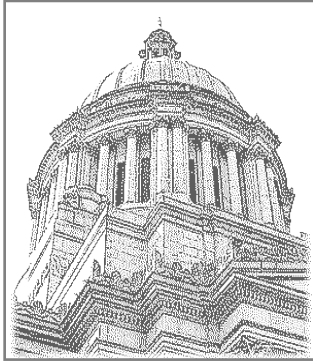


STATE OF WASHINGTON

**CITIZEN COMMISSION FOR
PERFORMANCE
MEASUREMENT OF TAX
PREFERENCES**



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AGENDA

September 19, 2014
1:00 p.m.
John A. Cherberg Bldg.
Senate Hearing Room 3
Olympia, WA

1. ACTION ITEM: Approval of [August 15, 2014, Meeting Minutes](#)
2. Tentative dates for [2015 Commission meetings](#)
3. [Process for adopting Commission comments](#) on the 2014 tax preference performance reviews
4. Public comment on 2014 tax preference performance reviews

Please Note:

The Commission reserves the right to move agenda items as needed.

To better inform their deliberations, Commissioners ask that stakeholders respond to a specific set of questions when testifying in support or opposition to any tax preference. The set of questions is found on the back of this agenda or at the link below.

[Public Testimony Questions Link](#)

PUBLIC TESTIMONY QUESTIONS

Background: Each year the Citizen Commission for Performance Measurement of Tax Preferences (Citizen Commission) schedules specific tax preferences for review. These preferences are divided into two groups: those that receive an **in-depth review** by JLARC staff and those that receive only an **expedited review**. Expedited reviews are items that did not receive a JLARC staff evaluation due to budgetary and staff constraints. Generally, preferences receiving an expedited review have one or more of the following characteristics: (1) termination of the preference would not result in increased revenue; (2) preference has a small revenue impact; (3) preference has a limited number of beneficiaries; (4) preference has no beneficiaries or has not been used; and/or (5) beneficiary is a nonprofit entity. Although JLARC staff does not conduct an in-depth review, the Citizen Commission may choose to review and comment on specific expedited preferences.

Questions for Stakeholders to Address on Both In-Depth and Expedited Reviews

Commissioners request that stakeholders include responses to the following four questions when presenting written or oral testimony in support of, 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? *Please provide any relevant evidence.*
2. Does the preference provide benefits in addition to those stated in its intended or inferred purpose?
3. Does the economic activity stimulated by this tax preference exceed the loss of revenue to the state?
4. Does this preference have negative consequences? For example, were other industries, workers, or the environment harmed by activities stimulated by this tax preference?