# Draft for Discussion – Prepared by Commissioner Longbrake 5/16/14

## 2015 Tax Preference for Full Review (15 studies and 5 alternates)

### Aluminum Group

1. Aluminum Smelter Property Taxes (B&O Tax) ................................. #31 expires in 2017
2. Aluminum Manufacturing (B&O Tax) ............................................. #32 expires in 2017
3. Aluminum Smelter Use of Natural Gas (Use Tax) ......................... #33 expires in 2017
4. Aluminum Smelter Purchases (Sales and Use Tax) ...................... #34 expires in 2017

*Note: two other preferences in this group (#35, #36, and #37) – fewer than three beneficiaries, so no taxpayer savings estimates are available; no expiration date*

### Agricultural Group

5. Farm Machinery Replacement Parts (Sales and Use Tax) .............. #2
6. Fuel Used on Farms (Sales and Use Tax) ....................................... #3
7. Horticultural Services for Farmers (Sales and Use Tax) ............... #4
8. Grain and Unprocessed Milk Wholesaling (B&O Tax) .................... #5
9. Farm Property (Estate Tax) ............................................................ #6
10. Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax) ... #7
11. Livestock Medicine (Sales and Use Tax) ...................................... #8

*Note: do not include #1 because it is a property tax and its termination would result in reallocation of tax savings to other taxpayers.*

### Other Preferences

12. Interest on Real Estate Loans (B&O Tax) ......................................... #39 Leg mandated analysis in 2015
13. Warehouse Expansion (Sales and Use Tax) .................................. #41
14. Motion Picture Program Contributions (B&O Tax) ....................... #42 expires in 2017
15. Salmon Habitat (Timber Tax) ....................................................... #43

### Alternates

16. Public Facilities Districts (Leasehold Excise Tax) ......................... #44
17. Accommodation Sales of Automobiles (B&O Tax) ....................... #45
18. Gas Used to Heat Chicken Houses (Sales and Use Tax) ............... #9
19. Leased Irrigation Equipment (Sales and Use Tax) ....................... #10
20. Shipping Farm Products to Port (Public Utilities Tax) .................. #11
21. Trust Accounts (B&O Tax) ........................................................... #47
22. Livestock Nutrient Management Equipment (Sales and Use Tax) .... #13

*Note: do not include #38 and #46 because these involve property taxes and their termination would result in reallocation of tax savings to other taxpayers. Do not include #40 because nonprofits are beneficiaries.*