

2015 Legislative Action Impacting Tax Preferences

New Tax Preferences

- Environmental Handling Fee on Mercury-Containing Lightbulb B&O Exemption
- Targeted Urban Industrial/Manufacturing New Construction Property Tax Exemption
- Marijuana Cooperative B&O Exemption
- 7 Marijuana Product Sales/Use Tax Exemptions
- Job Creation Sales/Use Tax Deferral for up to 5 Manufacturing Facilities
- Log Transportation Preferential PUT Rate
- Nonresident, Entity-Owned Large Vessel Use Tax Exemption
- Hiring Unemployed Veterans B&O and PUT Credit (2 preferences)
- Chemicals Used in Agriculture Hazardous Substance Tax Exemption
- Battery Powered Vehicle Sales/Use Tax Exemption
- Alternative Fuel Commercial Vehicles B&O and PUT Credits (2 preferences)
- Nonprofit Competitive Grant Income B&O Deduction

Repealed Preferences

- Royalty Income B&O Preferential Rate
- Printing by Schools B&O Exemption
- Printing by Local Government B&O Exemption
- Job Training Services B&O Credit
- Repaired Items Delivered Out-of-State Sales/Use Exemption
- Local Government Physical Fitness Services Use Tax Exemption
- Donations to Nonprofits and Government Use Tax Exemption
- Dancing Opportunity Cover Charges Sales/Use Tax Exemption
- Handling Loss Fuel Tax Deduction

Allowed to or Will Expire in 2015

- High Technology R&D B&O Credit and Sales/Use Tax Deferral (2 preferences)
- Forest Derived Biomass B&O Tax Credit
- Bonneville Power Administration Program B&O Tax Exemption
- Bad Debts Fuel Tax Exemption
- Biodiesel and E85 Fuel Sales B&O Tax Exemption
- Biodiesel and E85 Fuel Distribution Sales/Use Tax Exemption
- Truck Auxiliary Power – Batteries and Infrastructure and Enabling Parked Operations Sales/Use Tax Exemptions (2 preferences)

- Wood Biomass Fuel Production Facilities Leasehold and Property Tax Exemptions (2 preferences)

Extended or Changed Preferences

- Commute Trip Reduction B&O/PUT Credits
 - Extended to 7/01/2024
- 6 Preferences for Food Processors (Fruit & Vegetable, Dairy Product, Seafood Product) B&O Exemption and Preferential Rate
 - Extended exemption to 7/1/2025; preferential rate to begin 7/1/2025
- Alternative Fuel Vehicles Sales/Use Tax Exemption
 - Extended to 7/01/2019
- Wax and Ceramic Materials to Create Molds Sales/Use Tax Exemption
- Bee Pollination Services B&O Exemption
- Honey Bee Product B&O Tax Exemption and Honey Bee and Honey Beekeeper Sales/Use Tax Exemption (2 preferences) Exempt tax treatment retained by defining apiarists as farmers and honey as agricultural product
- 4 Aluminum Smelter Industry preferences
 - Extended to 1/01/2027
- Data Center Equipment Sales/Use Tax Exemption
- Second Narrows Bridge Sales Tax Deferral
 - Extended to 12/31/2031
- Newspaper Publisher Preferential B&O Rate
- Nonprofit Fair Property Tax Exemption
- Nonprofit Fundraising Use Tax Exemption
 - Extended 7/01/2017 expiration date to 7/01/2020; increased exempt amount