

2015 Review Schedule as Revised by the Citizen Commission

Sorted by group and estimated beneficiary savings

New	Brief Description	Expires	Prior Review	RCW	Enacted	Beneficiary Savings
GROUP A: AGRICULTURE						
	Farm Machinery Replacement Parts (Sales and Use Tax)			82.08.855; 82.12.855	2006	\$41,055,000
	Fuel Used on Farms (Sales and Use Tax)			82.08.865; 82.12.865	2006	\$31,406,000
	Horticultural Services for Farmers (Sales and Use Tax)			82.04.050(3)(e)	1993	\$12,980,000
	Grain and Unprocessed Milk Wholesaling (B&O Tax)			82.04.332	1998	\$10,400,000
	Farm Property (Estate Tax)			83.100.046	2005	\$8,765,000
	Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)			82.27.030(2)	1980	\$5,888,000
	Livestock Medicine (Sales and Use Tax)			82.08.880; 82.12.880	2001	\$4,390,000
	Gas Used to Heat Chicken Houses (Sales and Use Tax)			82.08.910; 82.12.910	2001	\$2,784,000
	Chicken Bedding Materials (Sales and Use Tax)			82.08.920; 82.12.920	2001	\$696,000
GROUP B: ALUMINUM						
	Aluminum Smelter Property Taxes (B&O Tax)	1/1/2017	2009	82.04.4481	2004	\$4,089,000
	Aluminum Manufacturing (B&O Tax)	1/1/2017	2009	82.04.2909	2004	\$2,149,000
	Aluminum Smelter Use of Natural Gas (Use Tax)	1/1/2017	2009	82.12.022(5)	2004	\$861,000
	Aluminum Smelter Purchases (Sales and Use Tax)	1/1/2017	2009	82.08.805; 82.12.805	2004	\$157,000
	Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)			82.04.4482	2004	Not disclosable
	Aluminum Smelter Purchases (Public Utility Tax)			82.16.0498	2004	Not disclosable
GROUP C: UNCATEGORIZED						
	Interest on Real Estate Loans (B&O Tax)		2011	82.04.4292	1970	\$172,600,000
	Warehouse Expansion (Sales and Use Tax)			82.08.820; 82.12.820	1997	\$8,096,000
	Motion Picture Program Contributions (B&O Tax)	7/1/2017		82.04.4489	2012	\$7,000,000
	Public Facilities Districts (Leasehold Excise Tax)			82.29A.130(16)	1999	\$4,588,000
	Family-Owned Business Interest (Estate Tax)			83.100.048	2013	Not separately stated

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EXPEDITED REVIEW - AGRICULTURE (NO JLARC STAFF STUDIES)						
pg 1	Agricultural Products (Property Tax)			84.36.470	1984	\$108,711,000
pg 2	Leased Irrigation Equipment (Sales and Use Tax)			82.08.0288; 82.12.0283	1983	\$2,482,000
pg 3	Shipping Farm Products to Port (Public Utility Tax)			82.16.050(10)	2007	\$2,402,000
pg 4	Farming Machinery and Equipment (Property Tax)			84.36.630	2001	\$2,157,000
pg 5	Livestock Nutrient Management Equipment (Sales and Use Tax)			82.08.890; 82.12.890	2001	\$1,616,000
pg 6	Hops Processed and Exported (B&O Tax)			82.04.337	1987	\$1,600,000
pg 7	Farm-Worker Housing (Sales and Use Tax)			82.08.02745; 82.12.02685	1996	\$1,380,000
pg 8	Christmas Tree Inputs (Sales and Use Tax)			82.04.213	1987	\$1,232,000
pg 9	Seed Conditioning (B&O Tax)			82.04.120	1987	\$1,194,000
pg 10	Conditioned Seed Wholesaling (B&O Tax)			82.04.331	1998	\$1,160,000
pg 11	Horticultural Packing Materials (Sales and Use Tax)			82.08.0311; 82.12.0311	1988	\$918,000
pg 12	Hay Cubing (B&O Tax)			82.04.120	1997	\$736,000
pg 13	Anaerobic Digesters for Dairies (Sales and Use Tax)			82.08.900; 82.12.900	2001	\$474,000
pg 14	Christmas Tree Producers (B&O Tax)			82.04.100; 82.04.330	1987	\$431,000
pg 15	Livestock Feed (Sales and Use Tax)			82.08.0296; 82.12.0296	1986	\$232,000
pg 16	Custom Farming (B&O Tax)	12/31/2020		82.04.625	2007	\$140,000
pg 17	Aquaculture Feed (Sales and Use Tax)			82.08.0294; 82.12.0294	1985	\$138,000
pg 18	Pollination Agents (Sales and Use Tax)			82.04.050(11)	1993	\$38,000
pg 19	Nonprofit Demonstration Farms (Property Tax)			84.36.570	1999	\$10,000
pg 20	Hauling Farm Products for Relatives (Public Utility Tax)	12/31/2020		82.16.300	2007	\$0
pg 21	Hop Commission Services (B&O Tax)			82.04.338	1998	Not disclosable
EXPEDITED REVIEW -ALUMINUM (NO JLARC STAFF STUDIES)						
pg 22	Aluminum Production Anodes and Cathodes (Sales and Use Tax)			82.08.02568; 82.12.02568	1996	Not disclosable
EXPEDITED REVIEW -UNCATEGORIZED (NO JLARC STAFF STUDIES)						
pg 23	Motor Vehicles, Travel Trailers, and Campers (Property Tax)			84.36.595	2000	\$1,496,860,000
pg 24	Nonprofit Low-Income Rentals (Property Tax)			84.36.560	1999	\$37,557,000
pg 25	Salmon Habitat Timber (Timber Tax)			84.33.0775	1999	\$5,110,000
pg 26	Accommodation Sales of Automobiles (B&O Tax)			82.04.422(2)	2001	\$3,575,000
pg 27	Personal Property Up to \$15,000 (Property Tax)			84.36.110(2)	1890	\$2,920,000
pg 28	Trust Accounts (B&O Tax)			82.04.392	1997	\$1,355,000
pg 29	Used Park-Model Trailers (Sales and Use Tax)			82.08.032; 82.12.032	2001	\$628,000
pg 30	Nonprofit Educational Foundations (Property Tax)			84.36.050(2)	2001	\$417,000
pg 31	Small Timber Harvesters (B&O Tax)			82.04.333	1990	\$400,000
pg 32	Conifer Seedlings Sold Out-of-State (Sales and Use Tax)			82.08.850; 82.12.850	2001	\$28,000
pg 33	Motorcycles Used for Rider Training (Sales and Use Tax)			82.08.870; 82.12.845	2001	\$24,000
pg 34	Minimum to File Tax Return (B&O Tax)			82.32.045(4)(a)(i)	1996	\$0

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pg 35	Natural Gas Purchased by DSI Customers (Use Tax)			82.12.024	2001	\$0
pg 36	Natural Gas Purchases by DSI Industry (B&O Tax)			82.04.447	2001	\$0
pg 37	Electricity Purchased by DSI Industry (Public Utility Tax)			82.16.0495	2001	\$0
pg 38	Regional Transit Authority Sale-Leasebacks (B&O Tax)			82.04.4201	2000	\$0
pg 39	Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)			82.29A.134	2000	\$0
pg 40	Regional Transit Authority Sale-Leasebacks (Property Tax)			84.36.605	2000	\$0
pg 41	Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)			82.08.834; 82.12.834	2000	\$0
pg 42	Vitrification Equipment (Property Tax)			84.36.590	2000	\$0
pg 43	Residential and Recreational Developments (Leasehold Excise Tax)			82.29A.126	2001	(\$253,000)
pg 44	Grocery Co-Ops (Litter Tax)			82.19.050(3)	2001	Not disclosable