

Evaluation Questions Answered in 2012 Reviews

Preference Reviews

			Annuities	Bio-Technology Deferral	Business Inventories	Commuting Programs	Condo Maintenance Fees	Ferry Boats	Fish Tax Rates	Fuel Use Exemption	Health Insurance State Pool	High Technology Deferral	High Technology Credit	Insurance Agents	Insurance Guarantee Funds	Leases < Rev Only 250 & Short Term	Minor Final Assembly	Natural & Manuf. Gas	Precious Metal & Bullion	Solar Energy	Stevedoring & Charter	Travel Agents	Urban Transit Fuel	
Public Policy Objectives:																								
1	What are the public policy objectives that provide a justification for the tax preference? Is there any documentation on the purpose or intent of the tax preference?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2	What evidence exists to show that the tax preference has contributed to the achievement of any of these public policy objectives?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	To what extent will continuation of the tax preference contribute to these public policy objectives?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	If the public policy objectives are not being fulfilled, what is the feasibility of modifying the tax preference for adjustment of the tax benefits?	Conditional	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
Beneficiaries:																								
5	Who are the entities whose state tax liabilities are directly affected by the tax preference?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	To what extent is the tax preference providing unintended benefits to entities other than those the Legislature intended?	Conditional	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Revenue and Economic Impacts:																								
7	What are the past and future tax revenue and economic impacts of the tax preference to the taxpayer and to the government if it is continued?	Mandatory	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Yes	Yes	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only	Rev Only
8a	If the tax preference were to be terminated, what would be the negative effects on the taxpayers who currently benefit from the tax preference?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8b	If the tax preference were to be terminated, what would be the negative effects on the extent to which the resulting higher taxes would have an effect on employment and the economy?	Conditional	No	No	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No
9	If the tax preference were to be terminated, what would be the effect on the distribution of liability for payment of state taxes?	Conditional	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
10	For those preferences enacted for economic development purposes, what are the economic impacts of the tax preference compared to the economic impact of government activities funded by the tax?	Conditional	No	No	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No
Other States:																								
11	Do other states have a similar tax preference and what potential public policy benefits might be gained by incorporating a corresponding provision in Washington?	Mandatory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No detail	Yes	No detail	No detail	No detail	Yes	Yes	Yes	No detail	Yes	