

Citizen Commission for Performance Measurement of Tax Preferences

2011 10-Year Tax Preference Review Schedule

Revised January 2011

Commission Members

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During the 2006 session of the Legislature, lawmakers approved EHB 1069, establishing the Citizen Commission for Performance Measurement of Tax Preferences (Chapter 43.136, RCW). The commission's directive is to develop a schedule for periodic review of the state's 500-plus tax preferences, and to revise the schedule annually.

Tax preferences include exemptions, exclusions, or deductions from the base of a state tax. Preferences also may include a credit against a state tax; a deferral of a state tax; or a preferential state tax rate. According to the approved review schedule, tax preferences will be evaluated by the Joint Legislative Audit and Review Committee (JLARC) to assess whether they are effectively meeting their intended objectives. For each tax preference on the regular Expedited and Full Review lists, JLARC is to provide recommendations to continue, modify, add an expiration date and conduct another review prior to the expiration date, or terminate the preference. JLARC may also recommend accountability standards for future reviews of tax preferences.

The attached four lists represent the 10-Year Tax Preference Review Schedule:

A – Tax Preferences Not Subject to Review

These preferences are exempted by statute, or have been determined by the commission to be a critical part of the tax structure.

B – Tax Preferences Included in Expedited Light Report

These preferences have an estimated biennial impact of \$2 million or less, and JLARC may use an expedited process for these preferences. JLARC will provide information from the Department of Revenue Tax Exemption Report on these tax preferences. No JLARC staff recommendations will be made for these tax preferences.

C – Tax Preferences Subject to Expedited Review

These preferences have an estimated biennial impact of more than \$2 million but less than \$10 million, and JLARC may use an expedited process when conducting performance reviews for these preferences. An expedited review allows JLARC to examine a more limited number of issues than that of a full review.

D – Tax Preferences Subject to Full Review

These tax preferences have an estimated biennial fiscal impact of more than \$10 million. A full review involves evaluation of all issues outlined in RCW 43.136.055.

For more information about the commission, please visit: www.citizentaxpref.wa.gov.

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10 Year Tax Preference Review Schedule - August 2010

A - Tax Preferences Not Subject to Review

#	Year Enacted	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
Constitutional law and/or federal statute/treaty					
1	1854	Federal government	Property - Public Property	84.36.010	\$792,926,000
2	1889	Cities and towns	Property - Public Property	84.36.010	\$711,892,000
3	1889	County government	Property - Public Property	84.36.010	\$869,201,000
4	1889	Public colleges & universities	Property - Public Property	84.36.010	\$215,283,000
5	1889	Public K-12 schools	Property - Public Property	84.36.010	\$797,765,000
6	1889	State government	Property - Public Property	84.36.010	\$553,987,000
7	1911	Port districts	Property - Public Property	84.36.010	\$142,568,000
8	1931	Public utility districts	Property - Public Property	84.36.010	\$138,872,000
9	1933	Fire districts	Property - Public Property	84.36.010	\$31,449,000
10	1933	Sales of liquor to the military	Other Sales Taxes	66.20.010(7)	\$6,903,000
11	1933	Sales of fuel to the military	Fuel Taxes	82.36.230	\$307,000
12	1935	Constitutionally exempt sales	Sales and Use - Interstate Sales	82.08.0254; 82.12.0255	\$897,835,000
13	1935	Constitutional exemptions	Public Utility	82.16.050(6)	\$189,195,000
14	1935	Red Cross	B&O - Nonprofit Organizations	82.04.380	\$0
15	1935	Deduction for constitutional reasons	B&O - Deductions	82.04.4286	\$1,297,400,000
16	1935	Rental of real estate	B&O - Business Activities	82.04.280	\$98,117,000
17	1940	Cigarettes for military personnel	Tobacco Taxes	82.24.260(1)(b); 82.24.290	\$30,346,000
18	1940	Tobacco products; constitutional reasons	Tobacco Taxes	82.26.040	\$2,600,000
19	1945	Red Cross	Sales and Use - Other	82.08.0258; 82.12.0259	\$0
20	1945	Public hospital districts	Property - Public Property	84.36.010; 84.36.040(2)	\$20,518,000
21	1945	Red Cross	Property - Nonprofit Organizations	84.36.030(5)	\$277,000
22	1947	Right-of-way easements	Property - Public Property	84.36.210	\$0
23	1949	Government aircraft	In-Lieu Excise - Vehicle	82.48.100	\$18,000
24	1963	Soil & water conservation districts	Property - Personal Property	84.36.240	\$24,000
25	1967	Foreign consulates	Property - Public Property	84.36.010	\$192,000
26	1970	Credit unions; federally chartered	B&O - Business Activities	82.04.405	\$7,117,000
27	1971	Aircraft fuel sold to the federal govt.	Fuel Taxes	82.42.070	\$45,906,000
28	1975	Cigarette allotment for Indian tribes	Tobacco Taxes	82.24.260(1)(c)	\$26,737,000
29	1976	Indian trust lands	In-Lieu Excise - Leasehold	82.29A.130(6)	\$683,000
30	1983	Housing Finance Commission	Property - Public Property	84.36.135	\$0
31	1986	Refuse collection tax; federal govt.	Other Business Taxes	82.18.050	\$562,000

#	Year Enacted	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
32	1987	Food stamp purchases	Sales and Use - Other	82.08.0297; 82.12.0297	\$5,970,000
33	1989	Natural gas credit for other states' taxes	Sales and Use - Business Activities	82.12.022(6)	\$0
34	1989	Hazardous substance tax constitutionally prohibited	Other Sales Taxes	82.21.040(5)	\$0
35	1989	Hazardous substance tax credits	Other Sales Taxes	82.21.050	\$0
36	1989	Constitutional exemptions	Other Business Taxes	82.23A.030(3)	\$0
37	1989	Credit for taxes on petroleum paid in other states	Other Business Taxes	82.23A.040(2)	\$0
38	1989	Credit for taxes on syrup paid in other states	Other Business Taxes	82.64.040	\$0
39	1991	Exported petroleum products	Other Business Taxes	82.23B.040	\$7,461,000
				Item Count: 39	Subtotal: \$6,892,111,000
Critical part of the structure of the tax system					
40	1935	Household goods	Property - Personal Property	84.36.110(1)	\$701,782,000
				Item Count: 1	Subtotal: \$701,782,000
Property tax relief for retired persons					
41	1967	Senior citizens & disabled persons exemption	Property - Private Property	84.36.381	\$201,043,000
42	1975	Tax deferral for senior citizens & disabled persons	Property - Alternative Valuation/Deferral	84.38.030	\$1,710,000
43	1995	Valuation freeze, senior citizens & disabled persons	Property - Alternative Valuation/Deferral	84.36.381(6)	\$163,567,000
				Item Count: 3	Subtotal: \$366,320,000
Property tax valuations based on current use					
44	1970	Open space lands, current use assessment	Property - Alternative Valuation/Deferral	84.34.060	\$24,942,000
45	1971	Forest land, statutory values	Property - Alternative Valuation/Deferral	84.33.140	\$72,219,000
46	1973	Farm lands, current use assessment	Property - Alternative Valuation/Deferral	84.34.065	\$161,130,000
47	2009	Land in short-rotation hardwood classification	Property - Alternative Valuation/Deferral	84.34.020	
48	2009	Land used for equestrian activities	Property - Alternative Valuation/Deferral	84.34.020	\$27,000
				Item Count: 5	Subtotal: \$258,318,000
Sales/use tax exemption for food					
49	1977	Food and food ingredients	Sales and Use - Other	82.08.0293; 82.12.0293	\$2,234,449,000
				Item Count: 1	Subtotal: \$2,234,449,000
Sales/use tax exemption for prescription drugs					
50	1974	Prescription drugs	Sales and Use - Health-Related Purchases	82.08.0281; 82.12.0275	\$801,500,000
				Item Count: 1	Subtotal: \$801,500,000
Sales/use tax exemptions for machinery and equipment for manufacturing, research and development or testing					
51	1995	Manufacturing machinery	Sales and Use - Producer Goods	82.08.02565; 82.12.02565	\$553,282,000
				Item Count: 1	Subtotal: \$553,282,000

#	Year Enacted	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
Small business credit for the B&O tax					
52	1994	Small business credit	B&O - Credits	82.04.4451	\$48,120,000
				Item Count: 1	Subtotal: \$48,120,000
				Grand Total:	\$11,855,882,000

10 Year Tax Preference Review Schedule - August 2010

B - Tax Preferences Included in Expedited Light Report (Under \$2 Million)

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2011						
1	1975		Processors of seafood	B&O - Business Activities	82.04.120	\$4,000
2	1975		Church offices	Property - Nonprofit Organizations	84.36.032	\$1,718,000
3	1975		Fair associations	Property - Nonprofit Organizations	84.36.480	\$185,000
4	1976		Easements for removal of products	In-Lieu Excise - Leasehold	82.29A.020(1)	\$901,000
5	1976		Homes pending destruction	In-Lieu Excise - Leasehold	82.29A.130(10)	\$150,000
6	1976		Indian trust lands	In-Lieu Excise - Leasehold	82.29A.130(7)	\$683,000
7	1976		Product leases; 33% credit	In-Lieu Excise - Leasehold	82.29A.120(2)	\$426,000
8	1976		Public employee housing	In-Lieu Excise - Leasehold	82.29A.130(5)	\$513,000
9	1976		Public works contracts	In-Lieu Excise - Leasehold	82.29A.130(11)	\$128,000
10	1976		Leaseholds of public property	Property - Public Property	84.36.451	(\$32,087,000)
11	1977		Public historical sites	In-Lieu Excise - Leasehold	35.21.755	\$899,000
12	1977		Nonprofit radio & TV transmission facilities	Property - Nonprofit Organizations	84.36.047	\$0
13	1977		Water associations	Public Utility	82.16.050(12)	\$650,000
14	1979		Funeral home reimbursement	B&O - Deductions	82.04.4296	\$25,000
15	1979		Commuter ride-sharing	B&O - Nonprofit Organizations	82.04.355	\$0
16	1979		Printing by libraries	B&O - Public Activities	82.04.600	\$8,000
17	1979		Printing by local governments	B&O - Public Activities	82.04.397	\$24,000
18	1979		Printing by schools	B&O - Public Activities	82.04.395	\$106,000
19	1979		Parimutuel tax exemption, nonprofit races	Other Business Taxes	67.16.105(1)	\$18,000
20	1979		Ride-sharing & special needs transportation	Public Utility	82.16.047	\$709,000
21	1980		Nonprofit youth organizations	In-Lieu Excise - Timber	84.33.075	\$0
22	1980		Credit for taxes on fish paid in other states	Other Business Taxes	82.27.040	\$852,000
23	1980		Imported frozen/package fish	Other Business Taxes	82.27.030(1),(3)	\$0
24	1980		Cogeneration facilities and renewable resources	Public Utility	82.16.055; 82.34.060(2)	\$300,000
25	1980		Nonresidents' rental cars	Sales and Use - Interstate Sales	82.08.0279	\$317,000
26	1980		Ride-sharing vehicles	Sales and Use - Public Property	82.08.0287; 82.12.0282	\$1,757,000
27	1981		Youth organization fees	B&O - Deductions	82.04.4271	\$798,000
28	1981		Public assembly halls & meeting places	Property - Nonprofit Organizations	84.36.037	\$1,270,000
29	1982		Aircraft fuel tax exemption, crop dusting	Fuel Taxes	82.42.020	\$0
30	1983		Grants to local government	B&O - Public Activities	82.04.418	\$0
31	1983		Housing Finance Commission	B&O - Public Activities	82.04.408	\$0

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2011						
32	1983		Fuel for transportation of persons w/special needs	Fuel Taxes	82.36.285; 82.38.080(1)(h)	\$424,000
33	1983		Special fuel	Sales and Use - Interstate Sales	82.08.0255(2); 82.12.0256(1)	\$0
34	1983		Fuel used for transporting persons w/special needs	Sales and Use - Public Activities	82.08.0255(1)(b); 82.12.0256(2)(b)	\$0
35	2008	7/1/2013	Honey beekeepers	B&O - Farm Products	82.04.629; 82.04.630	\$76,000
36	2008	7/1/2013	Honey beekeepers	Sales and Use - Farm Products	82.08.0204; 82.12.0204	\$104,000
37	2009		Habitat for endangered species	Property - Alternative Valuation/Deferral	84.33.140(13)-(14); 84.34.108(6)	\$3,000
38	2009	6/30/2013	Log transportation preferential rate 1.37%	Public Utility - Public Activities	82.16.020	\$971,000
39	2009	6/30/2013	Sales of biomass to produce electricity	Sales and Use - Producer Goods	82.08.957; 82.12.957	\$350,000
40	2009	6/30/2013	Solar energy machinery & equipment	Sales and Use - Producer Goods	82.08.963; 82.12.963	
					Item Count: 40	Total: (\$17,718,000)
2012						
41	1983		Credit, tax paid on public timber	In-Lieu Excise - Timber	84.33.077	\$0
42	1983		Nonprofit merchandise sales	Property - Nonprofit Organizations	84.36.030(1)	\$594,000
43	1983		Computers donated to schools	Sales and Use - Public Property	82.12.0284	\$184,000
44	1984		\$50 minimum timber tax	In-Lieu Excise - Timber	84.33.086	\$12,000
45	1984		Conservation futures	Property - Nonprofit Organizations	84.36.500	\$0
46	1984		Waiver of delinquency penalties	Property - Private Property	84.56.025	\$0
47	1984		Used floating homes	Sales and Use - Other	82.08.034; 82.12.034	\$319,000
48	1985		Fish feed for aquaculture	Sales and Use - Farm Products	82.08.0294; 82.12.0294	\$137,000
49	1985		Precious metals & bullion (B&O)	Sales and Use - Other	82.04.062	\$1,228,000
50	1986		Credit for excessive tax	In-Lieu Excise - Leasehold	82.29A.120(1)	\$345,000
51	1986		Historic vessels	Property - Personal Property	84.36.080(2)	\$292,000
52	1986		Livestock feed	Sales and Use - Farm Products	82.08.0296; 82.12.0296	\$210,000
53	1986		Ferrosilicon	Sales and Use - Producer Goods	82.04.050(1)(d); 82.04.190(1)(d)	\$0
54	1987		Christmas tree producers	B&O - Business Activities	82.04.100; 82.04.330	\$689,000
55	1987		Exported processed hops	B&O - Business Activities	82.04.337	\$749,000
56	1987		Seed conditioning	B&O - Business Activities	82.04.120	\$406,000
57	1987		Adult family homes	B&O - Nonprofit Organizations	82.04.327	\$748,000
58	1987		Student loan organizations	B&O - Nonprofit Organizations	82.04.367	\$0
59	1987		Health insurance by Wash. State Pool	Other Business Taxes	48.14.022	\$1,542,000
60	1987		Dialysis facilities	Property - Nonprofit Organizations	84.36.040(1)(f)	\$1,229,000
61	1987		Student loan organizations	Property - Nonprofit Organizations	84.36.030(6)	\$0
62	1987		Vehicles under warranty	Sales and Use - Deferrals & Credits	82.32.065	\$382,000
63	1987		Christmas tree production	Sales and Use - Farm Products	82.04.213	\$784,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings		
2012								
64	1988		Health insurance, medical claims	B&O - Deductions	82.04.4331	\$0		
65	1988		Packing materials for horticultural products	Sales and Use - Farm Products	82.08.0311; 82.12.0311	\$617,000		
66	1988		Lodging for homeless persons	Sales and Use - Public Property	82.08.0299	\$42,000		
67	1989		Exclusion of crude oil	Other Business Taxes -	82.23A.010(1)	\$0		
68	1989		Domestic uses of petroleum	Other Business Taxes	82.23A.030(2)	\$0		
69	1989		Exported petroleum products	Other Business Taxes	82.23A.030(6)	\$0		
70	1989		Fuel used in processing	Other Business Taxes	82.23A.030(5)	\$0		
71	1989		Packaged petroleum products	Other Business Taxes	82.23A.030(7)	\$0		
72	1989		Petroleum exported in vehicle fuel tanks	Other Business Taxes	82.23A.040(1)	\$0		
73	1989		Successive uses of petroleum	Other Business Taxes	82.23A.030(1)	\$0		
74	1989		Uses of petroleum prior to 7/1/89	Other Business Taxes	82.23A.030(4)	\$0		
75	1989		Hazardous substance tax exemptions	Other Sales Taxes -	82.21.040(1)-(4),(6)	\$0		
76	1989		Natural and manufactured gas	Sales and Use - Producer Goods	82.08.026; 82.12.023; 82.14.030(1)	(\$19,769,000)		
77	2005	6/30/2014	B&O rate reduction; solar energy systems	B&O - Differential Tax Rates	82.04.294	\$722,000		
78	2005	6/30/2014	Manufacturing solar energy systems pref rate	B&O - Differential Tax Rates	82.04.294	\$722,000		
79	2009	6/30/2014	Solar energy preferential rate 0.275%	B&O - Differential Tax Rates	82.04.294			
					Item Count:	39	Total:	(\$7,816,000)
2013								
80	1980	12/31/2015	Alternative fuel production facilities	In-lieu Excise - Leasehold	82.29A.135	\$312,000		
81	1989		Trade shows	B&O - Deductions	82.04.4282	\$1,603,000		
82	1989		Exported syrup	Other Business Taxes	82.64.030(2)	\$0		
83	1989		Possession of soft drink syrup prior to 6/1/91	Other Business Taxes	82.64.030(4)	\$0		
84	1989		Successive possession of soft drink syrup	Other Business Taxes	82.64.030(1)	\$0		
85	1989		Core deposits & tire fees	Sales and Use - Other	82.08.036; 82.12.038	\$675,000		
86	1990		Small timber harvesters	B&O - Business Activities	82.04.333	\$824,000		
87	1991		Life insurance "statutory" employees	B&O - Business Activities	82.04.360	\$1,489,000		
88	1991		Testing and safety labs	B&O - Credits	82.04.434	\$0		
89	1991		Hanford leases; exclusion of fees	In-Lieu Excise - Leasehold	82.29A.020(2)	\$16,000		
90	1991		Credit for nonfuel uses of petroleum	Other Business Taxes	82.23B.045	\$603,000		
91	1991		Oil spill tax, secondary transportation	Other Business Taxes	82.23B.030	\$0		
92	1991		Trademarked beverages	Other Business Taxes	82.64.030(3)	\$0		
93	1992		Inmate employment programs	In-Lieu Excise - Leasehold	82.29A.130(12)	\$0		
94	1992		Forest land, special assessments	Property - Private Property	84.33.210	\$1,034,000		
95	1993		Credit and debt counseling services	B&O - Nonprofit Organizations	82.04.368	\$0		

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings		
2013								
96	1993		REET-IRS transfers	Other Sales Taxes -	82.45.010(3)(p)	\$0		
97	1993		Nonprofit fund-raising	Property - Nonprofit Organizations	84.36.550	\$435,000		
98	1993		Pollination agents	Sales and Use - Farm Products	82.04.050(9)	\$30,000		
99	1993		Free public hospitals	Sales and Use - Health-Related Purchases	82.08.02795; 82.12.02745	\$0		
100	1994		Fish cleaning	B&O - Business Activities	82.04.2403	\$22,000		
101	1994		Electric power, low density customer base	Public Utility	82.16.053	\$1,400,000		
102	1994		Gas not delivered via pipeline	Sales and Use - Business Activities	82.12.022(3)	\$0		
103	1995		Blood, bone and tissue banks	B&O - Nonprofit Organizations	82.04.324	\$1,918,000		
104	1995		Child care resource and referral	B&O - Nonprofit Organizations	82.04.3395	\$28,000		
105	1995		Camps for disabled persons	In-Lieu Excise - Leasehold	82.29A.130(13)	\$634,000		
106	1995		Professional baseball stadium	In-Lieu Excise - Leasehold	82.29A.130(14)	\$188,000		
107	1995		Fish tax exemption for tuna, mackerel & jack	Other Business Taxes	82.27.010	\$678,000		
108	1995		Baseball stadium deferral	Sales and Use - Deferrals & Credits	36.100.090	(\$6,544,000)		
109	1995		Horse race track deferral	Sales and Use - Deferrals & Credits	82.66.040	(\$1,036,000)		
110	1995		Blood, bone & tissue banks	Sales and Use - Health-Related Purchases	82.08.02805; 82.12.02747	\$595,000		
111	1995		Fund-raising sales of magazines	Sales and Use - Other	82.08.02535	\$941,000		
112	1995		Donations to nonprofits & government	Sales and Use - Public Property	82.12.02595	\$1,213,000		
113	1995		Housing for youth in crisis	Sales and Use - Public Property	82.08.02915; 82.12.02915	\$156,000		
114	1996		Job training services	B&O - Credits	82.04.4333	\$0		
115	2003	7/1/2015	Sale of alternative fuel	B&O - Deductions	82.04.4334	\$141,000		
116	2003	12/31/2015	Alcohol/biodiesel fuel production facilities	Property - Private Property	84.36.635	\$146,000		
117	2003	12/31/2015	Wood biomass fuel production facilities	Property - Private Property	84.36.640	\$0		
118	2003	7/1/2015	Distribution of biodiesel/alcohol fuels	Sales and Use - Producer Goods	82.08.955; 82.12.955	\$66,000		
119	2005	6/30/2015	PUT credit for customer-generated power	Public Utility	82.16.130	\$100,000		
120	2005	7/1/2015	Alternative fuel vehicles	Sales and Use - Other	82.08.809; 82.12.809	\$1,224,000		
121	2009	6/30/2015	Biomass energy	B&O - Credits	82.04.4494	\$350,000		
122	2009		Electronically transferred magazines	Sales and Use - Other	82.08.02535			
123	2010	6/30/2015	Bonneville power adm program credits	B&O - Exemption	82.04.New	\$582,000		
124	2010	6/30/2015	Wax, ceramic materials to create molds	Sales and Use - Producer Goods	82.08.New; 82.12.New	\$408,000		
					Item Count:	45	Total:	\$10,231,000

2014

125	1996		Academic transcripts	B&O - Nonprofit Organizations	82.04.399	\$18,000
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#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2014						
126	1996		Farm-worker housing	Sales and Use - Farm Products	82.08.02745; 82.12.02685	\$1,660,000
127	1996		Human body parts	Sales and Use - Health-Related Purchases	82.08.02806; 82.12.02748	\$914,000
128	1996		Academic transcripts	Sales and Use - Other	82.08.02537; 82.12.0347	\$82,000
129	1996		Copies of public records	Sales and Use - Public Property	82.08.02525; 82.12.02525	\$287,000
130	1996		Gravitational wave observatory	Sales and Use - Public Property	82.08.02569; 82.12.02569	\$0
131	1997		Aluminum master alloys	B&O - Business Activities	82.04.110	\$0
132	1997		Hay cubing	B&O - Business Activities	82.04.120	\$448,000
133	1997		Memberships to purchase at discount	B&O - Business Activities	82.04.421	\$0
134	1997		Camps and conference centers	B&O - Nonprofit Organizations	82.04.363	\$219,000
135	1997		Professional football stadium	In-Lieu Excise - Leasehold	82.29A.130(15)	\$254,000
136	1997		Air pollution control facilities	Property - Private Property	84.36.487	\$1,843,000
137	1997		Habitat & water quality improvements	Property - Private Property	84.36.255	\$91,000
138	1997		Parcels valued at less than \$500	Property - Private Property	84.36.015	\$655,000
139	1997		Football stadium deferral	Sales and Use - Deferrals & Credits	36.102.070	(\$7,462,000)
140	1997		Nonprofit camps & conference centers	Sales and Use - Other	82.08.830	\$396,000
141	1997		Air pollution control facilities	Sales and Use - Producer Goods	82.08.810; 82.12.810	\$0
142	1997		Coal for thermal generating plants	Sales and Use - Producer Goods	82.08.811; 82.12.811	\$0
143	1997		Materials used for prototypes of aircraft parts	Sales and Use - Producer Goods	82.08.02566; 82.12.02566	\$1,408,000
144	1997		Use of vessels by manufacturers/dealers	Sales and Use - Producer Goods	82.12.800; 82.12.801; 82.12.802	\$1,148,000
145	1997		Football stadium/exhibition center parking	Sales and Use - Public Property	82.08.02875	\$0
146	1998		2nd Narrows bridge	B&O - Business Activities	82.04.416	\$0
147	1998		Wholesaling of conditioned seed	B&O - Business Activities	82.04.331	\$1,747,000
148	1998		International services	B&O - Credits	82.04.44525	\$0
149	1998		Child care	B&O - Differential Tax Rates	82.04.2905	\$1,401,000
150	1998		Nonprofit organization fund-raising	B&O - Nonprofit Organizations	82.04.3651	\$311,000
151	1998		Services for the Hop Commission	B&O - Nonprofit Organizations	82.04.338	\$0
152	1998		Motor vehicle fuel for racing	Fuel Taxes	82.36.247	\$0
153	1998		2nd Narrows bridge	In-Lieu Excise - Leasehold	82.29A.132	\$0
154	1998		REET exemptions; 2nd Narrows bridge	Other Sales Taxes	82.45.190	\$0
155	1998		Housing for the developmentally disabled	Property - Nonprofit Organizations	84.36.042	\$880,000
156	1998		2nd Narrows bridge	Property - Private Property	84.36.010	\$0
157	1998		2nd Narrows bridge	Public Utility	82.16.046	\$0
158	1998		Fund-raising by nonprofit organizations	Sales and Use - Other	82.08.02573	\$1,822,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings		
2014								
159	1998		Gun safes	Sales and Use - Other	82.08.832; 82.12.832	\$208,000		
160	1999		Nonresident aircraft, Pullman-Moscow airport	In-Lieu Excise - Vehicle	82.48.100	\$4,000		
161	2006	7/1/2016	B&O credit for workforce training	B&O - Credits	82.04.449	\$161,000		
162	2009		Electronically transferred public records	Sales and Use - Public Property	82.08.02525			
					Item Count:	38	Total:	\$8,495,000
2015								
163	1980	12/31/2015	Gasohol production facilities	In-Lieu Excise - Leasehold	82.29A.135			
164	1999		Public facilities districts	In-Lieu Excise - Leasehold	82.29A.130(16)	\$231,000		
165	1999		Demonstration farms	Property - Nonprofit Organizations	84.36.570	\$10,000		
166	2000		Sales/leasebacks for Regional Transp. Authority	B&O - Public Activities	82.04.4201	\$0		
167	2000		Sale/leasebacks, Regional Transportation Authority	In-Lieu Excise - Leasehold	82.29A.134	\$0		
168	2000		REET-Sale to RTA	Other Sales Taxes -	82.45.010(3)(n)	\$0		
169	2000		Vitrification equipment	Property - Personal Property	84.36.590	\$0		
170	2000		Sale/leasebacks, Regional Transportation Authority	Property - Public Property	84.36.605	\$0		
171	2000		Sale/leasebacks for Regional Transp. Authority	Sales and Use - Public Property	82.08.834; 82.12.834	\$0		
172	2001		Natural gas purchases by DSI customers	B&O - Credits	82.04.447	\$0		
173	2001		Grocery co-ops	B&O - Deductions	82.04.298(2)	\$0		
174	2001		Residential & recreation lots; > 3,000 parcels	In-Lieu Excise - Leasehold	82.29A.136	(\$71,000)		
175	2001		Litter tax; grocery co-ops	Other Business Taxes	82.19.050(3)	\$0		
176	2001		Educational foundations	Property - Nonprofit Organizations	84.36.050(2)	\$382,000		
177	2001		Credit for electricity purchased by DSI customers	Public Utility	82.16.0495	\$0		
178	2001		Natural gas purchased by DSI customers	Sales and Use - Deferrals & Credits	82.12.024	\$0		
179	2001		Anaerobic digesters for dairies	Sales and Use - Farm Products	82.08.900; 82.12.900	\$170,000		
180	2001		Bedding materials for chickens	Sales and Use - Farm Products	82.08.920; 82.12.920	\$464,000		
181	2001		Dairy nutrient management equipment	Sales and Use - Farm Products	82.08.890; 82.12.890	\$1,280,000		
182	2001		Gas for heating chicken houses	Sales and Use - Farm Products	82.08.910; 82.12.910	\$1,856,000		
183	2001		Conifer seedings sold out of state	Sales and Use - Interstate Sales	82.08.850; 82.12.850	\$104,000		
184	2001		Used park-model trailers	Sales and Use - Other	82.08.032; 82.12.032	\$591,000		
185	2001		Motorcycles used for rider training	Sales and Use - Public Property	82.08.870; 82.12.845	\$8,000		
186	2002		Organ procurement organizations	B&O - Nonprofit Organizations	82.04.326	\$0		
187	2002		Tobacco Settlement Authority	B&O - Public Activities	82.04.311	\$0		
188	2002		Organ procurement	Sales and Use - Health-Related Purchases	82.08.02807; 82.12.02749	\$0		
189	2003		Manufacturing of semiconductor microchips	B&O - Business Activities	82.04.426	\$0		

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2015						
190	2003		Sellers with limited connection to Washington	B&O - Business Activities	82.04.424	\$0
191	2003		New jobs, manufacturing semiconductor materials	B&O - Credits	82.04.448	\$0
192	2003		Manufacturing of semiconductor materials	B&O - Differential Tax Rates	82.04.240(2)	\$0
193	2003	7/1/2024	Facilities for production of super-efficient aircraft	In-Lieu Excise - Leasehold	82.29A.137	\$0
194	2003		Fund-raising for support of individual artists	Property - Nonprofit Organizations	84.36.650	\$11,000
195	2003		Equipment for producing semiconductor materials	Property - Personal Property	84.36.645	\$0
196	2003	7/1/2024	Facilities for producing super-efficient aircraft	Property - Private Property	84.36.655	\$0
197	2003		Credit for commute trip reduction - PUT	Public Utility	82.70.020	\$220,000
198	2003		Electricity and steam	Sales and Use - Other	82.08.950; 82.12.950	\$0
199	2003		Gases/chemicals for semiconductor materials	Sales and Use - Producer Goods	82.08.970; 82.12.970	\$0
200	2003		Production of semiconductor materials	Sales and Use - Producer Goods	82.08.965; 82.12.965	\$0
201	2003	7/1/2024	Production of super-efficient aircraft	Sales and Use - Producer Goods	82.08.980; 82.12.980	\$0
					Item Count: 39	Total: \$5,256,000
2016						
202	2003		Treatment of chemical dependency	B&O - Differential Tax Rates	82.04.2906	\$69,000
203	2003		Aircraft fuel tax exemption, emerg. transport	Fuel Taxes	82.42.020	\$133,000
204	2003		Food & beverages consumed on-premises	Other Business Taxes	82.19.050(4)	\$1,310,000
205	2003		Drug delivery systems	Sales and Use - Health-Related Purchases	82.08.935; 82.12.935	\$135,000
206	2003		Kidney dialysis equipment	Sales and Use - Health-Related Purchases	82.08.945; 82.12.945	\$0
207	2003		Sellers with limited connection to Washington	Sales and Use - Interstate Sales	82.08.050(11); 82.12.040(5)	\$0
208	2004		Federal small business innovation research program grants	B&O - Business Activities	82.04.4261	\$0
209	2004		Federal small business technology transfer program grants	B&O - Business Activities	82.04.4262	\$30,000
210	2004		B&O tax deduction for salmon restoration grants	B&O - Nonprofit Organizations	82.04.4339	\$800,000
211	2004		Exclusion of liquified gasses	Other Business Taxes -	82.23A.010(1)	\$0
212	2004		Nebulizers	Sales and Use - Health-Related Purchases	82.08.803; 82.12.803	\$52,000
213	2004		Ostomic items	Sales and Use - Health-Related Purchases	82.08.804; 82.12.804	\$306,000
214	2004		Sales tax exemptions; computers for publishers	Sales and Use - Private Property	82.08.806; 82.12.806	\$1,504,000
215	2005		B&O ex.; parking & business improvement areas	B&O - Business Activities	82.04.4267	\$172,000
216	2005		B&O exemption; life sciences fund authority	B&O - Business Activities	82.04.4263	\$0

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2016						
217	2005		Delivery of direct mail - B&O	B&O - Deductions	82.04.4272	\$20,000
218	2005		B&O exemption for cancer centers	B&O - Nonprofit Organizations	82.04.4265	\$0
219	2005		Leasehold tax exemption for amphitheaters	In-Lieu Excise - Leasehold	82.29A.130(18)	\$77,000
220	2005		Leasehold tax exemption; Ft. Vancouver, etc.	In-Lieu Excise - Leasehold	82.29A.130(17)	\$157,000
221	2005		Litter tax ex., catering	Other Business Taxes	82.19.050(5)	\$75,000
222	2005		Farming deduction from estates	Other Sales Taxes -	83.100.046	\$300,000
223	2005		Property tax ex.; widows/widowers of veterans	Property - Alternative Valuation/Deferral	84.39.010	\$40,000
224	2005		Sprinkler systems in nightclubs	Property - Private Property	84.36.660	\$0
225	2005		Delivery of direct mail - retail sales/use	Sales and Use	82.08.807; 82.12.807	\$382,000
226	2005		Comprehensive cancer centers	Sales and Use - Nonprofit Organizations	82.08.808; 82.12.808	\$0
227	2005		Sales tax ex.; RTA maintenance contracts	Sales and Use - Public Property	82.04.050(11)	\$0
228	2006		Services for salmon canners	B&O - Business Activities	82.04.260(13)	\$46,000
229	2006		Auxiliary power systems for trucks	B&O - Deductions	82.04.4338	\$3,000
230	2006		B&O exemption; nonprofit receipts for tourism	B&O - Nonprofit Organizations	82.04.4251	\$453,000
231	2006		Public utility tax deduction for public transit	Public Utility	82.16.050(14)	\$1,038,000
232	2006		Enable trucks to accept auxiliary power	Sales and Use - Other	82.08.825; 82.12.825	\$0
233	2006		Sales tax exemption; solar hot water equipment	Sales and Use - Other	82.08.835; 82.12.835	\$34,000
234	2006		Structures/equipment for delivery of auxiliary power to trucks	Sales and Use - Other	82.08.815; 82.12.815	\$0
235	2006		Use tax exemption; state credit unions	Sales and Use - Other	82.12.860	\$462,000
236	2008	12/31/2018	Manufactured/mobile home communities-REET	In-Lieu Excise -	82.45.010(3)(q)	\$40,000
237	2010	4/1/2018	Equipment in data centers	Sales and Use - Producer Goods	82.08.New; 82.12.New	\$0
					Item Count: 36	Total: \$7,638,000
2017						
238	1854		Nonprofit libraries	Property - Nonprofit Organizations	84.36.040(1)(b)	\$75,000
239	1890		Fire companies	Property - Private Property	84.36.060(1)(c)	\$12,000
240	1891		Orphanages	Property - Nonprofit Organizations	84.36.040(1)(c)	\$299,000
241	1915		Humane societies	Property - Private Property	84.36.060(1)(d)	\$250,000
242	1923		Lost or destroyed fuel	Fuel Taxes	82.36.370; 82.38.180(4)-(6)	\$0
243	1929		Veterans organizations	Property - Private Property	84.36.030(4)	\$1,180,000
244	1935		Boxing and wrestling matches	B&O - Business Activities	82.04.340	\$41,000
245	2007		Cigarette stamping allowance	B&O - Business Activities	82.04.601	\$11,000
246	2007		Exclusion of standing timber	B&O - Business Activities	82.04.334	\$0
247	2007	12/31/2020	Custom farming	B&O - Farm Products	82.04.625	\$111,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings		
2017								
248	2007		Public authority income	B&O - Public Activities	82.04.615	\$34,000		
249	2007		Amateur radio repeaters	In-Lieu Excise - Leasehold	82.29A.138	\$10,000		
250	2007		Credit, Quinnault tribal tax	In-Lieu Excise - Timber	84.33.0776	\$0		
251	2007		Standing timber	Other Sales Taxes -	82.45.195	\$1,931,000		
252	2007		Shipping farm products to port	Public Utility - Business Activities	82.16.050(10)	\$179,000		
253	2007	12/31/2020	Hauling custom farming	Public Utility - Farm Products	82.16.300	\$0		
254	2007		Import/export commerce	Sales and Use - Business Activities	82.08.990	\$0		
255	2007		Vessels purchased by nonresidents	Sales and Use - Personal Property	82.08.700; 82.12.700	\$45,000		
256	2007		Public authority sales	Sales and Use - Public Activities	82.08.995; 82.12.995	\$2,000		
257	2009	6/30/2019	Electricity sold to electrolytic processors	Public Utility - Business Activities	82.16.0421	\$313,000		
					Item Count:	20	Total:	\$4,493,000
2018								
258	1935		Processing horticultural products	B&O - Deductions	82.04.4287	\$2,900,000		
259	1935		\$2,000 monthly minimum	Public Utility	82.16.040	\$2,400,000		
260	1935		Irrigation water	Public Utility	82.16.050(7)	\$2,100,000		
261	1935		Public utility property	Sales and Use - Public Property	82.08.0256; 82.12.0257	\$494,500		
262	1941		Airports owned by cities in other states	Property - Public Property	84.36.130	\$0		
263	1943		Farm auction sales	Sales and Use - Farm Products	82.08.0257; 82.12.0258	\$4,200,000		
264	2008		Active duty military - tax penalty	B&O - Business Activities	82.32.055	\$106,000		
265	2008	7/1/2024	Aerospace product development	B&O - Differential Tax Rates	82.04.290(3)	\$1,083,000		
266	2008		Vegetable oil - biodiesel	Other Sales Taxes -	82.38.080(1)(k)	\$0		
267	2008		Temporary medical housing	Sales and Use - Health-Related Purchases	82.08.997	\$132,000		
268	2008		Trail grooming	Sales and Use - Nonprofit Organizations	82.08.0203	\$12,000		
269	2008		Vegetable oil - biodiesel	Sales and Use - Personal Property	82.08.0205; 82.12.0205	\$2,000		
270	2008		Weatherization assistance program	Sales and Use - Personal Property	82.08.998; 82.12.998	\$552,000		
271	2008		Location sales of commercial airplane parts	Sales and Use - Producer Goods	82.04.627	\$0		
272	2009	1/1/2020	Electric vehicle infrastructure	In-lieu Excise - Leasehold	82.29A.125	\$0		
273	2009	6/30/2020	Customer-generated electricity	Public Utility - Business Activities	82.16.130	\$100,000		
274	2009	1/1/2020	Electric vehicles battery charging stations	Sales and Use - Business Activities	82.08.816; 82.12.816	\$0		
275	2010	1/1/2020	Aircraft for air ambulances	Property - Nonprofit Organizations	84.36.New	\$0		
					Item Count:	18	Total:	\$14,081,500
2019								
276	1935		Municipal utility property taxes collected	Public Utility	82.16.050(1)	\$1,400,000		

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2019						
277	1949		Manufacturers of flour and oil	B&O - Differential Tax Rates	82.04.260(1)(a)	\$832,000
278	1949		Commercial aircraft	In-Lieu Excise - Vehicle	82.48.100	\$1,400,000
279	1999	6/30/2011	Credit for rural electric utility contributions	Public Utility	82.16.0491	\$600,000
280	2009		Legal services to low-income persons	B&O - Nonprofit Organizations	82.04.635	\$55,000
281	2009		Commuter airplanes	Sales and Use - Interstate Sales	82.08.0262; 82.12.0254	\$93,000
282	2009		Meals provided to seniors	Sales and Use - Nonprofit Organizations	82.08.0293; 82.08.195; 82.12.0293	\$149,000
					Item Count: 7	Total: \$4,529,000
2020						
283	1955		Accommodation sales	B&O - Business Activities	82.04.425	\$186,000
284	1955		Driver training vehicles	Sales and Use - Public Property	82.12.0264	\$522,000
285	1957		Fuel used in urban transportation	Fuel Taxes	82.36.275; 82.38.080	\$918,000
286	1959		Ships under construction	Property - Personal Property	84.36.079	\$0
287	1961		Goods in transit	Property - Personal Property	84.36.300	\$0
288	1961		Purchases by residents of Alaska & Hawaii	Sales and Use - Interstate Sales	82.08.0269	\$0
289	1963		Expenditures for watershed & flood protection	Sales and Use - Public Property	82.08.0271; 82.12.930	\$44,000
290	1965		Agricultural fairs	B&O - Business Activities	82.04.335	\$808,000
291	1965		Sand and gravel for local road construction	B&O - Public Activities	82.04.415	\$310,000
292	1965		Water cooperatives	Property - Nonprofit Organizations	84.36.250	\$1,365,000
293	1965		Semen for artificial insemination	Sales and Use - Farm Products	82.08.0272; 82.12.0267	\$870,000
294	1965		Form lumber	Sales and Use - Producer Goods	82.08.0274; 82.12.0268	\$0
295	1967		Pollution control facilities	B&O - Credits	82.04.427; 82.34.060(2)	\$1,064,000
296	1967		Processors of dry peas	B&O - Differential Tax Rates	82.04.260(2)	\$59,000
297	1967		Sales of fuel to foreign governments	Fuel Taxes	82.36.245	\$8,000
298	1967		Credit for pollution control facilities	Public Utility	82.16.045	\$1,055,000
299	1967		Transit deduction for Metro	Public Utility	35.58.560	\$1,110,000
300	1967		Credit for tax paid on pollution control facilities	Sales and Use - Deferrals & Credits	82.34.050(2)	\$101,000
301	1967		Pollen	Sales and Use - Farm Products	82.08.0277; 82.12.0273	\$58,000
302	1970		Interest on agricultural loans	B&O - Deductions	82.04.4294	\$0
303	1970		Intergovernmental charges	B&O - Deductions	82.04.4291	\$0
304	1970		Sheltered workshops	B&O - Nonprofit Organizations	82.04.385	\$1,884,000
305	1970		REET-No change beneficial owner	Other Sales Taxes -	82.45.010(3)(o)	\$0
306	1970		Annexation sales	Sales and Use - Public Property	82.08.0278; 82.12.0274	\$0
307	1971		Christmas trees and cottonwoods	In-Lieu Excise - Timber	84.33.170	\$660,000
308	1971		Timber	In-Lieu Excise - Timber	84.33.040	\$0

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2020						
309	1971		Litter tax; agricultural products	Other Business Taxes	82.19.050(2)	\$1,854,000
310	1971		Forest land compensating tax exemptions	Property - Alternative Valuation/Deferral	84.33.140(13)-(14)	\$1,094,000
311	1971		Nursery stock	Property - Personal Property	84.40.220	\$1,338,000
312	1972		Home improvements	Property - Private Property	84.36.400	\$1,322,000
313	1974		Destroyed property	Property - Other	84.70.010	\$475,000
314	1974		Returnable containers	Sales and Use - Other	82.08.0282; 82.12.0276	\$0
315	2003	7/1/2024	Certified aircraft repair firms	B&O - Differential Tax Rates	82.04.250(3)	\$878,000
316	2008	6/30/2011	Gas pumps - power outages	B&O - Credits	82.04.4491	\$250,000
317	2008	6/30/2011	Internet newspaper advertising	B&O - Differential Tax Rates	82.04.214; 82.04.280(1)	\$1,734,000
318	2008	12/31/2012	Anaerobic digesters	Property - Personal Property	82.29A.135; 84.36.635	\$50,000
319	2010	1/1/2050	Community centers	Property - Nonprofit Organizations	84.36.010	
					Item Count: 37	Total: \$20,017,000
						Grand Total: \$49,206,500

10 Year Tax Preference Review Schedule - August 2010

C - Tax Preferences Subject to Expedited Review (\$2-\$10 Million)

Citizen Commission for Performance
Measurement of Tax Preferences
Joint Legislative Audit & Review Committee

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2011						
1	1967		Municipal sewer charges	B&O - Deductions	82.04.432	\$3,082,000
2	1970		Interest on government obligations	B&O - Deductions	82.04.4293	\$7,990,000
3	1970		Sheltered workshops	Property - Nonprofit Organizations	84.36.350	\$4,153,000
4	1971		Blood, bone & tissue banks	Property - Nonprofit Organizations	84.36.035	\$2,617,000
5	1971		Church camps	Property - Nonprofit Organizations	84.36.030(2)	\$4,530,000
6	1971		Display items for trade shows	Sales and Use - Producer Goods	82.12.0272	\$4,618,000
7	1973		Open space compensating tax exemptions	Property - Alternative Valuation/Deferral	84.34.108(6)	\$3,588,000
8	1973		Day care centers	Property - Nonprofit Organizations	84.36.040(1)(a)	\$4,013,000
9	1973		Hospital laundry service	Sales and Use - Health-Related Purchases	82.04.050(2)(a)	\$3,690,000
10	1982		International banking facilities	B&O - Business Activities	82.04.315	\$1,117,000
11	2006	7/1/2011	B&O credit; contributions to motion picture program	B&O - Credits	82.04.4489	\$7,000,000
12	2007		Low income property tax deferral	Property - Valuation/Deferral	84.37.030	\$109,000
13	2009	6/30/2013	Sales of hog fuel to produce electricity	Sales and Use - Producer Goods	82.08.956; 82.12.956	\$3,341,000
					Item Count: 13	Total: \$49,848,000
2012						
14	1975		Medical research & training facilities	Property - Nonprofit Organizations	84.36.045	\$8,731,000
15	1975		Cargo containers	Property - Personal Property	84.36.105	\$2,573,000
16	1976		Government manufacturing	In-Lieu Excise - Leasehold	82.29A.020(1)	\$3,226,000
17	1976		Leases < \$250 per year or < 30 days in duration	In-Lieu Excise - Leasehold	82.29A.130(8)-(9)	\$8,532,000
18	1977		Manufacturing completed in Washington	B&O - Deductions	82.04.4295	\$5,082,000
19	1979		Condominium maintenance fees	B&O - Deductions	82.04.4298	\$9,454,000
20	1980		Differential fish tax rates	Other Business Taxes	82.27.020(4)	\$5,020,000
21	1980		Fuel for urban transit	Sales and Use - Public Property	82.08.0255(1)(a),(c); 82.12.0256(2)(a)	\$7,064,000
22	2003	7/1/2013	Commute trip reduction - B&O	B&O - Credits	82.70.020	\$5,280,000
					Item Count: 9	Total: \$54,962,000
2013						
23	1981		Arts organizations: government grants; manufactured items; tuition; busines income	B&O - Deductions	82.04.4322; 82.04.4324; 82.04.4326; 82.04.4327	\$6,263,000
24	1981		Performing arts	Property - Nonprofit Organizations	84.36.060(1)(b)	\$6,773,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2013						
25	1981		Arts & cultural organizations	Sales and Use - Other	82.08.031; 82.12.031	\$3,832,000
26	1983		Boats less than 16 ft. in length	In-Lieu Excise - Vehicle	82.49.020	\$4,058,000
27	1983		Emergency or transitional housing	Property - Nonprofit Organizations	84.36.043	\$5,029,000
28	1983		Leased irrigation equipment	Sales and Use - Farm Products	82.08.0288; 82.12.0283	\$8,703,000
29	1984		Public corporations	Property - Public Property	35.21.755; 35.82.210; 81.112.320	\$7,651,000
30	1985		Fuel used in commercial vessels	B&O - Deductions	82.04.433	\$5,804,000
31	1985		Use tax on rental value	Sales and Use - Producer Goods	82.12.010(1)	\$5,149,000
32	1986		New jobs in rural counties & CEZ	B&O - Credits	82.62.030; 82.62.045	\$6,186,000
					Item Count: 10	Total: \$59,448,000
2014						
33	1987		Fishing boat fuel	Sales and Use - Producer Goods	82.08.0298; 82.12.0298	\$4,537,000
34	1992		Day care by churches	B&O - Nonprofit Organizations	82.04.339	\$2,908,000
35	1992		Litter tax; products shipped out of state	Other Business Taxes	82.19.050(1)	\$2,612,000
36	1993		Beer tax exemption for microbrewers	Other Sales Taxes	66.24.290(3)(b)	\$7,301,000
37	1995		Targeted public housing	Property - Private Property	84.14.020	\$5,176,000
38	1995		Tree trimming under power lines	Sales and Use - Other	82.04.050(3)(e)	\$8,938,000
39	1995		Film & video production equipment	Sales and Use - Producer Goods	82.08.0315; 82.12.0315	\$5,218,000
40	1997		Wholesale auto auctions	B&O - Business Activities	82.04.317; 82.04.422(1)	\$2,041,000
41	2006	1/1/2017	Sales tax deferral/exemption for biotechnology	Sales and Use - Deferrals & Credits	82.75.030	\$4,369,000
					Item Count: 9	Total: \$43,100,000
2015						
42	1890		\$15,000 of personal property	Property - Personal Property	84.36.110(2)	\$2,891,000
43	1997		Income from trust accounts	B&O - Business Activities	82.04.392	\$2,383,000
44	1997		Cancer treatment clinics	Property - Nonprofit Organizations	84.36.046	\$6,854,000
45	1997		Tax remittance for warehouse expansion	Sales and Use - Producer Goods	82.08.820; 82.12.820	\$6,039,000
46	1998		Wholesaling of grain/unprocessed milk	B&O - Business Activities	82.04.332	\$6,200,000
47	2001		Accommodation sales of autos	B&O - Business Activities	82.04.422(2)	\$3,636,000
48	2001		Farm machinery (state levy only)	Property - Personal Property	84.36.630	\$2,099,000
49	2001		Medicine for livestock	Sales and Use - Farm Products	82.08.880; 82.12.880	\$4,560,000
50	2003	7/1/2024	Property taxes on aircraft manufacturing facilities	B&O - Credits	82.04.4463	\$3,168,000
51	2003	7/1/2024	Aircraft pre-production computer expenditures	Sales and Use - Producer Goods	82.08.975; 82.12.975	\$9,684,000
52	2004	12/31/2017	Aluminum smelter property taxes	B&O - Credits	82.04.4481	\$2,520,000
53	2004		Aluminum smelter purchases of electricity or natural gas	B&O - Credits	82.04.4482	\$0

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2015						
54	2004	1/1/2017	Aluminum smelters	B&O - Differential Tax Rates	82.04.2909	\$1,437,000
55	2004		Sales to aluminum smelters	Public Utility - Credits	82.16.0498	\$0
56	2004	1/1/2017	Aluminum smelter purchases	Sales and Use - Producer Goods	82.08.805; 82.12.805	\$0
57	2004	1/1/2017	Brokered nat. gas - aluminum smelters	Sales and Use - Producer Goods	82.12.022(5)	
58	2009	suspended 7/1/2012 through 6/30/2013	Livestock nutrient management equipment	Sales and Use - Farm Products	82.08.890; 82.12.890	\$3,309,000
					Item Count: 17	Total: \$54,780,000
2016						
59	2003		Dietary supplements	Sales and Use - Health-Related Purchases	82.08.925; 82.12.925	\$9,944,000
60	2004		Property tax exemption; certain tribal property	Property - Public Property	84.36.010	\$2,293,000
61	2004		Insulin	Sales and Use - Health-Related Purchases	82.08.985; 82.12.985	\$2,492,000
62	2005		B&O/PUT credit; neighborhood revitalization	B&O - Credits	82.73.030	\$2,650,000
63	2005		B&O exemption; nonprofit boarding homes	B&O - Nonprofit Organizations	82.04.4264	\$2,690,000
64	2005		Marital deduction	Other Sales Taxes -	83.100.047	\$7,320,000
65	2006		Professional employer organizations wages	B&O - Deductions	82.04.540	\$4,297,000
66	2006	12/1/2018	Manufacturers of semiconductor materials	B&O - Differential Tax Rates	82.04.2404	\$2,453,000
67	2006	12/1/2018	Gases/chemicals for semiconductor materials	Sales and Use - Producer Goods	82.08.9651; 82.12.9651	\$2,550,000
					Item Count: 9	Total: \$36,689,000
2017						
68	1890		Growing crops	Property - Personal Property	84.40.030(3)	\$5,450,000
69	1891		Nursing homes	Property - Nonprofit Organizations	84.36.040(1)(d)	\$5,890,000
70	1915		Collections and museums	Property - Nonprofit Organizations	84.36.060(1)(a)	\$6,520,000
71	1933		Youth organizations	Property - Nonprofit Organizations	84.36.030(3)	\$4,020,000
72	1935		Horse racing	B&O - Business Activities	82.04.350	\$4,360,000
73	1935		Membership dues and fees	B&O - Deductions	82.04.4282	\$4,210,000
74	2005	12/31/2008	Sales tax deferral; historic auto museums	Sales and Use - Deferrals & Credits	82.32.580	\$6,923,000
75	2007		Administration of prescription drugs	B&O - Health-Related Purchases	82.04.620	\$2,000,000
76	2007		Tobacco sales to U.S. or Indian tribes	Tobacco Taxes - Credits	82.26.110	\$6,501,000
					Item Count: 9	Total: \$45,874,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2018						
77	1935		Radio and TV broadcasting	B&O - Deductions	82.04.280(6)	\$4,500,000
78	1935		Fraternal insurance	B&O - Nonprofit Organizations	82.04.370	\$4,000,000
79	1935		Credit losses	Public Utility	82.16.050(5)	\$3,831,000
80	1935		Sales for resale	Public Utility	82.16.050(2)	\$5,272,000
81	1939		Gas tax exemption for handling losses	Fuel Taxes	82.36.029	\$5,251,000
82	2008		Military housing	Property - Private Property	82.29A.130(19); 84.36.665	\$2,526,000
83	2008	12/31/2020	Corporate headquarters	Sales and Use - Deferrals & Credits	82.82.020	\$2,596,000
					Item Count: 7	Total: \$27,976,000
2019						
84	1911		Fraternal benefit societies	Other Business Taxes	48.36A.010; 48.36A.240	\$2,200,000
85	1945		Nursing homes	B&O - Deductions	82.04.4289	\$5,700,000
86	1947		Tax rate for ocean marine insurance	Other Business Taxes	48.11.050; 48.11.105; 48.14.020(3)	\$4,900,000
87	1955		Nonresident aircraft and aircraft held for sale	In-Lieu Excise - Vehicle	82.48.100	\$10,800
88	2006	12/30/2010	B&O credit for hospitals; patient lifting devices	B&O - Credits	82.04.4485	\$6,395,000
89	2009		Newspapers B&O rate	B&O - Differential Tax Rates	82.04.260(14)	\$2,500,000
90	2009		Standard digital information	Sales and Use - Business Activities	82.08.705; 82.12.705	\$3,000,000
91	2009		Audio or video programming	Sales and Use - Other Exemptions	82.08.02081; 82.12.02081	\$159,000
92	2009		Digital goods & services for business purposes	Sales and Use - Other Exemptions	82.08.02087; 82.12.02087	\$3,000,000
					Item Count: 9	Total: \$27,864,800
2020						
93	1961		Poultry used in production	Sales and Use - Farm Products	82.08.0267; 82.12.0262	\$5,938,000
94	1961		Farm machinery sold to nonresidents	Sales and Use - Interstate Sales	82.08.0268	\$8,968,000
95	1961		Bailed tangible personal property for R&D	Sales and Use - Producer Goods	82.12.0265	\$8,994,000
96	1963		Vehicles acquired while in military service	Sales and Use - Interstate Sales	82.12.0266	\$6,659,000
97	1965		Sand & gravel for local road construction	Sales and Use - Public Property	82.08.0275; 82.12.0269	\$5,271,000
98	1967		Open space & park land	Property - Nonprofit Organizations	84.36.260	\$2,518,000
99	2005	7/1/2012	Tax incentives for fruit/vegetable processors	B&O - Business Activities	82.04.260(1)(d); 82.04.4266	\$9,541,000
100	2006	7/1/2012	Manufacturing of certain seafood products	B&O - Business Activities	82.04.260(1)(b); 82.04.4269	\$7,409,000
101	2006	7/1/2012	Manufacturing of dairy products	B&O - Business Activities	82.04.260(1)(c); 82.04.4268	\$7,009,000
					Item Count: 9	Total: \$62,307,000
						Grand Total: \$462,848,800

10 Year Tax Preference Review Schedule - August 2010

D - Tax Preferences Subject to Full Review (Over \$10 Million)

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2011						
1	1949		Interstate bridges	Property - Public Property	84.36.230	\$33,539,000
2	1949		Extracted fuel	Sales and Use - Producer Goods	82.12.0263	\$13,872,000
3	1951		Real estate excise tax exemptions	Other Sales Taxes	82.45.010(3)(a)-(m)	\$519,284,000
4	1959		Boats sold to nonresidents	Sales and Use - Interstate Sales	82.08.0266; 82.08.02665	\$13,127,000
5	1959		Repaired items delivered to other states	Sales and Use - Interstate Sales	82.08.0265	\$13,005,000
6	1965		Purchases by nonresidents, no or low sales taxes	Sales and Use - Interstate Sales	82.08.0273	\$186,771,000
7	1967		Processors of meat	B&O - Differential Tax Rates	82.04.260(4)	\$16,512,000
8	1967		Aircraft fuel tax; exported & commercial uses	Fuel Taxes	82.42.030; 82.42.070	\$109,217,000
9	1967		Credit for tax paid to other states	Sales and Use - Deferrals & Credits	82.12.035	\$343,696,000
10	1970		Credit unions; state chartered	B&O - Business Activities	82.04.405	\$46,523,000
11	1970		Shared real estate commissions	B&O - Business Activities	82.04.255	\$40,403,000
12	1970		Dividends from subsidiaries	B&O - Deductions	82.04.4281	\$13,262,000
13	1970		Interest on real estate loans	B&O - Deductions	82.04.4292	\$148,713,000
14	2009	6/30/2013	Renewable energy machinery	Sales and Use - Producer Goods	82.08.962; 82.12.962	\$33,423,000
					Item Count: 14	Total: \$1,531,347,000
2012						
15	1971		Special fuel tax exemptions	Fuel Taxes	82.38.080	\$1,417,148,000
16	1974		Business inventories	Property - Personal Property	84.36.477; 84.36.510	\$831,000,000
17	1975		Travel agents	B&O - Differential Tax Rates	82.04.260(5)	\$17,259,000
18	1975		Medical devices	Sales and Use - Health-Related Purchases	82.08.0283; 82.12.0277	\$203,790,000
19	1975		Labor for Federal government structures	Sales and Use - Public Property	82.04.050(10)	\$10,863,000
20	1976		Subsidized housing	In-Lieu Excise - Leasehold	82.29A.130(3)	\$43,242,000
21	1976		Insurance guarantee funds	Other Business Taxes	48.32.145; 48.32A.125	\$13,089,000
22	1977		Ferry boats	Sales and Use - Public Property	82.08.0285; 82.12.0279	\$16,831,000
23	1979		Charter and freight brokers	B&O - Differential Tax Rates	82.04.260(6)	\$41,619,000
24	1979		Stevedoring	B&O - Differential Tax Rates	82.04.260(7)	\$19,031,000
25	1979		Annuities	Other Business Taxes	48.14.020	\$128,571,000
26	1994	1/1/2015	Research & development; high technology firms	B&O - Credits	82.04.4452	\$51,626,000
27	1994	1/1/2015	High technology deferral	Sales and Use - Deferrals & Credits	82.63.030	\$145,712,000
					Item Count: 13	Total: \$2,939,781,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2013						
28	1979		Government grants to nonprofit organizations	B&O - Deductions	82.04.4297	\$150,342,000
29	1979		Used mobile homes	Sales and Use - Other	82.08.033; 82.12.033	\$40,930,000
30	1980		Commercially grown fish/shellfish	Other Business Taxes	82.27.030(2)	\$11,976,000
31	1981		Youth organizations & local physical fitness	Sales and Use - Other	82.08.0291; 82.12.02917	\$14,409,000
32	1982		Credit for bad debts	Sales and Use - Deferrals & Credits	82.08.037; 82.12.037	\$96,919,000
33	1983		Insurance agents	B&O - Differential Tax Rates	82.04.260(9)	\$40,638,000
34	1983		Retailing	B&O - Differential Tax Rates	82.04.250(1)	\$43,734,000
35	1983		Local government business income	B&O - Public Activities	82.04.419	\$21,035,000
36	1983		Local residential & coin-op telephone service	Sales and Use - Other	82.08.0289	\$100,000,000
37	1984		Agricultural products held for sale	Property - Personal Property	84.36.470	\$95,558,000
38	1984		Trade-ins	Sales and Use - Other	82.08.010(1)	\$411,853,000
39	1985		Precious metals and bullion (Sales)	B&O - Business Activities	82.04.062	\$15,988,000
					Item Count: 12	Total: \$1,043,382,000
2014						
40	1985		Historic property	Property - Private Property	84.26.070	\$14,697,000
41	1987		Multiple activities, instate & interstate	B&O - Credits	82.04.440	\$41,375,000
42	1987		Processing/disposal of sewerage	Public Utility	82.16.050(13)	\$13,331,000
43	1989		Homes for the aging	Property - Nonprofit Organizations	84.36.041	\$22,744,000
44	1989		Electric power exported or resold	Public Utility	82.16.050(11)	\$240,000,000
45	1989		Gas subject to public utility tax	Sales and Use - Business Activities	82.12.022(4)	\$138,720,000
46	1991		Canned computer software	Property - Personal Property	84.40.037	\$29,154,000
47	1991		Custom computer software	Property - Personal Property	84.36.600	\$12,250,000
48	1993		Health maintenance organizations	B&O - Business Activities	82.04.322	\$312,902,000
49	1993		Dentistry	Other Business Taxes	48.14.0201(6)(b)	\$26,133,000
50	1993		Medicare receipts	Other Business Taxes	48.14.0201(6)(a)	\$40,122,000
51	1993		Horticultural services for farmers	Sales and Use - Farm Products	82.04.050(3)(e)	\$13,196,000
52	1995		International investment management	B&O - Differential Tax Rates	82.04.290(1)	\$28,018,000
					Item Count: 13	Total: \$932,642,000
2015						
53	1996		\$28,000 minimum for filing a tax return	B&O - Business Activities	82.32.045(4)	\$82,000,000
54	1996		Anodes and cathodes for aluminum production	Sales and Use - Producer Goods	82.08.02568; 82.12.02568	\$12,680,000
55	1998		Property management, on-site personnel	B&O - Business Activities	82.04.394	\$19,448,000
56	1998		Resellers of prescription drugs	B&O - Differential Tax Rates	82.04.272	\$21,927,000
57	1998		Royalty income	B&O - Differential Tax Rates	82.04.2907	\$24,584,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2015						
58	1998		2nd Narrows bridge	Sales and Use - Deferrals & Credits	47.46.060	\$12,180,000
59	1998		Apartment coin-op laundry facilities	Sales and Use - Other	82.04.050(2)(a)	\$11,593,000
60	1998		Customized computer software	Sales and Use - Other	82.04.050(6)	\$247,210,000
61	1999		Credit, lands impacted by salmon regulations	In-Lieu Excise - Timber	84.33.0775	\$13,056,000
62	1999		Low-income rental housing	Property - Nonprofit Organizations	84.36.560	\$33,315,000
63	2000		Sales of electricity for resale	B&O - Business Activities	82.04.310(2)	\$93,700,000
64	2000		Motor vehicles, travel trailers and campers	Property - Personal Property	84.36.595	\$1,308,503,000
					Item Count: 12	Total: \$1,880,196,000
2016						
65	2001		Credit for billing discounts	Public Utility	82.16.0497	\$11,000,000
66	2001		Cigarettes sold via tribal contracts	Sales and Use - Public Property	82.08.0316; 82.12.0316	\$22,200,000
67	2001		Cigarettes covered by Indian tribal contracts	Tobacco Taxes	82.24.295(1)	\$126,000,000
68	2002		Medicare receipts - public/nonprofit hospitals & CHC	B&O - Deductions	82.04.4311	\$144,250,000
69	2003	7/1/2024	Aircraft pre-production expenditures	B&O - Credits	82.04.4461	\$44,300,000
70	2003	7/1/2024	Manufacturers of commercial aircraft	B&O - Differential Tax Rates	82.04.260(11)	\$150,332,000
71	2003		Over-the-counter drugs sold via prescription	Sales and Use - Health-Related Purchases	82.08.940; 82.12.940	\$53,434,000
72	2004		Taxation of boarding homes	B&O - Differential Tax Rates	82.04.2908; 82.04.4337	\$24,309,000
73	2005		\$2 million estate reduction	Other Sales Taxes -	83.100.020	\$629,089,000
74	2006		B&O tax credit for syrup taxes paid	B&O - Credits	82.04.4486	\$12,211,000
75	2006	6/30/2024	Tax rates for timber extracting/manufacturing	B&O - Differential Tax Rates	82.04.260(12)	\$27,000,000
76	2006		Sales tax exemption; diesel fuel used on farms	Sales and Use - Farm Products	82.08.865; 82.12.865	\$10,509,000
77	2006		Sales tax exemption; parts for farm machinery	Sales and Use - Farm Products	82.08.855; 82.12.855	\$17,158,000
					Item Count: 13	Total: \$1,271,792,000
2017						
78	1854		Churches, parsonages and convents	Property - Nonprofit Organizations	84.36.020	\$134,493,000
79	1854		Cemeteries	Property - Private Property	84.36.020	\$14,723,000
80	1886		Nonprofit hospitals	Property - Nonprofit Organizations	84.36.040(1)(e)	\$104,760,000
81	1915		Nonsectarian organizations	Property - Nonprofit Organizations	84.36.030(1)	\$25,100,000
82	1923		Refunds/exemption fuel tax for exported fuel	Fuel Taxes	82.36.020; 82.36.230; 82.36.300; 82.38.030; 82.38.180(2)	\$2,649,300,000
83	1923		Refunds/exemption fuel tax for nonhighway use	Fuel Taxes	82.36.280; 82.38.020(23); 82.38.080; 82.38.180(1)	\$30,800,000
84	1935		Contributions and donations	B&O - Deductions	82.04.4282	\$122,260,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings
2017						
85	2007		Import/export commerce	B&O - Business Activities	82.04.610	\$140,858,000
86	2007		Sales tax sourcing costs	Sales and Use - Other	82.32.760(1)(b)	\$11,752,000
					Item Count: 9	Total: \$3,234,046,000
2018						
87	1925		Private colleges	Property - Nonprofit Organizations	84.36.050(1)	\$69,400,000
88	1925		Private K-12 schools	Property - Nonprofit Organizations	84.36.050(1)	\$35,300,000
89	1931		Commercial vessels	Property - Personal Property	84.36.080(1)	\$17,512,000
90	1931		Intangibles	Property - Personal Property	84.36.070	\$22,420,100,000
91	1931		Other ships and vessels	Property - Personal Property	84.36.090	\$24,200,000
92	1933		Exported & imported fuel	Fuel Taxes	82.36.230; 82.38.030	\$2,017,316,000
93	1935		Agricultural producers	B&O - Business Activities	82.04.330; 82.04.410	\$61,900,000
94	1935		Insurance premiums	B&O - Business Activities	82.04.320	\$722,400,000
95	1935		Public utilities	B&O - Business Activities	82.04.310(1)	\$102,700,000
96	1935		Real estate sales	B&O - Business Activities	82.04.390	\$545,460,000
97	1935		Credit losses	B&O - Deductions	82.04.4284	\$19,800,000
98	1935		Tax rate for urban transportation & vessels	Public Utility	82.16.020(1)(d)-(e)	\$14,200,000
99	1949		Items used in interstate commerce	Sales and Use - Interstate Sales	82.08.0261	\$303,000,000
100	1985	7/1/2020	Rural county deferral	Sales and Use - Deferrals & Credits	82.60.040; 82.60.049	\$41,387,000
101	2008		Route 520 replacement bridge	Sales and Use - Deferrals & Credits	47.01.412	\$14,963,000
					Item Count: 15	Total: \$26,409,638,000
2019						
102	1935		Income of employees	B&O - Business Activities	82.04.360	\$4,910,000,000
103	1935		Cash discounts	B&O - Deductions	82.04.4283; 82.08.010; 82.16.050(4)	\$90,200,000
104	1935		Investments by nonfinancial firms	B&O - Deductions	82.04.4281	\$577,800,000
105	1935		Motor fuel taxes	B&O - Deductions	82.04.4285	\$49,500,000
106	1935		Tuition and fees	B&O - Deductions	82.04.4282(5); 82.04.4332	\$40,200,000
107	1935		Joint utility services	Public Utility	82.16.050(3)	\$20,000,000
108	1935		Feed and seed	Sales and Use - Farm Products	82.04.050(9)	\$144,000,000
109	1935		Casual sales	Sales and Use - Other	82.08.0251	\$65,100,000
110	1935		Janitorial services	Sales and Use - Other	82.04.050(2)(d)	\$96,800,000
111	1935		Motor vehicle and special fuel	Sales and Use - Other	82.08.0255(1)(d); 82.12.0256(2)(d)	\$1,128,000,000
112	1935		Newspapers	Sales and Use - Other	82.08.0253; 82.12.0345	\$24,800,000
113	1949		General aviation	Property - Personal Property	82.48.100; 82.48.110	\$21,600,000
114	2009		Radioactive waste cleanup services	B&O - Public Activities	82.04.263	\$25,000,000

#	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Biennial Taxpayer Savings	
2019							
115	2009		Internet newspapers	Sales and Use - Other	82.08.0253		
					Item Count:	14	Total: \$7,193,000,000
2020							
116	1935		Interstate transportation, instate portion	Public Utility	82.16.050(6)	\$10,292,000	
117	1935		Nonresidents' personal property	Sales and Use - Interstate Sales	82.12.0251	\$24,798,545,000	
118	1935		Vehicles sold to nonresidents	Sales and Use - Interstate Sales	82.08.0264	\$80,050,000	
119	1937		Interstate transportation, through freight	Public Utility	82.16.050(8)	\$31,801,000	
120	1937		Shipments to ports	Public Utility	82.16.050(9)	\$15,034,000	
121	1937		Vehicles used in commerce	Sales and Use - Interstate Sales	82.12.0254	\$83,200,000	
122	1943		Fertilizer and chemical spray	Sales and Use - Farm Products	82.04.050(9)	\$106,397,000	
123	1943		Labor for local road construction	Sales and Use - Public Property	82.04.050(8)	\$276,000,000	
124	1945		Breeding livestock; cattle & milk cows	Sales and Use - Farm Products	82.08.0259; 82.12.0261	\$13,504,000	
125	1947		Title insurance	Other Business Taxes	48.14.020	\$15,356,000	
126	1949		Interstate transportation equipment	Sales and Use - Interstate Sales	82.08.0262	\$252,705,000	
127	1949		Vehicles in interstate commerce	Sales and Use - Interstate Sales	82.08.0263	\$132,679,000	
128	2005	7/1/2012	Fruit/vegetable, dairy & seafood facilities	Sales and Use - Deferrals & Credits	82.74.030	\$15,012,000	
					Item Count:	13	Total: \$25,830,575,000
							Grand Total: \$72,266,399,000