other	82.08.820; 82.12.820	1997		\$11,400,000
18 Farm Auction Sales (Sales and Use Tax)	Agricultural Equipment & Other	82.08.0257; 82.12.0258	1943		\$8,224,000
19 Farm Property (Estate Tax)	Agricultural Equipment & Other	83.100.046	2005		\$3,300,000
20 Agricultural Products (B&O Tax)	Agricultural Products	82.04.330; 82.04.410	1935		\$114,400,000
21 Grain and Unprocessed Milk Wholesaling (B&O Tax)	Agricultural Products	82.04.332	1998		\$14,400,000
22 Livestock Medicine (Sales and Use Tax)	Agricultural Products	82.08.880; 82.12.880	2001		\$5,430,000
23 Gas Used to Heat Chicken Houses (Sales and Use Tax)	Agricultural Products	82.08.910; 82.12.910	2001		\$4,268,000
24 Irrigation Water (Public Utility Tax)	Agricultural Products	82.16.050(7)	1935		\$2,994,000
25 Chicken Bedding Materials (Sales and Use Tax)	Agricultural Products	82.08.920; 82.12.920	2001		\$1,091,000
<b>2018: Critical Part of the Tax Structure (7 Preferences)</b>					
1 Feed and Seed (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1935		\$274,467,000
2 Fertilizer and Chemical Sprays (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1943		\$230,400,000
3 Growing Crops (Property Tax)	Agricultural Products	84.40.030(3)	1890		\$2,162,000
4 Poultry Used in Production (Sales and Use Tax)	Agricultural Products	82.08.0267; 82.12.0262	1961		\$467,000
5 Breeding Livestock, Cattle, and Milk Cows (Sales and Use Tax)	Agricultural Services	82.08.0259; 82.12.0261	1945		\$25,317,000
6 Horticultural Services for Farmers (Sales and Use Tax)	Agricultural Services	82.04.050(3)(e)	1993		\$21,062,000
7 Processing Horticultural Products (B&O Tax)	Agricultural Services	82.04.4287	1935		\$8,780,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2019 (57 Total Preferences) Focus: Aerospace, Commercial Transportation, and Vehicle Purchases</b>					
<i>2019: Full JLARC Review (15 Preferences)</i>					
1 Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	Aerospace	82.04.260(11)	2003	7/1/2040	\$270,080,000
2 Aerospace Product Development Expenditures (B&O Tax)	Aerospace	82.04.4461	2003	7/1/2040	\$206,029,000
3 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	Aerospace	82.04.4463	2003	7/1/2040	\$35,371,000
4 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	Aerospace	82.08.975; 82.12.975	2003	7/1/2040	\$13,758,000
5 Aerospace Product Development (B&O Tax)	Aerospace	82.04.290(3)	2008	7/1/2040	\$4,297,000
6 Certified Aircraft Repair Firms (B&O Tax)	Aerospace	82.04.250(3)	2003	7/1/2040	\$1,221,000
7 Nonresident Large Private Airplanes (Sales and Use Tax)	Aerospace	82.08.215; 82.12.215	2013	7/1/2021	\$0
8 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	Aerospace	82.29A.137	2003	7/1/2040	\$0
9 Superefficient Airplane Production Facilities (Property Tax)	Aerospace	84.36.655	2003	7/1/2040	\$0
10 Commercial Airplane Production Facilities (Sales and Use Tax)	Aerospace	82.08.980; 82.12.980	2003	7/1/2040	Not disclosable
11 Hog Fuel to Produce Energy (Sales and Use Tax)	Alternative Energy	82.08.956; 82.12.956	2009	6/30/2024	\$1,622,000
12 Commercial Airplane Part Place of Sale (B&O Tax)	Aerospace	82.04.627	2008		Not disclosable
13 Financial Institution Commercial Aircraft Loan Interest and Fees (B&O Tax)	Aerospace	82.04.43391; 82.04.080(2)	2010		Not disclosable
14 Commuter Air Carriers Paying Excise Tax (Property Tax)	Aerospace	84.36.133	2013		\$190,000
15 Commuter Airplanes (Sales and Use Tax)	Aerospace	82.08.0262; 82.12.0254	2009		\$149,000
<i>2019: Alternates (10 Preferences)</i>					
1 Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)	Aerospace	82.48.100(7)	1999		\$2,000
2 Vehicles Used in Interstate Commerce (Use Tax)	CommercialTransportation	82.12.0254	1937		\$497,798,000
3 Interstate Transportation Equipment (Sales Tax)	CommercialTransportation	82.08.0262	1949		\$140,990,000
4 Cargo Containers (Property Tax)	CommercialTransportation	84.36.105	1975		\$4,015,000
5 Log Transportation Businesses (Public Utility Tax)	CommercialTransportation	82.16.020(1)(h)	2015		\$2,100,000
6 Vehicles in Interstate Commerce (Sales Tax)	Vehicle Purchase and Rental	82.08.0263	1949		\$29,915,000



Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2019 (Continued - 57 Total Preferences) Focus: Aerospace, Commercial Transportation, and Vehicle Purchases</b>					
7 Vehicles Sold to Nonresidents (Sales Tax)	Vehicle Purchase and Rental	82.08.0264	1935		\$17,115,000
8 Wholesale Auto Auctions (B&O Tax)	Vehicle Purchase and Rental	82.04.317; 82.04.422(1)	1997		\$3,047,000
9 Nonresidents' Rental Cars (Sales Tax)	Vehicle Purchase and Rental	82.08.0279	1980		\$781,000
10 Returned Motor Vehicles (Sales Tax)	Vehicle Purchase and Rental	82.32.065	1987		\$198,000
<b>2019: Not Subject to Full Review (23 Preferences)</b>					
1 Tuition and Fees (B&O Tax)	Education and Childcare	82.04.4282(5)	1935		\$22,439,000
2 Tuition Fees - Foreign Degree-Granting Institutions (B&O Tax)	Education and Childcare	82.04.4332	1993		\$14,000,000
3 Nonprofit Educational Foundations (Property Tax)	Education and Childcare	84.36.050(2)	2001		\$5,893,000
4 Child Care (B&O Tax)	Education and Childcare	82.04.2905	1998		\$2,211,000
5 Church Child Care (B&O Tax)	Education and Childcare	82.04.339	1992		\$1,703,000
6 Child Care Resource and Referral (B&O Tax)	Education and Childcare	82.04.3395	1995		\$475,000
7 Academic Transcripts (Sales and Use Tax)	Education and Childcare	82.08.02537; 82.12.0347	1996		\$383,000
8 Computers Donated to Schools (Use Tax)	Education and Childcare	82.12.0284	1983		\$260,000
9 Driver Training Vehicles (Use Tax)	Education and Childcare	82.12.0264	1955		\$53,000
10 Academic Transcripts (B&O Tax)	Education and Childcare	82.04.399	1996		\$20,000
11 Motorcycles Used for Rider Training (Sales and Use Tax)	Education and Childcare	82.08.870; 82.12.845	2001		\$8,000
12 Student Loan Organizations (B&O Tax)	Education and Childcare	82.04.367	1987		\$0
13 Student Loan Organizations (Property Tax)	Education and Childcare	84.36.030(6)	1987		\$0
14 Private Kindergartens (B&O Tax)	Education and Childcare	82.04.4282(7)	1965	Not separately stated	
15 Commercial Air Operations (Aircraft Fuel Tax)	Aerospace	82.42.030(4)-(5)	1967		\$94,835,000
16 Aircraft Testing or Crew Training (Aircraft Fuel Tax)	Aerospace	82.42.030(9)-(10); 82.42.230(2)-(3)	1967		\$35,667,000
17 Aircraft Part Prototypes (Sales and Use Tax)	Aerospace	82.08.02566; 82.12.02566	1997		\$0
18 Items Used in Interstate Commerce (Sales Tax)	CommercialTransportation	82.08.0261	1949		\$525,569,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2019 (Continued - 57 Total Preferences) Focus: Aerospace, Commercial Transportation, and Vehicle Purchases</b>					
19 Interstate Transportation - In-State Portion (Public Utility Tax)	CommercialTransportation	82.16.050(6)	1935		\$60,607,000
20 Interstate Transportation - Through Freight (Public Utility Tax)	CommercialTransportation	82.16.050(8)	1937		\$32,200,000
21 Urban Transportation (Public Utility Tax)	CommercialTransportation	82.16.020(1)(d)	1935		\$17,115,000
22 Interstate Transportation - Shipments to Ports (Public Utility Tax)	CommercialTransportation	82.16.050(9)	1937		\$15,200,000
23 International Charter and Freight Brokers (B&O Tax)	CommercialTransportation	82.04.260(6)	1979		\$14,134,000
<b>2019: Critical Part of the Tax Structure (9 Preferences)</b>					
1 General Aviation (Property Tax)	Aerospace	82.48.110	1949		\$12,941,000
2 Aircraft Held for Sale (Aircraft Excise Tax)	Aerospace	82.48.100(6)	1955		\$16,000
3 Nonresident Aircraft (Aircraft Excise Tax)	Aerospace	82.48.100(3)	1949		\$2,000
4 Commercial Aircraft (Aircraft Excise Tax)	Aerospace	82.48.100(4)	1949		(\$19,200,000)
5 Aircraft Testing or Crew Training (Aircraft Excise Tax)	Aerospace	82.48.100(5)	1949		Not known
6 Nonprofit Private Colleges (Property Tax)	Education and Childcare	84.36.050(1)	1925		\$55,207,000
7 Nonprofit Private K-12 Schools (Property Tax)	Education and Childcare	84.36.050(1)	1925		\$39,558,000
8 Nonprofit Day Care Centers (Property Tax)	Education and Childcare	84.36.040(1)(a)	1973		\$4,868,000
9 Motor Vehicles, Travel Trailers, and Campers (Property Tax)	Vehicle Purchase and Rental	84.36.595	2000		\$1,112,529,000
<b>2020 (59 Total Preferences) Focus: Military/Veterans, Tribal, and Public Transportation</b>					
<b>2020: Full JLARC Review (15 Preferences)</b>					
1 Airplane Repair Facility New Construction (Sales and Use Tax)	Aerospace	2016 c 191 § 2	2016	1/1/2027	\$0
2 Alternative Fuel Commercial Vehicle Credit (Public Utility Tax)	Alternative Energy	82.16.0496	2015	1/1/2022	\$12,000,000
3 Alternative Fuel Commercial Vehicle Credit (B&O Tax)	Alternative Energy	82.04.4496	2015	1/1/2022	Not separately stated
4 Workforce Training (B&O Tax)	Education and Childcare	82.04.449	2006	7/1/2021	\$128,000
5 Hiring Unemployed Veterans (B&O Tax)	Military and Veteran	82.04.4498	2015	7/1/2023	\$900,000
6 Hiring Unemployed Veterans (Public Utility Tax)	Military and Veteran	82.16.0499	2015	7/1/2023	\$100,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2020 (Continued - 59 Total Preferences) Focus: Military/Veterans, Tribal, and Public Transportation</b>					
7 Tribal Lands Used for Economic Development (Property Tax)	Tribal	84.36.010	2014	1/1/2022	\$2,453,000
8 Active Duty Military Penalty Waiver (Multiple Taxes)	Military and Veteran	82.32.055	2008		Not disclosable
9 Military Housing (Property Tax)	Military and Veteran	84.36.665	2008		\$3,772,000
10 Military Housing (Leasehold Excise Tax)	Military and Veteran	82.29A.130(19)	2008		\$1,147,000
11 Veteran Widows and Widowers (Property Tax)	Military and Veteran	84.39.010	2005		\$26,000
12 Tribal Compact Marijuana (Sales and Use Tax)	Tribal	82.08.9997; 43.06.490	2015		Not disclosable
13 Cigarettes Covered by Indian Tribal Contracts (Tobacco Tax)	Tribal	82.24.295(1)	2001		\$193,600,000
14 Tobacco Sales to U.S. or Indian Tribes (Tobacco Tax)	Tribal	82.26.110	2007		\$120,000,000
15 Cigarettes Sold via Tribal Contracts (Sales and Use Tax)	Tribal	82.08.0316; 82.12.0316	2001		\$45,200,000
<b>2020: Alternates (10 Preferences)</b>					
1 Tribal Lands Used for Government Purposes (Property Tax)	Tribal	84.36.010(1)	2004		\$5,235,000
2 Quinault Tribal Tax (Timber Tax)	Tribal	84.33.0776	2007		\$0
3 Urban Transportation (Fuel Tax)	Public Transportation	82.38.080(1)(f)-(g); 82.38.180(3)(b)	1957		\$29,684,000
4 Ride Sharing Vehicles (Sales and Use Tax)	Public Transportation	82.08.0287; 82.12.0282	1980		\$2,963,000
5 Transportation of Persons with Special Needs (Fuel Tax)	Public Transportation	82.38.080(1)(d); 82.38.180(3)(a)	1983		\$1,043,000
6 Ride Sharing and Special Needs Transportation (Public Utility Tax)	Public Transportation	82.16.047	1979		\$725,000
7 Public Transit Charges (Public Utility Tax)	Public Transportation	82.16.050(14)	2006		\$600,000
8 Fuel For Transporting Persons with Special Needs (Sales and Use Tax)	Public Transportation	82.08.0255(1)(b); 82.12.0256(2)(b)	1983		\$360,000
9 METRO Transit Planning (Public Utility Tax)	Public Transportation	35.58.560	1967		\$254,000
10 Ride Sharing Vehicles (Motor Vehicle Excise Tax)	Public Transportation	82.44.015	1980		\$148,000
<b>2020: Not Subject to Full Review (23 Preferences)</b>					
1 Assignment of Property through Divorce (Real Estate Excise Tax)	Individuals	82.45.010(3)(f)	1955		\$216,585,000
2 Personal Property Up to \$15,000 (Property Tax)	Individuals	84.36.110(2)	1890		\$4,804,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2020 (Continued - 59 Total Preferences) Focus: Military/Veterans, Tribal, and Public Transportation</b>					
3 Life Insurance Sales Employees (B&O Tax)	Individuals	82.04.360(1)	1991		\$2,440,000
4 Home Improvements (Property Tax)	Individuals	84.36.400	1972		\$2,334,000
5 Gun Safes (Sales and Use Tax)	Individuals	82.08.832; 82.12.832	1998		\$1,251,000
6 Personal or Domestic Uses of Hazardous Substance (Hazardous Substance Tax)	Individuals	82.21.040(2)	1989		\$1,030,000
7 Delinquency Penalty and Interest Waivers (Property Tax)	Individuals	84.56.025	1984		\$420,000
8 Destroyed Property (Property Tax)	Individuals	84.70.010	1974		\$300,000
9 Fuel Used on Urban Transportation Vehicles (Fuel Tax)	Public Transportation	35.58.560	1967		\$0
10 Regional Transit Authority Sale-Leasebacks (B&O Tax)	Public Transportation	82.04.4201	2000		\$0
11 Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)	Public Transportation	82.29A.134	2000		\$0
12 Regional Transit Authority Sale-Leasebacks (Property Tax)	Public Transportation	84.36.605	2000		\$0
13 Regional Transit Authority Sale-Leasebacks (Real Estate Excise Tax)	Public Transportation	82.45.010(3)(o)	1951		\$0
14 Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)	Public Transportation	82.08.834; 82.12.834	2000		\$0
15 Ride Sharing and Special Needs Transportation (B&O Tax)	Public Transportation	82.04.355	1979		Minimal
16 Sand and Gravel for Local Road Construction (Sales and Use Tax)	Transportation Infrastructure	82.08.0275; 82.12.0269	1965		\$5,507,000
17 RTA Maintenance Contracts (Sales and Use Tax)	Transportation Infrastructure	82.04.050(13)	2005		\$2,000,000
18 Route 520 Replacement Bridge (Sales and Use Tax)	Transportation Infrastructure	47.01.412	2008		\$0
19 Second Narrows Bridge (Leasehold Excise Tax)	Transportation Infrastructure	82.29A.132	1998		\$0
20 Second Narrows Bridge (Property Tax)	Transportation Infrastructure	84.36.010(1)	1998		\$0
21 Second Narrows Bridge (Sales and Use Tax)	Transportation Infrastructure	47.46.060	1998	12/31/2031	\$0
22 Second Narrows Bridge (B&O Tax)	Transportation Infrastructure	82.04.416	1998		Not disclosable
23 Airports Owned by Cities in Other States (Property Tax)	Transportation Infrastructure	84.36.130	1941		\$0
<b>2020: Critical Part of the Tax Structure (11 Preferences)</b>					
1 Income of Employees (B&O Tax)	Individuals	82.04.360	1935		\$4,041,037,000
2 Marital Deduction (Estate Tax)	Individuals	83.100.047	2005		\$420,000,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2020 (Continued - 59 Total Preferences) Focus: Military/Veterans, Tribal, and Public Transportation</b>					
3 Family-Owned Business Interest (Estate Tax)	Individuals	83.100.048	2013		\$2,400,000
4 Vehicles Acquired While in Military Service (Use Tax)	Military and Veteran	82.12.0266	1963		\$17,334,000
5 Veterans Organizations (Property Tax)	Military and Veteran	84.36.030(4)	1929		\$1,884,000
6 Urban Passenger Transit Fuel (Sales and Use Tax)	Public Transportation	82.08.0255(1)(a),(c); 82.12.0256(2)(a),(c)	1980		\$10,918,000
7 Labor and Services Used to Construct and Repair Public Roads (Sales and Use Tax)	Transportation Infrastructure	82.04.050(10)	1943		\$353,027,000
8 Interstate Bridges (Property Tax)	Transportation Infrastructure	84.36.230	1949		\$24,664,000
9 Sand and Gravel for Local Road Construction (B&O Tax)	Transportation Infrastructure	82.04.415	1965		\$256,000
10 Second Narrows Bridge (Public Utility Tax)	Transportation Infrastructure	82.16.046	1998		\$0
11 Second Narrows Bridge (Real Estate Excise Tax)	Transportation Infrastructure	82.45.190	1998		\$0

## 2021 (70 Total Preferences) Focus: Manufacturing, Insurance, and Medical

### 2021: Full JLARC Review (15 Preferences)

1 Health Benefit Exchange (B&O Tax)	Insurance	82.04.323	2013	7/1/2023	\$360,000
2 Manufacturer's Job Creation Deferral (Sales and Use Tax)	Other Manufacturing	82.85.050	2015	1/1/2026	\$4,340,000
3 Wax and Ceramic Materials to Create Molds (Sales and Use Tax)	Other Manufacturing	82.08.983; 82.12.983	2010		\$842,000
4 Targeted Urban Industrial and Manufacturing New Construction (Property Tax)	Other Manufacturing	84.25.040	2015	12/31/2032	\$278,000
5 Ferrosilicon (Sales and Use Tax)	Other Manufacturing	82.04.050(1)(a)(iv); 82.04.190(1)(d)	1986		\$0
6 Natural Gas Purchases by DSI Industry (B&O Tax)	Other Manufacturing	82.04.447	2001		\$0
7 Natural Gas Purchased by DSI Customers (Use Tax)	Other Manufacturing	82.12.024	2001		\$0
8 Electricity Purchased by DSI Industry (Public Utility Tax)	Other Manufacturing	82.16.0495	2001		\$0
9 Insurance Guarantee Association Assessments (Insurance Premiums Tax)	Insurance	48.32.145; 48.32A.125	1976		\$960,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2021 (Continued - 70 Total Preferences) Focus: Manufacturing, Insurance, and Medical</b>					
10 Free Public Hospitals (Sales and Use Tax)	Medical Services	82.08.02795; 82.12.02745	1993		Not disclosable
11 Comprehensive Cancer Centers (B&O Tax)	Medical Services	82.04.4265	2005		Not disclosable
12 Comprehensive Cancer Centers (Sales and Use Tax)	Medical Services	82.08.808; 82.12.808	2005		Not disclosable
13 Organ Procurement (B&O Tax)	Medical Services	82.04.326	2002		Not disclosable
14 Organ Procurement (Sales and Use Tax)	Medical Services	82.08.02807; 82.12.02749	2002		Not disclosable
15 Vaccine Association (B&O Tax)	Medical Services	82.04.640	2010		Not disclosable
<b>2021: Alternates (10 Preferences)</b>					
1 Health Maintenance Organizations (B&O Tax)	Medical Services	82.04.322	1993		\$555,900,000
2 Nonprofit Medical Research and Training Facilities (Property Tax)	Medical Services	84.36.045	1975		\$26,494,000
3 Nonprofit Dialysis Facilities (Property Tax)	Medical Services	84.36.040(1)(f)	1987		\$10,485,000
4 Emergency Medical Air Transport (Aircraft Fuel Tax)	Medical Services	82.42.030(6)	2003		\$4,056,000
5 Nonprofit Cancer Treatment Clinics (Property Tax)	Medical Services	84.36.046	1997		\$2,820,000
6 Marijuana Cooperatives (B&O Tax)	Medical Goods	82.04.756	2015		Not known
7 Medical Marijuana Produced and Used by Cooperative Members (Sales and Use Tax)	Medical Goods	82.08.9998(1)(e)(i)	2015		Not known
8 Marijuana with Low THC High CBD Ratio (Sales and Use Tax)	Medical Goods	82.08.9998(1)(c)	2015		Not known
9 Medical Marijuana Sold to Qualifying Patients (Sales and Use Tax)	Medical Goods	82.08.9998(1)(a)	2015		\$84,318,000
10 Drug Delivery Systems (Sales and Use Tax)	Medical Goods	82.08.935; 82.12.935	2003		\$43,068,000
<b>2021: Not Subject to Full Review (27 Preferences)</b>					
1 Prescription Drug Resellers (B&O Tax)	Medical Goods	82.04.272	1998		\$39,203,000
2 Low THC Products Sold to Qualifying Patients (Sales and Use Tax)	Medical Goods	82.08.9998(1)(b)	2015		\$4,214,000
3 Nebulizers (Sales and Use Tax)	Medical Goods	82.08.803; 82.12.803	2004		\$1,242,000
4 Ostomic Items (Sales and Use Tax)	Medical Goods	82.08.804; 82.12.804	2004		\$776,000
5 Temporary Medical Housing (Sales Tax)	Medical Goods	82.08.997	2008		\$436,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2021 (Continued - 70 Total Preferences) Focus: Manufacturing, Insurance, and Medical</b>					
6 Human Body Parts (Sales and Use Tax)	Medical Goods	82.08.02806; 82.12.02748	1996		\$425,000
7 Topical THC Sales by Health Care Professionals (Sales and Use Tax)	Medical Goods	82.08.9998(1)(d)	2015		\$6,000
8 Resources and Labor Contributed by Medical Marijuana Cooperative Members (Sales and Use Tax)	Medical Goods	82.08.9998(1)(e)(ii)	2015		\$0
9 Semiconductor Materials Manufacturing - Gases and Chemicals (Sales and Use Tax)	Other Manufacturing	82.08.9651; 82.12.9651	2006	12/1/2018	\$3,200,000
10 Solar Energy and Silicon Product Manufacturers (B&O Tax)	Other Manufacturing	82.04.294	2005	6/30/2017	\$1,100,000
11 Semiconductor Materials Manufacturing After \$1 Billion Investment - Construction Costs (Sales and Use Tax)	Other Manufacturing	82.08.965; 82.12.965	2003		\$0
12 Semiconductor Materials Manufacturing After \$1 Billion Investment - Gases and Chemicals (Sales and Use Tax)	Other Manufacturing	82.08.970; 82.12.970	2003		\$0
13 Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment (Property Tax)	Other Manufacturing	84.36.645	2003		\$0
14 Semiconductor Materials Manufacturing After \$1 Billion Investment - New Jobs Credit (B&O Tax)	Other Manufacturing	82.04.448	2003		\$0
15 Semiconductor Materials Manufacturing After \$1 Billion Investment - Preferential Rate (B&O Tax)	Other Manufacturing	82.04.240(2)	2003		\$0
16 Semiconductor Microchip Manufacturing After \$1 Billion Investment (B&O Tax)	Other Manufacturing	82.04.426	2003		\$0
17 Semiconductor Materials Manufacturing - Preferential Rate (B&O Tax)	Other Manufacturing	82.04.2404	2006	12/1/2018	Not disclosable
18 Insurance Producers, Title Insurance Agents, and Surplus Line Brokers (B&O Tax)	Insurance	82.04.260(9)	1983		\$55,176,000
19 Dentistry Prepayments (Insurance Premiums Tax)	Insurance	48.14.0201(6)(c)	1993		\$23,954,000
20 Fraternal Benefit Societies (Insurance Premiums Tax)	Insurance	48.36A.010; 48.36A.240	1911		\$9,100,000
21 Ocean Marine Insurance (Insurance Premiums Tax)	Insurance	48.11.050; 48.11.105; 48.14.020(4)	1947		\$4,000,000
22 Government Payments to Public and Nonprofit Hospitals (B&O Tax)	Medical Services	82.04.4311	2002		\$290,000,000
23 Nonprofit Hospitals (Property Tax)	Medical Services	84.36.040(1)(e)	1886		\$191,719,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2021 (Continued - 70 Total Preferences) Focus: Manufacturing, Insurance, and Medical</b>					
24 Nonprofit Nursing Homes (Property Tax)	Medical Services	84.36.040(1)(d)	1891		\$14,260,000
25 Kidney Dialysis, Nursing Homes, and Hospice (B&O Tax)	Medical Services	82.04.4289	1945		\$10,720,000
26 Prescription Drug Administration (B&O Tax)	Medical Services	82.04.620	2007		\$6,118,000
27 Minor Final Assembly Completed in Washington (B&O Tax)	Other Manufacturing	82.04.4295	1977		\$0
<b>2021: Critical Part of the Tax Structure (18 Preferences)</b>					
1 Insurance Premiums (B&O Tax)	Insurance	82.04.320	1935		\$1,321,000,000
2 Annuities (Insurance Premiums Tax)	Insurance	48.14.020(1)	1979		\$188,700,000
3 Medicare Receipts (Insurance Premiums Tax)	Insurance	48.14.0201(6)(a)	1993		\$177,578,000
4 Title Insurance Premiums (Insurance Premiums Tax)	Insurance	48.14.020(1)	1947		\$14,300,000
5 Fraternal Insurance (B&O Tax)	Insurance	82.04.370	1935		\$5,400,000
6 Basic Health Plan Receipts (Insurance Premiums Tax)	Insurance	48.14.0201(6)(b)	2005		\$3,928,000
7 Health Insurance by State Pool (Insurance Premiums Tax)	Insurance	48.14.022	1987		\$1,600,000
8 Insurance Guaranty Funds (Multiple Taxes)	Insurance	48.32.130	1976		\$72,000
9 Health Insurance Claims (B&O Tax)	Insurance	82.04.4331	1988		\$0
10 Medical Devices (Sales and Use Tax)	Medical Goods	82.08.0283; 82.12.0277	1975		\$128,603,000
11 Insulin (Sales and Use Tax)	Medical Goods	82.08.985; 82.12.985	2004		\$52,454,000
12 Dietary Supplements (Sales and Use Tax)	Medical Goods	82.08.925; 82.12.925	2003		\$14,476,000
13 Kidney Dialysis Equipment (Sales and Use Tax)	Medical Goods	82.08.945; 82.12.945	2003		\$8,878,000
14 Nonprofit Blood and Tissue Banks (Sales and Use Tax)	Medical Services	82.08.02805; 82.12.02747	1995		\$16,484,000
15 Laundry Services for Nonprofit Health Care Facilities (Sales and Use Tax)	Medical Services	82.04.050(2)(a)	1973		\$5,034,000
16 Nonprofit Blood and Tissue Banks (B&O Tax)	Medical Services	82.04.324	1995		\$4,661,000
17 Nonprofit Blood and Tissue Banks (Property Tax)	Medical Services	84.36.035	1971		\$2,986,000
18 Natural Gas Surplus Sales (B&O Tax)	Other Manufacturing	82.04.310(3)	2007		Minimal



Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
-------------------	--------------	-----	---------	---------	------------------------------

**2022 (57 Total Preferences) Focus: Food Processing, Food Service, and Sports Entertainment**

*2022: Full JLARC Review (15 Preferences)*

1 Fruit and Vegetable Processors - Exemption (B&O Tax)	Food Processing	82.04.4266	2005	7/1/2025	\$9,446,000
2 Dairy Product Processors - Deduction (B&O Tax)	Food Processing	82.04.4268	2006	7/1/2025	\$2,600,000
3 Seafood Product Processors and Certain Sellers - Exemption (B&O Tax)	Food Processing	82.04.4269	2006	7/1/2025	\$1,400,000
4 Dairy Product Ingredient Sales - Deduction (B&O Tax)	Food Processing	82.04.4268	2013	7/1/2025	Not separately stated
5 Dairy Product Ingredient Sales - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(c)	2013	7/1/2023	Not separately stated
6 Timber and Wood Products (B&O Tax)	Other	82.04.260(12)	2006	6/30/2024	\$30,600,000
7 Newspapers (B&O Tax)	Other	82.04.260(14)	2009	7/1/2024	\$2,210,000
8 Commute Trip Reduction Programs (B&O)	Public Transportation	82.70.020	2003	7/1/2024	\$5,314,000
9 Commute Trip Reduction Programs (Public Utility Tax)	Public Transportation	82.70.020	2003	7/1/2024	\$186,000
10 Seafood Processing (B&O Tax)	Food Processing	82.04.120	1975		Not separately stated
11 Grocery Distribution Co-Ops (B&O Tax)	Food Processing	82.04.298(2)	2001		Not disclosable
12 Grocery Co-Ops (Litter Tax)	Food Processing	82.19.050(3)	2001		Not disclosable
13 Microbrewers (Beer Tax)	Food Processing	66.24.290(3)(b)	1993		\$6,403,000
14 Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)	Food Processing	82.27.010	1995		\$1,124,000
15 Canned Salmon Services (B&O Tax)	Food Processing	82.04.260(13)	2006		\$326,000

*2022: Alternates (10 Preferences)*

1 Fish Cleaning (B&O Tax)	Food Processing	82.04.2403	1994		\$38,000
2 Dried Pea Processors (B&O Tax)	Food Processing	82.04.260(2)	1967		\$8,000
3 Syrup Taxes Paid (B&O Tax)	Food Service	82.04.4486	2006		\$10,000,000
4 Restaurant Employee Meals (Sales and Use Tax)	Food Service	82.08.9995; 82.12.9995	2011		\$8,582,000
5 Restaurant Employee Meals (B&O Tax)	Food Service	82.04.750	2011		\$451,000
6 Flavor-Imparting Items (Sales and Use Tax)	Food Service	82.08.210; 82.12.210	2013	7/1/2017	Not known
7 Catering (Litter Tax)	Food Service	82.19.050(5)	2005		\$7,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2022 (Continued - 57 Total Preferences) Focus: Food Processing, Food Service, and Sports Entertainment</b>					
8 Football Stadium and Exhibition Center Parking (Sales Tax)	Sports Entertainment	82.08.02875	1997		Not disclosable
9 Differential Parimutuel Tax Rates (Parimutuel Tax)	Sports Entertainment	67.16.105(2)	1979		Not disclosable
10 Football Stadiums (Leasehold Excise Tax)	Sports Entertainment	82.29A.130(15)	1997		\$286,000
<b>2022: Not Subject to Full Review (23 Preferences)</b>					
1 Performing Arts (Property Tax)	Entertainment and Media	84.36.060(1)(b)	1981		\$6,897,000
2 Audio or Video Programming (Sales and Use Tax)	Entertainment and Media	82.08.02081; 82.12.02081	2009		\$5,699,000
3 Film and Video Production Equipment (Sales and Use Tax)	Entertainment and Media	82.08.0315; 82.12.0315	1995		\$1,542,000
4 Amphitheater (Leasehold Excise Tax)	Entertainment and Media	82.29A.130(18)	2005		\$102,000
5 Amateur Radio Repeaters (Leasehold Excise Tax)	Entertainment and Media	82.29A.138	2007		\$30,000
6 Historic Auto Museums (Sales and Use Tax)	Entertainment and Media	82.32.580	2005		\$0
7 Nonprofit Radio and TV Broadcast Facilities (Property Tax)	Entertainment and Media	84.36.047	1977		\$0
8 Trail Grooming (Sales Tax)	Sports Entertainment	82.08.0203	2008		\$280,000
9 Baseball Stadiums (Leasehold Excise Tax)	Sports Entertainment	82.29A.130(14)	1995		\$216,000
10 Nonprofit Races (Parimutuel Tax)	Sports Entertainment	67.16.105(1)	1979		\$66,000
11 Baseball Stadiums (Sales and Use Tax)	Sports Entertainment	36.100.090	1995		\$0
12 Football Stadiums (Sales and Use Tax)	Sports Entertainment	36.102.070	1997		\$0
13 Horse Race Tracks (Sales and Use Tax)	Sports Entertainment	82.66.040	1995		\$0
14 Motion Picture Program Contributions (B&O Tax)	Entertainment and Media	82.04.4489	2012	7/1/2017	\$7,000,000
15 Radio and TV Broadcasting (B&O Tax)	Entertainment and Media	82.04.280(1)(f)	1935		\$2,000,000
16 Meat Processors (B&O Tax)	Food Processing	82.04.260(4)	1967		\$50,648,000
17 Fruit and Vegetable Processors - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(d)	1965		\$30,800,000
18 Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)	Food Processing	82.27.030(2)	1980		\$12,218,000
19 Dairy Product Processors - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(c)	2001		\$8,158,000
20 Fish Tax Differential Rates (Enhanced Food Fish Tax)	Food Processing	82.27.020(4)	1980		\$7,124,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2022 (Continued - 57 Total Preferences) Focus: Food Processing, Food Service, and Sports Entertainment</b>					
21 Seafood Product Processors and Certain Sellers - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(b)	1959		\$4,229,000
22 Flour and Oil Manufacturing (B&O Tax)	Food Processing	82.04.260(1)(a)	1949		\$158,000
23 Horse Racing (B&O Tax)	Sports Entertainment	82.04.350	1935		\$4,440,000
<b>2022: Critical Part of the Tax Structure (9 Preferences)</b>					
1 Imported Frozen or Packaged Fish (Enhanced Food Fish Tax)	Food Processing	82.27.030(1),(3)	1980		\$14,420,000
2 Tax Paid in Other States (Enhanced Food Fish Tax)	Food Processing	82.27.040	1980		\$388,000
3 Food and Beverages Consumed On-Site (Litter Tax)	Food Service	82.19.050(4)	2003		\$1,870,000
4 Syrup Exported (Syrup Tax)	Food Service	82.64.030(2)	1989		\$0
5 Syrup Purchased Before Tax Imposed (Syrup Tax)	Food Service	82.64.030(4)	1989		\$0
6 Trademarked Syrup (Syrup Tax)	Food Service	82.64.030(3)	1991		\$0
7 Syrup Previously Taxed (Syrup Tax)	Food Service	82.64.030(1)	1989		Not known
8 Boxing and Wrestling Matches (B&O Tax)	Sports Entertainment	82.04.340	1935		\$203,000
9 Racing Fuel (Fuel Tax)	Sports Entertainment	82.38.080(2)(c)	1998		Not known
<b>2023 (72 Total Preferences) Focus: STEM and Other</b>					
<b>2023: Full JLARC Review (15 Preferences)</b>					
1 Data Center Equipment (Sales and Use Tax)	STEM	82.08.986; 82.12.986	2010		\$111,600,000
2 Nonprofit R&D (B&O)	STEM	82.04.260(3)	1965		Not disclosable
3 Life Sciences Discovery Fund (B&O Tax)	STEM	82.04.4263	2005		Not disclosable
4 Custom Software (Sales and Use Tax)	STEM	82.04.050(6)(a)(i)-(ii)	1998		\$269,300,000
5 Digital Goods and Services for Business Purposes (Sales and Use Tax)	STEM	82.08.02087; 82.12.02087	2009		\$57,627,000
6 Custom Computer Software (Property Tax)	STEM	84.36.600	1991		\$28,890,000
7 Prewritten Computer Software (Property Tax)	STEM	84.40.037	1991		\$26,060,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2023 (Continued - 72 Total Preferences) Focus: STEM and Other</b>					
8 Public Institution R&D Machinery and Equipment (Sales and Use Tax)	STEM	82.08.025651; 82.12.025651	2011		\$16,063,000
9 Digital Goods or Automated Services for the Public (Sales and Use Tax)	STEM	18.08.02082; 82.12.02082	2009		\$3,988,000
10 Federal Small Business Innovation Grants (B&O Tax)	STEM	82.04.4261	2004		\$688,000
11 Digital Goods and Services for Multiple Points of Use (Sales and Use Tax)	STEM	82.08.02088; 82.12.02088	2009		\$552,000
12 Digital Codes (Sales and Use Tax)	STEM	82.08.0208; 82.12.0208	2009		\$552,000
13 Federal Small Business Technology Transfer Grants (B&O Tax)	STEM	82.04.4262	2004		\$226,000
14 Gravitational Wave Observatory (Sales and Use Tax)	STEM	82.08.02569; 82.12.02569	1996		\$0
15 Goods in Transit (Property Tax)	Other	84.36.300	1961		Not separately stated
<b>2023: Alternates (10 Preferences)</b>					
1 Sellers with Limited Washington Connection (Sales and Use Tax)	Other	82.08.050(11); 82.12.040(5)	2003		Not separately stated
2 Import and Export Commerce (Sales Tax)	Other	82.08.990	2007		Not separately stated
3 Standing Timber (B&O Tax)	Other	82.04.334	2007		Not known
4 Intangibles (Property Tax)	Other	84.36.070	1931		\$47,072,334,000
5 Minimum Taxable Threshold (Estate Tax)	Other	83.100.020(1)	2005		\$8,779,200,000
6 Trade-Ins (Sales Tax)	Other	82.08.010(1)(a)	1984		\$591,400,000
7 Import and Export Commerce (B&O Tax)	Other	82.04.610	2007		\$134,550,000
8 Sales to Nonresidents from No or Low Sales Tax States (Sales Tax)	Other	82.08.0273	1965		\$104,488,000
9 Historic Property (Property Tax)	Other	84.26.070	1985		\$6,338,000
10 Billing Discounts (Public Utility Tax)	Other	82.16.0497	2001		\$5,000,000
<b>2023: Not Subject to Full Review (30 Preferences)</b>					
1 Self-Service Laundry Facilities (Sales and Use Tax)	Other	82.04.050(2)(a)	1998		\$11,900,000
2 Sellers with Limited Washington Connection (B&O Tax)	Other	82.04.424	2003		\$4,224,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2023 (Continued - 72 Total Preferences) Focus: STEM and Other</b>					
3 Neighborhood Revitalization (B&O Tax)	Other	82.73.030	2005		\$3,000,000
4 Vending Machine Sales (Sales Tax)	Other	82.08.080	1963		\$2,566,000
5 Forest Land Compensating Tax (Property Tax)	Other	84.33.140(13)-(14)	1971		\$2,351,000
6 Easements for Removing Products (Leasehold Excise Tax)	Other	82.29A.020(1)	1975		\$1,005,000
7 Public Historical Sites (Leasehold Excise Tax)	Other	35.21.755	1977		\$997,000
8 Neighborhood Revitalization (Public Utility Tax)	Other	82.73.030	2005		\$400,000
9 Grave or Cemetery Lot for Sale (Real Estate Excise Tax)	Other	82.45.010(3)(m)	1951		\$251,000
10 Forest Land Special Assessments (Property Tax)	Other	84.33.210(1)	1992		\$172,000
11 Small Timber Harvesters (B&O Tax)	Other	82.04.333	1990		\$115,000
12 Historic Property (Leasehold Excise Tax)	Other	82.29A.130(17)	2005		\$90,000
13 Timber Tax Minimum (Timber Tax)	Other	84.33.086	1984		\$10,000
14 Cigarette Stamping (B&O Tax)	Other	82.04.601	2007		\$8,000
15 Form Lumber (Sales and Use Tax)	Other	82.08.0274; 82.12.0268	1965		\$0
16 Minimum to File Tax Return (Multiple Taxes)	Other	82.32.045(4)(a)(i)	1996		\$0
17 Sales Tax Sourcing Costs (Multiple Taxes)	Other	82.32.760(1)(b)	2007		\$0
18 Purchases by Residents of Alaska and Hawaii (Sales Tax)	Other	82.08.0269	1961		Minimal
19 Clay Targets (Sales and Use Tax)	Other	82.08.205; 82.12.205	2013	7/1/2017	Not known
20 Joint Municipal Utility Authority (B&O Tax)	Utility	82.04.655	2011		Not disclosable
21 Joint Municipal Utility Authority (Public Utility Tax)	Utility	82.16.305	2011		Not disclosable
22 Joint Municipal Utility Authority (Sales and Use Tax)	Utility	82.08.999; 82.12.999	2011		Not disclosable
23 Recycling or Salvage Materials (Solid Waste Collection Tax)	Utility	82.18.010(3)	1986		Not in DOR Report
24 Newspapers (Sales and Use Tax)	Other	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	1935		\$42,996,000
25 Precious Metals and Bullion (Sales and Use Tax)	Other	82.04.062	1985		\$29,094,000
26 Rural County and CEZ New Jobs (B&O Tax)	Other	82.62.030; 82.62.045	1986		\$3,000,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2023 (Continued - 72 Total Preferences) Focus: STEM and Other</b>					
27 Precious Metals and Bullion (B&O Tax)	Other	82.04.062	1985		\$1,526,000
28 Bailed Tangible Personal Property for R&D (Use Tax)	STEM	82.12.0265	1961		\$10,500,000
29 Biotechnology Manufacturing (Sales and Use Tax)	STEM	82.75.010; 82.75.030	2006	1/1/2017	\$1,589,000
30 Municipal Sewer Service Payments (B&O Tax)	Utility	82.04.432	1967		\$4,724,000
<b>2023: Critical Part of the Tax Structure (17 Preferences)</b>					
1 Nonresidents' Personal Property (Use Tax)	Other	82.12.0251	1935		\$3,502,666,000
2 Casual Sales (Sales Tax)	Other	82.08.0251	1935		\$23,448,000
3 Cemeteries (Property Tax)	Other	84.36.020	1854		\$13,450,000
4 Timber (Property Tax)	Other	84.33.040	1971		\$8,849,000
5 Professional Employer Organization Wages (B&O Tax)	Other	82.04.540	2006		\$7,160,000
6 Leases Under \$250 per Year and Short Term Leases (Leasehold Excise Tax)	Other	82.29A.130(8)-(9)	1976		\$5,609,000
7 Sales for Resale (Public Utility Tax)	Other	82.16.050(2)	1935		\$5,000,000
8 Minimum Income Threshold (Public Utility Tax)	Other	82.16.040	1935		\$3,822,000
9 Sales or Use Tax Paid in Another State (Use Tax)	Other	82.12.035	1967		\$2,706,000
10 Products Shipped Out-of-State (Litter Tax)	Other	82.19.050(1)	1992		\$2,137,000
11 Endowment Funds (B&O Tax)	Other	82.04.4282(8)	1935	Not separately stated	
12 Sales Subject to Public Utility Tax (Sales Tax)	Utility	82.08.0252	1935		\$1,878,537,000
13 Public Utilities (B&O Tax)	Utility	82.04.310(1)	1935		\$135,700,000
14 Joint Utility Services (Public Utility Tax)	Utility	82.16.050(3)	1935		\$31,406,000
15 Sewerage Processing and Disposal (Public Utility Tax)	Utility	82.16.050(13)	1987		\$19,449,000
16 Municipal Utilities (Public Utility Tax)	Utility	82.16.050(1)	1935		\$1,294,000
17 Public Utility Operating Property (Sales and Use Tax)	Utility	82.08.0256; 82.12.0257	1935		\$525,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2024 (61 Total Preferences) Focus: Aerospace and Nonprofit</b>					
<i>2024: Full JLARC Review (15 Preferences)</i>					
1 Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	Aerospace	82.04.260(11)	2003	7/1/2040	\$270,080,000
2 Aerospace Product Development Expenditures (B&O Tax)	Aerospace	82.04.4461	2003	7/1/2040	\$206,029,000
3 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	Aerospace	82.04.4463	2003	7/1/2040	\$35,371,000
4 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	Aerospace	82.08.975; 82.12.975	2003	7/1/2040	\$13,758,000
5 Aerospace Product Development (B&O Tax)	Aerospace	82.04.290(3)	2008	7/1/2040	\$4,297,000
6 Certified Aircraft Repair Firms (B&O Tax)	Aerospace	82.04.250(3)	2003	7/1/2040	\$1,221,000
7 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	Aerospace	82.29A.137	2003	7/1/2040	\$0
8 Superefficient Airplane Production Facilities (Property Tax)	Aerospace	84.36.655	2003	7/1/2040	\$0
9 Commercial Airplane Production Facilities (Sales and Use Tax)	Aerospace	82.08.980; 82.12.980	2003	7/1/2040	Not disclosable
10 Warehoused Agricultural Crop Protection Products (Hazardous Substance Tax)	Agricultural Products	82.21.040(5)(a)	2015	1/1/2026	\$600,000
11 Entity-Owned Nonresident Vessels (Use Tax)	Maritime	88.02.620(2)	2015	1/1/2026	\$4,366,000
12 Nonprofit Fundraising (B&O Tax)	Nonprofit	82.04.3651	1998		\$104,003,000
13 Nonprofit Fundraising (Sales Tax)	Nonprofit	82.08.02573	1998		\$35,538,000
14 Nonprofit Public Assembly Halls and Meeting Places (Property Tax)	Nonprofit	84.36.037	1981		\$2,794,000
15 Church Offices (Property Tax)	Nonprofit	84.36.032	1975		\$2,669,000
<i>2024: Alternates (10 Preferences)</i>					
1 Nonprofit Camps and Conference Centers (Sales Tax)	Nonprofit	82.08.830	1997		\$2,017,000
2 Nonprofit Water Cooperatives (Property Tax)	Nonprofit	84.36.250	1965		\$2,011,000
3 Fund-Raising Sales of Magazines (Sales Tax)	Nonprofit	82.08.02535	1995		\$1,610,000
4 Nonprofit Youth Organization Fees and Dues (B&O Tax)	Nonprofit	82.04.4271	1981		\$1,104,000
5 Nonprofit Camps and Conference Centers (B&O Tax)	Nonprofit	82.04.363	1997		\$1,060,000
6 Community Centers (Property Tax)	Nonprofit	84.36.010(1)	2010		\$1,045,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2024 (Continued - 61 Total Preferences) Focus: Aerospace and Nonprofit</b>					
7 Nonprofit Water Associations (Public Utility Tax)	Nonprofit	82.16.050(12)	1977		\$800,000
8 Nonprofit Fairs (Property Tax)	Nonprofit	84.36.480	1975		\$551,000
9 Nonprofit Fundraising (Property Tax)	Nonprofit	84.36.550	1993		\$440,000
10 Nonprofit Youth Character Building Leases (Property Tax)	Nonprofit	84.36.031(2)	2012		\$49,000
<b>2024: Not Subject to Full Review (25 Preferences)</b>					
1 Nonprofit Demonstration Farms (Property Tax)	Nonprofit	84.36.570	1999		\$32,000
2 Trade Shows (B&O Tax)	Nonprofit	82.04.4282(6)	1989		\$26,000
3 Nonprofit Youth Organizations (Timber Tax)	Nonprofit	84.33.075	1980		\$6,000
4 Nonprofit Convention and Tourism Promotion (B&O Tax)	Nonprofit	82.04.4251	2006		\$0
5 Nonprofit Fundraising for Individual Artists (Property Tax)	Nonprofit	84.36.650	2003		\$0
6 Testing and Safety Labs (B&O Tax)	Nonprofit	82.04.434	1991		\$0
7 Nonprofit Credit and Debt Counseling (B&O Tax)	Nonprofit	82.04.368	1993		Minimal
8 Transfer Without Change in Beneficial Ownership (Real Estate Excise Tax)	Real Estate	82.45.010(3)(p)	1951		\$261,487,000
9 Entity Transfers without Federal Taxable Gain or Loss (Real Estate Excise Tax)	Real Estate	82.45.010(3)(q)	1951		\$47,368,000
10 Condemnation Proceedings (Real Estate Excise Tax)	Real Estate	82.45.010(3)(h)	1951		\$30,647,000
11 Partition by Tenants in Common (Real Estate Excise Tax)	Real Estate	82.45.010(3)(e)	1955		\$6,413,000
12 Leasehold Interest Transfers (Real Estate Excise Tax)	Real Estate	82.45.010(3)(c)	1951		\$4,975,000
13 Transfer of Vendor's Interest (Real Estate Excise Tax)	Real Estate	82.45.010(3)(g)	1951		\$1,484,000
14 Standing Timber (Real Estate Excise Tax)	Real Estate	82.45.195	2007		\$978,000
15 Low Value Parcels (Property Tax)	Real Estate	84.36.015	1997		\$852,000
16 Transfer on Death Deeds (Real Estate Excise Tax)	Real Estate	82.45.010(3)(b)	2014		\$330,000
17 Transfers Already Taxed or Prior to 1951 (Real Estate Excise Tax)	Real Estate	82.45.010(3)(l)	1951		\$20,000
18 Nonsectarian Organizations (Property Tax)	Nonprofit	84.36.030(1)	1915		\$35,100,000



Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2024 (Continued - 61 Total Preferences) Focus: Aerospace and Nonprofit</b>					
19 Membership Dues and Fees (B&O Tax)	Nonprofit	82.04.4282	1935		\$8,535,000
20 Artistic and Cultural Organizations Business Activities (B&O Tax)	Nonprofit	82.04.4327	1981		\$6,323,000
21 Artistic and Cultural Organizations (Sales and Use Tax)	Nonprofit	82.08.031; 82.12.031	1981		\$6,044,000
22 Artistic and Cultural Organizations Government Grants (B&O Tax)	Nonprofit	82.04.4322	1981		\$1,766,000
23 Artistic and Cultural Organizations Tuition (B&O Tax)	Nonprofit	82.04.4326	1981		\$1,412,000
24 Artistic and Cultural Organizations Display Articles (B&O Tax)	Nonprofit	82.04.4324	1981		\$274,000
25 Shared Real Estate Commissions (B&O Tax)	Real Estate	82.04.255	1970		\$72,320,000
<b>2024: Critical Part of the Tax Structure (11 Preferences)</b>					
1 Nonprofit Churches, Parsonages, and Convents (Property Tax)	Nonprofit	84.36.020	1854		\$188,146,000
2 Contributions and Donations (B&O Tax)	Nonprofit	82.04.4282	1935		\$18,299,000
3 Nonprofit Collections and Museums (Property Tax)	Nonprofit	84.36.060(1)(a)	1915		\$15,160,000
4 Nonprofit Church Camps (Property Tax)	Nonprofit	84.36.030(2)	1971		\$6,868,000
5 Nonprofit Youth Organizations (Property Tax)	Nonprofit	84.36.030(3)	1933		\$6,053,000
6 Property Management Personnel Payments (B&O Tax)	Nonprofit	82.04.4274	2011		\$1,662,000
7 Nonprofit Libraries (Property Tax)	Nonprofit	84.36.040(1)(b)	1854		\$120,000
8 Nonprofit Fire Companies (Property Tax)	Nonprofit	84.36.060(1)(c)	1890		\$4,000
9 Real Estate Sales (B&O Tax)	Real Estate	82.04.390	1935		\$534,903,000
10 Transfers by Gift Devise or Inheritance (Real Estate Excise Tax)	Real Estate	82.45.010(3)(a)	1951		\$201,640,000
11 Residential and Recreational Developments (Leasehold Excise Tax)	Real Estate	82.29A.136	2001		(\$1,237,000)
<b>2025 (63 Total Preferences) Focus: Aluminum, Vehicle Fuel, and Services</b>					
<b>2025: Full JLARC Review (15 Preferences)</b>					
1 Aluminum Smelter Property Taxes (B&O Tax)	Aluminum	82.04.4481	2004	7/1/2027	\$2,900,000
2 Aluminum Manufacturing (B&O Tax)	Aluminum	82.04.2909	2004	7/1/2027	\$2,400,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2025 (Continued - 63 Total Preferences) Focus: Aluminum, Vehicle Fuel, and Services</b>					
3 Aluminum Smelter Purchases (Sales and Use Tax)	Aluminum	82.08.805; 82.12.805	2004	7/1/2027	\$1,500,000
4 Aluminum Smelter Use of Natural Gas (Use Tax)	Aluminum	82.12.022(5)	2004	7/1/2027	\$500,000
5 Trade Convention Attendance (Multiple Taxes)	Business	2016 c 137 § 3	2016	1/1/2027	Not known
6 Nonprofit Low-Income Housing Development (Property Tax)	Housing	2016 c 217 § 2-3	2016	1/1/2027	\$417,000
7 Natural Gas Used for Transportation (Public Utility Tax)	Public Transportation	82.16.310	2014	1/1/2026	Not in DOR Report
8 Natural Gas Used for Transportation (Use Tax)	Public Transportation	82.12.022(6)	2014	1/1/2026	Not in DOR Report
9 Aluminum Production Anodes and Cathodes (Sales and Use Tax)	Aluminum	82.08.02568; 82.12.02568	1996		Not disclosable
10 Aluminum Master Alloy Producers (B&O Tax)	Aluminum	82.04.110(2)(b)	1997		Not disclosable
11 Special Fuel (Sales and Use Tax)	Vehicle Fuel	82.08.0255(2); 82.12.0256(1)	1983		Not separately stated
12 Fuel Previously Taxed (Fuel Tax)	Vehicle Fuel	82.38.030(9)(e); 82.38.032	1923		Not in DOR Report
13 Fuel Sold to Licensed Distributors (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(7)	2013		\$83,959,000
14 Fuel Delivered into Certified Bulk Storage Tanks (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(8)	2013		\$29,416,000
15 Biodiesel and Waste Vegetable Oil (Sales and Use Tax)	Vehicle Fuel	82.08.0205; 82.12.0205	2008		\$1,192,000
<b>2025: Alternates (10 Preferences)</b>					
1 Fuel Previously Taxed (Aircraft Fuel Tax)	Vehicle Fuel	82.42.020	1967		\$730,000
2 Lost or Destroyed Fuel (Fuel Tax)	Vehicle Fuel	82.38.180(1)(d)-(e); 82.38.180(2)(d)	1923		\$0
3 Janitorial Services (Sales and Use Tax)	Services	82.04.050(2)(d)	1935		\$69,394,000
4 Competitive Telephone Service (Sales and Use Tax)	Services	82.04.050(1)(a)(v)	1981		\$69,246,000
5 Computers for Publishers (Sales and Use Tax)	Services	82.08.806; 82.12.806	2004		\$1,683,000
6 Paymaster Services for Affiliated Businesses (B&O Tax)	Services	82.04.43393	2013		\$725,000
7 Treating Chemical Dependency (B&O Tax)	Services	82.04.2906	2003		\$381,000
8 International Services (B&O Tax)	Services	82.04.44525	1998		\$174,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2025 (Continued - 63 Total Preferences) Focus: Aluminum, Vehicle Fuel, and Services</b>					
9 Funeral Home Reimbursement (B&O Tax)	Services	82.04.4296	1979		\$65,000
10 Dispute Resolution Services (B&O Tax)	Services	82.04.43392	2012		\$14,000
<b>2025: Not Subject to Full Review (23 Preferences)</b>					
1 Local Government Business Income (B&O Tax)	Government	82.04.419	1983		\$334,000,000
2 Federal Government Structure Labor (Sales and Use Tax)	Government	82.04.050(12)	1975		\$219,966,000
3 Governmental Transfers (Real Estate Excise Tax)	Government	82.45.010(3)(n)	1951		\$113,315,000
4 Public Corporations (Property Tax)	Government	35.21.755	1974		\$25,780,000
5 Publicly Owned Cargo Cranes and Docks (Leasehold Excise Tax)	Government	82.29A.020(1)	2012		\$20,377,000
6 Manufacturing for Government (Leasehold Excise Tax)	Government	82.29A.020(1)	1976		\$1,839,000
7 Public Records Copies (Sales and Use Tax)	Government	82.08.02525; 82.12.02525	1996		\$279,000
8 Public Works Contracts (Leasehold Excise Tax)	Government	82.29A.130(11)	1976		\$161,000
9 Public Development Authorities (B&O Tax)	Government	82.04.615	2007		\$64,000
10 Foreign Government Purchases (Fuel Tax)	Government	82.38.080(2)(b)	1967		\$32,000
11 Printing by Libraries (B&O Tax)	Government	82.04.600	1979		\$10,000
12 Public Authority Sales (Sales and Use Tax)	Government	82.08.995; 82.12.995	2007		\$6,000
13 Annexation Sales (Sales and Use Tax)	Government	82.08.0278; 82.12.0274	1970		\$0
14 Tobacco Settlement Authority (B&O Tax)	Government	82.04.311	2002		Not disclosable
15 Grants to Local Government (B&O Tax)	Government	82.04.418	1983		Not separately stated
16 Services Performed Between Local Governments (B&O Tax)	Government	82.04.4291	1970		Not separately stated
17 Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)	Aluminum	82.04.4482	2004		\$0
18 Aluminum Smelter Purchases (Public Utility Tax)	Aluminum	82.16.0498	2004		Not disclosable
19 Public Facilities Districts (Leasehold Excise Tax)	Government	82.29A.130(16)	1999		\$900,000
20 Travel Agents and Tour Operators (B&O Tax)	Services	82.04.260(5)	1975		\$13,056,000
21 Exported and Imported Fuel (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(1)-(2)	1967		\$157,410,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2025 (Continued - 63 Total Preferences) Focus: Aluminum, Vehicle Fuel, and Services</b>					
22 Nonhighway Fuel Use (Fuel Tax)	Vehicle Fuel	82.38.180(1)(a)	1923		\$20,741,000
23 Fuel Used in Commercial Vessels (B&O Tax)	Vehicle Fuel	82.04.433	1985		\$7,034,000
<b>2025: Critical Part of the Tax Structure (15 Preferences)</b>					
1 Public Property Leaseholds (Property Tax)	Government	84.36.451	1976		\$6,989,000
2 Government and Public Uses (Fuel Tax)	Government	82.38.080(1)(a)-(c)	1971		\$6,438,000
3 Condominium and Homeowner Maintenance Fees (B&O Tax)	Services	82.04.4298	1979		\$20,959,000
4 Tree Trimming Under Power Lines (Sales and Use Tax)	Services	82.04.050(3)(e)	1995		\$14,297,000
5 Exported and Imported Fuel (Fuel Tax)	Vehicle Fuel	82.38.030(9)(a)-(d)	1933		\$2,700,000,000
6 Motor Vehicle and Special Fuel (Sales and Use Tax)	Vehicle Fuel	82.08.0255(1)(f); 82.12.0256(2)(d)	1935		\$1,420,855,000
7 Motor Fuel Taxes (B&O Tax)	Vehicle Fuel	82.04.4285	1935		\$17,541,000
8 Power Pumping Unit (Fuel Tax)	Vehicle Fuel	82.38.180(1)(f)	1971		\$6,667,000
9 Exported Fuel (Fuel Tax)	Vehicle Fuel	82.38.180(1)(b)	1923		\$5,072,000
10 Fuel Exported in Fuel Tanks (Petroleum Products Tax)	Vehicle Fuel	82.23A.040(1)	1989		\$4,041,000
11 Fuel Used Before Tax Imposed (Petroleum Products Tax)	Vehicle Fuel	82.23A.030(4)	1989		\$0
12 Waste Vegetable Oil Biodiesel (Fuel Tax)	Vehicle Fuel	82.38.080(1)(e)	2008		Not known
13 Incidental Use of Public Highway (Fuel Tax)	Vehicle Fuel	82.38.180(2)(c)	1979	Not separately stated	
14 Logging Operations Using Federally Owned Roads (Fuel Tax)	Vehicle Fuel	82.38.180(2)(a)	1998	Not separately stated	
15 Special Mobile Equipment (Fuel Tax)	Vehicle Fuel	82.38.180(2)(b)	1971	Not separately stated	
<b>2026 (61 Total Preferences) Focus: Business, Limited Income and At-Risk Populations, and Environment and Conservation</b>					
<b>2026: Full JLARC Review (15 Preferences)</b>					
1 Business Inventories (Property Tax)	Business	84.36.477	1974		\$1,129,484,000
2 Multiple Activities Credit For In-State Activities (B&O Tax)	Business	82.04.440(2-3)	1987		\$386,000,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2026 (Continued - 61 Total Preferences) Focus: Business, Limited Income and At-Risk Populations, and Environment and Conservation</b>					
3 Multiple Activities Credit for Interstate Activities (B&O Tax)	Business	82.04.440(4)	1987		\$2,685,000
4 Direct Mail Delivery (Sales and Use Tax)	Business	82.08.807; 82.12.807	2005		\$784,000
5 Parking and Business Improvement Areas (B&O Tax)	Business	82.04.4267	2005		\$706,000
6 Direct Mail Delivery (B&O Tax)	Business	82.04.4272	2005		\$45,000
7 Discount Program Memberships (B&O Tax)	Business	82.04.421	1997		\$0
8 Personal Property Tax Penalty Waiver (Property Tax)	Business	84.40.130(3)	2012		\$0
9 Nonprofit Organization Government Grants (B&O Tax)	Limited Income and At-Risk Populations	82.04.4297	1979		\$208,007,000
10 Nonprofit Low-Income Rentals (Property Tax)	Limited Income and At-Risk Populations	84.36.560	1999		\$59,941,000
11 Nonprofit Homes for Aging (Property Tax)	Limited Income and At-Risk Populations	84.36.041	1989		\$54,455,000
12 Assisted Living Facilities (B&O Tax)	Limited Income and At-Risk Populations	82.04.2908	2004		\$19,502,000
13 Nonprofit Sheltered Workshops (B&O Tax)	Limited Income and At-Risk Populations	82.04.385	1970		\$7,090,000
14 Nonprofit Emergency or Transitional Housing (Property Tax)	Limited Income and At-Risk Populations	84.36.043	1983		\$6,410,000
15 Adult Family Homes (B&O Tax)	Limited Income and At-Risk Populations	82.04.327	1987		\$6,096,000
<b>2026: Alternates (10 Preferences)</b>					
1 Assisted Living Medicare Income (B&O Tax)	Limited Income and At-Risk Populations	82.04.4337	2004		\$2,608,000
2 Nonprofit Developmentally Disabled Housing (Property Tax)	Limited Income and At-Risk Populations	84.36.042	1998		\$1,553,000
3 Child Welfare Services (B&O Tax)	Limited Income and At-Risk Populations	82.04.4275	2011		\$1,450,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2026 (Continued - 61 Total Preferences) Focus: Business, Limited Income and At-Risk Populations, and Environment and Conservation</b>					
4 Legal Services to Low-Income Persons (B&O Tax)	Limited Income and At-Risk Populations	82.04.635	2009		\$1,028,000
5 Camps for Disabled Persons (Leasehold Excise Tax)	Limited Income and At-Risk Populations	82.29A.130(13)	1995		\$967,000
6 Housing for Youth in Crisis (Sales and Use Tax)	Limited Income and At-Risk Populations	82.08.02915; 82.12.02915	1995		\$248,000
7 Nonprofit Assisted Living Facilities (B&O Tax)	Limited Income and At-Risk Populations	82.04.4264	2005		\$196,000
8 Lodging for Homeless People (Sales Tax)	Limited Income and At-Risk Populations	82.08.0299	1988		\$126,000
9 Inmate Employment Programs (Leasehold Excise Tax)	Limited Income and At-Risk Populations	82.29A.130(12)	1992		\$0
10 Working Families Tax Remittance (Sales Tax)	Limited Income and At-Risk Populations	82.08.0206	2008		\$0
<b>2026: Not Subject to Full Review (20 Preferences)</b>					
1 Radioactive Waste Cleanup (B&O Tax)	Environment and Conservation	82.04.263	2009		\$55,600,000
2 Salmon Habitat Timber (Timber Tax)	Environment and Conservation	84.33.0775	1999		\$15,062,000
3 Air Pollution Control Facilities (Property Tax)	Environment and Conservation	84.36.487	1997		\$2,249,000
4 Pollution Control Facilities (Multiple Taxes)	Environment and Conservation	82.04.427; 82.34.050(2); 82.34.060(2)	1967		\$1,266,000
5 Salmon Habitat Restoration Grants (B&O Tax)	Environment and Conservation	82.04.4339	2004		\$1,054,000
6 Weatherization Assistance Program (Sales and Use Tax)	Environment and Conservation	82.08.998; 82.12.998	2008		\$994,000
7 Returnable Containers (Sales and Use Tax)	Environment and Conservation	82.08.0282; 82.12.0276	1974		\$293,000
8 Habitat and Water Quality Improvements (Property Tax)	Environment and Conservation	84.36.255	1997		\$42,000
9 Minimal Possession by Retailers (Hazardous Substance Tax)	Environment and Conservation	82.21.040(3)	1989		\$24,000
10 Environmental Handling Charges on Mercury-containing Lights (B&O Tax)	Environment and Conservation	82.04.660	2015		\$18,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2026 (Continued - 61 Total Preferences) Focus: Business, Limited Income and At-Risk Populations, and Environment and Conservation</b>					
11 Nonprofit Litter Reduction Grant Income (B&O Tax)	Environment and Conservation	82.04.755	2015		\$4,000
12 Air Pollution Control Facilities (Sales and Use Tax)	Environment and Conservation	82.08.810; 82.12.810	1997		\$0
13 Hanford Lease Fees (Leasehold Excise Tax)	Environment and Conservation	82.29A.020(2)	1991		\$0
14 Vitrification Equipment (Property Tax)	Environment and Conservation	84.36.590	2000		\$0
15 Watershed and Flood Protection (Sales and Use Tax)	Environment and Conservation	82.08.0271; 82.12.930	1963		\$0
16 Hazardous or Toxic Waste (Solid Waste Collection Tax)	Environment and Conservation	82.18.010(3)	1986		Not in DOR Report
17 Retailing (B&O Tax)	Business	82.04.250(1)	1983		\$47,100,000
18 Nonprofit Sheltered Workshops (Property Tax)	Limited Income and At-Risk Populations	84.36.350	1970		\$4,253,000
19 Limited Income Homeowners (Property Tax)	Limited Income and At-Risk Populations	84.37.030	2007		\$344,000
20 Nonprofit Orphanages (Property Tax)	Limited Income and At-Risk Populations	84.36.040(1)(c)	1891		\$0
<b>2026: Critical Part of the Tax Structure (16 Preferences)</b>					
1 Cash Discounts (B&O Tax)	Business	82.04.4283	1935		\$159,970,000
2 Cash Discounts (Sales Tax)	Business	82.08.010(1)(b)	1935		\$76,522,000
3 Bad Debts (B&O Tax)	Business	82.04.4284	1935		\$29,218,000
4 Bad Debts (Sales and Use Tax)	Business	82.08.037; 82.12.037	1982		\$19,444,000
5 Display Items for Trade Shows (Use Tax)	Business	82.12.0272	1971		\$4,984,000
6 Bad Debts (Public Utility Tax)	Business	82.16.050(5)	1935		\$4,704,000
7 Use Tax on Rental Value (Use Tax)	Business	82.12.010(7)(c)	1985		\$3,192,000
8 Accommodation Sales of Automobiles (B&O Tax)	Business	82.04.422(2)	2001		\$2,125,000
9 Accommodation Sales (B&O Tax)	Business	82.04.425	1955		\$1,842,000
10 Cash Discounts (Public Utility Tax)	Business	82.16.050(4)	1935		\$1,718,000
11 Successive Uses of Hazardous Substance (Hazardous Substance Tax)	Environment and Conservation	82.21.040(1)	1989		\$728,928,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
<b>2026 (Continued - 61 Total Preferences) Focus: Business, Limited Income and At-Risk Populations, and Environment and Conservation</b>					
12 Alumina and Natural Gas (Hazardous Substance Tax)	Environment and Conservation	82.21.040(4)	1989		\$26,008,000
13 Open Space Land Classification Removal (Property Tax)	Environment and Conservation	84.34.108(6)	1973		\$7,683,000
14 Nonprofit Conservation and Open Space Lands (Property Tax)	Environment and Conservation	84.36.260; 84.34.220	1967		\$3,845,000
15 Core Deposits and Tire Fees (Sales and Use Tax)	Environment and Conservation	82.08.036; 82.12.038	1989		\$354,000
16 Humane Societies (Property Tax)	Limited Income and At-Risk Populations	84.36.060(1)(d)	1915		\$642,000