

2017-2026 Tax Preference Review Schedule

Revised as Adopted by the Citizen Commission on 9/27/2023

Citizen Commission for Performance
Measurement of Tax Preferences
Joint Legislative Audit and Review Committee

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
2017 (68 Total Preferences) Focus: Energy, Finance, and Maritime					
2017: Full JLARC Review (15 Preferences)					
1 Alternative Fuel Vehicles (Sales and Use Tax)	Alternative Energy	82.08.809; 82.12.809	2005	07/01/2019	Not Disclosable
2 Standard Financial Information (Sales and Use Tax)	Finance	82.08.207; 82.12.207	2013	07/01/2031	\$0
3 Credit Unions - State Chartered (B&O Tax)	Finance	82.04.405	1970		\$133,957,000
4 Vessel Deconstruction (Sales and Use Tax)	Maritime	82.08.9996; 82.12.9996	2014	01/01/2025	\$246,000
5 Wood Biomass Fuel Manufacturing (B&O Tax)	Alternative Energy	82.04.260(1)(e)	2003		\$0
6 Automotive Adaptive Equipment for Veterans and Service Members with Disabilities (Sales and Use Tax)	Military and Veteran	82.08.875; 82.12.875	2013	07/01/2028	\$481,000
7 Air Pollution Control Facilities (Sales and Use Tax)	Energy	82.08.810; 82.12.810	1997		\$0
8 Coal for Thermal Generating Plants (Sales and Use Tax)	Energy	82.08.811; 82.12.811	1997		\$0
9 Air Pollution Control Facilities (Property Tax)	Energy	84.36.487	1997		\$0
10 Cogeneration Facilities and Renewable Resources (Public Utility Tax)	Alternative Energy	82.16.055	1980		\$0
11 Electric Power Sold in Rural Areas (Public Utility Tax)	Energy	82.16.053	1994		\$2,569,000
12 Electric Vehicle Battery Charging Stations (Sales and Use Tax)	Alternative Energy	82.08.816(1)(a)-(d); 82.12.816(1)(a)-(d)	2009	07/01/2025	\$1,640,000
13 Electricity for Electrolyte Firms (Public Utility Tax)	Other Manufacturing	82.16.0421	2009	06/30/2019	Not Disclosable
14 Sales of Manufactured and Mobile Home Communities (Real Estate Excise Tax)	Housing	82.45.010(3)(r)	2008	12/31/2018	\$36,000
15 International Banking Facilities (B&O Tax)	Finance	82.04.315	1982		\$9,570,000
2017: Not Subject to Full Review (34 Preferences)					
1 Housing Finance Commission (B&O Tax)	Housing	82.04.408	1983		\$0
2 Boats Under 16 Feet (Watercraft Excise Tax)	Maritime	82.49.020(3)	1983		\$9,000,000
3 Used Floating Homes (Sales and Use Tax)	Housing	82.08.034; 82.12.034	1984		\$1,404,000
4 Historic Vessels (Property Tax)	Maritime	84.36.080(2)	1986		\$265,000
5 Ships Under Construction (Property Tax)	Maritime	84.36.079	1959		\$0
6 Used Mobile Homes (Sales and Use Tax)	Housing	82.08.033; 82.12.033	1979		\$221,038,000
7 Vessel Use by Manufacturers or Dealers (Use Tax)	Maritime	82.12.800; 82.12.801; 82.12.802	1997		\$1,198,000
8 Interest on Agricultural Loans (B&O Tax)	Finance	82.04.4294	1970		\$7,472,000
9 Subsidized Housing (Leasehold Excise Tax)	Housing	82.29A.130(3)	1976		\$52,510,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
10 Public Employee Housing (Leasehold Excise Tax)	Housing	82.29A.130(5)	1976		\$334,000
11 Homes Pending Destruction (Leasehold Excise Tax)	Housing	82.29A.130(10)	1976		\$226,000
12 Ferry Boats (Sales and Use Tax)	Maritime	82.08.0285; 82.12.0279	1977		\$52,080,000
13 Domestic Use (Petroleum Products Tax)	Energy	82.23A.030(2)	1989		\$107,000
14 Mobile Homes Possessed by Landlords (Property Tax)	Housing	84.56.335(2)	2013		\$0
15 Financial Institution Affiliate Income (B&O Tax)	Finance	82.04.080(2); 82.04.645	2010		Indeterminate
16 Financial Institution Investment Conduit or Securitization Entity Income (B&O Tax)	Finance	82.04.080(2); 82.04.650	2010		\$27,200,000
17 Fuel for State or County Ferries (Sales and Use Tax)	Maritime	82.08.0255(1)(d)-(e); 82.12.0256(2)(e)-(f)	2011		\$9,432,000
18 Trust Accounts (B&O Tax)	Finance	82.04.392	1997		\$356,000
19 Used Park-Model Trailers (Sales and Use Tax)	Housing	82.08.032; 82.12.032	2001		\$0
20 Vessels under 65 Feet in Length (Public Utility Tax)	Maritime	82.16.020(1)(e)	1935		\$82,000
21 Forfeiture of interest in a sale of real property (Real Estate Excise Tax)	Finance	82.45.010(3)(d)	1955		\$510,000
22 Mortgage or other Security Interest (Real Estate Excise Tax)	Housing	82.45.010(3)(i)	1951		\$122,000
23 Foreclosure or Deed in Lieu of Foreclosure (Real Estate Excise Tax)	Housing	82.45.010(3)(j)	1951		\$12,080,000
24 Mortgage Insurers (Real Estate Excise Tax)	Housing	82.45.010(3)(k)	1951		\$2,296,000
25 Mobile Homes in Dealer Inventory (Property Tax)	Housing	84.36.510	1985		\$607,000
26 Customer-Generated Power (Public Utility Tax)	Alternative Energy	82.16.130	2005	06/30/2030	\$27,400,000
27 Boats Sold to Nonresidents (Sales and Use Tax)	Maritime	82.08.700; 82.12.700	2007		\$1,752,000
28 Rural Electric Cooperative Finance Organizations (B&O Tax)	Finance	82.04.43394	2013	07/01/2017	\$370,000
29 Stevedoring (B&O Tax)	Maritime	82.04.260(7)	1979		\$26,371,000
30 Electricity Sales for Resale (B&O Tax)	Energy	82.04.310(2)	2000		\$2,628,000
31 International Investment Management (B&O Tax)	Finance	82.04.290(1)	1995		\$1,234,000
32 Fishing Boat Fuel (Sales and Use Tax)	Maritime	82.08.0298; 82.12.0298	1987		\$4,231,000
33 Interest on Real Estate Loans (B&O Tax)	Finance	82.04.4292	1970		\$248,200,000
34 Extracted Fuel (Use Tax)	Energy	82.12.0263	1949		\$0
2017: Critical Part of the Tax Structure (19 Preferences)					
1 Boats Sold to Nonresidents (Sales Tax)	Maritime	82.08.0266; 82.08.02665	1959		\$11,986,000
2 Commercial Vessels (Property Tax)	Maritime	84.36.080(1)	1931		\$19,869,000
3 Other Ships and Vessels (Property Tax)	Maritime	84.36.090	1931		\$66,665,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
4 Investments by Nonfinancial Firms (B&O Tax)	Finance	82.04.4281(1)(a)	1935		\$611,700,000
5 Interest from State and Municipal Obligations (B&O Tax)	Finance	82.04.4293	1970		\$7,770,000
6 Investment of Businesses in Related Entities (B&O Tax)	Finance	82.04.4281(1)(b),(c)	1970		\$0
7 Natural and Manufactured Gas (Sales and Use Tax)	Energy	82.08.026; 82.12.023; 82.14.030(1)	1989		-\$12,120,000
8 Natural Gas Subject to Public Utility Tax (Use Tax)	Energy	82.12.022(4)	1989		\$63,452,000
9 Electric Power Exported or Resold (Public Utility Tax)	Energy	82.16.050(11)	1989		\$35,978,000
10 Fuel Used to Process Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(5)	1989		\$473,000
11 Exported Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(6)	1989		\$5,306,000
12 Packaged Petroleum Products (Petroleum Products Tax)	Energy	82.23A.030(7)	1989		\$0
13 Successive Use (Petroleum Products Tax)	Energy	82.23A.030(1)	1989		\$38,000,000
14 Secondary Transportation (Oil Spill Tax)	Energy	82.23B.030	1991		\$0
15 Nonfuel Use of Petroleum (Oil Spill Tax)	Energy	82.23B.045	1991		\$982,000
16 Natural Gas Not Delivered via Pipeline (Use Tax)	Energy	82.12.022(3)	1994		\$0
17 Credit Unions - State Chartered (Use Tax)	Finance	82.12.860	2006		\$364,000
18 Electricity and Steam (Sales and Use Tax)	Energy	82.08.950; 82.12.950	2003		\$0
19 Foreclosure Relocation Assistance (Real Estate Excise Tax)	Housing	82.45.030(3)	2011		\$0

2018 (57 Total Preferences) Focus: Agriculture

2018: Full JLARC Review (9 Preferences)

1 Custom Farming (B&O Tax)	Agricultural Services	82.04.625	2007	12/31/2020	\$67,500
2 Investment Projects in High Unemployment Counties and Community Empowerment Zones (Sales and Use Tax)	Other	82.60.040; 82.60.049	1985	07/01/2020	\$0
3 Multifamily Housing in Mason County (Property Tax)	Housing	84.14.020; 84.14.040(1)(d)(i)	2014	01/01/2020	\$0
4 Hauling Farm Products for Relatives (Public Utility Tax)	Agricultural Services	82.16.300	2007	12/31/2020	Not known
5 Corporate Headquarters (Sales and Use Tax)	Business	82.82.020	2008	12/31/2020	\$0
6 Government-Funded Behavioral Health Services (B&O Tax)	Medical Services	82.04.4277	2011	01/01/2020	\$2,029,000
7 Aircraft for Air Ambulances (Aircraft Excise Tax)	Medical Services	82.48.100(8)	2010	01/01/2020	\$0
8 Aircraft for Air Ambulances (Property Tax)	Medical Services	84.36.575	2010	01/01/2020	\$0
9 Nonprofit or Library Fundraising (Use Tax)	Nonprofit	82.12.225	2013		\$34,000

2018: Not Subject to Full Review (41 Preferences)

1 Shipping Farm Products to Port (Public Utility Tax)	Agricultural Services	82.16.050(10)	2007		\$25,000
---	-----------------------	---------------	------	--	----------

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
2 Livestock Feed (Sales and Use Tax)	Agricultural Products	82.08.0296; 82.12.0296	1986		\$326,000
3 Hop Commission Services (B&O Tax)	Agricultural Services	82.04.338	1998		\$6,000
4 Hay Cubing (B&O Tax)	Agricultural Services	82.04.120(2)(a)	1997		\$762,000
5 Farm-Worker Housing (Sales and Use Tax)	Agricultural Equipment & Other	82.08.02745; 82.12.02685	1996	01/01/2032	
6 Pollination Agents (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1993		\$46,000
7 Crop Dusting (Aircraft Fuel Tax)	Agricultural Products	82.42.230(1)	1982		Indeterminate
8 Agricultural Products (Litter Tax)	Agricultural Products	82.19.050(2)	1971		\$3,406,000
9 Christmas Trees and Cottonwoods (Timber Tax)	Agricultural Products	84.33.170	1971		\$1,952,000
10 Nursery Stock (Property Tax)	Agricultural Products	84.40.220	1971		\$4,033,000
11 Product Leases (Leasehold Excise Tax)	Agricultural Equipment & Other	82.29A.120(2)	1976		\$1,251,000
12 Pollen (Sales and Use Tax)	Agricultural Products	82.08.0277; 82.12.0273	1967		\$94,000
13 Semen for Artificial Insemination (Sales and Use Tax)	Agricultural Products	82.08.0272; 82.12.0267	1965		\$1,156,000
14 Livestock Nutrient Management Equipment (Sales and Use Tax)	Agricultural Products	82.08.890; 82.12.890	2001		\$266,000 - \$1 million
15 Anaerobic Digesters (Sales and Use Tax)	Agricultural Equipment & Other	82.08.900; 82.12.900	2001	01/01/2029	\$778,000
16 Conifer Seedlings Sold Out-of-State (Sales and Use Tax)	Agricultural Products	82.08.850; 82.12.850	2001		\$0
17 Farming Machinery and Equipment (Property Tax)	Agricultural Equipment & Other	84.36.630	2001		\$29,901,000
18 Conditioned Seed Wholesaling (B&O Tax)	Agricultural Products	82.04.331	1998		\$1,790,000
19 Horticultural Packing Materials (Sales and Use Tax)	Agricultural Products	82.08.0311; 82.12.0311	1988		\$1,707,000
20 Hops Processed and Exported (B&O Tax)	Agricultural Products	82.04.337	1987		\$4,080,000
21 Christmas Tree Producers (B&O Tax)	Agricultural Services	82.04.100; 82.04.330	1987		\$189,000
22 Seed Conditioning (B&O Tax)	Agricultural Services	82.04.120(2)(a)	1987		\$4,385,000
23 Christmas Tree Inputs (Sales and Use Tax)	Agricultural Products	82.04.213(1)	1987		\$1,400,000
24 Aquaculture Feed (Sales and Use Tax)	Agricultural Products	82.08.0294; 82.12.0294	1985		\$180,000
25 Agricultural Products (Property Tax)	Agricultural Products	84.36.470	1984		\$166,394,000
26 Conservation Futures (Property Tax)	Agricultural Equipment & Other	84.36.500	1984		\$0
27 Agricultural Fairs (B&O Tax)	Agricultural Services	82.04.335	1965		\$1,181,000
28 Farm Auction Sales (Sales and Use Tax)	Agricultural Equipment & Other	82.08.0257; 82.12.0258	1943		\$7,222,000
29 Warehouse and Grain Elevator Construction and Equipment (Sales and Use Tax)	Agricultural Equipment & Other	82.08.820; 82.12.820	1997		\$15,200,000
30 Leased Irrigation Equipment (Sales and Use Tax)	Agricultural Equipment & Other	82.08.0288; 82.12.0283	1983		\$6,628,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
31 Farm Machinery Replacement Parts (Sales and Use Tax)	Agricultural Equipment & Other	82.08.855; 82.12.855	2006		\$61,232,000
32 Fuel Used on Farms (Sales and Use Tax)	Agricultural Equipment & Other	82.08.865; 82.12.865	2006		\$55,842,000
33 Farm Property (Estate Tax)	Agricultural Equipment & Other	83.100.046	2005		\$6,000,000
34 Fuel Used by Mint Growers (Sales and Use Tax)	Agricultural Equipment & Other	82.08.220; 82.12.220	2013	07/01/2017	\$210,000
35 Farm Machinery Sold to Nonresidents (Sales Tax)	Agricultural Equipment & Other	82.08.0268	1961		\$17,740,000
36 Grain and Unprocessed Milk Wholesaling (B&O Tax)	Agricultural Products	82.04.332	1998		\$18,300,000
37 Livestock Medicine (Sales and Use Tax)	Agricultural Products	82.08.880; 82.12.880	2001		\$5,810,000
38 Gas Used to Heat Chicken Houses (Sales and Use Tax)	Agricultural Products	82.08.910; 82.12.910	2001		\$4,908,000
39 Chicken Bedding Materials (Sales and Use Tax)	Agricultural Products	82.08.920; 82.12.920	2001		\$1,203,000
40 Irrigation Water (Public Utility Tax)	Agricultural Products	82.16.050(7)	1935		\$5,442,000
41 Agricultural Products (B&O Tax)	Agricultural Products	82.04.330; 82.04.410	1935		\$99,200,000
2018: Critical Part of the Tax Structure (7 Preferences)					
1 Feed and Seed (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1935		\$243,481,000
2 Breeding Livestock, Cattle, and Milk Cows (Sales and Use Tax)	Agricultural Services	82.08.0259; 82.12.0261	1945		\$26,611,000
3 Processing Horticultural Products (B&O Tax)	Agricultural Services	82.04.4287	1935		\$9,549,000
4 Fertilizer and Chemical Sprays (Sales and Use Tax)	Agricultural Products	82.04.050(11)	1943		\$237,876,000
5 Horticultural Services for Farmers (Sales and Use Tax)	Agricultural Services	82.04.050(3)(d)(i)	1993		\$31,782,000
6 Poultry Used in Production (Sales and Use Tax)	Agricultural Products	82.08.0267; 82.12.0262	1961		\$414,000
7 Growing Crops (Property Tax)	Agricultural Products	84.40.030(3)(c)	1890		\$862,000
2019 (59 Total Preferences) Focus: Aerospace, Commercial Transportation, and Vehicle Purchases					
2019: Full JLARC Review (16 Preferences)					
1 Commercial Airplane Manufacturing - Preferential Rate (B&O Tax)	Aerospace	82.04.260(11)	2003	07/01/2040	\$283,900,000
2 Certified Aircraft Repair Firms (B&O Tax)	Aerospace	82.04.250(3)	2003	07/01/2040	\$1,590,000
3 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	Aerospace	82.08.975; 82.12.975	2003	07/01/2040	\$9,000,000
4 Commercial Airplane Production Facilities (Sales and Use Tax)	Aerospace	82.08.980; 82.12.980	2003	07/01/2040	\$0
5 Aerospace Product Development Expenditures (B&O Tax)	Aerospace	82.04.4461	2003	07/01/2040	\$229,900,000
6 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	Aerospace	82.04.4463	2003	07/01/2040	\$68,360,000
7 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	Aerospace	82.29A.137	2003	07/01/2040	\$0
8 Superefficient Airplane Production Facilities (Property Tax)	Aerospace	84.36.655	2003	07/01/2040	\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
9 Aerospace Product Development (B&O Tax)	Aerospace	82.04.290(3)	2008	07/01/2040	\$5,206,000
10 Hog Fuel to Produce Energy (Sales and Use Tax)	Alternative Energy	82.08.956; 82.12.956	2009	06/30/2024	\$5,820,000
11 Nonresident Large Private Airplanes (Sales and Use Tax)	Aerospace	82.08.215; 82.12.215	2013	07/01/2031	\$0
12 Commercial Airplane Part Place of Sale (B&O Tax)	Aerospace	82.04.627	2008		\$726,000
13 Multifamily Housing in Urban Areas (Property Tax)	Housing	84.14.020	1995		\$267,469,000
14 Financial Institution Commercial Aircraft Loan Interest and Fees (B&O Tax)	Aerospace	82.04.080(2); 82.04.43391	2010		\$2,629,000
15 Commuter Air Carriers Paying Excise Tax (Property Tax)	Aerospace	84.36.133	2013		\$0
16 Commuter Airplanes (Sales and Use Tax)	Aerospace	82.08.0262; 82.12.0254	2009		\$447,000
2019: Not Subject to Full Review (34 Preferences)					
1 Computers Donated to Schools (Use Tax)	Education and Childcare	82.12.0284	1983		\$206,000
2 Nonresidents' Rental Cars (Sales Tax)	Vehicle Purchase and Rental	82.08.0279	1980		\$523,000
3 Nonresident Keeping Aircraft In-State (Aircraft Excise Tax)	Aerospace	82.48.100(7)	1999		\$2,000
4 Child Care (B&O Tax)	Education and Childcare	82.04.2905	1998		\$2,779,000
5 Nonprofit Educational Foundations (Property Tax)	Education and Childcare	84.36.050(2)	2001		\$1,099,000
6 Motorcycles Used for Rider Training (Sales and Use Tax)	Education and Childcare	82.08.870; 82.12.845	2001		\$12,000
7 Log Transportation Businesses (Public Utility Tax)	Commercial Transportation	82.16.020(1)(h)	2015		\$1,847,000
8 Bee Pollination Services (B&O Tax)	Agricultural Services	82.04.330	2015		Not known
9 Private Kindergartens (B&O Tax)	Education and Childcare	82.04.4282(7)	1965		Not separately stated
10 Tuition Fees - Foreign Degree-Granting Institutions (B&O Tax)	Education and Childcare	82.04.4332	1993		\$0
11 Academic Transcripts (B&O Tax)	Education and Childcare	82.04.399	1996		\$24,000
12 Academic Transcripts (Sales and Use Tax)	Education and Childcare	82.08.02537; 82.12.0347	1996		\$475,000
13 Wholesale Auto Auctions (B&O Tax)	Vehicle Purchase and Rental	82.04.317; 82.04.422(1)	1997		\$3,047,000
14 Student Loan Organizations (B&O Tax)	Education and Childcare	82.04.367	1987		\$0
15 Returned Motor Vehicles (Sales Tax)	Vehicle Purchase and Rental	82.32.065	1987		\$120,000
16 Student Loan Organizations (Property Tax)	Education and Childcare	84.36.030(6)	1987		\$0
17 Church Child Care (B&O Tax)	Education and Childcare	82.04.339	1992		\$455,000
18 Child Care Resource and Referral (B&O Tax)	Education and Childcare	82.04.3395	1995		\$0
19 Interstate Transportation Equipment (Sales Tax)	Commercial Transportation	82.08.0262	1949		\$60,233,000
20 Vehicles in Interstate Commerce (Sales Tax)	Vehicle Purchase and Rental	82.08.0263	1949		\$64,283,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
21 Driver Training Vehicles (Use Tax)	Education and Childcare	82.12.0264	1955		\$26,000
22 Cargo Containers (Property Tax)	Commercial Transportation	84.36.105	1975		\$4,785,000
23 Vehicles Used in Interstate Commerce (Use Tax)	Commercial Transportation	82.12.0254	1937		\$604,330,000
24 Vehicles Sold to Nonresidents (Sales Tax)	Vehicle Purchase and Rental	82.08.0264	1935		\$144,753,000
25 Tuition and Fees (B&O Tax)	Education and Childcare	82.04.4282(5)	1935		\$21,606,000
26 Interstate Transportation - Through Freight (Public Utility Tax)	Commercial Transportation	82.16.050(8)	1937		\$0
27 Interstate Transportation - Shipments to Ports (Public Utility Tax)	Commercial Transportation	82.16.050(9)	1937		\$25,855,000
28 Items Used in Interstate Commerce (Sales Tax)	Commercial Transportation	82.08.0261	1949		\$17,904,000
29 Urban Transportation (Public Utility Tax)	Commercial Transportation	82.16.020(1)(d)	1935		\$14,264,000
30 Interstate Transportation - In-State Portion (Public Utility Tax)	Commercial Transportation	82.16.050(6)	1935		\$68,882,000
31 Aircraft Part Prototypes (Sales and Use Tax)	Aerospace	82.08.02566; 82.12.02566	1997		\$0
32 Aircraft Testing or Crew Training (Aircraft Fuel Tax)	Aerospace	82.42.030(9)-(10); 82.42.230(2)-(3)	1967		Not separately stated
33 Commercial Air Operations (Aircraft Fuel Tax)	Aerospace	82.42.030(4)-(5)	1967		\$96,875,000
34 International Charter and Freight Brokers (B&O Tax)	Commercial Transportation	82.04.260(6)	1979		\$18,292,000
2019: Critical Part of the Tax Structure (9 Preferences)					
1 Aircraft Testing or Crew Training (Aircraft Excise Tax)	Aerospace	82.48.100(5)	1949		Indeterminate
2 Motor Vehicles, Travel Trailers, and Campers (Property Tax)	Vehicle Purchase and Rental	84.36.595	2000		\$1,009,898,000
3 Nonprofit Day Care Centers (Property Tax)	Education and Childcare	84.36.040(1)(a)	1973		\$6,545,000
4 Aircraft Held for Sale (Aircraft Excise Tax)	Aerospace	82.48.100(6)	1955		\$0
5 Nonresident Aircraft (Aircraft Excise Tax)	Aerospace	82.48.100(3)	1949		\$0
6 Commercial Aircraft (Aircraft Excise Tax)	Aerospace	82.48.100(4)	1949		\$0
7 General Aviation (Property Tax)	Aerospace	82.48.110	1949		\$12,114,000
8 Nonprofit Private Colleges (Property Tax)	Education and Childcare	84.36.050(1)	1925		\$45,053,000
9 Nonprofit Private K-12 Schools (Property Tax)	Education and Childcare	84.36.050(1)	1925		\$25,773,000
2020 (61 Total Preferences) Focus: Military/Veterans, Tribal, and Public Transportation					
2020: Full JLARC Review (9 Preferences)					
1 Hiring Unemployed Veterans (B&O Tax)	Military and Veteran	82.04.4498	2015	07/01/2023	\$137,600
2 Hiring Unemployed Veterans (Public Utility Tax)	Military and Veteran	82.16.0499	2015	07/01/2023	\$15,200
3 Tribal Lands Used for Economic Development (Property Tax)	Tribal	84.36.010(2)	2014		\$748,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
4 Customized Workforce Training (B&O Tax)	Education and Childcare	82.04.449	2006	07/01/2026	\$125,500
5 Livestock Nutrient Management Equipment (Sales and Use Tax)	Agricultural Equipment & Other	82.08.890; 82.12.890	2001		\$266,000 - \$1 million
6 Shipping Farm Products to Port (Public Utility Tax)	Agricultural Services	82.16.050(10)	2007		\$25,000
7 Microbrewers (Beer Tax)	Food Processing	66.24.290(3)(b)	1993		\$17,200,000
8 Farm-Worker Housing (Sales and Use Tax)	Agricultural Equipment & Other	82.08.02745; 82.12.02685	1996	01/01/2032	
9 Anaerobic Digesters (Sales and Use Tax)	Agricultural Equipment & Other	82.08.900; 82.12.900	2001	01/01/2029	\$778,000
2020: Not Subject to Full Review (37 Preferences)					
1 Second Narrows Bridge (Leasehold Excise Tax)	Transportation Infrastructure	82.29A.132	1998		\$0
2 Life Insurance Sales Employees (B&O Tax)	Individuals	82.04.360(1)	1991		\$2,390,000
3 Ride Sharing Vehicles (Sales and Use Tax)	Public Transportation	82.08.0287; 82.12.0282	1980		
4 Ride Sharing and Special Needs Transportation (Public Utility Tax)	Public Transportation	82.16.047	1979		\$1,697,000
5 Ride Sharing and Special Needs Transportation (B&O Tax)	Public Transportation	82.04.355	1979		\$0
6 Transportation of Persons with Special Needs (Fuel Tax)	Public Transportation	82.38.080(1)(d); 82.38.180(3)(a)	1983		\$1,050,000
7 Fuel For Transporting Persons with Special Needs (Sales and Use Tax)	Public Transportation	82.08.0255(1)(b); 82.12.0256(2)(b)	1983		\$596,000
8 Ride Sharing Vehicles (Motor Vehicle Excise Tax)	Public Transportation	82.44.015	1980		\$0
9 Delinquency Penalty and Interest Waivers (Property Tax)	Individuals	84.56.025	1984		\$180,000
10 Destroyed Property (Property Tax)	Individuals	84.70.010	1974		\$504,000
11 Home Improvements (Property Tax)	Individuals	84.36.400	1972		\$2,518,000
12 Urban Transportation (Fuel Tax)	Public Transportation	82.38.080(1)(f)-(g); 82.38.180(3)(b)	1957		\$13,100,000
13 Quinalt Tribal Tax (Timber Tax)	Tribal	84.33.0776	2007		\$0
14 Tribal Lands Used for Government Purposes (Property Tax)	Tribal	84.36.010(1)	2004		\$15,374,000
15 RTA Maintenance Contracts (Sales and Use Tax)	Transportation Infrastructure	82.04.050(13)	2005		\$12,017,000
16 Refund of Motor Vehicle Fuel Taxes for METRO (Fuel Tax)	Public Transportation	35.58.560	1967		\$262,000
17 Veteran Widows and Widowers (Property Tax)	Military and Veteran	84.39.010	2005		\$10,000
18 Public Transit Charges (Public Utility Tax)	Public Transportation	82.16.050(14)	2006		\$326,000
19 Second Narrows Bridge (B&O Tax)	Transportation Infrastructure	82.04.416	1998		\$0
20 Gun Safes (Sales and Use Tax)	Individuals	82.08.832; 82.12.832	1998		\$2,834,000
21 Second Narrows Bridge (Property Tax)	Transportation Infrastructure	84.36.010(1)	1998		\$0
22 Regional Transit Authority Sale-Leasebacks (B&O Tax)	Public Transportation	82.04.4201	2000		\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
23 Regional Transit Authority Sale-Leasebacks (Sales and Use Tax)	Public Transportation	82.08.834; 82.12.834	2000		\$0
24 Regional Transit Authority Sale-Leasebacks (Leasehold Excise Tax)	Public Transportation	82.29A.134	2000		\$0
25 Regional Transit Authority Sale-Leasebacks (Property Tax)	Public Transportation	84.36.605	2000		\$0
26 Route 520 Replacement Bridge (Sales and Use Tax)	Transportation Infrastructure	47.01.412	2008		\$0
27 Military Housing (Property Tax)	Military and Veteran	84.36.665	2008		\$0
28 Active Duty Military Penalty Waiver (Multiple Taxes)	Military and Veteran	82.32.055	2008		\$0
29 Military Housing (Leasehold Excise Tax)	Military and Veteran	82.29A.130(19)	2008		\$1,548,000
30 Assignment of Property through Divorce (Real Estate Excise Tax)	Individuals	82.45.010(3)(f)	1955		\$162,980,000
31 Personal or Domestic Uses of Hazardous Substance (Hazardous Substance Tax)	Individuals	82.21.040(2)	1989		\$1,898,000
32 Regional Transit Authority Sale-Leasebacks (Real Estate Excise Tax)	Public Transportation	82.45.010(3)(o)	1951		\$0
33 Second Narrows Bridge (Sales and Use Tax)	Transportation Infrastructure	47.46.060	1998	12/31/2031	\$0
34 Sand and Gravel for Local Road Construction (Sales and Use Tax)	Transportation Infrastructure	82.08.0275; 82.12.0269	1965		\$10,202,000
35 METRO Transit Planning (Public Utility Tax)	Public Transportation	35.58.560	1967		\$0
36 Personal Property Up to \$15,000 (Property Tax)	Individuals	84.36.110(2)	1890		\$5,135,000
37 Airports Owned by Cities in Other States (Property Tax)	Transportation Infrastructure	84.36.130	1941		\$0
2020: Critical Part of the Tax Structure (15 Preferences)					
1 Labor and Services Used to Construct and Repair Public Roads (Sales and Use Tax)	Transportation Infrastructure	82.04.050(10)	1943		\$444,685,000
2 Veterans Organizations (Property Tax)	Military and Veteran	84.36.030(4)	1929		\$1,288,000
3 Income of Employees (B&O Tax)	Individuals	82.04.360	1935		\$4,201,200,000
4 Interstate Bridges (Property Tax)	Transportation Infrastructure	84.36.230	1949		\$61,597,000
5 Marital Deduction (Estate Tax)	Individuals	83.100.047	2005		\$410,000,000
6 Tribal Compact Marijuana (Sales and Use Tax)	Tribal	43.06.490; 82.08.9997; 82.12.9997	2015		Not Disclosable
7 Cigarettes Sold via Tribal Contracts (Sales and Use Tax)	Tribal	82.08.0316; 82.12.0316	2001		\$56,000,000
8 Second Narrows Bridge (Public Utility Tax)	Transportation Infrastructure	82.16.046	1998		\$0
9 Tobacco Sales to U.S. or Indian Tribes (Tobacco Tax)	Tribal	82.26.110	2007		\$168,000,000
10 Family-Owned Business Interest (Estate Tax)	Individuals	83.100.048	2013		\$2,400,000
11 Cigarettes Covered by Indian Tribal Contracts (Tobacco Tax)	Tribal	82.24.295(1)	2001		\$219,000,000
12 Sand and Gravel for Local Road Construction (B&O Tax)	Transportation Infrastructure	82.04.415	1965		\$516,000
13 Vehicles Acquired While in Military Service (Use Tax)	Military and Veteran	82.12.0266	1963		\$13,000,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
14 Urban Passenger Transit Fuel (Sales and Use Tax)	Public Transportation	82.08.0255(1)(a),(c); 82.12.0256(2)(a),(c)	1980		\$18,365,000
15 Second Narrows Bridge (Real Estate Excise Tax)	Transportation Infrastructure	82.45.190	1998		\$0
2021 (67 Total Preferences) Focus: Manufacturing, Insurance, and Medical					
2021: Full JLARC Review (13 Preferences)					
1 Customer-Generated Power (Public Utility Tax)	Alternative Energy	82.16.130	2005	06/30/2030	\$27,400,000
2 Newspapers (B&O Tax)	Other	82.04.260(14)	2009	07/01/2024	\$823,000
3 Health Benefit Exchange (B&O Tax)	Insurance	82.04.323	2013	07/01/2023	
4 Manufacturer's Job Creation Deferral (Sales and Use Tax)	Other Manufacturing	82.85	2015	01/01/2026	
5 Marijuana Cooperatives (B&O Tax)	Medical Goods	82.04.756	2015		\$800
6 Nonprofit Dialysis Facilities (Property Tax)	Medical Services	84.36.040(1)(f)	1987		\$4,200,000
7 Targeted Urban Industrial and Manufacturing New Construction (Property Tax)	Other Manufacturing	84.25.040	2015	12/31/2030	
8 Resources and Labor Contributed by Medical Marijuana Cooperative Members (Sales and Use Tax)	Medical Goods	82.08.9998(1)(e)(ii)	2015		\$0
9 Medical Marijuana Produced and Used by Cooperative Members (Sales and Use Tax)	Medical Goods	82.08.9998(1)(e)(i)	2015		
10 Topical THC Sales by Health Care Professionals (Sales and Use Tax)	Medical Goods	82.08.9998(1)(d)	2015		\$26,000
11 Medical Marijuana Sold to Qualifying Patients (Sales and Use Tax)	Medical Goods	82.08.9998(1)(a)	2015		\$2,116,000
12 Marijuana with Low THC High CBD Ratio (Sales and Use Tax)	Medical Goods	82.08.9998(1)(c)	2015		\$164,000
13 Low THC Products Sold to Qualifying Patients (Sales and Use Tax)	Medical Goods	82.08.9998(1)(b)	2015		\$112,000
2021: Not Subject to Full Review (36 Preferences)					
1 Insurance Guarantee Association Assessments (Insurance Premiums Tax)	Insurance	48.32.145; 48.32A.125	1976		\$1,600,000
2 Temporary Medical Housing (Sales Tax)	Medical Goods	82.08.997	2008		\$910,000
3 Vaccine Association (B&O Tax)	Medical Services	82.04.640	2010		Not disclosable
4 Wax and Ceramic Materials to Create Molds (Sales and Use Tax)	Other Manufacturing	82.08.983; 82.12.983	2010		\$923,000
5 Comprehensive Cancer Centers (Sales and Use Tax)	Medical Services	82.08.808; 82.12.808	2005		Not disclosable
6 Nebulizers (Sales and Use Tax)	Medical Goods	82.08.803; 82.12.803	2004		\$1,403,000
7 Ostomic Items (Sales and Use Tax)	Medical Goods	82.08.804; 82.12.804	2004		\$2,704,000
8 Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment (Property Tax)	Other Manufacturing	84.36.645	2003	01/01/2024	\$0
9 Organ Procurement (Sales and Use Tax)	Medical Services	82.08.02807; 82.12.02749	2002		Not disclosable
10 Semiconductor Materials Manufacturing After \$1 Billion Investment - Preferential Rate (B&O Tax)	Other Manufacturing	82.04.240(2)	2003	01/01/2024	\$0
11 Semiconductor Materials Manufacturing After \$1 Billion Investment - New Jobs Credit (B&O Tax)	Other Manufacturing	82.04.448	2003	01/01/2024	\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
12 Semiconductor Microchip Manufacturing After \$1 Billion Investment (B&O Tax)	Other Manufacturing	82.04.426	2003	01/01/2024	\$0
13 Semiconductor Materials Manufacturing After \$1 Billion Investment - Construction Costs (Sales and Use Tax)	Other Manufacturing	82.08.965; 82.12.965	2003	01/01/2024	\$0
14 Semiconductor Materials Manufacturing After \$1 Billion Investment - Gases and Chemicals (Sales and Use Tax)	Other Manufacturing	82.08.970; 82.12.970	2003	01/01/2024	\$0
15 Comprehensive Cancer Centers (B&O Tax)	Medical Services	82.04.4265	2005		Not disclosable
16 Ferrosilicon (Sales and Use Tax)	Other Manufacturing	82.04.050(1)(a)(iv); 82.04.190(1)(d)	1986		\$0
17 Free Public Hospitals (Sales and Use Tax)	Medical Services	82.08.02795; 82.12.02745	1993		Not disclosable
18 Human Body Parts (Sales and Use Tax)	Medical Goods	82.08.02806; 82.12.02748	1996		\$234,000
19 Natural Gas Purchased by DSI Customers (Use Tax)	Other Manufacturing	82.12.024	2001		\$0
20 Electricity Purchased by DSI Industry (Public Utility Tax)	Other Manufacturing	82.16.0495	2001		\$0
21 Natural Gas Purchases by DSI Industry (B&O Tax)	Other Manufacturing	82.04.447	2001		\$0
22 Prescription Drug Resellers (B&O Tax)	Medical Goods	82.04.272	1998		\$53,644,000
23 Organ Procurement (B&O Tax)	Medical Services	82.04.326	2002		Not disclosable
24 Government Payments to Public and Nonprofit Hospitals (B&O Tax)	Medical Services	82.04.4311	2002		\$436,500,000
25 Insurance Producers, Title Insurance Agents, and Surplus Line Brokers (B&O Tax)	Insurance	82.04.260(9)	1983		\$47,947,000
26 Minor Final Assembly Completed in Washington (B&O Tax)	Other Manufacturing	82.04.4295	1977		\$0
27 Nonprofit Medical Research and Training Facilities (Property Tax)	Medical Services	84.36.045	1975		\$53,123,000
28 Nonprofit Nursing Homes (Property Tax)	Medical Services	84.36.040(1)(d)	1891		\$17,724,000
29 Fraternal Benefit Societies (Insurance Premiums Tax)	Insurance	48.36A.010; 48.36A.240	1911		\$8,000,000
30 Ocean Marine Insurance (Insurance Premiums Tax)	Insurance	48.11.050; 48.11.105; 48.14.020(4)	1947		\$4,048,000
31 Kidney Dialysis, Nursing Homes, and Hospice (B&O Tax)	Medical Services	82.04.4289	1945		\$9,300,000
32 Health Maintenance Organizations (B&O Tax)	Medical Services	82.04.322	1993		\$719,100,000
33 Drug Delivery Systems (Sales and Use Tax)	Medical Goods	82.08.935; 82.12.935	2003		\$5,544,000
34 Prescription Drug Administration (B&O Tax)	Medical Services	82.04.620	2007		\$4,267,000
35 Emergency Medical Air Transport (Aircraft Fuel Tax)	Medical Services	82.42.030(6)	2003		\$233,000
36 Dentistry Prepayments (Insurance Premiums Tax)	Insurance	48.14.0201(6)(c)	1993		\$302,598,000
2021: Critical Part of the Tax Structure (18 Preferences)					
1 Natural Gas Surplus Sales (B&O Tax)	Other Manufacturing	82.04.310(3)	2007		Minimal
2 Basic Health Plan Receipts (Insurance Premiums Tax)	Insurance	48.14.0201(6)(b)	2005		\$0
3 Insulin (Sales and Use Tax)	Medical Goods	82.08.985; 82.12.985	2004		\$114,803,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
4 Kidney Dialysis Equipment (Sales and Use Tax)	Medical Goods	82.08.945; 82.12.945	2003		\$9,230,000
5 Medicare Receipts (Insurance Premiums Tax)	Insurance	48.14.0201(6)(a)	1993		\$2,289,046,000
6 Dietary Supplements (Sales and Use Tax)	Medical Goods	82.08.925; 82.12.925	2003		\$17,004,000
7 Health Insurance Claims (B&O Tax)	Insurance	82.04.4331	1988		\$0
8 Health Insurance by State Pool (Insurance Premiums Tax)	Insurance	48.14.022	1987		\$1,000,000
9 Nonprofit Blood and Tissue Banks (B&O Tax)	Medical Services	82.04.324	1995		\$11,273,000
10 Nonprofit Blood and Tissue Banks (Sales and Use Tax)	Medical Services	82.08.02805; 82.12.02747	1995		\$29,758,000
11 Laundry Services for Nonprofit Health Care Facilities (Sales and Use Tax)	Medical Services	82.04.050(2)(a)	1973		\$6,822,000
12 Nonprofit Blood and Tissue Banks (Property Tax)	Medical Services	84.36.035	1971		\$1,904,000
13 Medical Devices (Sales and Use Tax)	Medical Goods	82.08.0283; 82.12.0277	1975		\$144,735,000
14 Title Insurance Premiums (Insurance Premiums Tax)	Insurance	48.14.020(1)	1947		\$18,187,000
15 Fraternal Insurance (B&O Tax)	Insurance	82.04.370	1935		\$6,000,000
16 Insurance Premiums (B&O Tax)	Insurance	82.04.320	1935		\$1,646,700,000
17 Insurance Guaranty Funds (Multiple Taxes)	Insurance	48.32.130	1976		\$120,000
18 Annuities (Insurance Premiums Tax)	Insurance	48.14.020(1)	1979		\$183,600,000

2022 (55 Total Preferences) Focus: Food Processing, Public Transportation, and Medical Services

2022: Full JLARC Review (13 Preferences)

1 Dairy Product Processors - Deduction (B&O Tax)	Food Processing	82.04.4268(1)(a)	2006	07/01/2025	\$9,800,000
2 Dairy Product Ingredient Sales - Deduction (B&O Tax)	Food Processing	82.04.4268(1)(b)	2013	07/01/2025	Not separately stated
3 Dairy Product Processors - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(c)(i)	2001	01/01/2036	\$0
4 Dairy Product Ingredient Sales - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(c)(iii)	2013	07/01/2023	Not separately stated
5 Seafood Product Processors and Certain Sellers - Exemption (B&O Tax)	Food Processing	82.04.4269	2006	07/01/2025	\$7,000,000
6 Seafood Product Processors and Certain Sellers - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(b)	1959		\$0
7 Fruit and Vegetable Processors - Exemption (B&O Tax)	Food Processing	82.04.4266	2005	07/01/2025	\$34,600,000
8 Fruit and Vegetable Processors - Preferential Rate (B&O Tax)	Food Processing	82.04.260(1)(d)	1965		\$0
9 Commute Trip Reduction Programs (B&O)	Public Transportation	82.70.020	2003	07/01/2024	\$5,280,000
10 Commute Trip Reduction Programs (Public Utility Tax)	Public Transportation	82.70.020	2003	07/01/2024	\$220,000
11 Historic Auto Museums (Sales and Use Tax)	Entertainment and Media	82.32.580	2005		\$0
12 Nonprofit Hospitals (Property Tax)	Medical Services	84.36.040(1)(e)	1886		\$198,834,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
13 Nonprofit Cancer Treatment Clinics (Property Tax)	Medical Services	84.36.046	1997		\$6,856,000
2022: Not Subject to Full Review (33 Preferences)					
1 Fish Cleaning (B&O Tax)	Food Processing	82.04.2403	1994		\$14,000
2 Dried Pea Processors (B&O Tax)	Food Processing	82.04.260(2)	1967		\$618,000
3 Syrup Taxes Paid (B&O Tax)	Food Service	82.04.4486	2006		\$8,677,000
4 Restaurant Employee Meals (Sales and Use Tax)	Food Service	82.08.9995; 82.12.9995	2011		\$10,533,000
5 Restaurant Employee Meals (B&O Tax)	Food Service	82.04.750	2011		\$553,000
6 Catering (Litter Tax)	Food Service	82.19.050(5)	2005		\$10,000
7 Football Stadium and Exhibition Center Parking (Sales Tax)	Sports Entertainment	82.08.02875	1997		Not Disclosable
8 Differential Parimutuel Tax Rates (Parimutuel Tax)	Sports Entertainment	67.16.105(2)	1979		\$742,000
9 Football Stadiums (Leasehold Excise Tax)	Sports Entertainment	82.29A.130(15)	1997		Not Disclosable
10 Football Stadiums (Sales and Use Tax)	Sports Entertainment	36.102.070	1997		\$0
11 Film and Video Production Equipment (Sales and Use Tax)	Entertainment and Media	82.08.0315; 82.12.0315	1995		\$7,200,000
12 Tuna, Mackerel, and Jack Fish (Enhanced Food Fish Tax)	Food Processing	82.27.010	1995		\$1,004,000
13 Baseball Stadiums (Leasehold Excise Tax)	Sports Entertainment	82.29A.130(14)	1995		Not Disclosable
14 Horse Race Tracks (Sales and Use Tax)	Sports Entertainment	82.66.040	1995		\$0
15 Amphitheater (Leasehold Excise Tax)	Entertainment and Media	82.29A.130(18)	2005		Not Disclosable
16 Grocery Distribution Co-Ops (B&O Tax)	Food Processing	82.04.298(2)	2001		\$0
17 Grocery Co-Ops (Litter Tax)	Food Processing	82.19.050(3)	2001		\$0
18 Trail Grooming (Sales Tax)	Sports Entertainment	82.08.0203	2008		\$609,000
19 Audio or Video Programming (Sales and Use Tax)	Entertainment and Media	82.08.02081; 82.12.02081	2009	06/11/2020	\$8,162,000
20 Amateur Radio Repeaters (Leasehold Excise Tax)	Entertainment and Media	82.29A.138	2007		\$50,000
21 Timber and Wood Products (B&O Tax)	Other	82.04.260(12)	2006	07/01/2045	\$38,300,000
22 Canned Salmon Services (B&O Tax)	Food Processing	82.04.260(13)	2006		\$326,000
23 Performing Arts (Property Tax)	Entertainment and Media	84.36.060(1)(b)	1981		\$1,637,000
24 Seafood Processing (B&O Tax)	Food Processing	82.04.120	1975		Note separately stated
25 Baseball Stadiums (Sales and Use Tax)	Sports Entertainment	36.100.090	1995		\$0
26 Nonprofit Races (Parimutuel Tax)	Sports Entertainment	67.16.105(1)	1979		\$16,000
27 Nonprofit Radio and TV Broadcast Facilities (Property Tax)	Entertainment and Media	84.36.047	1977		\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
28 Fish Tax Differential Rates (Enhanced Food Fish Tax)	Food Processing	82.27.020(4)	1980		\$10,260,000
29 Meat Processors (B&O Tax)	Food Processing	82.04.260(4)	1967		\$50,054,000
30 Commercially Grown Fish or Shellfish (Enhanced Food Fish Tax)	Food Processing	82.27.030(2)	1980		\$2,630,000
31 Flour and Oil Manufacturing (B&O Tax)	Food Processing	82.04.260(1)(a)	1949		Not disclosable
32 Horse Racing (B&O Tax)	Sports Entertainment	82.04.350	1935		\$0
33 Radio and TV Broadcasting (B&O Tax)	Entertainment and Media	82.04.280(1)(f)	1935		\$1,732,000
2022: Critical Part of the Tax Structure (9 Preferences)					
1 Boxing and Wrestling Matches (B&O Tax)	Sports Entertainment	82.04.340	1935		\$42,000
2 Tax Paid in Other States (Enhanced Food Fish Tax)	Food Processing	82.27.040	1980		\$660,000
3 Trademarked Syrup (Syrup Tax)	Food Service	82.64.030(3)	1991		\$0
4 Imported Frozen or Packaged Fish (Enhanced Food Fish Tax)	Food Processing	82.27.030(1),(3)	1980		\$13,936,000
5 Syrup Previously Taxed (Syrup Tax)	Food Service	82.64.030(1)	1989		\$0
6 Syrup Exported (Syrup Tax)	Food Service	82.64.030(2)	1989		\$0
7 Syrup Purchased Before Tax Imposed (Syrup Tax)	Food Service	82.64.030(4)	1989		\$0
8 Racing Fuel (Fuel Tax)	Sports Entertainment	82.38.080(2)(c)	1998		\$2,000
9 Food and Beverages Consumed On-Site (Litter Tax)	Food Service	82.19.050(4)	2003		\$2,587,000
2023 (71 Total Preferences) Focus: Commercial Transportation and Other					
2023: Full JLARC Review (9 Preferences)					
1 Interstate Transportation - In-State Portion (Public Utility Tax)	Commercial Transportation	82.16.050(6)	1935		\$68,882,000
2 Interstate Transportation - Through Freight (Public Utility Tax)	Commercial Transportation	82.16.050(8)	1937		\$0
3 Interstate Transportation - Shipments to Ports (Public Utility Tax)	Commercial Transportation	82.16.050(9)	1937		\$25,855,000
4 Shipping Farm Products to Port (Public Utility Tax)	Commercial Transportation	82.16.050(10)	2007		\$25,000
5 Warehoused Agricultural Crop Protection Products (Hazardous Substance Tax)	Agricultural Products	82.21.040(5)(a)	2015	01/01/2026	\$980,000
6 Rural County and CEZ New Jobs (B&O Tax)	Other	82.62.030; 82.62.045	1986		\$2,600,000
7 International Services (B&O Tax)	Services	82.04.44525	1998		\$130,000
8 Historic Property (Property Tax)	Other	84.26.070	1985		Not Disclosable
9 Historic Vessels (Property Tax)	Maritime	84.36.080(2)	1986		\$265,000
2023: Alternates (7 Preferences)					
1 Import and Export Commerce (Sales Tax)	Other	82.08.990	2007		Indeterminate

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
2 Standing Timber (B&O Tax)	Other	82.04.334	2007		Indeterminate
3 Intangibles (Property Tax)	Other	84.36.070	1931		\$67,129,122,000
4 Minimum Taxable Threshold (Estate Tax)	Other	83.100.020(1)	2005		\$3,360,000
5 Trade-Ins (Sales Tax)	Other	82.08.010(1)(a)	1984		\$471,962,000
6 Import and Export Commerce (B&O Tax)	Other	82.04.610	2007		\$105,965,000
7 Sales to Nonresidents from No or Low Sales Tax States (Sales Tax)	Other	82.08.0273	1965		\$6,620,000
2023: Not Subject to Full Review (38 Preferences)					
1 Form Lumber (Sales and Use Tax)	Other	82.08.0274; 82.12.0268	1965		\$0
2 Goods in Transit (Property Tax)	Other	84.36.300	1961		\$0
3 Forest Land Compensating Tax (Property Tax)	Other	84.33.140(13)-(14)	1971		\$2,632,000
4 Easements for Removing Products (Leasehold Excise Tax)	Other	82.29A.020(1)	1975		\$1,213,000
5 Vending Machine Sales (Sales Tax)	Other	82.08.080	1963		\$4,334,000
6 Nonprofit R&D (B&O)	STEM	82.04.260(3)	1965		\$0
7 Purchases by Residents of Alaska and Hawaii (Sales Tax)	Other	82.08.0269	1961		Minimal
8 Life Sciences Discovery Fund (B&O Tax)	STEM	82.04.4263	2005		\$0
9 Historic Property (Leasehold Excise Tax)	Other	82.29A.130(17)	2005		Not Disclosable
10 Federal Small Business Innovation Grants (B&O Tax)	STEM	82.04.4261	2004		\$464,000
11 Federal Small Business Technology Transfer Grants (B&O Tax)	STEM	82.04.4262	2004		\$79,000
12 Small Timber Harvesters (B&O Tax)	Other	82.04.333	1990		\$146,000
13 Forest Land Special Assessments (Property Tax)	Other	84.33.210(1)	1992		\$2,000
14 Self-Service Laundry Facilities (Sales and Use Tax)	Other	82.04.050(2)(a)	1998		\$18,896,000
15 Custom Software (Sales and Use Tax)	STEM	82.04.050(6)(a)(i)-(ii)	1998		\$322,370,000
16 Minimum to File Tax Return (Multiple Taxes)	Other	82.32.045(5)(a)(i)	1996		\$0
17 Gravitational Wave Observatory (Sales and Use Tax)	STEM	82.08.02569; 82.12.02569	1996		\$0
18 Timber Tax Minimum (Timber Tax)	Other	84.33.086	1984		\$10,000
19 Public Historical Sites (Leasehold Excise Tax)	Other	35.21.755	1977		\$37,940,000
20 Recycling or Salvage Materials (Solid Waste Collection Tax)	Utility	82.18.010(3)	1986		Not in DOR Report
21 Custom Computer Software (Property Tax)	STEM	84.36.600	1991		\$39,898,000
22 Prewritten Computer Software (Property Tax)	STEM	84.40.037	1991		\$35,987,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
23 Cigarette Stamping (B&O Tax)	Other	82.04.601	2007		\$6,000
24 Sales Tax Sourcing Costs (Multiple Taxes)	Other	82.32.760(1)(b)	2007		\$0
25 Digital Goods and Services for Business Purposes (Sales and Use Tax)	STEM	82.08.02087; 82.12.02087	2009		\$4,122,000
26 Digital Goods and Services for Multiple Points of Use (Sales and Use Tax)	STEM	82.08.02088; 82.12.02088	2009		\$22,629,000
27 Data Center Equipment (Sales and Use Tax)	STEM	82.08.986; 82.12.986	2010	07/01/2036	\$122,184,000
28 Public Institution R&D Machinery and Equipment (Sales and Use Tax)	STEM	82.08.025651; 82.12.025651	2011		\$22,649,000
29 Digital Codes (Sales and Use Tax)	STEM	82.08.0208; 82.12.0208	2009		Indeterminate
30 Digital Goods or Automated Services for the Public (Sales and Use Tax)	STEM	82.08.02082; 82.12.02082	2009		\$1,427,000
31 Joint Municipal Utility Authority (B&O Tax)	Utility	82.04.655	2011		\$0
32 Joint Municipal Utility Authority (Public Utility Tax)	Utility	82.16.305	2011		Indeterminate
33 Joint Municipal Utility Authority (Sales and Use Tax)	Utility	82.08.999; 82.12.999	2011		Not disclosable
34 Mini Bottle Liquor Sales (Liquor Tax)	Not Reviewed	82.08.150(10)(b)	2021	07/01/2023	\$0
35 Grave or Cemetery Lot for Sale (Real Estate Excise Tax)	Other	82.45.010(3)(m)	1951		\$405,000
36 Bailed Tangible Personal Property for R&D (Use Tax)	STEM	82.12.0265	1961		Not Disclosable
37 Newspapers (Sales and Use Tax)	Other	82.08.0253; 82.08.0253(1)(b); 82.12.0345	1935		\$5,264,000
38 Municipal Sewer Service Payments (B&O Tax)	Utility	82.04.432	1967		\$6,848,000
2023: Critical Part of the Tax Structure (17 Preferences)					
1 Sales or Use Tax Paid in Another State (Use Tax)	Other	82.12.035	1967		\$1,301,000
2 Timber (Property Tax)	Other	84.33.040	1971		\$29,373,000
3 Minimum Income Threshold (Public Utility Tax)	Other	82.16.040	1935		\$4,180,000
4 Municipal Utilities (Public Utility Tax)	Utility	82.16.050(1)	1935		\$1,647,000
5 Sales for Resale (Public Utility Tax)	Other	82.16.050(2)	1935		\$8,116,000
6 Joint Utility Services (Public Utility Tax)	Utility	82.16.050(3)	1935		\$40,345,000
7 Products Shipped Out-of-State (Litter Tax)	Other	82.19.050(1)	1992		\$162,000
8 Leases Under \$250 per Year and Short Term Leases (Leasehold Excise Tax)	Other	82.29A.130(8)-(9)	1976		\$6,730,000
9 Sewerage Processing and Disposal (Public Utility Tax)	Utility	82.16.050(13)	1987		\$23,960,000
10 Professional Employer Organization Wages (B&O Tax)	Other	82.04.540	2006		\$1,174,000
11 Endowment Funds (B&O Tax)	Other	82.04.4282(8)	1935		\$0
12 Public Utilities (B&O Tax)	Utility	82.04.310(1)	1935		\$135,700,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
13 Nonresidents' Personal Property (Use Tax)	Other	82.12.0251	1935		\$5,882,534,000
14 Cemeteries (Property Tax)	Other	84.36.020	1854		\$5,223,000
15 Public Utility Operating Property (Sales and Use Tax)	Utility	82.08.0256; 82.12.0257	1935		\$0
16 Casual Sales (Sales Tax)	Other	82.08.0251	1935		\$2,061,000
17 Sales Subject to Public Utility Tax (Sales Tax)	Utility	82.08.0252	1935		\$2,228,274,000
2024 (79 Total Preferences) Focus: Aerospace, Aluminum, and Alternative Energy					
2024: Full JLARC Review (21 Preferences)					
1 Aerospace Product Development (B&O Tax)	Aerospace	82.04.290(3)	2008	07/01/2040	\$5,206,000
2 Superefficient Airplane Production Facilities (Property Tax)	Aerospace	84.36.655	2003	07/01/2040	\$0
3 Aerospace Product Development Expenditures (B&O Tax)	Aerospace	82.04.4461	2003	07/01/2040	\$229,900,000
4 Commercial Airplane Manufacturing - Credit for Taxes Paid (B&O Tax)	Aerospace	82.04.4463	2003	07/01/2040	\$68,360,000
5 Superefficient Airplane Production Facilities (Leasehold Excise Tax)	Aerospace	82.29A.137	2003	07/01/2040	\$0
6 Commercial Airplane Production Facilities (Sales and Use Tax)	Aerospace	82.08.980; 82.12.980	2003	07/01/2040	\$0
7 Aerospace Product Development Computer Expenditures (Sales and Use Tax)	Aerospace	82.08.975; 82.12.975	2003	07/01/2040	\$9,000,000
8 Certified Aircraft Repair Firms (B&O Tax)	Aerospace	82.04.250(3)	2003	07/01/2040	\$1,590,000
9 Manufacturing commercial airplanes - 0.357 rate	Aerospace	82.04.260(11)(e); 82.04.2602	0	07/01/2040	\$0
10 Aluminum Production Anodes and Cathodes (Sales and Use Tax)	Aluminum	82.08.02568; 82.12.02568	1996		Not disclosable
11 Aluminum Master Alloy Producers (B&O Tax)	Aluminum	82.04.110(2)(b)	1997		\$0
12 Aluminum Smelter Property Taxes (B&O Tax)	Aluminum	82.04.4481	2004	01/01/2027	\$0
13 Aluminum Smelter Electricity or Natural Gas Purchases (B&O Tax)	Aluminum	82.04.4482	2004		\$0
14 Aluminum Smelter Use of Natural Gas (Use Tax)	Aluminum	82.12.022(5)	2004	01/01/2027	\$0
15 Aluminum Smelter Purchases (Public Utility Tax)	Aluminum	82.16.0498	2004		\$0
16 Aluminum Manufacturing (B&O Tax)	Aluminum	82.04.2909	2004	01/01/2027	\$0
17 Aluminum Smelter Purchases (Sales and Use Tax)	Aluminum	82.08.805; 82.12.805	2004	01/01/2027	\$0
18 Customized Workforce Training (B&O Tax)	Education and Childcare	82.04.449	2006	07/01/2026	\$125,500
19 Billing Discounts (Public Utility Tax)	Other	82.16.0497	2001		\$5,000,000
20 Precious Metals and Bullion (B&O Tax)	Other	82.04.062	1985		\$639,000
21 Precious Metals and Bullion (Sales and Use Tax)	Other	82.04.062	1985		\$7,432,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
2024: Alternates (10 Preferences)					
1 Nonprofit Camps and Conference Centers (Sales Tax)	Nonprofit	82.08.830	1997		\$3,832,000
2 Nonprofit Water Cooperatives (Property Tax)	Nonprofit	84.36.250	1965		\$1,788,000
3 Fund-Raising Sales of Magazines (Sales Tax)	Nonprofit	82.08.02535	1995		\$1,312,000
4 Nonprofit Youth Organization Fees and Dues (B&O Tax)	Nonprofit	82.04.4271	1981		\$1,070,000
5 Nonprofit Camps and Conference Centers (B&O Tax)	Nonprofit	82.04.363	1997		\$3,874,000
6 Community Centers (Property Tax)	Nonprofit	84.36.010(1)	2010		Not disclosable
7 Nonprofit Water Associations (Public Utility Tax)	Nonprofit	82.16.050(12)	1977		\$1,255,000
8 Nonprofit Fairs (Property Tax)	Nonprofit	84.36.480	1975		\$357,000
9 Nonprofit Fundraising (Property Tax)	Nonprofit	84.36.550	1993		\$983,000
10 Nonprofit Youth Character Building Leases (Property Tax)	Nonprofit	84.36.031(2)	2012		\$160,000
2024: Not Subject to Full Review (37 Preferences)					
1 Zero emissions buses	Alternative Energy	82.08.816(1)(e); 82.12.816(1)(d)	2019	07/01/2025	\$800,000
2 Electric Vehicle Battery Charging Stations (Sales and Use Tax)	Alternative Energy	82.08.816(1)(a)-(d); 82.12.816(1)(a)-(d)	2009	07/01/2025	\$1,640,000
3 Electric Vehicle Infrastructure (Leasehold Excise Tax)	Alternative Energy	82.29A.125	2009	07/01/2025	\$0
4 Alternative Fuel Vehicles (Sales and use tax)	Alternative Energy	82.08.9999; 82.12.9999	2019	08/01/2028	\$0
5 Alternative Fuel Commercial Vehicle Credit (B&O Tax)	Alternative Energy	82.04.4496	2015		\$2,460,000
6 Alternative Fuel Commercial Vehicle Infrastructure	Alternative Energy	82.04.4496(1)(a)(ii)	2020		\$0
7 Alternative Fuel Commercial Vehicle Credit (PUT)	Alternative Energy	82.16.0496	2015		\$580,000
8 Alternative Fuel Commercial Vehicle Infrastructure (PUT)	Alternative Energy	82.16.0496(1)(a)(ii)	2020		\$580,000
9 Standing Timber (Real Estate Excise Tax)	Real Estate	82.45.195	2007		\$3,410,000
10 Nonprofit Credit and Debt Counseling (B&O Tax)	Nonprofit	82.04.368	1993		Minimal
11 Trade Shows (B&O Tax)	Nonprofit	82.04.4282(6)	1989		\$92,000
12 Testing and Safety Labs (B&O Tax)	Nonprofit	82.04.434	1991		\$0
13 Nonprofit Fundraising (B&O Tax)	Nonprofit	82.04.3651	1998		\$112,847,000
14 Low Value Parcels (Property Tax)	Real Estate	84.36.015	1997		\$1,057,000
15 Nonprofit Convention and Tourism Promotion (B&O Tax)	Nonprofit	82.04.4251	2006		\$46,000
16 Nonprofit Fundraising for Individual Artists (Property Tax)	Nonprofit	84.36.650	2003		Minimal
17 Nonprofit Fundraising (Sales Tax)	Nonprofit	82.08.02573	1998		\$43,810,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
18 Nonprofit Demonstration Farms (Property Tax)	Nonprofit	84.36.570	1999		\$16,000
19 Nonprofit Public Assembly Halls and Meeting Places (Property Tax)	Nonprofit	84.36.037	1981		\$1,494,000
20 Church Offices (Property Tax)	Nonprofit	84.36.032	1975		\$1,071,000
21 Nonprofit Youth Organizations (Timber Tax)	Nonprofit	84.33.075	1980		Not disclosable
22 Transfer of Vendor's Interest (Real Estate Excise Tax)	Real Estate	82.45.010(3)(g)	1951		\$1,104,000
23 Condemnation Proceedings (Real Estate Excise Tax)	Real Estate	82.45.010(3)(h)	1951		\$17,710,000
24 Partition by Tenants in Common (Real Estate Excise Tax)	Real Estate	82.45.010(3)(e)	1955		\$4,450,000
25 Transfer on Death Deeds (Real Estate Excise Tax)	Real Estate	82.45.010(3)(b)	2014		\$0
26 Leasehold Interest Transfers (Real Estate Excise Tax)	Real Estate	82.45.010(3)(c)	1951		\$8,220,000
27 Transfer Without Change in Beneficial Ownership (Real Estate Excise Tax)	Real Estate	82.45.010(3)(p)	1951		\$316,300,000
28 Entity Transfers without Federal Taxable Gain or Loss (Real Estate Excise Tax)	Real Estate	82.45.010(3)(q)	1951		\$75,320,000
29 Transfers Already Taxed or Prior to 1951 (Real Estate Excise Tax)	Real Estate	82.45.010(3)(l)	1951		Not disclosable
30 Artistic and Cultural Organizations Display Articles (B&O Tax)	Nonprofit	82.04.4324	1981		\$662,000
31 Artistic and Cultural Organizations Tuition (B&O Tax)	Nonprofit	82.04.4326	1981		\$3,420,000
32 Artistic and Cultural Organizations Business Activities (B&O Tax)	Nonprofit	82.04.4327	1981		\$6,510,000
33 Nonsectarian Organizations (Property Tax)	Nonprofit	84.36.030(1)	1915		\$52,778,000
34 Membership Dues and Fees (B&O Tax)	Nonprofit	82.04.4282	1935		\$2,824,000
35 Artistic and Cultural Organizations Government Grants (B&O Tax)	Nonprofit	82.04.4322	1981		\$4,403,000
36 Artistic and Cultural Organizations (Sales and Use Tax)	Nonprofit	82.08.031; 82.12.031	1981		\$4,404,000
37 Shared Real Estate Commissions (B&O Tax)	Real Estate	82.04.255	1970		\$108,755,000
2024: Critical Part of the Tax Structure (11 Preferences)					
1 Transfers by Gift Devise or Inheritance (Real Estate Excise Tax)	Real Estate	82.45.010(3)(a)	1951		\$194,700,000
2 Nonprofit Churches, Parsonages, and Convents (Property Tax)	Nonprofit	84.36.020	1854		\$151,154,000
3 Nonprofit Libraries (Property Tax)	Nonprofit	84.36.040(1)(b)	1854		\$228,000
4 Nonprofit Fire Companies (Property Tax)	Nonprofit	84.36.060(1)(c)	1890		\$9,000
5 Nonprofit Church Camps (Property Tax)	Nonprofit	84.36.030(2)	1971		\$6,025,000
6 Residential and Recreational Developments (Leasehold Excise Tax)	Real Estate	82.29A.136	2001		Not disclosable
7 Real Estate Sales (B&O Tax)	Real Estate	82.04.390	1935		\$728,868,000
8 Nonprofit Youth Organizations (Property Tax)	Nonprofit	84.36.030(3)	1933		\$5,636,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
9 Nonprofit Collections and Museums (Property Tax)	Nonprofit	84.36.060(1)(a)	1915		\$6,027,000
10 Contributions and Donations (B&O Tax)	Nonprofit	82.04.4282	1935		\$24,005,000
11 Property Management Personnel Payments (B&O Tax)	Nonprofit	82.04.4274	2011		\$1,992,000
2025 (63 Total Preferences) Focus: Other Manufacturing and Public Transportation					
2025: Full JLARC Review (12 Preferences)					
1 Agricultural Fertilizer and Seed Wholesaling (B&O Tax)	Agricultural Products	82.04.628	2017		\$0
2 Electric Power Sales to Silicon Smelters (Public Utility Tax)	Other Manufacturing	82.16.315	2017	07/01/2027	\$0
3 Electric Power Sales to Silicon Smelters (B&O Tax)	Other Manufacturing	82.04.545	2017	07/01/2027	\$0
4 Natural and Manufactured Gas Sales to Silicon Smelters (Use Tax)	Other Manufacturing	82.12.022(7)	2017	07/01/2027	\$0
5 Nonprofit Low-Income Housing Development (Property Tax)	Housing	84.36.049	2016	01/01/2027	\$412,000
6 Trade Convention Attendance (Multiple Taxes)	Business	82.32.531	2016	01/01/2027	\$0
7 Natural Gas Used for Transportation (Public Utility Tax)	Public Transportation	82.16.310	2014	01/01/2026	Not in DOR Report
8 Natural Gas Used for Transportation (Use Tax)	Public Transportation	82.12.022(6)	2014	01/01/2026	\$64,754,000
9 Semiconductor Materials Manufacturing - Preferential Rate (B&O Tax)	Other Manufacturing	82.04.2404	2006	01/01/2028	Not disclosable
10 Semiconductor Materials Manufacturing - Gases and Chemicals (Sales and Use Tax)	Other Manufacturing	82.08.9651; 82.12.9651	2006	01/01/2028	\$4,948,000
11 Multipurpose Senior Citizen Centers (Property Tax)	Other	84.36.670	2017	01/01/2028	\$128,000
12 Disabled Veteran Adapted Housing (Sales and Use Tax)	Other	82.08.0207; 82.12.0207	2017	01/01/2028	\$0
2025: Alternates (9 Preferences)					
1 Fuel Previously Taxed (Aircraft Fuel Tax)	Vehicle Fuel	82.42.020	1967		Indeterminate
2 Lost or Destroyed Fuel (Fuel Tax)	Vehicle Fuel	82.38.180(1)(d)-(e); 82.38.180(2)(d)	1923		\$1,616,000
3 Janitorial Services (Sales and Use Tax)	Services	82.04.050(2)(d)	1935		\$144,332,000
4 Competitive Telephone Service (Sales and Use Tax)	Services	82.04.050(1)(a)(v)	1981		\$91,065,000
5 Computers for Publishers (Sales and Use Tax)	Services	82.08.806; 82.12.806	2004		\$1,130,000
6 Paymaster Services for Affiliated Businesses (B&O Tax)	Services	82.04.43393	2013		\$5,544,000
7 Treating Chemical Dependency (B&O Tax)	Services	82.04.2906	2003		\$1,353,000
8 Funeral Home Reimbursement (B&O Tax)	Services	82.04.4296	1979		\$80,000
9 Dispute Resolution Services (B&O Tax)	Services	82.04.43392	2012		Not disclosable
2025: Not Subject to Full Review (27 Preferences)					
1 Fuel Sold to Licensed Distributors (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(7)	2013		\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
2 Fuel Delivered into Certified Bulk Storage Tanks (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(8)	2013		\$44,853,000
3 Fuel Previously Taxed (Fuel Tax)	Vehicle Fuel	82.38.030(9)(e); 82.38.032	1923		Not in DOR Report
4 Solar Energy and Silicon Product Manufacturers (B&O Tax)	Other Manufacturing	82.04.294	2005	07/01/2027	\$308,000
5 Tobacco Settlement Authority (B&O Tax)	Government	82.04.311	2002		\$0
6 Public Authority Sales (Sales and Use Tax)	Government	82.08.995; 82.12.995	2007		\$8,000
7 Public Development Authorities (B&O Tax)	Government	82.04.615	2007		Not Disclosable
8 Biodiesel and Waste Vegetable Oil (Sales and Use Tax)	Vehicle Fuel	82.08.0205; 82.12.0205	2008		\$1,616,000
9 Public Records Copies (Sales and Use Tax)	Government	82.08.02525; 82.12.02525	1996		\$212,000
10 Public Works Contracts (Leasehold Excise Tax)	Government	82.29A.130(11)	1976		\$191,000
11 Special Fuel (Sales and Use Tax)	Vehicle Fuel	82.08.0255(2); 82.12.0256(1)	1983		\$0
12 Grants to Local Government (B&O Tax)	Government	82.04.418	1983		\$0
13 Local Government Business Income (B&O Tax)	Government	82.04.419	1983		\$477,000,000
14 Federal Government Structure Labor (Sales and Use Tax)	Government	82.04.050(12)	1975		\$181,000,000
15 Public Corporations (Property Tax)	Government	35.21.755	1974		\$37,940,000
16 Annexation Sales (Sales and Use Tax)	Government	82.08.0278; 82.12.0274	1970		\$0
17 Printing by Libraries (B&O Tax)	Government	82.04.600	1979		\$167,000
18 Publicly Owned Cargo Cranes and Docks (Leasehold Excise Tax)	Government	82.29A.020(1)	2012		\$26,080,000
19 Services Performed Between Local Governments (B&O Tax)	Government	82.04.4291	1970		\$0
20 Foreign Government Purchases (Fuel Tax)	Government	82.38.080(2)(b)	1967		\$20,000
21 Manufacturing for Government (Leasehold Excise Tax)	Government	82.29A.020(1)	1976		\$0
22 Governmental Transfers (Real Estate Excise Tax)	Government	82.45.010(3)(n)	1951		\$65,010,000
23 Travel Agents and Tour Operators (B&O Tax)	Services	82.04.260(5)	1975		\$5,700,000
24 Exported and Imported Fuel (Aircraft Fuel Tax)	Vehicle Fuel	82.42.030(1)-(2)	1967		\$127,348,000
25 Nonhighway Fuel Use (Fuel Tax)	Vehicle Fuel	82.38.180(1)(a)	1923		\$7,668,000
26 Fuel Used in Commercial Vessels (B&O Tax)	Vehicle Fuel	82.04.433	1985		\$8,663,000
27 Public Facilities Districts (Leasehold Excise Tax)	Government	82.29A.130(16)	1999		\$1,062,000
2025: Critical Part of the Tax Structure (15 Preferences)					
1 Public Property Leaseholds (Property Tax)	Government	84.36.451	1976		\$-20,600,000
2 Fuel Used Before Tax Imposed (Petroleum Products Tax)	Vehicle Fuel	82.23A.030(4)	1989		\$0

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
3 Fuel Exported in Fuel Tanks (Petroleum Products Tax)	Vehicle Fuel	82.23A.040(1)	1989		\$513,000
4 Tree Trimming Under Power Lines (Sales and Use Tax)	Services	82.04.050(3)(e)	1995		\$19,090,000
5 Condominium and Homeowner Maintenance Fees (B&O Tax)	Services	82.04.4298	1979		\$44,763,000
6 Government and Public Uses (Fuel Tax)	Government	82.38.080(1)(a)-(c)	1971		\$11,181,000
7 Power Pumping Unit (Fuel Tax)	Vehicle Fuel	82.38.180(1)(f)	1971		\$6,782,000
8 Special Mobile Equipment (Fuel Tax)	Vehicle Fuel	82.38.180(2)(b)	1971		\$0
9 Incidental Use of Public Highway (Fuel Tax)	Vehicle Fuel	82.38.180(2)(c)	1979		\$0
10 Logging Operations Using Federally Owned Roads (Fuel Tax)	Vehicle Fuel	82.38.180(2)(a)	1998		\$2,149,000
11 Waste Vegetable Oil Biodiesel (Fuel Tax)	Vehicle Fuel	82.38.080(1)(e)	2008		Indeterminate
12 Exported Fuel (Fuel Tax)	Vehicle Fuel	82.38.180(1)(b)	1923		\$9,014,000
13 Motor Vehicle and Special Fuel (Sales and Use Tax)	Vehicle Fuel	82.08.0255(1)(f); 82.12.0256(2)(d)	1935		\$2,081,867,000
14 Motor Fuel Taxes (B&O Tax)	Vehicle Fuel	82.04.4285	1935		\$28,937,000
15 Exported and Imported Fuel (Fuel Tax)	Vehicle Fuel	82.38.030(9)(a)-(d)	1933		\$2,700,000,000

2026 (69 Total Preferences) Focus: Business, Limited Income and Medical Services

2026: Full JLARC Review (21 Preferences)

1 Motion Picture Program Contributions (B&O Tax)	Entertainment and Media	82.04.4489	2012	07/01/2030	\$7,000,000
2 Accountable Communities of Health	Medical Services	82.04.43395	2018		\$3,422,000
3 Hospital delivery system reform incentive payments	Medical Services	82.04.43395(2)	2018		\$0
4 Neighborhood Revitalization (B&O)	Other	82.73.030	2005	01/01/2032	\$4,750,000
5 Neighborhood Revitalization (Public Utility Tax)	Other	82.73.030	2005	01/01/2032	\$1,120,000
6 Nonprofit Low-Income Rentals (Property Tax)	Limited Income and At-Risk Populations	84.36.560	1999		\$106,846,000
7 Nonprofit Homes for Aging (Property Tax)	Limited Income and At-Risk Populations	84.36.041	1989		\$41,789,000
8 Assisted Living Facilities (B&O Tax)	Limited Income and At-Risk Populations	82.04.2908	2004		\$23,885,000
9 Nonprofit Sheltered Workshops (B&O Tax)	Limited Income and At-Risk Populations	82.04.385	1970		\$3,720,000
10 Nonprofit Emergency or Transitional Housing (Property Tax)	Limited Income and At-Risk Populations	84.36.043	1983		\$5,929,000
11 Adult Family Homes (B&O Tax)	Limited Income and At-Risk Populations	82.04.327	1987		\$9,584,000
12 Landfill gas equipment	Alternative Energy	82.08.900(1)(a); 82.12.900(1)	2018	01/01/2029	\$271,000
13 Business Inventories (Property Tax)	Business	84.36.477	1974		\$1,971,718,000
14 Multiple Activities Credit for Interstate Activities (B&O Tax)	Business	82.04.440(4)	1987		\$3,700,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
15 Multiple Activities Credit For In-State Activities (B&O Tax)	Business	82.04.440(2-3)	1987		\$547,400,000
16 Direct Mail Delivery (B&O Tax)	Business	82.04.4272	2005		\$49,000
17 Direct Mail Delivery (Sales and Use Tax)	Business	82.08.807; 82.12.807	2005		\$2,789,000
18 Parking and Business Improvement Areas (B&O Tax)	Business	82.04.4267	2005		\$1,050,000
19 Discount Program Memberships (B&O Tax)	Business	82.04.421	1997		\$0
20 Personal Property Tax Penalty Waiver (Property Tax)	Business	84.40.130(3)	2012		\$0
21 Nonprofit Organization Government Grants (B&O Tax)	Limited Income and At-Risk Populations	82.04.4297	1979		\$232,450,000
2026: Alternates (12 Preferences)					
1 Improvements After Natural Disaster	Housing	84.70.010(7)	2021	06/30/2026	\$380,000
2 Salmon Habitat Restoration Grants (Sales Tax)	Environment and Conservation	82.08.701	2021		\$4,400,000
3 Automotive Adaptive Equipment for Veterans and Service Members with Disabilities (Sales and Use Tax)	Military and Veteran	82.08.875; 82.12.875	2013	07/01/2028	\$481,000
4 Assisted Living Medicare Income (B&O Tax)	Limited Income and At-Risk Populations	82.04.4337	2004		\$2,782,000
5 Nonprofit Developmentally Disabled Housing (Property Tax)	Limited Income and At-Risk Populations	84.36.042	1998		\$1,523,000
6 Child Welfare Services (B&O Tax)	Limited Income and At-Risk Populations	82.04.4275	2011		\$2,289,000
7 Legal Services to Low-Income Persons (B&O Tax)	Limited Income and At-Risk Populations	82.04.635	2009		\$989,000
8 Camps for Disabled Persons (Leasehold Excise Tax)	Limited Income and At-Risk Populations	82.29A.130(13)	1995		\$103,000
9 Housing for Youth in Crisis (Sales and Use Tax)	Limited Income and At-Risk Populations	82.08.02915; 82.12.02915	1995		\$379,000
10 Nonprofit Assisted Living Facilities (B&O Tax)	Limited Income and At-Risk Populations	82.04.4264	2005		\$348,000
11 Lodging for Homeless People (Sales Tax)	Limited Income and At-Risk Populations	82.08.0299	1988		\$81,000
12 Inmate Employment Programs (Leasehold Excise Tax)	Limited Income and At-Risk Populations	82.29A.130(12)	1992		\$0
2026: Not Subject to Full Review (20 Preferences)					
1 Hanford Lease Fees (Leasehold Excise Tax)	Environment and Conservation	82.29A.020(2)(b)	1991		Not disclosable
2 Air Pollution Control Facilities (Sales and Use Tax)	Environment and Conservation	82.08.810; 82.12.810	1997		\$0
3 Habitat and Water Quality Improvements (Property Tax)	Environment and Conservation	84.36.255	1997		\$16,000
4 Air Pollution Control Facilities (Property Tax)	Environment and Conservation	84.36.487	1997		\$0
5 Salmon Habitat Timber (Timber Tax)	Environment and Conservation	84.33.0775	1999		\$13,106,000
6 Vitrification Equipment (Property Tax)	Environment and Conservation	84.36.590	2000		\$0
7 Salmon Habitat Restoration Grants (B&O Tax)	Environment and Conservation	82.04.4339	2004		\$820,000
8 Weatherization Assistance Program (Sales and Use Tax)	Environment and Conservation	82.08.998; 82.12.998	2008		\$1,278,000

Brief Description	Review Group	RCW	Enacted	Expires	Biennial Beneficiary Savings
9 Radioactive Waste Cleanup (B&O Tax)	Environment and Conservation	82.04.263	2009		\$79,317,000
10 Environmental Handling Charges on Mercury-containing Lights (B&O Tax)	Environment and Conservation	82.04.660	2015		\$7,000
11 Nonprofit Litter Reduction Grant Income (B&O Tax)	Environment and Conservation	82.04.755	2015		\$16,000
12 Hazardous or Toxic Waste (Solid Waste Collection Tax)	Environment and Conservation	82.18.010(3)	1986		\$1,346,000
13 Minimal Possession by Retailers (Hazardous Substance Tax)	Environment and Conservation	82.21.040(3)	1989		\$32,000
14 Watershed and Flood Protection (Sales and Use Tax)	Environment and Conservation	82.08.0271; 82.12.930	1963		\$0
15 Returnable Containers (Sales and Use Tax)	Environment and Conservation	82.08.0282; 82.12.0276	1974		\$421,000
16 Pollution Control Facilities (Multiple Taxes)	Environment and Conservation	82.04.427; 82.34.050(2); 82.34.060(2)	1967		\$0
17 Nonprofit Orphanages (Property Tax)	Limited Income and At-Risk Populations	84.36.040(1)(c)	1891		\$0
18 Retailing (B&O Tax)	Business	82.04.250(1)	1983		\$47,100,000
19 Nonprofit Sheltered Workshops (Property Tax)	Limited Income and At-Risk Populations	84.36.350	1970		\$2,510,000
20 Limited Income Homeowners (Property Tax)	Limited Income and At-Risk Populations	84.37.030	2007		\$354,000
2026: Critical Part of the Tax Structure (16 Preferences)					
1 Accommodation Sales of Automobiles (B&O Tax)	Business	82.04.422(2)	2001		\$2,593,000
2 Successive Uses of Hazardous Substance (Hazardous Substance Tax)	Environment and Conservation	82.21.040(1)	1989		\$785,570,000
3 Core Deposits and Tire Fees (Sales and Use Tax)	Environment and Conservation	82.08.036; 82.12.038	1989		\$2,876,000
4 Display Items for Trade Shows (Use Tax)	Business	82.12.0272	1971		\$0
5 Open Space Land Classification Removal (Property Tax)	Environment and Conservation	84.34.108(6)	1973		\$8,143,000
6 Nonprofit Conservation and Open Space Lands (Property Tax)	Environment and Conservation	84.34.220; 84.36.260	1967		\$5,250,000
7 Bad Debts (Sales and Use Tax)	Business	82.08.037; 82.12.037	1982		\$21,714,000
8 Use Tax on Rental Value (Use Tax)	Business	82.12.010(7)(c)	1985		\$3,721,000
9 Humane Societies (Property Tax)	Limited Income and At-Risk Populations	84.36.060(1)(d)	1915		\$1,100,000
10 Cash Discounts (B&O Tax)	Business	82.04.4283	1935		\$0
11 Bad Debts (B&O Tax)	Business	82.04.4284	1935		\$35,620,000
12 Bad Debts (Public Utility Tax)	Business	82.16.050(5)	1935		\$3,264,000
13 Accommodation Sales (B&O Tax)	Business	82.04.425	1955		\$4,020,000
14 Alumina and Natural Gas (Hazardous Substance Tax)	Environment and Conservation	82.21.040(4)	1989		Not Disclosable
15 Cash Discounts (Sales Tax)	Business	82.08.010(1)(b)	1935		\$76,522,000
16 Cash Discounts (Public Utility Tax)	Business	82.16.050(4)	1935		\$1,718,000