Questions for Stakeholders to Address at the September 2014 Meeting:

Commissioners ask that stakeholders include answers to the following four questions when presenting testimony either in support or in opposition to a tax preference:

1. **Is there evidence that the tax preference achieved its purpose, as noted in the 2014 tax preferences reports?** If so, please provide such evidence.

2. **Are there other positive results of this tax preference not stated in the purpose?**

3. **Is there any economic activity stimulated by this tax preference that exceeds the loss of revenue to the state for this tax preference?**

4. **Are there negative results of this tax preference?** For example, were other industries, workers, or the environment harmed by the economic activities stimulated by this tax preference?

Possible Additional Questions for Stakeholders:

1. **Should the Commission recommend termination of the following preferences because of non-usage?**
   - Aluminum Master Alloy Producers (B&O Tax)
   - Bad Debts (Fuel Tax)
   - Inmate Employment Programs (Leasehold Excise Tax)
   - Second Narrows Bridge (Leasehold Excise Tax)

2. **Should the Commission consider recommending termination of the following preferences?**
   - Baseball Stadiums (Leasehold Excise Tax)
   - Film and Video Production Equipment (Sales and Use Tax)
   - Football Stadium and Exhibition Center Parking (Sales Tax)
   - Football Stadiums (Leasehold Excise Tax)
   - Microbrewers (Beer Tax)
   - Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)
   - Second Narrows Bridge (B&O Tax)
   - Truck Auxiliary Power-Batteries and Infrastructure (Sales and Use Tax)
   - Truck Auxiliary Power-Enabling Parked Operation (Sales and Use Tax)
   - Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)
   - Vessel Use By Manufacturers or Dealers (Use Tax)
   - Wax and Ceramic materials to Create Molds (Sales and Use Tax)
3. **Should the Commission recommend extending the scheduled termination date of the following preferences?**
   a. Biodiesel and Alcohol Fuel Production Facilities (Leasehold Excise Tax) scheduled to expire December 31, 2015
   b. Biodiesel and Alcohol Fuel Production Facilities (Property Tax) scheduled to expire December 31, 2015
   c. Wood Biomass Fuel Production Facilities (Leasehold Excise Tax) scheduled to expire December 31, 2015
   d. Wood Biomass Fuel Production Facilities (Property Tax) scheduled to expire December 31, 2015

4. **Should a preference be continued that benefits only a single organization or a limited number of organizations?**
   a. Discount Program Memberships (B&O Tax)
   b. Fish Cleaning (B&O Tax)