TO: Members of the Citizen Commission for Performance Measurement of Tax Preferences
FROM: Keenan Konopaski, Legislative Auditor
SUBJECT: Materials for the September 23, 2011, Commission Meeting

The agenda for our September meeting covers three areas: 1) Approval of Minutes; 2) Approval of 2012 10-Year Tax Preference Review Schedule; and 3) Public Comments and Commission Questions on the 2011 Tax Preferences. Items in this packet are arranged in these three areas.

Please remember that the meeting will start at 2:00 p.m., in Senate Hearing Room 3 of the John A. Cherberg Building, in Olympia.

1. **APPROVAL OF MINUTES**

   Draft minutes from August 15, 2011, meeting are included in this packet for approval at the meeting.

2. **APPROVAL OF 2012 10-YEAR TAX PREFERENCE REVIEW SCHEDULE**

   Two items related to adopting the tax preferences for JLARC review in 2012 and the overall proposed 10-Year Tax Preference Review Schedule are included: 1) the tax preferences under consideration for JLARC review in 2012; and 2) a draft of the overall proposed 10-Year Tax Preference Review Schedule.

   1. At the August 15, 2011, meeting, the Commission discussed 19 tax preferences to review (in blue), seven preferences under consideration for JLARC review (in salmon), and 30 preferences that will be addressed in a separate report with Department of Revenue (DOR) information. JLARC staff capacity is limited to 22 reviews a year; the Commission may add three more reviews to the list of 19 to be reviewed.

      The 2012 list includes updated DOR information on whether revenues would be realized if certain preferences were repealed. This information is intended to help the Commission reach a decision on preferences still under consideration for review. At the meeting DOR staff will provide updated information on fiscal estimates for fuel use tax exemptions and will be available to answer questions.

      The 2012 list excludes three preferences from the original proposal—seed conditioning, exported hops, and horticultural packaging—which have been moved to 2013 when other agriculture-related preferences will be considered.

   2. After deciding on the tax preferences for JLARC review in 2012, the Commission will adopt the overall proposed 10-Year Review Schedule for 2012 through 2021. With the new authority granted to the Commission to group preferences according to industry type, economic sector, or policy area, JLARC staff has proposed the following schedule:
3. COMMISSION QUESTIONS ON 2011 TAX PREFERENCE REVIEWS

1. Renewable Energy Machinery and Equipment (M&E) Exemption Reduction: At the August 15 meeting, the Commission asked staff to research the record to determine the rationale for reducing the Renewable Energy M&E Exemption from 100% to 75% of the tax. The following provides detail on our overall conclusion: it is unclear what the rationale for moving from 100% to 75% might have been.

- Prior to 2009, the law provided a 100% sales and use tax exemption for M&E used directly to generate at least 200 watts of electricity using wind or solar energy, landfill gas, or fuel cells. The exemptions were set to expire June 30, 2009.

- In 2009, several House and Senate bills were introduced to amend the law in numerous ways, including extending the expiration date, adding new renewable resources, and capping the exemption. SB 6170 combined different aspects of these various bills. Originally, SB 6170 provided a 50% sales and use tax exemption for renewable energy M&E.

- Testimony at a Senate Ways and Means Committee public hearing by the Northwest Energy Coalition raised concerns over the 50% exemption rate. The Coalition stated their analysis was the exemption had to be at least 75% to be beneficial and that Senate leadership had agreed to extend the exemption at the 75% rate through 2013, then drop the rate to 50% after 2013. However, there is no public record of any discussions with Senate leadership.

- A striking amendment adopted by the Senate Ways and Means Committee (SSB 6170) changed the tax exemption rate to 100% from 7/01/2009 through 6/30/2011, then dropped...
the rate to 75% from 7/01/2011 through 6/30/2013, with the exemption expiring 6/30/2013. No explanation was given as to why these changes were made. This was the final version of SSB 6170, passed by the full Legislature.

2. **JLARC Staff Statement on Expiration Dates:** The Commission received comments from private parties about scheduled expiration dates for certain tax preferences. The following statement is intended to explain the approach we use when seeking to identify the intent of expiration dates.

When researching the Legislature’s public policy objective for a specific tax preference, JLARC staff first attempt to determine if there is any statutory language that provides a public policy objective. Absent any stated policy objective, staff research whether there are other sources of information that may provide insight into legislative intent.

Examples of items JLARC staff seek to identify include but may not be limited to:

- Bill reports;
- Court cases in which the court interprets public policy;
- Testimony from public hearings, particularly any statements from the prime sponsor;
- Correspondence of constituents, the Governor, Legislators, or the Department of Revenue occurring at or subsequent to enactment; and
- To a lesser extent, contemporary newspaper articles or other publications.

However, information from these sources must be carefully and objectively reviewed to determine whether they include sufficient evidence. The mere existence of statements within these sources may not be adequate.

JLARC relies on such documented evidence, if any, of public policy objectives. Regarding expiration dates, absent a stated public policy objective, other sufficient evidence, performance goals, or other evaluation criteria, JLARC assumes that a statutorily established expiration date means the preference is temporary. However, nothing precludes the Legislature from subsequently asserting a position regarding the purpose of an expiration date.

3. **Written Comments on 2011 Reviews:** As a reminder, JLARC must receive any proposed written comments from Commission members on the 2011 JLARC reviews by October 5th, so they can be compiled and mailed to Commission members prior to the October 11th meeting.

If you have any questions about these materials or the agenda, please contact me at 360-786-5187.

cc: Cindy Evans, Assistant Attorney General
    DOR Staff
AGENDA

Friday, September 23, 2011
2:00 p.m.
John A. Cherberg Bldg.
Senate Hearing Rm. 3
Olympia, WA

*1. Approval of August 15, 2011, Commission Meeting Minutes

*2. Approval of 10-Year Tax Preference Review Schedule

3. Public Comment on 2011 JLARC Tax Preference Reviews

* Action Item

Please Note:
The Commission reserves the right to move agenda items as needed.
Citizen Commission for Performance Measurement of Tax Preferences

Meeting Minutes
August 15, 2011
John A. Cherberg Bldg.,
Senate Hearing Rm. 3
Olympia, WA

Members Present:
William A. Longbrake
Lily Kahng
Paul Guppy
Sen. Craig Pridemore
Stephen Miller

Members Absent:
James Bobst
Brian Sonntag

Staff:
Keenan Konopaski
Mary Welsh
Peter Heineccius
Cindy Evans
Lisa Hennessy
John Woolley
Dana Lynn
John Bowden
Suzanne Kelly

WELCOME / INTRODUCTIONS
Commission Chair Bill Longbrake welcomed those in attendance and called the meeting to order at 2:05 p.m.

Chair Longbrake introduced new Commission member, Sen. Craig Pridemore, JLARC Chair.

APPROVAL OF MEETING MINUTES
MOTION: A motion was made to approve the May 20, 2011, meeting minutes.

The motion was seconded and carried.

JLARC STAFF REPORTS
Keenan Konopaski introduced new JLARC tax team member, Michelle Shea. Ms. Shea joined the JLARC staff as a summer legal extern from the University of Washington School of Law.

John Woolley provided a recap of legislative actions on prior reviews, through the 2011 Legislative Session.

2011 TAX PREFERENCE REVIEWS PRELIMINARY REPORT
John Woolley, Mary Welsh, and Dana Lynn presented the 2011 Preliminary Tax Preference
Performance Reviews. The presentation focused on the 11 reviews with staff recommendations involving legislative action, termination, or acceptance of expiration dates.

**DISCUSSION OF PROPOSED 2012 10-YEAR REVIEW SCHEDULE**

Chair Longbrake summarized potential revisions to the staff proposal for the 2012 10-Year Review Schedule. The Commission discussed the potential revisions and additional information Department of Revenue (DOR) had provided on select preferences. DOR staff was present to answer questions from the Commission.

Chair Longbrake requested additional information from DOR in advance of the upcoming September 23rd Commission meeting, regarding revenue realization for items on the proposed 2012 review list. Formal action will be taken to approve the review schedule at the September Commission meeting.

**PUBLIC COMMENT**

Steve Gano, representing Longview Fibre, provided public testimony regarding Legislative intent in tax preferences.

John Ehrenreich, representing the Washington Forest Protection Association (WFPA), provided public testimony pertaining to the hog fuel tax preference.

Bill Stauffacher, representing Northwest Pulp & Paper Association, provided public testimony pertaining to the hog fuel tax preference.

With no further public comment Chair Longbrake adjourned the meeting at 4:55 p.m.
1) **Tax Preferences for Review in 2012:** 2012 schedule option, reflecting the Commission’s discussion at the August 15th meeting:
   
   A. 19 tax preferences previously agreed for JLARC review (in blue).
   
   B. From a list of 7 preferences still under consideration, 3 additional preferences can be reviewed by JLARC (for a total of 22) (in salmon).
   
   C. To complete the 2012 review schedule, 30 tax preferences that will be addressed in a separate report with Department of Revenue information.

2) **Overall Proposed 10-Year Tax Preference Review Schedule:** With the new authority granted to the Commission to group preferences according to type of industry, economic sector, or policy area, JLARC staff has proposed the following schedule:

- 2012 – no specific grouping, but does facilitate future year’s groupings
- 2013 – healthcare-related tax preferences and others
- 2014 – aircraft-related tax preferences and others
- 2015 – farm and agriculture-related tax preferences and others
- 2016 – all remaining tax preferences that have not yet been reviewed within 10 years
- 2017 – preferences reviewed in 2007 and more recently enacted tax preferences
- 2018 – preferences reviewed in 2008 and more recently enacted tax preferences
- 2019 – preferences reviewed in 2009 and more recently enacted tax preferences
- 2020 – preferences reviewed in 2010, 2010 expedited light preferences, and more recently enacted tax preferences
- 2021 – preferences reviewed in 2011, 2011 expedited light preferences, and more recently enacted tax preferences

Other constraints restrict when tax preferences must be reviewed. All preferences must be reviewed within 10 years, and 2016 is the last year to review preferences enacted before 2007. In addition, staff has attempted to schedule all expiring preference two years before their expiration dates.
### A. 2012 Agreed for JLARC Review

<table>
<thead>
<tr>
<th>#</th>
<th>JLARC RCW</th>
<th>JLARC Brief Description</th>
<th>Year Enacted</th>
<th>Expiration Date</th>
<th>Estimated Fiscal Impact</th>
<th>Proposed Review Date</th>
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<tbody>
<tr>
<td>1</td>
<td>84.36.477; 84.36.510</td>
<td>Business Inventories (Property)</td>
<td>1974</td>
<td>1/1/2015</td>
<td>$938,000,000</td>
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<td>2</td>
<td>82.63.010; 82.63.030</td>
<td>High Technology Deferral (Sales &amp; Use)</td>
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<td>1/1/2015</td>
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<td>4</td>
<td>82.08.026; 82.12.023; 82.14.030(1)</td>
<td>Natural and Manufactured Gas (Sales &amp; Use)</td>
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<td>5</td>
<td>82.04.4452</td>
<td>High Technology R&amp;D (B&amp;O)</td>
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<td>82.04.260(6)</td>
<td>Charter and Freight Brokers (B&amp;O)</td>
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<td>7</td>
<td>82.04.260(9)</td>
<td>Insurance Agents (B&amp;O)</td>
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<td>8</td>
<td>82.04.260(7)</td>
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<td>82.08.0285; 82.12.0279</td>
<td>Ferry Boats (Sales &amp; Use)</td>
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<td>10</td>
<td>82.04.260(5)</td>
<td>Travel Agents (B&amp;O)</td>
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<td>11</td>
<td>82.04.062</td>
<td>Precious Metals and Bullion (Sales &amp; Use)</td>
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<td>12</td>
<td>48.32.145; 48.32A.125</td>
<td>Insurance Guarantee Funds (Insurance Premium)</td>
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<td>82.04.4298</td>
<td>Condominium Maintenance Fees (B&amp;O)</td>
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<td>14</td>
<td>82.29A.130(8)-9</td>
<td>Leases Under $250 Per Year or Short Term (Leasehold Excise)</td>
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<td>15</td>
<td>82.08.0255(1)(a),(c); 82.12.0256(2)(a)</td>
<td>Urban Transit Fuel (Sales &amp; Use)</td>
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<td>82.04.4295</td>
<td>Manufacturing Completed In-State (B&amp;O)</td>
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<td>82.70.020</td>
<td>Commuting Programs (B&amp;O)</td>
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<td>7/1/2013</td>
<td>$5,280,000</td>
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<td>82.27.020(4)</td>
<td>Fish Tax Rates (Fish Tax)</td>
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<td>19</td>
<td>82.75.010; 82.75.030</td>
<td>Biotechnology Deferral (Sales &amp; Use)</td>
<td>2006</td>
<td>1/1/2017</td>
<td>$4,924,000</td>
<td>2012</td>
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### B. Possible Candidates for Three Additional JLARC Reviews

<table>
<thead>
<tr>
<th>#</th>
<th>JLARC RCW</th>
<th>JLARC Brief Description</th>
<th>Year Enacted</th>
<th>Expiration Date</th>
<th>Estimated Fiscal Impact</th>
<th>Proposed Review Date</th>
<th>Would Revenue Be Realized?</th>
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<tbody>
<tr>
<td>1</td>
<td>82.38.080</td>
<td>Fuel Use Exemptions (Fuel)</td>
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<td>$1,603,421,000</td>
<td>2012</td>
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<td>2</td>
<td>82.29A.130(3)</td>
<td>Subsidized Housing (Leasehold Excise)</td>
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<td>2012</td>
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<td>3</td>
<td>82.04.050(12)</td>
<td>Federal Government Structure Labor (Sales &amp; Use)</td>
<td>1975</td>
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<td>2012</td>
<td>To some extent</td>
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<td>4</td>
<td>48.14.022</td>
<td>Health Insurance by State Pool (Insurance Premium)</td>
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<td>$1,558,000</td>
<td>2012</td>
<td>Yes</td>
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<td>5</td>
<td>82.04.062</td>
<td>Precious Metals and Bullion (B&amp;O)</td>
<td>1985</td>
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<td>$1,277,000</td>
<td>2012</td>
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<td>6</td>
<td>82.04.294</td>
<td>Solar Energy and Silicon Manufacturing (B&amp;O)</td>
<td>2005</td>
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<td>$795,000</td>
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<td>7</td>
<td>82.04.327</td>
<td>Adult Family Homes (B&amp;O)</td>
<td>1987</td>
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<td>$748,000</td>
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## 2012 Preference Review Option

### C. Separate Report: 30 Preferences With DOR Supplied Information

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<th>#</th>
<th>JLARC RCW</th>
<th>JLARC Brief Description</th>
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<th>Would Revenue Be Realized?</th>
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<td>1</td>
<td>82.29A.020(1)</td>
<td>Manufacturing for Government (Leasehold Excise)</td>
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<td>2</td>
<td>84.36.105</td>
<td>Cargo Containers (Property)</td>
<td>1975</td>
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<td>3</td>
<td>82.04.360(1)</td>
<td>Life Insurance Sales Employees (B&amp;O)</td>
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<td>$1,720,000</td>
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<td>82.29A.120(1)</td>
<td>Credit for Excess Tax (Leasehold Excise)</td>
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<td>$379,000</td>
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<td>5</td>
<td>82.32.065</td>
<td>Returned Motor Vehicles (Sales &amp; Use)</td>
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<td>$363,000</td>
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<td>82.08.034; 82.12.034</td>
<td>Used Floating Homes (Sales &amp; Use)</td>
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<td>Historic Vessels (Property)</td>
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<td>82.12.0284</td>
<td>Computers Donated To Schools (Sales &amp; Use)</td>
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<td>$184,000</td>
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<td>82.08.0299</td>
<td>Lodging for the Homeless (Sales &amp; Use)</td>
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<td>Timber Tax Minimum (Timber)</td>
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<td>Public Timber Credit (Timber)</td>
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<td>84.56.025</td>
<td>Delinquent Penalty Waivers (Property)</td>
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<td>84.36.500</td>
<td>Conservation Futures (Property)</td>
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<td>82.04.4331</td>
<td>Health Insurance Claims (B&amp;O)</td>
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<td>82.64.030(4)</td>
<td>Syrup Purchased Before Tax Imposed (Syrup)</td>
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<td>Syrup Exported (Syrup)</td>
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<td>Syrup Previously Taxed (Syrup)</td>
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<td>18</td>
<td>82.23A.040(1)</td>
<td>Fuel Exported in Fuel Tanks (Petroleum Products)</td>
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<td>Packaged Petroleum Products (Petroleum Products)</td>
<td>1989</td>
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<td>Exported Petroleum Products (Petroleum Products)</td>
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<td>82.23A.030(5)</td>
<td>Fuel Used to Process Petroleum Products (Petroleum Products)</td>
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<td>Fuel Used Before Tax Imposed (Petroleum Products)</td>
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<td>82.23A.030(2)</td>
<td>Domestic Use (Petroleum Products)</td>
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<td>Successive Use (Petroleum Products)</td>
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<td>82.23A.010(1)</td>
<td>Crude Oil (Petroleum Products)</td>
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<td>Hazardous Substance Exemptions (Hazardous Substance)</td>
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<td>Trademarked Syrup (Syrup)</td>
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<td>82.04.050(1)(a)(iv); 82.04.190(1)(d)</td>
<td>Ferrosilicon (Sales &amp; Use)</td>
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<td>Yes</td>
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<td>84.36.030(6)</td>
<td>Student Loan Organizations (Property)</td>
<td>1987</td>
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<td>30</td>
<td>82.04.367</td>
<td>Student Loan Organizations (B&amp;O)</td>
<td>1987</td>
<td></td>
<td>*</td>
<td>Yes</td>
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</tr>
</tbody>
</table>
State of Washington
Joint Legislative Audit & Review Committee (JLARC)

2012 Tax Preferences Preview

B. Seven preferences still under consideration

Information taken from the 2012 Tax Preference Preview (distributed to Commission members on May 20, 2011) on seven possible tax preference candidates for three additional JLARC reviews scheduled for 2012.

This document is intended to assist the Commission in selecting preferences for JLARC review. JLARC has not evaluated any of these preferences.

Sept. 23, 2011
FUEL USE EXEMPTIONS (FUEL)

Current statute: RCW 82.38.080

Department of Revenue 2008 Tax Exemption Report (p.282):

Description: This statute provides a number of exemptions from special fuel tax (propane, natural gas, etc.). These exemptions include fuel used: (1) for heating purposes; (2) certain governmental vehicles – fire trucks, federal government vehicles, state and local vehicles used for street and highway construction and maintenance; (3) urban transportation systems; (4) power take-off units (pumping units on trucks); and (5) others. Some of these have been included with related motor vehicle fuel tax exemptions above.

Purpose: To recognize that some fuels suitable for propelling motor vehicles are also put to other uses and to support governmental entities and public transportation.

Category/Year Enacted: Other. 1971

Primary Beneficiaries: Governmental units; purchasers of heating oil; operators of powered equipment.

Possible Program Inconsistency: None evident.

Taxpayer Savings ($000):

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$674,918</td>
<td>$742,230</td>
<td>$786,169</td>
<td>$817,252</td>
</tr>
<tr>
<td>Local taxes - no local tax levied</td>
<td></td>
<td></td>
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</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Generally, no.
**Subsidized Housing (Leasehold Excise)**

Current statute: RCW 82.29A.130(3)

**Department of Revenue 2008 Tax Exemption Report (p.56):**

**Description:** Excluded from leasehold excise tax are leases of subsidized housing where fee ownership is vested in the U.S. government, the state, or any political subdivision. There must be an income qualification for such housing in order for the exemption to apply.

**Purpose:** To support public housing for low-income individuals.

**Category/Year Enacted:** Government. 1976

**Primary Beneficiaries:** Public housing authorities and the individuals who reside in subsidized housing.

**Possible Program Inconsistency:** None evident.

**Taxpayer Savings ($000):**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$11,306</td>
<td>$11,730</td>
<td>$12,170</td>
<td>$12,627</td>
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<tr>
<td>Local taxes</td>
<td>$9,917</td>
<td>$10,289</td>
<td>$10,675</td>
<td>$11,076</td>
</tr>
</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Unlikely.
FEDERAL GOVERNMENT STRUCTURE LABOR (SALES & USE)

Current statute: RCW 82.04.050(12)

Department of Revenue 2008 Tax Exemption Report (p.227):

**Description:** Charges made for labor and services in connection with building, repairing or improving new or existing structures for the federal government or a local housing authority are excluded from the definition of retail sale. Also excluded are charges for moving earth and clearing land for these jurisdictions. The contractor must pay retail sales/use tax on materials incorporated into these projects.

**Purpose:** The state cannot directly tax the federal government, but it can tax contractors who do work for the federal government on the value of the materials they incorporate into the project. The impact of the sales/use tax on materials is then indirectly passed on to the federal government. The exemption for labor and services for local housing authorities helps reduce the cost for these entities.

**Category/Year Enacted:** Government. 1975

**Primary Beneficiaries:** The U.S. government and municipal housing authorities.

**Possible Program Inconsistency:** None evident.

**Taxpayer Savings ($000):**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$ 4,011</td>
<td>$ 4,296</td>
<td>$ 4,553</td>
<td>$ 4,826</td>
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<tr>
<td>Local taxes</td>
<td>$ 1,234</td>
<td>$ 1,322</td>
<td>$ 1,401</td>
<td>$ 1,485</td>
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</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

No; most of the impact represents federal construction which could not be taxed.
**HEALTH INSURANCE BY STATE POOL (INSURANCE PREMIUM)**

Current statute: RCW 48.14.022

**Department of Revenue 2008 Tax Exemption Report (p.172):**

**Description:** Any carriers that receive premiums and prepayments from plan enrollees for health coverage provided under the Washington State Health Insurance Pool pursuant to Chapter 48.41 RCW are exempt from insurance premiums tax on those amounts. In addition, this statute allows carriers, health care service contractors and HMOs to deduct from taxable premiums any assessments paid to the Washington State Health Insurance Pool.

**Purpose:** To reduce the cost of providing health insurance to persons otherwise unable to obtain coverage because they may be considered as high risk.

**Category/Year Enacted:** Other business. 1987

**Primary Beneficiaries:** Persons who obtain coverage under the Health Insurance Coverage Access Act.

**Possible Program Inconsistency:** None evident.

**Taxpayer Savings ($000):**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
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<tbody>
<tr>
<td>State tax</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>$ 769</td>
<td>$ 773</td>
<td>$ 777</td>
<td>$ 781</td>
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<tr>
<td>Local taxes - none.</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes, although this could cause insurers to pass the amount of the assessment on to their regular policy holders and thereby make health insurance more expensive for the general population.
**Precious Metals and Bullion (B&O)**

Current statute: RCW 82.04.062

**Department of Revenue 2008 Tax Exemption Report (p.78):**

**Description:** Sales of precious metals and monetized bullion are exempt from B&O tax. However, dealers of such metals and bullion are subject to B&O tax under the service classification on any commissions they receive for buying and selling precious metals on behalf of customers.

**Purpose:** To provide relief from retail sales tax for dealers that were in competition with precious metals dealers in other states where such transactions are not subject to sales tax.

**Category/Year Enacted:** Other business. 1985

**Primary Beneficiaries:** Coin and bullion dealers.

**Possible Program Inconsistency:** None evident.

**Taxpayer Savings ($000):**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
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</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$ 608</td>
<td>$ 620</td>
<td>$ 632</td>
<td>$ 645</td>
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<tr>
<td>Local taxes - not considered.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

To some degree. The industry argues that purchases can easily be made via mail order and the Internet and that the tax would drive purchases out of state. However, under the Streamlined Sales Tax Agreement, an increasing number of interstate purchases by Washington residents will become taxable in the future.
SOLAR ENERGY AND SILICON MANUFACTURING (B&O)

Current statute: RCW 82.04.294

Department of Revenue 2008 Tax Exemption Report (p.141):

Description: B&O tax rate on manufacturing of solar energy systems or the production of silicon components of these systems is 0.2904 percent until June 30, 2014. Firms that utilize this special tax rate must file annual reports with the Department detailing employment, wages paid, and employee benefits.

Purpose: A report by the Washington State University energy program recognized the solar electric industry as one of the state's important growth industries. The report indicates that additional incentives for the solar electric industry are needed in recognition of the unique forces and issues involved in business decisions in this industry.

Category/Year Enacted: Business incentive. 2005

Primary Beneficiaries: Manufacturers of solar electric systems and silicon components.

Possible Program Inconsistency: None evident.

Taxpayer Savings ($000):

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$352</td>
<td>$370</td>
<td>$388</td>
<td>$407</td>
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<tr>
<td>Local taxes - not considered.</td>
<td></td>
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</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes.
**ADULT FAMILY HOMES (B&O)**

Current statute: RCW 82.04.327

**Department of Revenue 2008 Tax Exemption Report (p.103):**

*Description:* Homes that provide a protected family-like environment for adult clients with developmental, physical or other disabilities are exempt from B&O tax. To qualify the home must be licensed by DSHS but does not necessarily have to be a nonprofit organization.

*Purpose:* To reduce the cost of operating these facilities.

*Category/Year Enacted:* Nonprofit - health or social welfare. 1987

*Primary Beneficiaries:* Approximately 2,140 homes.

*Possible Program Inconsistency:* None evident.

**Taxpayer Savings ($000):**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$ 374</td>
<td>$ 374</td>
<td>$ 374</td>
<td>$ 374</td>
</tr>
<tr>
<td>Local taxes - not considered.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If the exemption were repealed, would the taxpayer savings be realized as increased revenues?

Yes.
## 10 Year Tax Preference Review Schedule - September 2011
Sorted by Biennial Taxpayer Savings

<table>
<thead>
<tr>
<th>Year Enacted</th>
<th>Brief Description</th>
<th>RCW</th>
<th>Biennial Taxpayer Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1975</td>
<td>Medical Devices (Sales and Use)</td>
<td>82.08.0283; 82.12.0277</td>
<td>$203,790,000</td>
</tr>
<tr>
<td>2002</td>
<td>Public and Nonprofit Hospitals, Medicare Income (B&amp;O)</td>
<td>82.04.4311</td>
<td>$144,250,000</td>
</tr>
<tr>
<td>1983</td>
<td>Local Residential &amp; Coin-Op Telephone Service (Sales and Use)</td>
<td>82.08.0289</td>
<td>$100,000,000</td>
</tr>
<tr>
<td>1983</td>
<td>Retailing (B&amp;O)</td>
<td>82.04.250(1)</td>
<td>$43,734,000</td>
</tr>
<tr>
<td>1979</td>
<td>Used Mobile Homes (Sales and Use)</td>
<td>82.08.033; 82.12.033</td>
<td>$40,930,000</td>
</tr>
<tr>
<td>1993</td>
<td>Medicare Receipts (Insurance Premium)</td>
<td>48.14.0201(6)(a)</td>
<td>$40,122,000</td>
</tr>
<tr>
<td>1993</td>
<td>Dentistry (Insurance Premium)</td>
<td>48.14.0201(6)(b)</td>
<td>$26,133,000</td>
</tr>
<tr>
<td>1989</td>
<td>Nonprofit Homes for Aging (Property)</td>
<td>84.36.041</td>
<td>$22,744,000</td>
</tr>
<tr>
<td>1983</td>
<td>Local Government Business Income (B&amp;O)</td>
<td>82.04.419</td>
<td>$21,035,000</td>
</tr>
<tr>
<td>1981</td>
<td>Nonprofit Youth and Local Govt Recreation Services (Sales and Use)</td>
<td>82.08.0291; 82.12.02917</td>
<td>$14,409,000</td>
</tr>
<tr>
<td>2003</td>
<td>Dietary Supplements (Sales and Use)</td>
<td>82.08.925; 82.12.925</td>
<td>$9,944,000</td>
</tr>
<tr>
<td>1995</td>
<td>Tree Trimming Under Power Lines (Sales and Use)</td>
<td>82.04.050(6)</td>
<td>$8,938,000</td>
</tr>
<tr>
<td>1975</td>
<td>Nonprofit Medical Research, Training Facilities (Property)</td>
<td>84.36.045</td>
<td>$8,731,000</td>
</tr>
<tr>
<td>1997</td>
<td>Nonprofit Cancer Treatment Clinics (Property)</td>
<td>84.36.046</td>
<td>$6,854,000</td>
</tr>
<tr>
<td>1981</td>
<td>Performing Arts (Property)</td>
<td>84.36.060(1)(b)</td>
<td>$6,773,000</td>
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<tr>
<td>1981</td>
<td>Artistic and Cultural Organizations (B&amp;O)</td>
<td>82.04.4322; 82.04.4324; 82.04.4326; 82.04.4327</td>
<td>$6,263,000</td>
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<tr>
<td>1986</td>
<td>Rural County and CEZ New Jobs (B&amp;O)</td>
<td>82.62.030; 82.62.045</td>
<td>$6,186,000</td>
</tr>
<tr>
<td>1985</td>
<td>Fuel Used in Commercial Vessels (B&amp;O)</td>
<td>82.04.433</td>
<td>$5,804,000</td>
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<tr>
<td>1985</td>
<td>Use Tax On Rental Value (Sales and Use)</td>
<td>82.12.010(1)</td>
<td>$5,149,000</td>
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<tr>
<td>1983</td>
<td>Nonprofit Emergency or Transitional Housing (Property)</td>
<td>84.36.043</td>
<td>$5,029,000</td>
</tr>
<tr>
<td>1987</td>
<td>Fishing Boat Fuel (Sales and Use)</td>
<td>82.08.0298; 82.12.0298</td>
<td>$4,537,000</td>
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<tr>
<td>1983</td>
<td>Boats Under 16 ft (Watercraft)</td>
<td>82.49.020(3)</td>
<td>$4,058,000</td>
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<tr>
<td>1981</td>
<td>Arts &amp; Cultural Organizations (Sales and Use)</td>
<td>82.08.031; 82.12.031</td>
<td>$3,832,000</td>
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<tr>
<td>2004</td>
<td>Insulin (Sales and Use)</td>
<td>82.08.985; 82.12.985</td>
<td>$2,492,000</td>
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<td>2007</td>
<td>Prescription Drug Administration (B&amp;O)</td>
<td>82.04.620</td>
<td>$2,000,000</td>
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<tr>
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<td>Brief Description</td>
<td>RCW</td>
<td>Biennial Taxpayer Savings</td>
</tr>
<tr>
<td>--------------</td>
<td>-------------------</td>
<td>-----</td>
<td>--------------------------</td>
</tr>
<tr>
<td>1995</td>
<td>Blood, Bone, and Tissue Banks (B&amp;O)</td>
<td>82.04.324</td>
<td>$1,918,000</td>
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<td>1989</td>
<td>Trade Shows (B&amp;O)</td>
<td>82.04.4282(6)</td>
<td>$1,603,000</td>
</tr>
<tr>
<td>1987</td>
<td>Nonprofit Dialysis Facilities (Property)</td>
<td>84.36.040(1)(f)</td>
<td>$1,229,000</td>
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<tr>
<td>2005</td>
<td>Alternative Fuel Vehicles (Sales and Use)</td>
<td>82.08.809; 82.12.809</td>
<td>$1,224,000</td>
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<td>1992</td>
<td>Forest Land, Special Assessments (Property)</td>
<td>84.33.210(1)</td>
<td>$1,034,000</td>
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<tr>
<td>1995</td>
<td>Human Body Parts (Sales and Use)</td>
<td>82.08.02806; 82.12.02748</td>
<td>$914,000</td>
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<tr>
<td>1995</td>
<td>Tuna, Mackerel and Jack Fish (Fish)</td>
<td>82.27.010</td>
<td>$678,000</td>
</tr>
<tr>
<td>1989</td>
<td>Core Deposits, Tire Fees (Sales and Use)</td>
<td>82.08.036; 82.12.038</td>
<td>$675,000</td>
</tr>
<tr>
<td>2009</td>
<td>Nonfuel Use of Petroleum (Oil Spill)</td>
<td>82.23B.045</td>
<td>$603,000</td>
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<tr>
<td>1995</td>
<td>Blood, Bone, Tissue Banks (Sales and Use)</td>
<td>82.08.02805; 82.12.02747</td>
<td>$595,000</td>
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<td>2010</td>
<td>Bonneville Power Admin Program (B&amp;O)</td>
<td>82.04.310(4)</td>
<td>$582,000</td>
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<tr>
<td>1993</td>
<td>Nonprofit Fundraising (Property)</td>
<td>84.36.550</td>
<td>$435,000</td>
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<td>2010</td>
<td>Wax, Ceramic Materials To Create Molds (Sales and Use)</td>
<td>82.08.983; 82.12.983</td>
<td>$408,000</td>
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<td>2004</td>
<td>Forest Derived Biomass (B&amp;O)</td>
<td>82.04.4944</td>
<td>$350,000</td>
</tr>
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<td>2010</td>
<td>Alternative fuel production facilities (Leasehold)</td>
<td>82.29A.135</td>
<td>$312,000</td>
</tr>
<tr>
<td>2009</td>
<td>Ostomy Items (Sales and Use)</td>
<td>82.08.804; 82.12.804</td>
<td>$306,000</td>
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<tr>
<td>2003</td>
<td>Professional Baseball Stadium (Leasehold)</td>
<td>82.29A.130(14)</td>
<td>$188,000</td>
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<td>2003</td>
<td>Alcohol/Biodiesel Fuel Production Facilities (Property)</td>
<td>84.36.635</td>
<td>$146,000</td>
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<td>2003</td>
<td>Alternative Fuel Sales (B&amp;O)</td>
<td>82.04.4334</td>
<td>$141,000</td>
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<tr>
<td>2003</td>
<td>Drug Delivery Systems (Sales and Use)</td>
<td>82.08.935; 82.12.935</td>
<td>$135,000</td>
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<tr>
<td>2005</td>
<td>Customer-Generated Power (PUT)</td>
<td>82.16.130</td>
<td>$100,000</td>
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<tr>
<td>2003</td>
<td>Biodiesel Fuel Sale Facilities and Equipment (Sales and Use)</td>
<td>82.08.955; 82.12.955</td>
<td>$66,000</td>
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<tr>
<td>2004</td>
<td>Nebulizers (Sales and Use)</td>
<td>82.08.803; 82.12.803</td>
<td>$52,000</td>
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<td>1994</td>
<td>Fish Cleaning (B&amp;O)</td>
<td>82.04.2403</td>
<td>$22,000</td>
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<td>1991</td>
<td>Hanford Lease Fees (Leasehold)</td>
<td>82.29A.020(2)</td>
<td>$16,000</td>
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<td>1991</td>
<td>Testing And Safety Labs (B&amp;O)</td>
<td>82.04.434</td>
<td>$0</td>
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<td>1991</td>
<td>Secondary Transportation (Oil Spill)</td>
<td>82.23B.030</td>
<td>$0</td>
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<tr>
<td>1992</td>
<td>Inmate Employment Programs (Leasehold)</td>
<td>82.29A.130(12)</td>
<td>$0</td>
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<td>1993</td>
<td>Nonprofit Credit, Debt Counseling (B&amp;O)</td>
<td>82.04.368</td>
<td>$0</td>
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<td>1993</td>
<td>Free Public Hospitals (Sales and Use)</td>
<td>82.08.02795; 82.12.02745</td>
<td>$0</td>
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September 2011
<table>
<thead>
<tr>
<th>Year Enacted</th>
<th>Count</th>
<th>Brief Description</th>
<th>RCW</th>
<th>Biennial Taxpayer Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
<td></td>
<td>IRS Transfers (REET)</td>
<td>82.45.010(3)(p)</td>
<td>$0</td>
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<tr>
<td>2002</td>
<td>58</td>
<td>Organ Procurement (B&amp;O)</td>
<td>82.04.326</td>
<td>$0</td>
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<tr>
<td>2002</td>
<td>59</td>
<td>Organ Procurement (Sales and Use)</td>
<td>82.08.02807; 82.12.02749</td>
<td>$0</td>
</tr>
<tr>
<td>2003</td>
<td>60</td>
<td>Kidney Dialysis Equipment (Sales and Use)</td>
<td>82.08.945; 82.12.945</td>
<td>$0</td>
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<tr>
<td>2003</td>
<td>61</td>
<td>Wood Biomass Fuel Production Facilities (Property)</td>
<td>84.36.640</td>
<td>$0</td>
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<td>2005</td>
<td>62</td>
<td>Life Sciences Discovery Fund (B&amp;O)</td>
<td>82.04.4263</td>
<td>$0</td>
</tr>
<tr>
<td>2005</td>
<td>63</td>
<td>Comprehensive Cancer Centers (B&amp;O)</td>
<td>82.04.4265</td>
<td>$0</td>
</tr>
<tr>
<td>2005</td>
<td>64</td>
<td>Comprehensive Cancer Centers (Sales and Use)</td>
<td>82.08.808; 82.12.808</td>
<td>$0</td>
</tr>
<tr>
<td>2011</td>
<td>65</td>
<td>Foreclosure Relocation Assistance (REET)</td>
<td>82.45.030(3)</td>
<td>$0</td>
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<tr>
<td>1995</td>
<td>66</td>
<td>Horse Race Track Deferral (Sales and Use)</td>
<td>82.66.040</td>
<td>($1,036,000)</td>
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<tr>
<td>1995</td>
<td>67</td>
<td>Baseball Stadium Deferral (Sales and Use)</td>
<td>36.100.090</td>
<td>($6,544,000)</td>
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<td>2010</td>
<td>68</td>
<td>Vaccine Association (B&amp;O)</td>
<td>82.04.640</td>
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<tr>
<td></td>
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<td>Natural Gas Subject To Public Utility Tax (Sales and Use)</td>
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<td>1987</td>
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<td>Multiple Activities, Instate and Interstate (B&amp;O)</td>
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<td>Gun Safes (Sales and Use)</td>
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## 2014

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<td>Super-Efficient Aircraft Production (Sales and Use)</td>
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<td>127</td>
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### Subtotal: $789,266,000

## 2015

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<td>Motor Vehicles, Travel Trailers, Campers (Propety)</td>
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<td>$28,000 Minimum to File Tax Return (B&amp;O)</td>
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<td>Farm Machinery Replacement Parts (Sales and Use)</td>
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<td>Horticultural Services For Farmers (Sales and Use)</td>
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<td>Aluminum Production Anodes and Cathodes (Sales and Use)</td>
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<td>138</td>
<td>Fuel Used On Farms (Sales and Use)</td>
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<td>1983</td>
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<td>Warehouse Expansion (Sales and Use)</td>
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<td>Fund-Raising Sales Of Magazines (Sales and Use)</td>
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<td>Data Center Equipment (Sales and Use)</td>
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<td>Hazardous or Toxic Waste; Recycling or Salvage Materials (Solid Waste Collection)</td>
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<td>1961</td>
<td>Purchases By Residents Of Alaska &amp; Hawaii (Sales and Use)</td>
<td>82.08.0269</td>
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<td>1961</td>
<td>Goods in Transit (Property)</td>
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<td>1965</td>
<td>Form Lumber (Sales and Use)</td>
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<td>Intangibles (Property)</td>
<td>84.36.070</td>
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<td>Insurance Premiums (B&amp;O)</td>
<td>82.04.320</td>
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<td>Real estate sales (B&amp;O)</td>
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<td>Items Used In Interstate Commerce (Sales and Use)</td>
<td>82.08.0261</td>
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<td>Import and Export Commerce (B&amp;O)</td>
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<td>Public Utilities (B&amp;O)</td>
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<td>Nonprofit Private Colleges (Property)</td>
<td>84.36.050(1)</td>
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<td>Agricultural Products (B&amp;O)</td>
<td>82.04.330; 82.04.410</td>
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<td>Rural County Deferral (Sales and Use)</td>
<td>82.60.040; 82.60.049</td>
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<td>Nonprofit Private K-12 Schools (Property)</td>
<td>84.36.050(1)</td>
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<td>Other Ships and Vessels (Property)</td>
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<td>Bad Debts (B&amp;O)</td>
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<td>Commercial Vessels (Property)</td>
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<td>Urban Transportation (PUT)</td>
<td>82.16.020(1)(d)-(e)</td>
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<td>Sales Tax Sourcing Costs (Sales and Use)</td>
<td>82.32.760(1)(b)</td>
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<td>Tobacco Sales To U.S. or Indian Tribes (Tobacco)</td>
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<td>Sales For Resale (PUT)</td>
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<td>Radio and TV Broadcasting (B&amp;O)</td>
<td>82.04.280(1)(f)</td>
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<td>1943</td>
<td>Farm Auction Sales (Sales and Use)</td>
<td>82.08.0257; 82.12.0258</td>
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<td>Fraternal Insurance (B&amp;O)</td>
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<td>Credit Losses (PUT)</td>
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<td>Horticultural Product Processing (B&amp;O)</td>
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<td>Corporate Headquarters (Sales and Use)</td>
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<td>$2,000 Monthly Minimum (PUT)</td>
<td>82.16.040</td>
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<td>Fraternal Benefit Societies (Insurance Premium)</td>
<td>48.36A.010; 48.36A.240</td>
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<td>Irrigation Water (PUT)</td>
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<td>1943</td>
<td>Public Utility Property (Sales and Use)</td>
<td>82.08.0256; 82.12.0257</td>
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<td>1935</td>
<td>Alcohol, Biodiesel, or Wood Biomass Fuel Production Facilities (Leasehold)</td>
<td>82.29A.135</td>
<td>$311,700</td>
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<td>2003</td>
<td>Alcohol and Biodiesel Fuel Production Facilities (Property)</td>
<td>84.36.635(2)(a)</td>
<td>$145,600</td>
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<td>2007</td>
<td>Customer-Generated Electricity (Public Utility)</td>
<td>82.16.130</td>
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<td>1935</td>
<td>Public Development Authorities (B&amp;O)</td>
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<td>Cigarette Stamping (B&amp;O)</td>
<td>82.04.601</td>
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<td>1935</td>
<td>Amateur Radio Repeaters (Leasehold)</td>
<td>82.29A.138</td>
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<td>2007</td>
<td>Public Authority Sales (Sales and Use)</td>
<td>82.08.995; 82.12.995</td>
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<td>1941</td>
<td>Airports Owned by Cities in Other States (Property)</td>
<td>84.36.130</td>
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<td>2007</td>
<td>Standing Timber (B&amp;O)</td>
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<td>2007</td>
<td>Import and Export Commerce (Sales and Use)</td>
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<td>Quinault Tribal Tax (Timber)</td>
<td>84.33.0776</td>
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<td>2009</td>
<td>Electric Vehicle Battery Charging Stations (Sales and Use)</td>
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<td>2009</td>
<td>Electric Vehicle Infrastructure (Leasehold)</td>
<td>82.29A.125</td>
<td>$0</td>
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<td>2010</td>
<td>Aircraft For Air Ambulances (Property)</td>
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<td>1935</td>
<td>Employee Income (B&amp;O)</td>
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<td>$4,910,000,000</td>
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<td>1935</td>
<td>Investments by Nonfinancial Firms (B&amp;O)</td>
<td>82.04.4281</td>
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<td>1935</td>
<td>Feed and Seed (Sales and Use)</td>
<td>82.04.050(11)</td>
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<td>1935</td>
<td>Janitorial Services (Sales and Use)</td>
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Subtotal $24,571,577,800
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<tr>
<td>1935</td>
<td>Cash Discounts (B&amp;O)</td>
<td>82.04.4283; 82.08.010; 82.16.050(4)</td>
<td>$90,200,000</td>
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<td>1935</td>
<td>Casual Sales (Sales and Use)</td>
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<td>$65,100,000</td>
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<td>Tuition and Fees (B&amp;O)</td>
<td>82.04.4282(5); 82.04.4332</td>
<td>$40,200,000</td>
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<td>2009</td>
<td>Radioactive Waste Cleanup (B&amp;O)</td>
<td>82.04.263</td>
<td>$25,000,000</td>
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<td>1935</td>
<td>Newspapers (Sales and Use)</td>
<td>82.08.0253; 82.12.0345</td>
<td>$24,800,000</td>
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<td>1949</td>
<td>General Aviation (Property)</td>
<td>82.08.100; 82.16.050(4)</td>
<td>$21,600,000</td>
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<td>1935</td>
<td>Joint Utility Services (PUT)</td>
<td>82.16.050(3)</td>
<td>$20,000,000</td>
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<td>2008</td>
<td>Route 520 Replacement Bridge (Sales and Use)</td>
<td>47.01.412</td>
<td>$14,963,000</td>
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<td>2009</td>
<td>Digital Goods and Services For Business Purposes (Sales and Use)</td>
<td>82.08.02087; 82.12.02087</td>
<td>$3,000,000</td>
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<td>2009</td>
<td>Standard Digital Information (Sales and Use)</td>
<td>82.08.705; 82.12.705</td>
<td>$3,000,000</td>
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<td>2008</td>
<td>Military Housing (Property)</td>
<td>82.29A.130(19); 84.36.665</td>
<td>$2,526,000</td>
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<td>2009</td>
<td>Newspapers (B&amp;O)</td>
<td>82.04.260(14)</td>
<td>$2,500,000</td>
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<td>2009</td>
<td>Municipal Utility, Collected Taxes (PUT)</td>
<td>82.16.050(1)</td>
<td>$2,500,000</td>
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<td>1935</td>
<td>Manufacturing Flour and Oil (B&amp;O)</td>
<td>82.04.260(1)(a)</td>
<td>$832,000</td>
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<td>2008</td>
<td>Commercial Aircraft (Aircraft)</td>
<td>82.48.100(4)</td>
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<td>1949</td>
<td>Weatherization Assistance Program (Sales and Use)</td>
<td>82.08.798; 82.12.998</td>
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<td>1975</td>
<td>Nonprofit Fairs (Property)</td>
<td>84.36.480</td>
<td>$185,000</td>
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<td>Audio Or Video Programming (Sales and Use)</td>
<td>82.08.02081; 82.12.02081</td>
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<td>2008</td>
<td>Temporary Medical Housing (Sales and Use)</td>
<td>82.08.997</td>
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<td>Active Duty Military Penalty Waiver (B&amp;O, Sales and Use)</td>
<td>82.32.055</td>
<td>$106,000</td>
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<td>1979</td>
<td>Nonprofit Races (Parimutel Tax)</td>
<td>67.16.105(1)</td>
<td>$18,000</td>
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<td>2008</td>
<td>Trail Grooming (Sales and Use)</td>
<td>82.08.0203</td>
<td>$12,000</td>
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<td>1955</td>
<td>Aircraft, Nonresident or Held for Sale (Aircraft)</td>
<td>82.48.100(3), (5)</td>
<td>$10,800</td>
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<td>2008</td>
<td>Waste Vegetable Oil, Biodiesel (Sales and Use)</td>
<td>82.08.0205; 82.12.0205</td>
<td>$2,000</td>
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<td>2008</td>
<td>Waste Vegetable Oil, Biodiesel (Special Fuel)</td>
<td>82.38.080(1)(k)</td>
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<td>Electronically Transferred Newspapers (Sales and Use)</td>
<td>82.08.0253(1)(b)</td>
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<td>2009</td>
<td>Electronically Transferred Magazines (Sales and Use)</td>
<td>82.08.02535</td>
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|     | **Subtotal** | $6,051,197,800 |

September 2011
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<td>1935</td>
<td>Nonresidents' Personal Property (Sales and Use)</td>
<td>$24,796,545,000</td>
<td>82.12.0251</td>
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<td>1943</td>
<td>Regional Transportation Authority Sales or Leasebacks (Property)</td>
<td>$276,000,000</td>
<td>82.04.050(10)</td>
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<td>1949</td>
<td>Interstate Transportation Equipment (Sales and Use)</td>
<td>$252,705,000</td>
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<td>1949</td>
<td>Vehicles In Interstate Commerce (Sales and Use)</td>
<td>$132,679,000</td>
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<td>Fertilizer and Chemical Spray (Sales and Use)</td>
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<td>Vehicles Used in Interstate Commerce (Sales and Use)</td>
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<td>1939</td>
<td>Vehicles Sold To Nonresidents (Sales and Use)</td>
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<td>82.08.0264</td>
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<td>Interstate Transportation, Through Freight (PUT)</td>
<td>$31,801,000</td>
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<td>Title Insurance (Insurance Premium)</td>
<td>$15,356,000</td>
<td>48.14.020</td>
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<td>1947</td>
<td>Shipments To Ports (PUT)</td>
<td>$15,034,000</td>
<td>82.16.050(9)</td>
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<td>1945</td>
<td>Breeding Livestock, Cattle, Milk Cows (Sales and Use)</td>
<td>$13,504,000</td>
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<td>1935</td>
<td>Interstate Transportation, In-state Portion (PUT)</td>
<td>$10,292,000</td>
<td>82.16.050(6)</td>
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<td>1961</td>
<td>Bailed Tangible Personal Property For R&amp;D (Sales and Use)</td>
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<td>Farm Machinery Sold To Nonresidents (Sales and Use)</td>
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<td>1963</td>
<td>Vehicles Acquired While In Military Service (Sales and Use)</td>
<td>$6,659,000</td>
<td>82.12.0266</td>
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<td>1961</td>
<td>Poultry Used In Production (Sales and Use)</td>
<td>$5,938,000</td>
<td>82.08.0267; 82.12.0262</td>
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<td>Sand &amp; Gravel For Local Road Construction (Sales and Use)</td>
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<td>Conservation and Open Space Land (Property)</td>
<td>$2,518,000</td>
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<td>Nonprofit Sheltered Workshops (B&amp;O)</td>
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<td>Agricultural Products (Litter Tax)</td>
<td>$1,854,000</td>
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<td>Ride-Sharing Vehicles (Sales and Use)</td>
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<td>Nursery Stock (Property)</td>
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<td>1972</td>
<td>Home Improvements (Property)</td>
<td>$1,322,000</td>
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<td>METRO Transit Planning (PUT)</td>
<td>$1,110,000</td>
<td>35.58.560</td>
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<td>Forest Land Compensating Tax (Property)</td>
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<td>84.33.140(13)-(14)</td>
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<td>Pollution Control Facilities (B&amp;O)</td>
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<td>Pollution Control Facilities (PUT)</td>
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<td>1957</td>
<td>Fuel Used In Urban Transportation (Fuel)</td>
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<td>82.36.275; 82.38.080</td>
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<td>Certified Aircraft Repair Firms (B&amp;O)</td>
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<td>Semen For Artificial Insemination (Sales and Use)</td>
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<td>Ride-Sharing, Special Needs Transportation (PUT)</td>
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<td>1971</td>
<td>Christmas Trees, Cottonwoods (Timber)</td>
<td>84.33.170</td>
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<td>1974</td>
<td>Destroyed Property (Property)</td>
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<td>Meals Provided To Seniors (Sales and Use)</td>
<td>82.08.0293; 82.08.195; 82.12.0293</td>
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<td>1967</td>
<td>Pollution Control Facilities, Credit for Tax Paid (Sales and Use)</td>
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<td>1967</td>
<td>Processing Dried Peas (B&amp;O)</td>
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<td>1967</td>
<td>Pollen (Sales and Use)</td>
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<td>$58,000</td>
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<td>Anaerobic Digesters (Property)</td>
<td>82.29A.135; 84.36.635</td>
<td>$50,000</td>
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<td>1979</td>
<td>Printing by Local Governments (B&amp;O)</td>
<td>82.04.397</td>
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<td>Fuel Sales To Foreign Governments (Fuel)</td>
<td>82.36.245</td>
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<td>1975</td>
<td>Seafood Processing (B&amp;O)</td>
<td>82.04.120</td>
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<td>1970</td>
<td>Services Performed Between Local Governments (B&amp;O)</td>
<td>82.04.4291</td>
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<td>1970</td>
<td>Interest On Agricultural Loans (B&amp;O)</td>
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<td>Annexation Sales (Sales and Use)</td>
<td>82.08.0278; 82.12.0274</td>
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<td>1970</td>
<td>No Change in Beneficial Owner (REET)</td>
<td>82.45.010(3)(o)</td>
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<td>1971</td>
<td>Timber (Property)</td>
<td>84.33.040</td>
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<td>1974</td>
<td>Returnable Containers (Sales and Use)</td>
<td>82.08.0282; 82.12.0276</td>
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<td>1979</td>
<td>Commuter Ride Sharing (B&amp;O)</td>
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<td>Special Fuel (Sales and Use)</td>
<td>82.08.0255(2); 82.12.0256(1)</td>
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<td>2010</td>
<td>Financial Institution Commercial Aircraft Loan Interest and Fees (B&amp;O)</td>
<td>82.04.43391; 82.04.080(2)</td>
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<td>2010</td>
<td>Financial Institution Affiliate Income (B&amp;O)</td>
<td>82.04.645; 82.04.080(2)</td>
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<td>2010</td>
<td>Financial institution Investment Conduit or Securitization Entity Income (B&amp;O)</td>
<td>82.04.650; 82.04.080(2)</td>
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<td>2010</td>
<td>Community Centers (Property)</td>
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**Subtotal**: $25,872,160,000

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<tr>
<th>Year Enacted</th>
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<th>RCW</th>
<th>Biennial Taxpayer Savings</th>
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<td>2011</td>
<td>Fuel for State or County Ferries (Sales &amp; Use)</td>
<td>82.08.0255(d),(e); 82.12.0256(e), (f)</td>
<td>$8,182,000,000</td>
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<td>2011</td>
<td>Child Welfare Services (B&amp;O)</td>
<td>82.04 new</td>
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<td>Mental Health Services (B&amp;O)</td>
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<td>$1,451,000,000</td>
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<td>2011</td>
<td>Restaurant Employee Meals (Sales &amp; Use)</td>
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September 2011
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<th>Year Enacted</th>
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<td>2011</td>
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<td>Property Mgmt Personnel Payments (B&amp;O)</td>
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<td>1951</td>
<td>$519,284,000</td>
<td>REET Exemptions (REET)</td>
<td>82.45.010(3)(a)-(m)</td>
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<td>2011</td>
<td>$369,000,000</td>
<td>Emergency Medical Services Levy (Property)</td>
<td>84.52.069(1)</td>
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<td>1967</td>
<td>$343,696,000</td>
<td>Credit For Tax Paid To Other States (Sales and Use)</td>
<td>82.12.035</td>
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<td>2011</td>
<td>$186,771,000</td>
<td>Payments By Nonresidents, No or Low Sales Taxes (Sales and Use)</td>
<td>82.08.0273</td>
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<td>1970</td>
<td>$148,713,000</td>
<td>Interest On Real Estate Loans (B&amp;O)</td>
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<td>2011</td>
<td>$129,000,000</td>
<td>Public Institution R&amp;D Machinery (Sales &amp; Use)</td>
<td>82.08 new; 82.12 new</td>
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<td>1967</td>
<td>$109,217,000</td>
<td>Exported and Commercial Uses (Aircraft Fuel)</td>
<td>84.52.069(1)</td>
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<td>2011</td>
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<td>Restaurant Employee Meals (B&amp;O)</td>
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<td>1970</td>
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<td>Credit Unions, State Chartered (B&amp;O)</td>
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<td>1967</td>
<td>$40,403,000</td>
<td>Shared Real Estate Commissions (B&amp;O)</td>
<td>82.04.255</td>
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<td>1949</td>
<td>$33,539,000</td>
<td>Interstate Bridges (Property)</td>
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<td>2009</td>
<td>$33,423,000</td>
<td>Renewable Energy Machinery (Sales and Use)</td>
<td>82.08.962; 82.12.962</td>
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<td>1967</td>
<td>$16,512,000</td>
<td>Processing Meat (B&amp;O)</td>
<td>82.08.260(4)</td>
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<td>1970</td>
<td>$13,872,000</td>
<td>Extracted Fuel (Sales and Use)</td>
<td>82.12.0263</td>
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<td>1970</td>
<td>$13,262,000</td>
<td>Subsidiary Dividends (B&amp;O)</td>
<td>82.04.4281</td>
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<td>1959</td>
<td>$13,127,000</td>
<td>Boats Sold To Nonresidents (Sales and Use)</td>
<td>82.04.0265; 82.08.02665</td>
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<td>1959</td>
<td>$13,005,000</td>
<td>Repaired Items Delivered Out-of-State (Sales and Use)</td>
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<td>1970</td>
<td>$7,990,000</td>
<td>Interest On Government Obligations (B&amp;O)</td>
<td>82.04.4293</td>
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<td>1971</td>
<td>$4,618,000</td>
<td>Display Items For Trade Shows (Sales and Use)</td>
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<td>1971</td>
<td>$4,530,000</td>
<td>Church Camps (Property)</td>
<td>84.36.030(2)</td>
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<td>1970</td>
<td>$4,153,000</td>
<td>Nonprofit Sheltered Workshops (Property)</td>
<td>84.36.350</td>
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<td>1973</td>
<td>$4,013,000</td>
<td>Nonprofit Day Care Centers (Property)</td>
<td>84.36.040(1)(a)</td>
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<td>1973</td>
<td>$3,690,000</td>
<td>Hospital Laundry Service (Sales and Use)</td>
<td>82.04.050(2)(a)</td>
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<td>1973</td>
<td>$3,588,000</td>
<td>Open Space Land, Compensating Tax (Property)</td>
<td>84.34.108(6)</td>
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<td>2009</td>
<td>$3,341,000</td>
<td>Hog Fuel To Produce Electricity (Sales and Use)</td>
<td>82.08.956; 82.12.956</td>
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<td>1967</td>
<td>$3,082,000</td>
<td>Municipal Sewer Service Payments (B&amp;O)</td>
<td>82.04.432</td>
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<td>1971</td>
<td>$2,617,000</td>
<td>Blood, Bone, and Tissue Banks (Property)</td>
<td>84.36.035</td>
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<td>1975</td>
<td>$1,718,000</td>
<td>Church Offices (Property)</td>
<td>84.36.032</td>
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<td>1981</td>
<td>$1,270,000</td>
<td>Nonprofit Public Assembly Halls, Meeting Places (Property)</td>
<td>84.36.037</td>
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<td>Year Enacted</td>
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<td>Biennial Taxpayer Savings</td>
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<td>1982</td>
<td>International Banking Facilities (B&amp;O)</td>
<td>82.04.315</td>
<td>$1,117,000</td>
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<td>2009</td>
<td>Log Transportation (Public Utility)</td>
<td>82.16.020</td>
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<td>1976</td>
<td>Easements for Removing Products (Leasehold)</td>
<td>82.29A.020(1)</td>
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<td>1977</td>
<td>Public Historical Sites (Leasehold)</td>
<td>35.21.755</td>
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<td>Tax Paid In Other States (Fish)</td>
<td>82.27.040</td>
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<td>Nonprofit Youth Organization Fees and Dues (B&amp;O)</td>
<td>82.04.4271</td>
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<td>1982</td>
<td>Nonprofit Water Associations (PUT)</td>
<td>82.16.050(12)</td>
<td>$650,000</td>
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<td>1976</td>
<td>Public Employee Housing (Leasehold)</td>
<td>82.29A.130(S)</td>
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<td>1976</td>
<td>Product Leases, 33% credit (Leasehold)</td>
<td>82.29A.120(2)</td>
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<td>1981</td>
<td>Fuel For Transporting Special Needs Persons (Fuel)</td>
<td>82.36.285; 82.38.080(1)(h)</td>
<td>$424,000</td>
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<td>1977</td>
<td>Nonresidents’ Rental Cars (Sales and Use)</td>
<td>82.08.0279</td>
<td>$317,000</td>
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<td>1980</td>
<td>Cogeneration Facilities and Renewable Resources (PUT)</td>
<td>82.16.055</td>
<td>$300,000</td>
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<td>1976</td>
<td>Homes Pending Destruction (Leasehold)</td>
<td>82.29A.130(10)</td>
<td>$150,000</td>
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<td>1976</td>
<td>Public Works Contracts (Leasehold)</td>
<td>82.29A.130(11)</td>
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<td>Low Income Property Tax Deferral (Property)</td>
<td>84.37.030</td>
<td>$109,000</td>
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<td>Printing by Schools (B&amp;O)</td>
<td>82.04.395</td>
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<td>2008</td>
<td>Honey Beekeepers (Sales and Use)</td>
<td>82.08.0204; 82.12.0204</td>
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<td>2008</td>
<td>Honey Beekeepers (B&amp;O)</td>
<td>82.04.629; 82.04.630</td>
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<td>1979</td>
<td>Funeral Home Reimbursement (B&amp;O)</td>
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<td>1979</td>
<td>Printing by Libraries (B&amp;O)</td>
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<td>2009</td>
<td>Habitat For Endangered Species (Property)</td>
<td>84.33.140(13)-(14); 84.34.108(6)</td>
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<td>1977</td>
<td>Nonprofit Radio, TV Broadcast Facilities (Property)</td>
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<td>Imported Frozen or Packaged Fish (Fish)</td>
<td>82.27.030(1),(3)</td>
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<td>Nonprofit Youth Organizations (Timber)</td>
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<td>Crop Dusting (Aircraft Fuel)</td>
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<td>Housing Finance Commission (B&amp;O)</td>
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<td>Grants to Local Government (B&amp;O)</td>
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<td>Fuel to Transport Persons with Special Needs (Sales and Use)</td>
<td>82.08.0255(1)(b); 82.12.0256(2)(b)</td>
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<td>1976</td>
<td>Public Property Leaseholds (Property)</td>
<td>84.36.451</td>
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<tr>
<td>489 Ride-sharing Vehicles (MVET)</td>
<td>82.44.015</td>
<td>1980</td>
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<td>490 Boats Sold to Nonresidents (Sales &amp; Use)</td>
<td>82.08.700; 82.12.700</td>
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<td>491 Solar Energy Machinery &amp; Equipment (Sales and Use)</td>
<td>82.08.963; 82.12.963</td>
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<td><strong>Subtotal</strong></td>
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<td><strong>Total Biennial Taxpayer Savings</strong></td>
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