

2014 List of Preferences for JLARC Staff Review

Approved by the Citizen Commission at the October 2013 Meeting

10-Year Schedule Number	Brief Description	Expires	Prior Review	RCW	Enacted	Biennial Beneficiary Savings
GROUP A: AEROSPACE CLUSTER						
1	Airplane Pre-Production Expenditures (B&O Tax)	7/1/2024		82.04.4461	2003	\$194,830,000
2	Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	7/1/2024		82.04.260(11)	2003	\$177,574,000
3	Aerospace Pre-Production Computer Expenditures (Sales and Use Tax)	7/1/2024		82.08.975; 82.12.975	2003	\$33,391,000
4	Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	7/1/2024		82.04.4463	2003	\$8,000,000
5	Aerospace Product Development (B&O Tax)	7/1/2024		82.04.290(3)	2008	\$2,523,000
6	Certified Aircraft Repair Firms (B&O Tax)	7/1/2024		82.04.250(3)	2003	\$1,649,000
7	Aircraft Part Prototypes (Sales and Use Tax)			82.08.02566; 82.12.02566	1997	\$1,293,000
8	Commercial Airplane Part Place of Sale (B&O Tax)			82.04.627	2008	\$923,000
9	Superefficient Airplane Production (Sales and Use Tax)	7/1/2024		82.08.980; 82.12.980	2003	\$0
10	Superefficient Airplane Production Facilities (Leasehold Excise Tax)	7/1/2024		82.29A.137	2003	\$0
11	Superefficient Airplane Production Facilities (Property Tax)	7/1/2024		84.36.655	2003	\$0
GROUP B: PREVIOUSLY STUDIED FRESH FOOD PROCESSING						
5	Fruit and Vegetable Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4266	2005	\$34,087,000
7	Fruit and Vegetable Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(d)	1965	\$24,846,000
13	Seafood Products Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4269	2006	\$12,031,000
14	Dairy Products Manufacturing - Exemption (B&O Tax)	7/1/2015	2010	82.04.4268	2006	\$8,849,000
15	Seafood Products Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(b)	1959	\$8,770,000
16	Dairy Products Manufacturing - Preferential Rate (B&O Tax)		2010	82.04.260(1)(c)	2001	\$6,450,000
GROUP C: OTHER JLARC STAFF REVIEW						
1	Sales Subject to Public Utility Tax (Sales Tax)			82.08.0252	1935	\$305,619,000
3	Electric Power Exported or Resold (Public Utility Tax)			82.16.050(11)	1989	\$130,000,000
8	International Investment Management (B&O Tax)			82.04.290(1)	1995	\$20,029,000
GROUP D: EXPEDITED REVIEW (NO JLARC STAFF STUDIES)						
17	Film and Video Production Equipment (Sales and Use Tax)			82.08.0315; 82.12.0315	1995	\$5,656,000
20	Microbrewers (Beer Tax)			66.24.290(3)(b)	1993	\$5,016,000
21	Wholesale Auto Auctions (B&O Tax)			82.04.317; 82.04.422(1)	1997	\$2,900,000
22	Child Care (B&O Tax)			82.04.2905	1998	\$2,246,000
25	Products Shipped Out-of-State (Litter Tax)			82.19.050(1)	1992	\$1,587,000
26	Mental Health Services (B&O Tax)	8/1/2016		82.04.4277	2011	\$1,451,000
12	Nonprofit Fundraising (Sales and Use Tax)			82.08.02573; 82.12.NEW	1998	\$13,653,000
24	Church Child Care (B&O Tax)			82.04.339	1992	\$1,712,000
2	Multiple Activities Credit (B&O Tax)			82.04.440	1987	\$288,759,000
4	Natural Gas Subject to Public Utility Tax (Use Tax)			82.12.022(4)	1989	\$67,190,000
6	Prewritten Computer Software (Property Tax)			84.40.037	1991	\$32,866,000
9	Sewerage Processing and Disposal (Public Utility Tax)			82.16.050(13)	1987	\$16,785,000
10	Historic Property (Property Tax)			84.26.070	1985	\$16,567,000
11	Custom Computer Software (Property Tax)			84.36.600	1991	\$13,808,000

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GROUP D: EXPEDITED REVIEW (NO JLARC STAFF STUDIES) - CONT.						
18	Boats Under 16 Feet (Watercraft Excise Tax)		2013	82.49.020(3)	1983	\$5,633,000
19	Multi-Unit Urban Housing (Property Tax)			84.14.020	1995	\$5,408,000
23	Air Pollution Control Facilities (Property Tax)			84.36.487	1997	\$2,078,000
27	Nonprofit Developmentally Disabled Housing (Property Tax)			84.36.042	1998	\$992,000
28	Emergency Medical Air Transport (Aircraft Fuel Tax)			82.42.030(6)	2003	\$753,000
29	Low Value Parcels (Property Tax)			84.36.015	1997	\$740,000
30	Nonprofit Fundraising (B&O Tax)			82.04.3651	1998	\$721,000
31	Wax and Ceramic Materials to Create Molds (Sales and Use Tax)	6/30/2015	2013	82.08.983; 82.12.983	2010	\$612,000
32	Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)		2013	82.27.010	1995	\$578,000
33	Biodiesel and Alcohol Fuel Production Facilities (Leasehold Excise Tax)	12/31/2015	2008	82.29A.135(1)(a)-(d),(2)	1980	\$559,000
34	Vending Machine Sales (Sales Tax)			82.08.080	1963	\$540,000
35	Vessel Use by Manufacturers or Dealers (Use Tax)			82.12.800; 82.12.801; 82.12.802	1997	\$496,000
36	Nonprofit Camps and Conference Centers (Sales Tax)			82.08.830	1997	\$439,000
37	Academic Transcripts (Sales and Use Tax)			82.08.02537; 82.12.0347	1996	\$324,000
38	Football Stadiums (Leasehold Excise Tax)			82.29A.130(15)	1997	\$286,000
39	Biodiesel and Alcohol Fuel Production Facilities (Property Tax)	12/31/2015	2008	84.36.635	2003	\$264,000
40	Public Records Copies (Sales and Use Tax)			82.08.02525; 82.12.02525	1996	\$238,000
41	Nonprofit Camps and Conference Centers (B&O Tax)			82.04.363	1997	\$232,000
42	Baseball Stadiums (Leasehold Excise Tax)		2013	82.29A.130(14)	1995	\$216,000
43	Commuter Airplanes (Sales and Use Tax)			82.08.0262; 82.12.0254	2009	\$149,000
44	Habitat and Water Quality Improvements (Property Tax)			84.36.255	1997	\$102,000
45	Gun Safes (Sales and Use Tax)			82.08.832; 82.12.832	1998	\$54,000
46	Fish Cleaning (B&O Tax)		2013	82.04.2403	1994	\$26,000
47	Trade Shows (B&O Tax)		2013	82.04.4282(6)	1989	\$22,000
48	Academic Transcripts (B&O Tax)			82.04.399	1996	\$18,000
49	International Services (B&O Tax)			82.04.44525	1998	\$10,000
50	Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)			82.48.100(7)	1999	\$4,000
51	Truck Auxiliary Power - Batteries and Infrastructure (Sales and Use Tax)	7/1/2015		82.08.815; 82.12.815	2006	\$2,000
52	Aluminum Master Alloy Producers (B&O Tax)			82.04.110(2)(b)	1997	\$0
53	Bad Debts (Fuel Tax)	7/1/2015		82.36.044	1998	\$0
54	Gravitational Wave Observatory (Sales and Use Tax)			82.08.02569; 82.12.02569	1996	\$0
55	Inmate Employment Programs (Leasehold Excise Tax)		2013	82.29A.130(12)	1992	\$0
56	Natural Gas Surplus Sales (B&O Tax)			82.04.310(3)	2007	\$0
57	Second Narrows Bridge (Leasehold Excise Tax)			82.29A.132	1998	\$0
58	Second Narrows Bridge (Property Tax)			84.36.010(1)	1998	\$0
59	Second Narrows Bridge (Public Utility Tax)			82.16.046	1998	\$0
60	Second Narrows Bridge (Real Estate Excise Tax)			82.45.190	1998	\$0
61	Second Narrows Bridge (Sales and Use Tax)			47.46.060	1998	\$0
62	Truck Auxiliary Power - Enabling Parked Operation (Sales and Use Tax)	7/1/2015		82.08.825; 82.12.825	2006	\$0
63	Wood Biomass Fuel Production Facilities (Leasehold Excise Tax)	12/31/2015	2008	82.29A.135(1)(e),(2)	2003	\$0
64	Wood Biomass Fuel Production Facilities (Property Tax)	12/31/2015	2008	84.36.640	2003	\$0

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GROUP D: EXPEDITED REVIEW (NO JLARC STAFF STUDIES) - CONT.						
65	Football Stadiums (Sales and Use Tax)			36.102.070	1997	(\$7,462,000)
66	Air Pollution Control Facilities (Sales and Use Tax)			82.08.810; 82.12.810	1997	Not disclosable
67	Coal for Thermal Generating Plants (Sales and Use Tax)			82.08.811; 82.12.811	1997	Not disclosable
68	Discount Program Memberships (B&O Tax)			82.04.421	1997	Not disclosable
69	Football Stadium and Exhibition Center Parking (Sales Tax)			82.08.02875	1997	Not disclosable
70	Second Narrows Bridge (B&O Tax)			82.04.416	1998	Not disclosable
71	Racing Fuel (Fuel Tax)			82.38.080(2)(c)	1998	Not in DOR Report