

2015 List of Preferences for Possible JLARC Review

Sorted by group and estimated beneficiary savings

Page Number	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
GROUP A: AGRICULTURE						
1	Agricultural Products (Property Tax)			84.36.470	1984	\$108,711,000
2	Farm Machinery Replacement Parts (Sales and Use Tax)			82.08.855; 82.12.855	2006	\$41,055,000
3	Fuel Used on Farms (Sales and Use Tax)			82.08.865; 82.12.865	2006	\$31,406,000
4	Horticultural Services for Farmers (Sales and Use Tax)			82.04.050(3)(e)	1993	\$12,980,000
5	Grain and Unprocessed Milk Wholesaling (B&O Tax)			82.04.332	1998	\$10,400,000
6	Farm Property (Estate Tax)			83.100.046	2005	\$8,765,000
7	Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)			82.27.030(2)	1980	\$5,888,000
8	Livestock Medicine (Sales and Use Tax)			82.08.880; 82.12.880	2001	\$4,390,000
9	Gas Used to Heat Chicken Houses (Sales and Use Tax)			82.08.910; 82.12.910	2001	\$2,784,000
10	Leased Irrigation Equipment (Sales and Use Tax)			82.08.0288; 82.12.0283	1983	\$2,482,000
11	Shipping Farm Products to Port (Public Utility Tax)			82.16.050(10)	2007	\$2,402,000
12	Farming Machinery and Equipment (Property Tax)			84.36.630	2001	\$2,157,000
13	Livestock Nutrient Management Equipment (Sales and Use Tax)			82.08.890; 82.12.890	2001	\$1,616,000
14	Hops Processed and Exported (B&O Tax)			82.04.337	1987	\$1,600,000
15	Farm-Worker Housing (Sales and Use Tax)			82.08.02745; 82.12.02685	1996	\$1,380,000
16	Christmas Tree Inputs (Sales and Use Tax)			82.04.213	1987	\$1,232,000
17	Seed Conditioning (B&O Tax)			82.04.120	1987	\$1,194,000
18	Conditioned Seed Wholesaling (B&O Tax)			82.04.331	1998	\$1,160,000
19	Horticultural Packing Materials (Sales and Use Tax)			82.08.0311; 82.12.0311	1988	\$918,000
20	Hay Cubing (B&O Tax)			82.04.120	1997	\$736,000
21	Chicken Bedding Materials (Sales and Use Tax)			82.08.920; 82.12.920	2001	\$696,000
22	Anaerobic Digesters for Dairies (Sales and Use Tax)			82.08.900; 82.12.900	2001	\$474,000
23	Christmas Tree Producers (B&O Tax)			82.04.100; 82.04.330	1987	\$431,000
24	Livestock Feed (Sales and Use Tax)			82.08.0296; 82.12.0296	1986	\$232,000
25	Custom Farming (B&O Tax)	12/31/2020		82.04.625	2007	\$140,000
26	Aquaculture Feed (Sales and Use Tax)			82.08.0294; 82.12.0294	1985	\$138,000
27	Pollination Agents (Sales and Use Tax)			82.04.050(11)	1993	\$38,000
28	Nonprofit Demonstration Farms (Property Tax)			84.36.570	1999	\$10,000
29	Hauling Farm Products for Relatives (Public Utility Tax)	12/31/2020		82.16.300	2007	\$0
30	Hop Commission Services (B&O Tax)			82.04.338	1998	Not disclosable

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GROUP B: ALUMINUM						
31	Aluminum Smelter Property Taxes (B&O Tax)	1/1/2017	2009	82.04.4481	2004	\$4,089,000
32	Aluminum Manufacturing (B&O Tax)	1/1/2017	2009	82.04.2909	2004	\$2,149,000
33	Aluminum Smelter Use of Natural Gas (Use Tax)	1/1/2017	2009	82.12.022(5)	2004	\$861,000
34	Aluminum Smelter Purchases (Sales and Use Tax)	1/1/2017	2009	82.08.805; 82.12.805	2009	\$157,000
35	Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)			82.04.4482	2004	Not disclosable
36	Aluminum Production Anodes and Cathodes (Sales and Use Tax)			82.08.02568; 82.12.02568	1996	Not disclosable
37	Aluminum Smelter Purchases (Public Utility Tax)			82.16.0498	2004	Not disclosable
GROUP C: UNCATEGORIZED						
38	Motor Vehicles, Travel Trailers, and Campers (Property Tax)			84.36.595	2000	\$1,496,860,000
39 *	Interest on Real Estate Loans (B&O Tax)		2011	82.04.4292	1970	\$172,600,000
40	Nonprofit Low-Income Rentals (Property Tax)			84.36.560	1999	\$37,557,000
41	Warehouse Expansion (Sales and Use Tax)			82.08.820; 82.12.820	1997	\$8,096,000
42	Motion Picture Program Contributions (B&O Tax)	7/1/2017		82.04.4489	2012	\$7,000,000
43	Salmon Habitat Timber (Timber Tax)			84.33.0775	1999	\$5,110,000
44	Public Facilities Districts (Leasehold Excise Tax)			82.29A.130(16)	1999	\$4,588,000
45	Accommodation Sales of Automobiles (B&O Tax)			82.04.422(2)	2001	\$3,575,000
46	Personal Property Up to \$15,000 (Property Tax)			84.36.110(2)	1890	\$2,920,000
47	Trust Accounts (B&O Tax)			82.04.392	1997	\$1,355,000
48	Used Park-Model Trailers (Sales and Use Tax)			82.08.032; 82.12.032	2001	\$628,000
49	Nonprofit Educational Foundations (Property Tax)			84.36.050(2)	2001	\$417,000
50	Small Timber Harvesters (B&O Tax)			82.04.333	1990	\$400,000
51	Conifer Seedlings Sold Out-of-State (Sales and Use Tax)			82.08.850; 82.12.850	2001	\$28,000
52	Motorcycles Used for Rider Training (Sales and Use Tax)			82.08.870; 82.12.845	2001	\$24,000
53	Minimum to File Tax Return (B&O Tax)			82.32.045(4)(a)(i)	1996	\$0
54	Natural Gas Purchased by DSI Customers (Use Tax)			82.12.024	2001	\$0
55	Natural Gas Purchases by DSI Industry (B&O Tax)			82.04.447	2001	\$0
56	Electricity Purchased by DSI Industry (Public Utility Tax)			82.16.0495	2001	\$0
57	Regional Transit Authority Sale-Leasebacks (B&O Tax)			82.04.4201	2000	\$0
58	Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)			82.29A.134	2000	\$0
59	Regional Transit Authority Sale-Leasebacks (Property Tax)			84.36.605	2000	\$0
60	Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)			82.08.834; 82.12.834	2000	\$0
61	Vitrification Equipment (Property Tax)			84.36.590	2000	\$0
62	Residential and Recreational Developments (Leasehold Excise Tax)			82.29A.136	2001	(\$253,000)
63	Grocery Co-Ops (Litter Tax)			82.19.050(3)	2001	Not disclosable

* Legislation mandates review and committee recommendation in 2015.