

Questions for Stakeholders to Address at the September 2014 Meeting:

Commissioners ask that stakeholders include answers to the following four questions when presenting testimony either in support 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? If so, please provide such evidence.**
- 2. Are there other positive results of this tax preference not stated in the purpose?**
- 3. Is there any economic activity stimulated by this tax preference that exceeds the loss of revenue to the state for this tax preference?**
- 4. Are there negative results of this tax preference? For example, were other industries, workers, or the environment harmed by the economic activities stimulated by this tax preference?**

Possible Additional Questions for Stakeholders:

- 1. Should the Commission recommend termination of the following preferences because of non-usage?**
 - a. Aluminum Master Alloy Producers (B&O Tax)
 - b. Bad Debts (Fuel Tax)
 - c. Inmate Employment Programs (Leasehold Excise Tax)
 - d. Second Narrows Bridge (Leasehold Excise Tax)
- 2. Should the Commission consider recommending termination of the following preferences?**
 - a. Baseball Stadiums (Leasehold Excise Tax)
 - b. Film and Video Production Equipment (Sales and Use Tax)
 - c. Football Stadium and Exhibition Center Parking (Sales Tax)
 - d. Football Stadiums (Leasehold Excise Tax)
 - e. Microbrewers (Beer Tax)
 - f. Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)
 - g. Second Narrows Bridge (B&O Tax)
 - h. Truck Auxiliary Power-Batteries and Infrastructure (Sales and Use Tax)
 - i. Truck Auxiliary Power-Enabling Parked Operation (Sales and Use Tax)
 - j. Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)
 - k. Vessel Use By Manufacturers or Dealers (Use Tax)
 - l. Wax and Ceramic materials to Create Molds (Sales and Use Tax)

- 3. Should the Commission recommend extending the scheduled termination date of the following preferences?**
- a. Biodiesel and Alcohol Fuel Production Facilities (Leasehold Excise Tax) scheduled to expire December 31, 2015
 - b. Biodiesel and Alcohol Fuel Production Facilities (Property Tax) scheduled to expire December 31, 2015
 - c. Wood Biomass Fuel Production Facilities (Leasehold Excise Tax) scheduled to expire December 31, 2015
 - d. Wood Biomass Fuel Production Facilities (Property Tax) scheduled to expire December 31, 2015
- 4. Should a preference be continued that benefits only a single organization or a limited number of organizations?**
- a. Discount Program Memberships (B&O Tax)
 - b. Fish Cleaning (B&O Tax)