

**2008 TAX EXEMPTION STUDY - Summary Listing of All Tax Preferences**

Washington State Department of Revenue, Research Division, January 2008  
(see published report or "Notes" tab for description of terms)

Tax Type	RCW	Brief Description	Category	Year Enacted	Would	Savings To Taxpayers - State Taxes (\$000)				Savings To Taxpayers - Local Taxes (\$000)			
					Revenue Be Realized?	FY 2008	FY 2009	FY 2010	FY 2011	FY 2008	FY 2009	FY 2010	FY 2011
Property - Public	35.21.755	Public corporations	Government	1974	No	761	799	844	871	2,948	3,143	3,371	3,539
Property - Public	84.36.010	Federal government	Government	1854	No	76,184	81,711	86,233	89,181	304,053	330,978	354,462	372,186
Property - Public	84.36.010	State government	Government	1889	No	55,115	57,872	61,071	63,059	212,800	228,200	244,400	256,200
Property - Public	84.36.010	County government	Government	1889	No	83,718	87,659	92,510	95,673	334,119	363,705	389,513	408,988
Property - Public	84.36.010	Cities and towns	Government	1889	No	68,566	71,794	75,767	78,358	273,650	297,882	319,019	334,969
Property - Public	84.36.010	Tribal property	Government	2004	No	263	272	283	293	863	895	928	962
Property - Public	84.36.010	Public colleges & universities	Government	1889	No	21,422	22,494	23,737	24,510	82,928	88,439	94,849	99,591
Property - Public	84.36.010	Public K-12 schools	Government	1889	No	76,649	82,210	86,759	89,726	305,909	332,997	356,626	374,458
Property - Public	84.36.010	Port districts	Government	1911	No	14,401	14,771	15,551	16,224	55,746	57,650	61,665	65,398
Property - Public	84.36.010	Fire districts	Government	1933	No	3,022	3,241	3,420	3,537	12,059	13,127	14,059	14,761
Property - Public	84.36.010	Public utility districts	Government	1931	No	3,098	3,174	3,375	3,011	64,050	68,550	73,933	77,448
Property - Public	84.36.010	Hospitality districts	Government	1945	No	2,042	2,144	2,262	2,336	7,903	8,429	9,039	9,491
Property - Public	84.36.010	Foreign consulates	Government	1967	No	19	20	21	22	74	79	85	90
Property - Public	84.36.130	Airports owned by cities in other states	Government	1941	No	10	11	11	12	40	42	46	48
Property - Public	84.36.135	Housing Finance Commission	Government	1983	No	0	0	0	0	0	0	0	0
Property - Public	84.36.210	Right-of-way easements	Government	1947	No	0	0	0	0	0	0	0	0
Property - Public	84.36.230	Interstate bridges	Government	1949	No	3,337	3,504	3,698	3,818	12,920	13,778	14,777	15,516
Property - Public	84.36.451	Leaseholds of public property	Tax base	1976	No	-18,261	-19,192	-20,034	-21,068	2,433	2,933	3,723	3,985
Property - Public	84.36.605	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0	0	0	0	0
Property - Nonprofit	84.36.020	Churches, parsonages and convents	Nonprofit - C	1854	No	13,062	13,721	14,181	14,389	52,132	55,578	58,290	60,050
Property - Nonprofit	84.36.030(1)	Nonsectarian organizations	Nonprofit - C	1915	No	3,101	3,257	3,366	3,416	12,376	13,194	13,837	14,255
Property - Nonprofit	84.36.030(1)	Nonprofit merchandise sales	Nonprofit - C	1983	No	58	61	63	64	230	245	258	265
Property - Nonprofit	84.36.030(2)	Church camps	Nonprofit - C	1971	No	440	462	478	485	1,756	1,872	1,963	2,023
Property - Nonprofit	84.36.030(3)	Youth organizations	Nonprofit - C	1933	No	409	430	444	451	1,633	1,741	1,827	1,882
Property - Nonprofit	84.36.030(5)	Red Cross	Nonprofit - H	1945	No	27	28	29	30	108	114	120	123
Property - Nonprofit	84.36.030(6)	Student loan organizations	Nonprofit - O	1987	No	0	0	0	0	0	0	0	0
Property - Nonprofit	84.36.032	Church offices	Nonprofit - C	1975	No	167	175	181	184	666	710	744	766
Property - Nonprofit	84.36.035	Blood & tissue banks	Nonprofit - H	1971	No	254	267	276	280	1,015	1,081	1,134	1,169
Property - Nonprofit	84.36.037	Public assembly halls & meeting places	Nonprofit - O	1981	No	123	130	134	136	492	525	551	567
Property - Nonprofit	84.36.040(1a)	Day care centers	Nonprofit - H	1973	No	390	409	423	429	1,555	1,659	1,739	1,792
Property - Nonprofit	84.36.040(1b)	Nonprofit libraries	Nonprofit - A	1854	No	8	9	9	9	33	35	36	37
Property - Nonprofit	84.36.040(1c)	Orphanages	Nonprofit - H	1891	No	39	41	43	43	157	167	175	181
Property - Nonprofit	84.36.040(1d)	Nursing homes	Nonprofit - H	1891	No	660	720	773	814	2,634	2,916	3,176	3,398
Property - Nonprofit	84.36.040(1e)	Nonprofit hospitals	Nonprofit - H	1886	No	10,432	11,590	12,670	13,597	41,635	46,948	52,079	56,747
Property - Nonprofit	84.36.040(1f)	Dialysis facilities	Nonprofit - H	1987	No	118	127	133	138	472	512	548	575

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Property - Nonprofit	84.36.041	Homes for the aging	Nonprofit - H	1989	No	2,209	2,320	2,398	2,433	8,816	9,399	9,857	10,155	
Property - Nonprofit	84.36.042	Housing for the developmentally disabled	Nonprofit - H	1998	No	88	92	97	100	339	361	388	407	
Property - Nonprofit	84.36.043	Homeless shelters	Nonprofit - H	1983	No	484	518	545	564	1,930	2,097	2,241	2,354	
Property - Nonprofit	84.36.045	Medical research & training facilities	Nonprofit - H	1975	No	840	899	947	979	3,351	3,641	3,892	4,087	
Property - Nonprofit	84.36.046	Cancer treatment clinics	Nonprofit - H	1997	No	659	706	743	769	2,630	2,859	3,056	3,208	
Property - Nonprofit	84.36.047	Radio & TV transmission facilities	Nonprofit - O	1977	No	0	0	0	0	0	0	0	0	
Property - Nonprofit	84.36.050(1)	Private colleges	Nonprofit - O	1925	No	6,740	7,080	7,318	7,425	26,901	28,679	30,079	30,987	
Property - Nonprofit	84.36.050(1)	Private K-12 schools	Nonprofit - O	1925	No	5,320	5,696	6,000	6,205	21,232	23,071	24,662	25,895	
Property - Nonprofit	84.36.050(2)	Educational foundations	Nonprofit - O	2001	No	37	39	40	41	148	158	166	170	
Property - Nonprofit	84.36.060(1a)	Art collections & museums	Nonprofit - A	1915	No	939	1,005	1,059	1,095	3,748	4,072	4,353	4,571	
Property - Nonprofit	84.36.060(1b)	Performing arts	Nonprofit - A	1981	No	658	691	714	725	2,625	2,799	2,935	3,024	
Property - Nonprofit	84.36.250	Water cooperatives	Nonprofit - O	1965	No	133	139	144	146	529	564	592	609	
Property - Nonprofit	84.36.260	Open space & park land	Nonprofit - O	1967	No	245	257	265	269	975	1,041	1,092	1,125	
Property - Nonprofit	84.36.350	Sheltered workshops	Nonprofit - H	1970	No	403	424	438	444	1,610	1,716	1,800	1,853	
Property - Nonprofit	84.36.480	Fair associations	Nonprofit - O	1975	No	18	19	19	20	71	77	80	82	
Property - Nonprofit	84.36.500	Farm land conservation futures	Nonprofit - O	1984	No	0	0	0	0	0	0	0	0	
Property - Nonprofit	84.36.550	Fund-raising for nonprofit organizations	Nonprofit - O	1993	No	42	45	47	49	167	181	194	203	
Property - Nonprofit	84.36.560	Low-income rental housing	Nonprofit - H	1999	No	3,315	3,481	3,673	3,793	12,833	13,686	14,678	15,413	
Property - Nonprofit	84.36.570	Demonstration farms	Nonprofit - O	1999	No	1	1	1	1	4	4	4	4	
Property - Nonprofit	84.36.650	Fund-raising for support of individual artists	Nonprofit - A	2003	No	1	1	1	1	4	5	5	5	
Property - Private	84.14.020	Targeted public housing	Other business	1995	No	509	522	530	522	2,032	2,113	2,179	2,177	
Property - Private	84.26.070	Historic property	Individuals	1985	No	1,462	1,536	1,620	1,673	5,662	6,037	6,475	6,799	
Property - Private	84.33.040	Timber	Tax base	1971	No	0	0	0	0	0	0	0	0	
Property - Private	84.33.210	Forest land, special assessments	Other	1992	Yes	0	0	0	0	502	532	564	598	
Property - Private	84.36.010	2nd Narrows bridge	Business Incentive	1998	No	0	0	0	0	0	0	0	0	
Property - Private	84.36.015	Parcels valued at less than \$500	Other	1997	No	65	69	72	75	252	269	289	304	
Property - Private	84.36.020	Cemeteries	Other	1854	No	1,430	1,502	1,552	1,575	5,707	6,084	6,382	6,574	
Property - Private	84.36.030(4)	Veterans organizations	Other	1929	No	130	137	141	143	520	554	581	598	
Property - Private	84.36.060(1c)	Fire companies	Other	1890	No	1	1	1	1	5	5	6	6	
Property - Private	84.36.060(1d)	Humane societies	Other	1915	No	38	40	41	42	152	161	170	175	
Property - Private	84.36.255	Habitat & water quality improvements	Other	1997	No	9	10	10	10	35	37	40	42	
Property - Private	84.36.381	Senior citizens & disabled persons	Individuals	1967	No	17,308	16,962	16,623	16,290	84,229	82,544	80,893	79,275	
Property - Private	84.36.400	Home improvements	Individuals	1972	No	90	180	190	198	349	703	752	798	
Property - Private	84.36.487	Air pollution control facilities	Other business	1997	No	183	193	203	210	710	757	812	853	
Property - Private	84.36.635	Alcohol/biodiesel fuel production facilities	Business incentive	2003	No	0	0	0	0	0	0	0	0	
Property - Private	84.36.640	Wood biomass fuel production facilities	Business incentive	2003	No	0	0	0	0	0	0	0	0	

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Property - Private	84.36.655	Aircraft facilities on port property	Business incentive	2003	No	0	0	0	0	0	0	0	0
Property - Private	84.36.660	Sprinkler systems in nightclubs	Business incentive	2005	No	0	0	0	0	0	0	0	0
Property - Private	84.39.010	Widows/widowers of veterans	Individuals	2005	Yes	20	20	20	20	0	0	0	0
Property - Private	84.56.025	Waiver of delinquency penalties	Individuals	1984	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.070	Intangibles	Intangibles	1931	Unlikely	3,577,334	3,854,324	4,101,623	4,240,742	13,735,003	15,019,284	16,219,509	17,025,961
Property - Personal Prop.	84.36.079	Ships under construction	Business incentive	1959	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.080(1)	Commercial vessels	Business incentive	1931	No	912	923	916	891	7,597	8,080	8,454	8,688
Property - Personal Prop.	84.36.080(2)	Historic vessels	Individuals	1986	No	28	30	32	33	112	122	131	137
Property - Personal Prop.	84.36.090	Other ships and vessels	Individuals	1931	No	-10,434	-11,457	-12,468	-13,246	23,735	24,612	25,388	26,896
Property - Personal Prop.	84.36.105	Cargo containers	Business incentive	1975	No	256	269	284	293	991	1,057	1,134	1,190
Property - Personal Prop.	84.36.110(1)	Household goods	Individuals	1871	No	68,732	71,030	72,934	73,526	274,310	287,710	299,799	306,850
Property - Personal Prop.	84.36.110(2)	\$15,000 of personal property	Individuals	1890	No	314	317	315	308	1,116	1,144	1,153	1,144
Property - Personal Prop.	84.36.240	Soil & water conservation districts	Government	1963	No	2	3	3	3	9	10	11	11
Property - Personal Prop.	84.36.300	Goods in transit	Business incentive	1961	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.470	Agricultural products held for sale	Agriculture	1984	No	9,181	9,847	10,392	10,748	36,643	39,887	42,717	44,854
Property - Personal Prop.	84.36.477	Business inventories	Other business	1974	No	83,000	87,000	92,000	95,000	320,000	341,000	366,000	385,000
Property - Personal Prop.	84.36.590	Vitrification equipment	Business incentive	2000	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.595	Motor vehicles, travel trailers and campers	Tax base	2000	No	125,567	134,994	142,790	148,285	501,140	546,802	586,940	618,845
Property - Personal Prop.	84.36.600	Custom computer software	Other business	1991	No	1,219	1,280	1,351	1,394	4,719	5,032	5,397	5,666
Property - Personal Prop.	84.36.630	Farm machinery (state levy only)	Agriculture	2001	No	1,033	1,066	1,081	1,076	0	0	0	0
Property - Personal Prop.	84.36.645	Manufacturing semiconductor materials	Business incentive	2003	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.40.030(3)	Growing crops	Agriculture	1890	No	186	200	211	218	744	810	867	911
Property - Personal Prop.	84.40.037	Canned computer software	Other business	1991	No	2,901	3,046	3,215	3,319	11,230	11,977	12,845	13,487
Property - Personal Prop.	84.40.220	Nursery stock	Agriculture	1971	No	129	138	145	150	513	558	598	628
Property - Alt. Valuation	84.33.140	Forest land, statutory values	Other business	1971	No	7,186	7,546	7,963	8,222	27,819	29,668	31,818	33,409
Property - Alt. Valuation	84.33.140(13,14)	Forest land compensating tax	Other	1971	Yes	0	0	0	0	547	547	547	547
Property - Alt. Valuation	84.34.060	Open space lands, current use assessment	Other	1970	No	2,482	2,606	2,750	2,840	9,608	10,246	10,989	11,539
Property - Alt. Valuation	84.34.065	Farm lands, current use assessment	Agriculture	1973	No	16,034	16,836	17,766	18,344	62,067	66,193	70,990	74,540
Property - Alt. Valuation	84.34.108(6)	Open space compensating tax	Other	1973	Yes	359	382	408	432	1,378	1,469	1,567	1,661
Property - Alt. Valuation	84.36.381(6)	Valuation freeze, senior citizens & disabled persons	Individuals	1995	No	17,006	19,047	21,333	23,893	60,148	67,366	75,450	84,504
Property - Alt. Valuation	84.38.030	Tax deferral for senior citizens & disabled persons	Individuals	1975	Yes	858	852	846	839	0	0	0	0
Property - Alt. Valuation	84.70.010	Destroyed property	Other	1974	No	52	52	52	51	183	188	190	188
In-lieu Excise - Leasehold	35.21.755	Public historical sites	Government	1977	Unlikely	233	246	259	272	205	215	227	239
In-lieu Excise - Leasehold	82.29A.020(1)	Government manufacturing	Government	1976	Unlikely	842	877	913	951	738	769	801	834

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In-lieu Excise - Leasehold	82.29A.020(1)	Easements for removal of products	Other	1976	Yes	234	246	259	273	205	216	227	239
In-lieu Excise - Leasehold	82.29A.020(2)	Hanford leases; exclusion of fees	Other business	1991	Unlikely	4	4	4	4	4	4	4	4
In-lieu Excise - Leasehold	82.29A.120(1)	Credit for excessive tax	Other business	1986	Yes	91	93	98	104	79	82	86	91
In-lieu Excise - Leasehold	82.29A.120(2)	Product leases; 33% credit	Agriculture	1976	Yes	113	114	116	117	99	100	102	103
In-lieu Excise - Leasehold	82.29A.130(3)	Subsidized housing	Government	1976	Unlikely	11,306	11,730	12,170	12,627	9,917	10,289	10,675	11,076
In-lieu Excise - Leasehold	82.29A.130(5)	Public employee housing	Government	1976	Unlikely	133	140	147	155	117	123	129	136
In-lieu Excise - Leasehold	82.29A.130(6-7)	Indian trust lands	Government	1976	No	354	373	393	414	311	327	345	363
In-lieu Excise - Leasehold	82.29A.130(8-9)	Leases < \$250 per year or < 30 days in duration	Other business	1976	Yes	2,214	2,331	2,455	2,585	1,942	2,045	2,153	2,268
In-lieu Excise - Leasehold	82.29A.130(10)	Homes pending destruction	Other	1976	Unlikely	39	41	44	46	34	36	38	40
In-lieu Excise - Leasehold	82.29A.130(11)	Public works contracts	Government	1976	Unlikely	33	35	37	39	29	31	32	34
In-lieu Excise - Leasehold	82.29A.130(12)	Inmate employment programs	Government	1992	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.130(13)	Camps for disabled persons	Nonprofit - H	1995	Yes	165	173	182	192	144	152	160	169
In-lieu Excise - Leasehold	82.29A.130(14)	Professional baseball stadium	Business incentive	1995	Yes	50	51	52	53	43	44	45	46
In-lieu Excise - Leasehold	82.29A.130(15)	Professional football stadium	Business incentive	1997	Yes	67	68	70	72	59	60	61	63
In-lieu Excise - Leasehold	82.29A.130(16)	Public facilities districts	Business incentive	1999	Yes	60	63	67	70	53	55	58	61
In-lieu Excise - Leasehold	82.29A.130(17)	Historic property	Government	2005	Yes	36	48	57	59	31	42	50	51
In-lieu Excise - Leasehold	82.29A.130(18)	Clark County amphitheater	Business incentive	2005	Yes	41	0	0	0	36	0	0	0
In-lieu Excise - Leasehold	82.29A.132	2nd Narrows bridge	Business incentive	1998	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.134	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.135	Gasohol production facilities	Business incentive	1980	Yes	28	138	145	152	24	121	127	134
In-lieu Excise - Leasehold	82.29A.136	Residential & recreation lots; > 3,000 parcels	Tax base	2001	Yes	156	199	233	216	-232	-194	-159	-291
In-lieu Excise - Leasehold	82.29A.137	Manufacturing of super-efficient airplanes	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.138	Radio repeaters	Individuals	2007	Yes	2	3	3	3	2	3	3	3
In-lieu Excise - Vehicles	82.44.010(2)	Excluded motor vehicles	Tax base	1955	Unlikely	0	0	0	0	182	182	182	182
In-lieu Excise - Vehicles	82.44.015	Ride-sharing vehicles	Other	1980	Yes	0	0	0	0	63	67	72	76
In-lieu Excise - Vehicles	82.48.100	Government aircraft	Government	1949	No	9	9	9	9	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Commercial aircraft	Commerce	1949	No	53	53	53	53	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Aircraft held for sale	Other business	1955	Unlikely	6	6	6	6	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Nonresident aircraft, Pullman-Moscow airport	Other business	1999	Unlikely	2	2	2	2	0	0	0	0
In-lieu Excise - Vehicles	82.49.020	Small boats	Individuals	1983	Yes	1,962	2,096	2,238	2,391	0	0	0	0
In-lieu Excise - Vehicles	82.50.520(1-4)	Travel trailers and campers	Individuals	1971	No	0	0	0	0	0	0	0	0
In-lieu Excise - Timber	84.33.075	Nonprofit youth organizations	Nonprofit - C	1980	Yes	0	0	0	0	0	0	0	0
In-lieu Excise - Timber	84.33.077	Credit, tax paid on public timber	Other	1983	Yes	0	0	0	0	0	0	0	0
In-lieu Excise - Timber	84.33.0775	Credit, lands impacted by salmon regulations	Other business	1999	Yes	6,663	6,393	6,393	6,393	0	0	0	0
In-lieu Excise - Timber	84.33.0776	Credit for timber tax imposed by Quinault Nation	Government	2007	No	0	0	0	0	0	0	0	0

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In-lieu Excise - Timber	84.33.086	\$50 minimum timber tax	Other business	1984	Yes	1	1	1	1	5	5	5	5
In-lieu Excise - Timber	84.33.170	Christmas trees and cottonwoods	Agriculture	1971	Yes	66	66	66	66	264	264	264	264
B&O - Public Activities	82.04.311	Tobacco Settlement Authority	Government	2002	Unlikely	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.395	Printing by schools	Government	1979	Unlikely	52	54	55	57	0	0	0	0
B&O - Public Activities	82.04.397	Printing by local governments	Government	1979	Unlikely	12	12	13	13	0	0	0	0
B&O - Public Activities	82.04.408	Housing Finance Commission	Government	1983	Unlikely	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.415	Sand and gravel for local road construction	Government	1965	Unlikely	153	157	166	176	0	0	0	0
B&O - Public Activities	82.04.418	Grants to local government	Government	1983	Unlikely	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.419	Local government business income	Government	1983	Unlikely	10,235	10,800	11,404	12,052	0	0	0	0
B&O - Public Activities	82.04.4201	Sales/leasebacks for Regional Transp. Authority	Government	2000	No	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.4263	Life sciences discovery fund	Government	2005	Unlikely	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.600	Printing by libraries	Government	1979	Unlikely	4	4	4	4	0	0	0	0
B&O - Public Activities	82.04.615	Public development authorities	Government	2007	Unlikely	15	19	19	20	0	0	0	0
B&O - Business Activities	82.04.062	Precious metals and bullion	Other business	1985	Yes	608	620	632	645	0	0	0	0
B&O - Business Activities	82.04.110	Aluminum master alloys	Business incentive	1997	Yes	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.120	Seafood processing	Business incentive	1975	Yes	2	2	2	2	0	0	0	0
B&O - Business Activities	82.04.120	Seed conditioning	Agriculture	1987	Yes	198	208	218	229	0	0	0	0
B&O - Business Activities	82.04.120	Hay cubing	Agriculture	1997	Yes	224	224	224	224	0	0	0	0
B&O - Business Activities	82.04.2403	Fish cleaning	Business incentive	1994	Yes	11	11	11	11	0	0	0	0
B&O - Business Activities	82.04.255	Shared real estate commissions	Other business	1970	Yes	19,754	20,649	21,584	22,562	0	0	0	0
B&O - Business Activities	82.04.280	Rental of real estate	Other business	1935	No	48,191	49,926	51,723	53,585	0	0	0	0
B&O - Business Activities	82.04.310(1)	Public utilities	Tax base	1935	No	47,800	50,200	52,700	55,300	0	0	0	0
B&O - Business Activities	82.04.310(2)	Sales of electricity for resale	Tax base	2000	Unlikely	45,700	48,000	50,400	52,900	0	0	0	0
B&O - Business Activities	82.04.315	International banking facilities	Business incentive	1982	Yes	545	572	601	631	0	0	0	0
B&O - Business Activities	82.04.317	Wholesale auto auctions	Other business	1997	Yes	987	1,054	1,125	1,202	0	0	0	0
B&O - Business Activities	82.04.320	Insurance premiums	Tax base	1935	No	364,851	383,094	402,248	422,361	0	0	0	0
B&O - Business Activities	82.04.322	Health maintenance organizations	Tax base	1993	No	152,264	160,638	169,473	178,794	0	0	0	0
B&O - Business Activities	82.04.330	Agricultural producers	Agriculture	1935	Yes	30,524	31,440	32,383	33,354	0	0	0	0
B&O - Business Activities	82.04.330	Christmas tree producers	Agriculture	1987	Yes	322	367	419	477	0	0	0	0
B&O - Business Activities	82.04.331	Wholesaling of conditioned seed	Agriculture	1998	Yes	865	882	900	918	0	0	0	0
B&O - Business Activities	82.04.332	Wholesaling of grain & other ag. products	Agriculture	1998	Yes	3,100	3,100	3,100	3,100	0	0	0	0
B&O - Business Activities	82.04.334	Exclusion of standing timber	Other business	2007	Unlikely	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.335	Agricultural fairs	Agriculture	1965	Yes	402	406	410	414	0	0	0	0
B&O - Business Activities	82.04.337	Exported processed hops	Agriculture	1987	Yes	373	376	378	380	0	0	0	0
B&O - Business Activities	82.04.340	Boxing and wrestling matches	Tax base	1935	Unlikely	22	23	23	24	0	0	0	0

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B&O - Business Activities	82.04.350	Horse racing	Tax base	1935	Unlikely	2,146	2,146	2,146	2,146	0	0	0	0
B&O - Business Activities	82.04.360	Income of employees	Tax base	1935	No	1,246,274	1,325,456	1,387,808	1,453,092	0	0	0	0
B&O - Business Activities	82.04.360	Life insurance employees	Other business	1991	Yes	715	774	833	887	0	0	0	0
B&O - Business Activities	82.04.390	Real estate sales	Tax base	1935	Unlikely	411,365	436,047	462,210	489,942	0	0	0	0
B&O - Business Activities	82.04.392	Income from trust accounts	Other business	1997	Yes	1,168	1,215	1,264	1,315	0	0	0	0
B&O - Business Activities	82.04.394	On-site property management	Tax base	1998	Yes	9,724	9,724	9,724	9,724	0	0	0	0
B&O - Business Activities	82.04.405	Credit unions; federally chartered	Other business	1970	No	3,455	3,662	3,882	4,115	0	0	0	0
B&O - Business Activities	82.04.405	Credit unions; state chartered	Other business	1970	Unlikely	22,584	23,939	25,376	26,898	0	0	0	0
B&O - Business Activities	82.04.416	2nd Narrows bridge	Business incentive	1998	Yes	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.421	Memberships to purchase at discount	Business incentive	1997	Yes	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.422(2)	Accommodation sales of autos	Tax base	2001	Yes	1,759	1,877	2,005	2,142	0	0	0	0
B&O - Business Activities	82.04.423	Direct sellers	Other business	1983	Yes	6,025	6,373	6,742	7,132	0	0	0	0
B&O - Business Activities	82.04.424	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.425	Accommodation sales	Tax base	1955	Yes	90	96	102	109	0	0	0	0
B&O - Business Activities	82.04.426	Manufacturing of semiconductor microchips	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.4261	Federal small business innovation grants	Other business	2004	Yes	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.4262	Federal small business technology transfer grants	Other business	2004	Yes	15	15	15	15	0	0	0	0
B&O - Business Activities	82.04.4266	Manufacturing/processing fruit & vegetables	Business incentive	2005	Yes	4,700	4,841	4,986	5,136	0	0	0	0
B&O - Business Activities	82.04.4267	Parking & business improvement areas	Other business	2005	Yes	85	87	92	96	0	0	0	0
B&O - Business Activities	82.04.4268	Manufacturing/wholesaling of dairy products	Business incentive	2006	Yes	3,444	3,565	3,690	3,819	0	0	0	0
B&O - Business Activities	82.04.4269	Manufacturing/processing of seafood products	Business incentive	2006	Yes	3,597	3,812	4,041	4,284	0	0	0	0
B&O - Business Activities	82.04.601	Discounts for stamping of cigarettes	Other business	2007	Yes	5	6	6	6	0	0	0	0
B&O - Business Activities	82.04.610	Interstate commerce; import and export shipments	Commerce	2007	No	68,711	72,147	75,754	79,542	0	0	0	0
B&O - Business Activities	82.04.625	Custom farm and farm mgmt. services	Agriculture	2007	Yes	53	58	58	58	0	0	0	0
B&O - Business Activities	82.32.045(4)	\$28,000 minimum for filing a tax return	Other business	1996	Yes	41,000	41,000	41,000	41,000	0	0	0	0
B&O - Nonprofit	82.04.324	Blood, bone and tissue banks	Nonprofit - H	1995	Yes	945	973	1,002	1,032	0	0	0	0
B&O - Nonprofit	82.04.326	Organ procurement organizations	Nonprofit - H	2002	Yes	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.327	Adult family homes	Nonprofit - H	1987	Yes	374	374	374	374	0	0	0	0
B&O - Nonprofit	82.04.338	Services for the Hop Commission	Agriculture	1998	Yes	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.339	Day care by churches	Nonprofit - H	1992	Yes	1,415	1,493	1,575	1,662	0	0	0	0
B&O - Nonprofit	82.04.3395	Child care resource and referral	Nonprofit - H	1995	Yes	14	14	15	15	0	0	0	0
B&O - Nonprofit	82.04.355	Commuter ride-sharing	Other	1979	Yes	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.363	Camps and conference centers	Nonprofit - C	1997	Yes	109	110	111	112	0	0	0	0
B&O - Nonprofit	82.04.3651	Nonprofit organization fund-raising	Nonprofit - O	1998	Yes	153	158	163	168	0	0	0	0
B&O - Nonprofit	82.04.367	Student loan organizations	Nonprofit - O	1987	Yes	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.368	Credit and debt counseling services	Nonprofit - O	1993	Yes	0	0	0	0	0	0	0	0

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B&O - Nonprofit	82.04.370	Fraternal insurance	Other	1935	Yes	2,096	2,106	2,117	2,128	0	0	0	0
B&O - Nonprofit	82.04.380	Red Cross	Nonprofit - H	1935	No	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.385	Sheltered workshops	Nonprofit - H	1970	Yes	930	954	979	1,004	0	0	0	0
B&O - Nonprofit	82.04.399	Academic transcripts	Nonprofit - O	1996	Yes	9	9	9	9	0	0	0	0
B&O - Nonprofit	82.04.4251	Promotion of tourism	Nonprofit - O	2006	Yes	221	232	244	256	0	0	0	0
B&O - Nonprofit	82.04.4264	Adult boarding homes	Nonprofit - H	2005	Yes	1,312	1,378	1,446	1,519	0	0	0	0
B&O - Nonprofit	82.04.4265	Comprehensive cancer centers	Nonprofit - H	2005	Yes	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.280(6)	Radio and TV broadcasting	Commerce	1967	No	1,305	1,393	1,482	1,566	0	0	0	0
B&O - Deductions	82.04.298(2)	Grocery co-ops	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.333	Small timber harvesters	Other business	2007	Yes	407	417	428	438	0	0	0	0
B&O - Deductions	82.04.4271	Youth organization fees	Nonprofit - C	1981	Yes	393	405	417	430	0	0	0	0
B&O - Deductions	82.04.4272	Delivery charges for direct mail	Other business	2005	Yes	10	10	11	11	0	0	0	0
B&O - Deductions	82.04.4281	Investments by nonfinancial firms	Tax base	1935	Yes	336,000	363,600	386,300	412,300	0	0	0	0
B&O - Deductions	82.04.4281	Dividends from subsidiaries	Tax base	1970	Yes	6,387	6,875	7,168	7,467	0	0	0	0
B&O - Deductions	82.04.4282	Membership dues and fees	Nonprofit - O	1935	Unlikely	790	836	884	935	0	0	0	0
B&O - Deductions	82.04.4282	Contributions and donations	Tax base	1935	No	3,944	4,172	4,413	4,669	0	0	0	0
B&O - Deductions	82.04.4282	Tuition fees	Nonprofit - O	1935	Yes	18,010	18,813	19,653	20,530	0	0	0	0
B&O - Deductions	82.04.4282	Trade shows	Nonprofit - O	1989	Yes	773	830	891	957	0	0	0	0
B&O - Deductions	82.04.4283	Cash discounts	Tax base	1935	No	20,000	20,000	20,000	20,000	0	0	0	0
B&O - Deductions	82.04.4284	Credit losses	Other business	1935	Unlikely	5,713	5,968	6,235	6,513	0	0	0	0
B&O - Deductions	82.04.4285	Motor fuel taxes	Tax base	1935	Unlikely	16,441	17,430	17,779	18,113	0	0	0	0
B&O - Deductions	82.04.4286	Deduction for constitutional reasons	Commerce	1935	No	634,879	662,521	691,370	721,478	0	0	0	0
B&O - Deductions	82.04.4287	Processing horticultural products	Agriculture	1935	Yes	946	946	946	946	0	0	0	0
B&O - Deductions	82.04.4289	Nursing homes	Nonprofit - H	1945	Yes	2,233	2,367	2,437	2,511	0	0	0	0
B&O - Deductions	82.04.4291	Intergovernmental charges	Government	1970	Unlikely	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4292	Interest on real estate loans	Other business	1970	Yes	72,155	76,558	81,190	86,606	0	0	0	0
B&O - Deductions	82.04.4293	Interest on government obligations	Government	1970	Yes	3,665	4,325	4,853	5,216	0	0	0	0
B&O - Deductions	82.04.4294	Interest on agricultural loans	Agriculture	1970	Yes	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4295	Manufacturing completed in Washington	Business incentive	1977	Yes	2,460	2,622	2,795	2,979	0	0	0	0
B&O - Deductions	82.04.4296	Funeral home reimbursement	Other business	1979	Yes	12	13	13	13	0	0	0	0
B&O - Deductions	82.04.4297	Government grants to nonprofit organizations	Nonprofit - H	1979	Yes	74,060	76,282	78,570	80,928	0	0	0	0
B&O - Deductions	82.04.4298	Condominium maintenance fees	Other business	1979	Yes	4,657	4,797	4,941	5,089	0	0	0	0
B&O - Deductions	82.04.4311	Public/nonprofit hospitals; Medicare receipts	Nonprofit - H	2002	Yes	70,538	73,712	77,029	80,495	0	0	0	0
B&O - Deductions	82.04.432	Municipal sewer charges	Government	1967	Yes	1,491	1,591	1,692	1,788	0	0	0	0
B&O - Deductions	82.04.4322	Government grants to arts organizations	Nonprofit - A	1981	Yes	3,085	3,178	3,273	3,371	0	0	0	0
B&O - Deductions	82.04.433	Fuel used in commercial vessels	Other business	1985	Unlikely	2,725	3,079	3,478	3,929	0	0	0	0

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B&O - Deductions	82.04.4331	Health insurance, medical claims	Tax base	1988	No	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4332	Foreign branch campuses	Nonprofit - O	1993	Yes	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4334	Sale of alternative fuel	Business incentive	2003	Yes	51	90	157	275	0	0	0	0
B&O - Deductions	82.04.4335	Sale of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4337	Medicaid receipts of adult boarding homes	Other business	2004	Yes	2,265	2,379	2,498	2,622	0	0	0	0
B&O - Deductions	82.04.4338	Auxiliary electrical power for diesel trucks	Other business	2006	Yes	1	2	2	3	0	0	0	0
B&O - Deductions	82.04.4339	Grants for salmon habitat restoration	Other business	2004	Yes	400	400	400	400	0	0	0	0
B&O - Deductions	82.04.540(2)	Prof. employer organizations; wages paid for clients	Tax base	2006	Unlikely	2,117	2,180	2,303	2,433	0	0	0	0
B&O - Deductions	82.04.620	Physician administration of prescription drugs	Other business	2007	Yes	800	1,200	1,200	1,200	0	0	0	0
B&O - Differential Rates	82.04.240(2)	Manufacturing semiconductor materials	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Differential Rates	82.04.2404	Manufacturing/processing semiconductor materials	Business incentive	2006	Yes	1,168	1,285	1,413	1,555	0	0	0	0
B&O - Differential Rates	82.04.250(1)	Retailing	Other business	1983	Yes	21,077	22,657	24,357	26,183	0	0	0	0
B&O - Differential Rates	82.04.250(3)	Certified aircraft repair	Business incentive	2003	Yes	424	454	485	519	0	0	0	0
B&O - Differential Rates	82.04.260(1a)	Manufacturers of flour and oil	Agriculture	1949	Yes	2,775	3,052	3,358	3,693	0	0	0	0
B&O - Differential Rates	82.04.260(1e,f)	Manufacturers of alternative fuels	Business incentive	2003	Yes	22	66	0	0	0	0	0	0
B&O - Differential Rates	82.04.260(2)	Processors of dry peas	Agriculture	1967	Yes	29	30	31	32	0	0	0	0
B&O - Differential Rates	82.04.260(4)	Processors of meat	Agriculture	1967	Yes	7,381	9,131	9,268	9,407	0	0	0	0
B&O - Differential Rates	82.04.260(5)	Travel agents	Other business	1975	Yes	8,608	8,651	8,695	8,738	0	0	0	0
B&O - Differential Rates	82.04.260(6)	Charter and freight brokers	Business incentive	1979	Yes	19,889	21,730	23,689	25,774	0	0	0	0
B&O - Differential Rates	82.04.260(7)	Stevedoring	Business incentive	1979	Yes	9,352	9,679	10,018	10,369	0	0	0	0
B&O - Differential Rates	82.04.260(9)	Insurance agents	Other business	1983	Yes	19,775	20,863	22,011	23,221	0	0	0	0
B&O - Differential Rates	82.04.260(11)	Manufacturing of commercial airplanes	Business incentive	2003	Yes	68,517	81,815	95,819	104,185	0	0	0	0
B&O - Differential Rates	82.04.260(12)	Manufacturers of timber & wood products	Business incentive	2006	Yes	13,500	13,500	13,500	13,500	0	0	0	0
B&O - Differential Rates	82.04.260(13)	Services for salmon cannery	Business incentive	2006	Yes	23	23	24	25	0	0	0	0
B&O - Differential Rates	82.04.272	Resellers of prescription drugs	Business incentive	1998	Yes	10,696	11,231	11,792	12,382	0	0	0	0
B&O - Differential Rates	82.04.290(1)	International investment management	Business incentive	1995	Yes	13,216	14,802	16,578	18,568	0	0	0	0
B&O - Differential Rates	82.04.2905	Child care	Other business	1998	Yes	682	719	758	799	0	0	0	0
B&O - Differential Rates	82.04.2906	Treatment of chemical dependency	Other business	2003	Yes	34	35	35	35	0	0	0	0
B&O - Differential Rates	82.04.2907	Royalty income	Other business	1998	Possibly	12,292	12,292	12,292	12,292	0	0	0	0
B&O - Differential Rates	82.04.2908	Adult boarding homes	Other business	2004	Yes	9,593	10,072	10,576	11,105	0	0	0	0
B&O - Differential Rates	82.04.2909	Aluminum smelting	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
B&O - Differential Rates	82.04.294	Manufacturing solar energy systems	Business incentive	2005	Yes	352	370	388	407	0	0	0	0
B&O - Credits	82.04.427	Pollution control facilities	Other business	1967	No	591	473	378	303	0	0	0	0
B&O - Credits	82.04.4333	Job training services	Business incentive	1996	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.434	Testing and safety labs	Business incentive	1991	Yes	0	0	0	0	0	0	0	0

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B&O - Credits	82.04.440(2&3)	Multiple activities, instate	Commerce	1987	No	-267	-279	-295	-313	0	0	0	0
B&O - Credits	82.04.440(2&4)	Multiple activities, interstate	Commerce	1985	No	20,503	21,418	22,703	24,065	0	0	0	0
B&O - Credits	82.04.4451	Small business credit	Other business	1994	Yes	24,000	24,120	24,241	24,362	0	0	0	0
B&O - Credits	82.04.4452	Research & development; high technology firms	Business incentive	1994	Yes	24,383	27,243	29,765	31,463	0	0	0	0
B&O - Credits	82.04.44525	International services	Business incentive	1998	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.4461	Airplane pre-production expenditures	Business incentive	2003	Yes	38,100	6,200	6,200	6,200	0	0	0	0
B&O - Credits	82.04.4463	Property tax on airplane manufacturing facilities	Business incentive	2003	Yes	1,650	1,518	1,396	1,284	0	0	0	0
B&O - Credits	82.04.447	Natural gas purchases by DSI customers	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.448	New jobs, manufacturing semiconductor materials	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.4481	Property tax paid on aluminum smelters	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.4482	Purchases of power by aluminum smelters	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.4483	Production of software in rural counties	Business incentive	2004	Yes	28	33	39	23	0	0	0	0
B&O - Credits	82.04.4484	Help desk services in rural counties	Business incentive	2004	Yes	266	292	322	177	0	0	0	0
B&O - Credits	82.04.4485	Patient lifting devices for hospitals	Business incentive	2006	Yes	3,068	3,327	1,720	0	0	0	0	0
B&O - Credits	82.04.4486	Tax paid on carbonated beverage syrup	Other business	2006	Yes	4,798	7,413	10,180	10,486	0	0	0	0
B&O - Credits	82.04.4487	Airplane pre-production development expenditures	Business incentive	2006	Yes	488	494	500	250	0	0	0	0
B&O - Credits	82.04.4489	Contributions to motion picture program	Business incentive	2006	Yes	3,500	3,500	3,500	3,500	0	0	0	0
B&O - Credits	82.04.449	Workforce training costs	Business incentive	2006	Yes	46	115	176	207	0	0	0	0
B&O - Credits	82.62.030/.045	New jobs in rural counties & CEZ	Business incentive	1986	Yes	2,738	3,448	3,025	2,973	0	0	0	0
B&O - Credits	82.70.020	Commute trip reduction	Other	2003	Yes	2,640	2,640	2,640	2,640	0	0	0	0
B&O - Credits	82.73.030	Contributions to commercial area revitalization	Other	2005	Yes	1,285	1,365	1,450	1,497	0	0	0	0
Public Utility	35.58.560	Transit deduction for Metro	Government	1967	Yes	544	566	588	612	0	0	0	0
Public Utility	82.16.020(1d&e)	Tax rate for urban transportation & vessels	Other business	1935	Yes	7,152	7,867	8,654	9,520	0	0	0	0
Public Utility	82.16.040	\$2,000 monthly minimum	Other business	1935	Yes	500	500	500	500	0	0	0	0
Public Utility	82.16.0421	Electricity sold to electrolyte processors	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
Public Utility	82.16.045	Credit for pollution control facilities	Other business	1967	No	586	469	375	300	0	0	0	0
Public Utility	82.16.046	2nd Narrows bridge	Tax base	1998	No	0	0	0	0	0	0	0	0
Public Utility	82.16.047	Ride-sharing & special needs transportation	Other	1979	Yes	346	363	380	398	0	0	0	0
Public Utility	82.16.0491	Credit for rural electric utility contributions	Other business	1999	Yes	300	300	300	300	0	0	0	0
Public Utility	82.16.0495	Credit for electricity purchased by DSI customers	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
Public Utility	82.16.0497	Credit; billing discounts for low-income households	Other business	2001	Yes	5,500	5,500	5,500	5,500	0	0	0	0
Public Utility	82.16.0498	Purchases of power by an aluminum smelter	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
Public Utility	82.16.050(1)	Receipts from taxes	Tax base	1935	No	13,886	14,580	15,309	16,074	0	0	0	0
Public Utility	82.16.050(2)	Sales for resale	Tax base	1935	No	2,636	2,636	2,636	2,636	0	0	0	0
Public Utility	82.16.050(3)	Joint utility services	Tax base	1935	No	10,000	10,000	10,000	10,000	0	0	0	0
Public Utility	82.16.050(4)	Cash discounts	Tax base	1935	No	209	209	209	209	0	0	0	0

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						FY 2008	FY 2009	FY 2010	FY 2011	FY 2008	FY 2009	FY 2010	FY 2011
Public Utility	82.16.050(5)	Credit losses	Other business	1935	Unlikely	1,891	1,891	1,891	1,891	0	0	0	0
Public Utility	82.16.050(6)	Constitutional exemptions	Commerce	1935	No	93,198	95,997	98,873	101,840	0	0	0	0
Public Utility	82.16.050(6)	Interstate transportation, instate portion	Commerce	1935	Possibly	5,070	5,222	5,379	5,540	0	0	0	0
Public Utility	82.16.050(7)	Irrigation water	Agriculture	1935	Yes	637	669	702	737	0	0	0	0
Public Utility	82.16.050(8)	Interstate transportation, through freight	Commerce	1937	No	15,665	16,136	16,619	17,119	0	0	0	0
Public Utility	82.16.050(9)	Shipments to ports	Agriculture	1937	Yes	7,406	7,628	7,857	8,092	0	0	0	0
Public Utility	82.16.050(10)	Farm products shipped to port	Agriculture	2007	Yes	55	124	196	272	0	0	0	0
Public Utility	82.16.050(11)	Electric power exported or resold	Tax base	1989	No	120,000	120,000	120,000	120,000	0	0	0	0
Public Utility	82.16.050(12)	Water associations	Nonprofit - O	1977	Yes	325	325	325	325	0	0	0	0
Public Utility	82.16.050(13)	Processing/disposal of sewerage	Tax base	1987	No	6,440	6,891	7,373	7,889	0	0	0	0
Public Utility	82.16.050(14)	Transit improvements for low-income	Government	2006	Yes	519	519	519	519	0	0	0	0
Public Utility	82.16.053	Electric power sold in rural areas	Other business	1994	Yes	700	700	700	700	0	0	0	0
Public Utility	82.16.055	Cogeneration facilities and renewable resources	Business incentive	1980	Yes	150	150	150	150	0	0	0	0
Public Utility	82.16.130	Renewable energy resources	Business incentive	2005	Yes	50	50	50	50	0	0	0	0
Public Utility	82.16.300	Hauling agricultural products for related farmers	Agriculture	2007	Yes	0	0	0	0	0	0	0	0
Public Utility	82.70.020	Credit for commute trip reduction	Other	2003	Yes	110	110	110	110	0	0	0	0
Public Utility	82.73.030	Contributions to commercial area revitalization	Other	2005	Yes	0	0	0	0	0	0	0	0
Other Business Taxes	48.14.020	Title insurance	Tax base	1947	Unlikely	7,621	7,735	7,851	7,969	0	0	0	0
Other Business Taxes	48.14.020	Annuities	Tax base	1979	Unlikely	64,125	64,446	64,768	65,092	0	0	0	0
Other Business Taxes	48.14.020(3)	Tax rate for ocean marine insurance	Business incentive	1947	Yes	1,789	1,798	1,807	1,816	0	0	0	0
Other Business Taxes	48.14.0201(6a)	Medicare receipts	Other business	1993	Yes	19,716	20,406	21,120	21,859	0	0	0	0
Other Business Taxes	48.14.0201(6b)	Dentistry	Other business	1993	Yes	12,686	13,447	14,254	15,109	0	0	0	0
Other Business Taxes	48.14.022	Health insurance by Wash. State Pool	Other business	1987	Yes	769	773	777	781	0	0	0	0
Other Business Taxes	48.32.145	Insurance guarantee funds	Other business	1976	Yes	6,496	6,593	6,692	6,793	0	0	0	0
Other Business Taxes	48.36A.240	Fraternal benefit societies	Nonprofit - C	1947	Yes	2,795	2,809	2,823	2,837	0	0	0	0
Other Business Taxes	67.16.105(1)	Parimutuel tax exemption, nonprofit races	Other business	1979	Yes	9	9	10	10	0	0	0	0
Other Business Taxes	67.16.105(2)	Differential parimutuel tax rates	Other business	1979	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.18.050	Refuse collection tax; federal govt.	Government	1986	No	275	287	296	306	0	0	0	0
Other Business Taxes	82.19.050(1)	Litter tax; products shipped out of state	Tax base	1992	Yes	1,263	1,349	1,440	1,538	0	0	0	0
Other Business Taxes	82.19.050(2)	Litter tax; agricultural products	Agriculture	1971	Unlikely	918	936	955	974	0	0	0	0
Other Business Taxes	82.19.050(3)	Litter tax; grocery co-ops	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
Other Business Taxes	82.19.050(4)	Food & beverages consumed on-premises	Tax base	2003	Yes	639	671	705	740	0	0	0	0
Other Business Taxes	82.19.050(5)	Caterers	Other business	2005	Yes	37	38	40	42	0	0	0	0

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Other Business Taxes	82.23A.010(1)	Exclusion of crude oil	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.010(1)	Exclusion of liquified gasses	Other business	2004	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(1)	Successive uses of petroleum	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(2)	Domestic uses of petroleum	Individuals	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(3)	Constitutional exemptions	Commerce	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(4)	Uses of petroleum prior to 7/1/89	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(5)	Fuel used in processing	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(6)	Exported petroleum products	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(7)	Packaged petroleum products	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.040(1)	Petroleum exported in vehicle fuel tanks	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.040(2)	Credit for taxes on petroleum paid in other states	Commerce	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23B.030	Oil spill tax, secondary transportation	Tax base	1991	Unlikely	0	0	0	0	0	0	0	0
Other Business Taxes	82.23B.040	Exported petroleum products	Tax base	1991	Unlikely	3,675	3,786	3,899	4,016	0	0	0	0
Other Business Taxes	82.23B.045	Credit for nonfuel uses of petroleum	Tax base	1991	No	297	306	315	325	0	0	0	0
Other Business Taxes	82.27.010	Fish tax exemption for tuna, mackerel & jack	Other business	1995	Yes	339	339	339	339	0	0	0	0
Other Business Taxes	82.27.020(2)	Deduction for one-half of fish tax	Tax base	1980	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.27.020(4)	Differential fish tax rates	Other business	1980	Yes	2,510	2,510	2,510	2,510	0	0	0	0
Other Business Taxes	82.27.030(1 & 3)	Imported fish and fish products	Tax base	1980	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.27.030(2)	Commercially grown fish/shellfish	Tax base	1980	No	5,929	6,047	6,168	6,292	0	0	0	0
Other Business Taxes	82.27.040	Credit for other fish taxes paid	Tax base	1980	No	426	426	426	426	0	0	0	0
Other Business Taxes	82.64.030(1)	Successive possession of soft drink syrup	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.030(2)	Exported syrup	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.030(3)	Trademarked syrup that is resold	Tax base	1991	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.030(4)	Syrup that was taxable prior to 6/1/91	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.040	Credit for other syrup taxes	Tax base	1989	No	0	0	0	0	0	0	0	0
Sales/use - Farm	82.04.050(3e)	Horticultural services for farmers	Agriculture	1993	Yes	5,361	5,361	5,361	5,361	1,237	1,237	1,237	1,237
Sales/use - Farm	82.04.050(9)	Feed and seed	Agriculture	1935	Unlikely	44,009	44,889	45,787	46,703	10,156	10,359	10,566	10,778
Sales/use - Farm	82.04.050(9)	Fertilizer and chemical spray	Agriculture	1943	Unlikely	42,170	44,278	46,492	48,817	9,731	10,218	10,729	11,265
Sales/use - Farm	82.04.050(9)	Pollination agents	Agriculture	1993	Yes	12	12	12	12	3	3	3	3
Sales/use - Farm	82.04.213	Christmas tree production	Agriculture	1987	Yes	299	299	299	299	93	93	93	93
Sales/use - Farm	82.08.0257	Farm auction sales	Agriculture	1943	Yes	409	409	409	409	94	94	94	94
Sales/use - Farm	82.08.0259	Breeding livestock; cattle & milk cows	Agriculture	1945	Yes	5,288	5,288	5,288	5,288	1,464	1,464	1,464	1,464

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Sales/use - Farm	82.08.0267	Poultry used in production	Agriculture	1961	Yes	2,325	2,325	2,325	2,325	644	644	644	644
Sales/use - Farm	82.08.0272	Semen for artificial insemination	Agriculture	1965	Yes	353	353	353	353	82	82	82	82
Sales/use - Farm	82.08.02745	Farm-worker housing	Agriculture	1996	Yes	636	649	662	675	186	189	193	197
Sales/use - Farm	82.08.0277	Pollen	Agriculture	1967	Yes	23	23	23	23	6	6	6	6
Sales/use - Farm	82.08.0288	Leased irrigation equipment	Agriculture	1983	Yes	3,374	3,442	3,511	3,581	934	953	972	992
Sales/use - Farm	82.08.0294	Fish feed for aquaculture	Agriculture	1985	Yes	53	52	52	52	16	16	16	16
Sales/use - Farm	82.08.0296	Livestock feed	Agriculture	1986	Yes	85	85	85	85	20	20	20	20
Sales/use - Farm	82.08.0311	Packing materials for horticultural products	Agriculture	1988	Yes	247	254	262	270	57	59	60	62
Sales/use - Farm	82.08.841	Equipment to reduce agricultural field burning	Agriculture	2005	Yes	2,600	2,600	2,600	2,600	600	600	600	600
Sales/use - Farm	82.08.855	Replacement parts for farm machinery	Agriculture	2006	Yes	6,540	6,737	6,941	7,151	1,912	1,969	2,029	2,090
Sales/use - Farm	82.08.865	Diesel & aircraft fuel used on farms	Agriculture	2006	Yes	4,006	4,126	4,250	4,377	1,171	1,206	1,242	1,279
Sales/use - Farm	82.08.880	Medicine for livestock	Agriculture	2001	Yes	1,900	1,900	1,900	1,900	380	380	380	380
Sales/use - Farm	82.08.890	Livestock nutrient management equipment	Agriculture	2001	Yes	520	520	520	520	120	120	120	120
Sales/use - Farm	82.08.900	Anaerobic digesters for dairies	Agriculture	2001	Yes	65	65	65	65	20	20	20	20
Sales/use - Farm	82.08.910	Gas for heating chicken barns	Agriculture	2001	Yes	718	718	718	718	210	210	210	210
Sales/use - Farm	82.08.920	Bedding materials for chickens	Agriculture	2001	Yes	180	180	180	180	52	52	52	52
Sales/use - Producer	82.04.050(1d)	Ferrosilicon	Business incentive	1986	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.02565	Manufacturing machinery	Business incentive	1995	Yes	208,443	213,910	221,805	231,851	64,617	66,312	68,759	71,873
Sales/use - Producer	82.08.02566	Prototypes of aircraft parts	Business incentive	1996	Yes	520	555	593	633	161	172	184	196
Sales/use - Producer	82.08.02567	Electric generating equipment; renewable resources	Business incentive	1996	Yes	4,875	4,875	0	0	1,425	1,425	0	0
Sales/use - Producer	82.08.02568	Anodes and cathodes for aluminum production	Business incentive	1996	Yes	4,825	4,854	4,960	5,212	1,496	1,505	1,537	1,616
Sales/use - Producer	82.08.026	Natural and manufactured gas	Tax base	1989	No	25,930	28,853	32,106	35,725	-35,287	-39,265	-43,691	-48,617
Sales/use - Producer	82.08.0274	Form lumber	Other business	1965	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.0298	Fishing boat fuel	Other business	1987	Yes	1,670	1,787	1,955	2,145	522	558	611	670
Sales/use - Producer	82.08.0315	Film & video production equipment	Business incentive	1995	Yes	1,995	1,995	1,995	1,995	614	614	614	614
Sales/use - Producer	82.08.705	Electronically transmitted financial data	Other business	2007	Yes	1,218	1,435	1,543	1,650	394	464	499	534
Sales/use - Producer	82.08.805	Purchases by aluminum smelters	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.806	Computer equipment for printers/publishers	Business incentive	2004	Yes	559	587	617	647	175	183	193	202
Sales/use - Producer	82.08.810	Air pollution control facilities	Business incentive	1997	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.811	Coal for thermal generating plants	Business incentive	1997	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.820	Tax remittance; warehouses & processing facilities	Business incentive	1997	Yes	2,975	3,064	3,156	3,251	0	0	0	0
Sales/use - Producer	82.08.955	Distribution of biodiesel or E85 fuels	Business incentive	2003	Yes	25	26	27	27	7	8	8	8
Sales/use - Producer	82.08.960	Distribution of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.965	Production of semiconductor materials	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.9651	Gasses/chemicals for semiconductor materials	Business incentive	2006	Yes	934	1,009	1,090	1,177	292	315	340	368
Sales/use - Producer	82.08.970	Gasses/chemicals for semiconductor materials	Business incentive	2003	Yes	0	0	0	0	0	0	0	0

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Sales/use - Producer	82.08.975	Airplane pre-production computer expenditures	Business incentive	2003	Yes	6,358	1,034	1,034	1,034	1,971	321	321	321
Sales/use - Producer	82.08.980	Airplane facilities on port property	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.981	Computer equipment used to design airplanes	Business incentive	2006	Yes	90	86	82	82	28	27	25	25
Sales/use - Producer	82.12.010(1)	Use tax on rental value	Other business	1985	Yes	1,912	2,026	2,128	2,234	588	623	655	687
Sales/use - Producer	82.12.0263	Extracted fuel	Other business	1949	Yes	5,255	5,316	5,364	5,380	1,641	1,660	1,675	1,680
Sales/use - Producer	82.12.0265	Bailed tangible personal property for R&D	Other business	1961	Yes	3,264	3,590	3,949	4,344	1,019	1,121	1,233	1,357
Sales/use - Producer	82.12.0272	Display items for trade shows	Other business	1971	Yes	1,732	1,799	1,869	1,942	533	554	575	598
Sales/use - Producer	82.12.800	Use of vessels by manufacturers/dealers	Other business	1997	Yes	417	458	503	552	130	143	157	173
Sales/use - Interstate	82.08.0254	Constitutionally exempt sales	Commerce	1935	No	331,553	355,027	376,329	398,908	102,016	109,239	115,793	122,741
Sales/use - Interstate	82.08.0255(2)	Special fuel used outside the state	Commerce	1983	No	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.08.0261	Items used in interstate commerce	Commerce	1949	Unlikely	166	172	180	189	51	53	55	58
Sales/use - Interstate	82.08.0262	Interstate transportation equipment	Commerce	1949	Unlikely	95,114	98,131	103,038	108,189	29,266	30,194	31,704	33,289
Sales/use - Interstate	82.08.0263	Vehicles in interstate commerce	Commerce	1949	Unlikely	51,054	54,118	56,824	59,665	13,353	14,154	14,862	15,605
Sales/use - Interstate	82.08.0264	Vehicles sold to nonresidents	Individuals	1949	No	30,129	31,085	32,639	34,271	9,271	9,565	10,043	10,545
Sales/use - Interstate	82.08.0265	Repaired items delivered to other states	Individuals	1959	No	4,895	5,050	5,303	5,568	1,506	1,554	1,632	1,713
Sales/use - Interstate	82.08.0266	Boats sold to nonresidents	Individuals	1959	Unlikely	4,653	5,351	6,154	7,077	1,453	1,670	1,921	2,209
Sales/use - Interstate	82.08.0268	Farm machinery sold to nonresidents	Agriculture	1961	Unlikely	3,331	3,527	3,704	3,889	1,025	1,085	1,140	1,197
Sales/use - Interstate	82.08.0269	Purchases by residents of Alaska & Hawaii	Individuals	1961	No	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.08.0273	Purchases by qualified nonresidents	Individuals	1965	Possibly	68,971	73,854	78,285	82,982	21,222	22,724	24,088	25,533
Sales/use - Interstate	82.08.0279	Nonresidents' rental cars	Commerce	1980	Unlikely	118	125	131	137	36	38	40	42
Sales/use - Interstate	82.08.050(7)	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.08.700	Boats; in-state use permit	Individuals	2007	Yes	16	18	21	24	5	6	6	7
Sales/use - Interstate	82.08.850	Exported conifer seedings	Agriculture	2001	Yes	40	40	40	40	12	12	12	12
Sales/use - Interstate	82.08.990	Interstate commerce; import/export shipments	Commerce	2007	No	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.12.0251	Nonresidents' personal property	Individuals	1935	Unlikely	9,358,615	9,604,978	9,858,797	10,120,299	2,879,574	2,955,378	3,033,476	3,113,938
Sales/use - Interstate	82.12.0254	Vehicles used in commerce	Commerce	1937	No	32,015	33,936	35,633	37,414	8,373	8,876	9,319	9,785
Sales/use - Interstate	82.12.0266	Vehicles acquired while in military service	Individuals	1963	Yes	2,473	2,619	2,774	2,913	761	806	854	896
Sales/use - Public	82.04.050(8)	Labor for local road construction	Government	1943	Yes	102,000	108,000	114,000	120,000	32,000	34,000	36,000	38,000
Sales/use - Public	82.04.050(10)	Labor for Federal government structures	Government	1975	No	4,011	4,296	4,553	4,826	1,234	1,322	1,401	1,485
Sales/use - Public	82.04.050(11)	RTA maintenance service agreements	Government	2005	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.02525	Copies of public records	Individuals	1996	Yes	109	111	113	116	33	34	35	36
Sales/use - Public	82.08.0255(1a-c)	Fuel for urban transit & passenger-only ferries	Government	1980	Yes	2,625	2,759	2,928	3,107	819	861	914	970
Sales/use - Public	82.08.0256	Public utility property	Government	1935	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.02569	Gravitational wave observatory	Government	1996	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.0271	Watershed & flood protection	Government	1963	Yes	17	17	17	17	5	5	5	5

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Sales/use - Public	82.08.0275	Sand & gravel for local road construction	Government	1965	Yes	1,953	2,064	2,169	2,302	610	644	677	719
Sales/use - Public	82.08.0278	Annexation sales	Government	1970	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.0285	Ferry boats	Government	1977	Yes	6,421	6,405	7,190	7,190	2,005	2,000	2,245	2,245
Sales/use - Public	82.08.0287	Ride-sharing vehicles	Other	1980	Yes	651	701	754	811	195	210	225	243
Sales/use - Public	82.08.02875	Football stadium/exhibition center parking	Government	1997	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.02915	Housing for youth in crisis	Nonprofit - H	1995	Yes	58	61	64	68	18	19	20	21
Sales/use - Public	82.08.0299	Lodging for homeless persons	Individuals	1988	Yes	11	11	12	12	10	10	11	11
Sales/use - Public	82.08.0316	Cigarettes sold via tribal contracts	Government	2001	No	8,500	8,500	8,500	8,500	2,600	2,600	2,600	2,600
Sales/use - Public	82.08.834	Sale/leasebacks for Regional Transp. Authority	Government	2000	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.870	Motorcycles used for rider training	Government	2001	Yes	3	3	3	3	1	1	1	1
Sales/use - Public	82.08.995	Public development authorities	Government	2007	Yes	1	1	1	1	0	0	0	0
Sales/use - Public	82.12.02595	Donations to nonprofits & government	Nonprofit - O	1995	Yes	457	467	479	490	143	146	149	153
Sales/use - Public	82.12.0264	Driver training vehicles	Government	1955	Yes	199	205	211	217	58	60	62	64
Sales/use - Public	82.12.0284	Computers donated to schools	Government	1983	Yes	70	70	70	70	22	22	22	22
Sales/use - Health	82.04.050(2a)	Hospital laundry service	Nonprofit - H	1973	Yes	1,386	1,426	1,468	1,511	433	445	458	472
Sales/use - Health	82.08.02795	Free public hospitals	Other	1993	Yes	0	0	0	0	0	0	0	0
Sales/use - Health	82.08.02805	Blood and tissue banks	Nonprofit - H	1995	Yes	223	230	237	244	70	72	74	76
Sales/use - Health	82.08.02806	Human body parts	Other	1996	Yes	333	366	403	443	102	113	124	136
Sales/use - Health	82.08.02807	Supplies for procurement of human organs	Nonprofit - H	2002	Yes	0	0	0	0	0	0	0	0
Sales/use - Health	82.08.0281	Prescription drugs	Individuals	1974	Yes	291,863	321,049	353,154	388,470	89,804	98,784	108,663	119,529
Sales/use - Health	82.08.0283	Medical devices, naturopathic medicine & oxygen	Individuals	1975	Yes	74,209	81,630	89,793	98,772	22,834	25,117	27,629	30,391
Sales/use - Health	82.08.803	Nebulizers	Individuals	2004	Unlikely	20	20	21	21	6	6	6	7
Sales/use - Health	82.08.804	Ostomic items	Individuals	2004	Unlikely	115	118	121	125	36	37	38	39
Sales/use - Health	82.08.808	Comprehensive cancer centers; medical supplies	Nonprofit - H	2005	Yes	0	0	0	0	0	0	0	0
Sales/use - Health	82.08.925	Dietary supplements	Individuals	2003	Unlikely	3,621	3,983	4,382	4,820	1,114	1,226	1,348	1,483
Sales/use - Health	82.08.935	Drug delivery systems	Individuals	2003	Unlikely	49	54	59	65	15	17	18	20
Sales/use - Health	82.08.940	Over-the-counter drugs sold via prescription	Individuals	2003	Unlikely	19,458	21,403	23,544	25,898	5,987	6,586	7,244	7,969
Sales/use - Health	82.08.945	Kidney dialysis equipment	Other business	2003	Unlikely	0	0	0	0	0	0	0	0
Sales/use - Health	82.08.985	Insulin	Individuals	2004	Unlikely	936	963	992	1,021	292	301	310	319
Sales/use - Other	82.04.050	Personal & professional services	Services	1935	Yes	1,942,743	1,999,613	2,058,147	2,118,395	606,435	624,187	642,459	661,265
Sales/use - Other	82.04.050(2a)	Self-service laundry facilities	Individuals	1998	Yes	4,395	4,440	4,485	4,532	1,372	1,386	1,400	1,415
Sales/use - Other	82.04.050(2d)	Janitorial services	Services	1935	Yes	6,166	6,347	6,533	6,724	1,925	1,981	2,039	2,099
Sales/use - Other	82.04.050(3e)	Tree trimming under power lines	Tax base	1995	Yes	3,231	3,288	3,345	3,404	1,199	1,220	1,241	1,263
Sales/use - Other	82.04.050(6)	Customized computer software	Services	1998	Yes	90,006	99,037	118,909	142,769	27,694	30,473	36,587	43,929
Sales/use - Other	82.04.062	Precious metals & bullion	Other business	1985	Yes	6,052	6,174	6,297	6,423	1,862	1,900	1,938	1,976

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Sales/use - Other	82.08.010(1)	Trade-ins	Individuals	1984	Yes	155,015	159,931	167,928	176,324	47,697	49,210	51,670	54,254
Sales/use - Other	82.08.0251	Casual sales	Individuals	1935	Unlikely	5,047	5,313	5,739	6,200	1,576	1,659	1,792	1,936
Sales/use - Other	82.08.0253	Newspapers	Individuals	1935	Yes	15,822	16,409	17,040	17,725	4,941	5,125	5,322	5,536
Sales/use - Other	82.08.02535	Fund-raising sales of magazines	Nonprofit - O	1995	Yes	353	364	375	386	110	114	117	121
Sales/use - Other	82.08.02537	Academic transcripts	Individuals	1996	Yes	31	31	32	33	10	10	10	10
Sales/use - Other	82.08.0255(1d)	Motor vehicle/special fuel used on public highways	Individuals	1935	Yes	477,865	490,195	499,994	509,385	149,241	153,092	156,152	159,085
Sales/use - Other	82.08.02573	Fund-raising by nonprofit organizations	Nonprofit - O	1998	Yes	684	704	726	747	214	220	227	233
Sales/use - Other	82.08.0258	Red Cross	Nonprofit - H	1945	No	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.0282	Returnable containers	Other business	1974	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.0289	Local residential & coin-op telephone service	Individuals	1983	Yes	38,000	38,000	38,000	38,000	12,000	12,000	12,000	12,000
Sales/use - Other	82.08.0291	Youth organizations & local physical fitness	Nonprofit - C	1981	Yes	5,427	5,590	5,758	5,931	1,646	1,746	1,798	1,852
Sales/use - Other	82.08.0293	Food products	Individuals	1982	Yes	833,511	875,186	918,946	964,893	256,464	269,288	282,753	296,790
Sales/use - Other	82.08.0297	Food stamp purchases	Individuals	1987	Yes	2,174	2,391	2,630	2,893	669	736	809	890
Sales/use - Other	82.08.031	Arts & cultural organizations	Nonprofit - A	1981	Yes	1,455	1,455	1,455	1,455	461	461	461	461
Sales/use - Other	82.08.032	Used park-model trailers	Individuals	2001	No	235	242	249	257	56	58	59	61
Sales/use - Other	82.08.033	Used mobile homes	Individuals	1979	No	16,370	16,640	16,900	17,250	3,930	3,990	4,050	4,110
Sales/use - Other	82.08.034	Used floating homes	Individuals	1984	No	125	132	138	145	30	32	33	35
Sales/use - Other	82.08.036	Core deposits & tire fees	Tax base	1989	No	252	262	270	0	79	82	84	0
Sales/use - Other	82.08.807	Delivery charges for direct mail	Other business	2005	Yes	144	148	153	157	44	46	47	48
Sales/use - Other	82.08.809	Alternative fuel vehicles	Other	2005	Yes	0	935	2,244	1,309	0	289	693	404
Sales/use - Other	82.08.813	Hybrid technology vehicles	Other	2005	Yes	0	5,950	14,280	8,330	0	1,663	3,990	2,328
Sales/use - Other	82.08.815	Auxiliary power equip. to supply trucks	Business incentive	2006	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.825	Auxiliary power equip. for trucks to receive	Business incentive	2006	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.830	Nonprofit camps & conference centers	Nonprofit - C	1997	Yes	150	152	153	155	47	47	48	48
Sales/use - Other	82.08.832	Gun safes	Individuals	1998	Yes	78	81	87	93	24	25	27	29
Sales/use - Other	82.08.835	Equipment to heat water via solar energy	Business incentive	2006	Yes	13	13	0	0	4	4	0	0
Sales/use - Other	82.08.950	Electricity and steam	Tax base	2003	No	0	0	0	0	0	0	0	0
Sales/use - Other	82.12.860	Credit unions - conversion to state charter	Other business	2006	Yes	174	179	185	190	54	55	57	58
Sales/use - Other	82.14.410	Local sales tax rate cap for lodging	Other business	2001	Yes	0	0	0	0	3,106	3,261	3,424	3,595
Sales/use - Other	82.14.430(1)	Regional transp. sales tax; exemption for vehicles	Tax base	2002	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.14.450(3)	Vehicles exempt from local public safety tax	Business incentive	2003	Yes	0	0	0	0	1,975	2,034	2,095	2,158
Sales/use - Deferrals	36.100.090	Baseball stadium deferral	Business incentive	1995	No	-2,473	-2,473	-2,473	-2,473	-799	-799	-799	-799
Sales/use - Deferrals	36.102.070	Football stadium deferral	Business incentive	1997	No	-2,756	-2,756	-2,756	-2,756	-975	-975	-975	-975
Sales/use - Deferrals	47.46.060	2nd Narrows bridge	Business incentive	1998	No	9,281	0	0	0	2,899	0	0	0
Sales/use - Deferrals	82.08.037	Credit for bad debts	Other business	1982	Unlikely	36,913	38,084	39,732	41,451	10,790	11,132	11,614	12,116
Sales/use - Deferrals	82.12.035	Credit for tax paid to other states	Tax base	1967	Unlikely	129,362	133,464	140,138	147,145	39,804	41,066	43,119	45,275

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Sales/use - Deferrals	82.32.065	Vehicles under warranty	Other business	1987	Unlikely	148	141	139	137	47	46	44	43
Sales/use - Deferrals	82.32.580	Museum for historic autos	Nonprofit - A	2005	Yes	2,600	2,676	2,754	2,835	812	835	860	885
Sales/use - Deferrals	82.32.760(1,b)	Costs to implement sales tax destination sourcing	Other business	2007	Yes	0	11,752	2,953	1,213	0	0	0	0
Sales/use - Deferrals	82.34.050(2)	Credit for tax paid on pollution control facilities	Other business	1967	Unlikely	56	45	36	29	0	0	0	0
Sales/use - Deferrals	82.60.040	Rural county deferral	Business incentive	1985	Yes	18,852	21,180	23,468	25,441	5,844	6,566	7,275	7,887
Sales/use - Deferrals	82.63.030	High technology deferral	Business incentive	1994	Yes	50,459	52,465	54,468	56,763	15,642	16,264	16,885	17,596
Sales/use - Deferrals	82.66.040	Horse race track deferral	Business incentive	1995	No	-411	-411	-411	-411	-107	-107	-107	-107
Sales/use - Deferrals	82.74.030	Fruit/vegetable/dairy/seafood processing facilities	Business incentive	2005	Yes	5,808	5,808	5,808	5,808	1,698	1,698	1,698	1,698
Sales/use - Deferrals	82.75.030	Biotechnology investments	Business incentive	2006	Yes	1,614	1,721	1,822	1,937	500	534	565	600
Brokered Natural Gas	82.12.022(3)	Natural gas not delivered via pipeline	Tax base	1994	No	0	0	0	0	0	0	0	0
Brokered Natural Gas	82.12.022(4)	Natural gas subject to public utility tax	Tax base	1989	No	68,000	70,720	73,549	76,491	0	0	0	0
Brokered Natural Gas	82.12.022(5)	Natural gas for aluminum smelters	Business incentive	2004	Yes	0	0	0	0	0	0	0	0
Brokered Natural Gas	82.12.022(6)	Natural gas subject to other states' taxes	Commerce	1989	Unlikely	0	0	0	0	0	0	0	0
Brokered Natural Gas	82.12.024	Deferral for DSI industries	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
Tobacco Taxes	82.24.260(1c)	Cigarette allotment for Indian tribes	Government	1975	No	13,302	13,435	13,569	13,705	0	0	0	0
Tobacco Taxes	82.24.290	Cigarettes for military personnel	Government	1940	No	15,135	15,211	15,287	15,363	0	0	0	0
Tobacco Taxes	82.24.295(1)	Cigarettes covered by Indian tribal contracts	Government	2001	No	63,000	63,000	63,000	63,000	0	0	0	0
Tobacco Taxes	82.26.040	Tobacco products; constitutional reasons	Government	1940	No	1,300	1,300	1,300	1,300	0	0	0	0
Tobacco Taxes	82.26.110	Tobacco products; out-of-state sales, etc.	Government	1959	Unlikely	3,123	3,378	3,513	3,653	0	0	0	0
Fuel Taxes	82.36.029	Gas tax exemption for handling losses	Other business	1939	Yes	0	0	0	0	0	0	0	0
Fuel Taxes	82.36.230	Exported & imported fuel	Commerce	1933	No	970,995	1,046,321	1,074,609	1,094,785	0	0	0	0
Fuel Taxes	82.36.230	Sales of fuel to the military	Government	1933	No	148	159	164	167	0	0	0	0
Fuel Taxes	82.36.245	Sales of fuel to foreign governments	Government	1967	Unlikely	4	4	4	4	0	0	0	0
Fuel Taxes	82.36.275	Fuel used in urban transportation	Government	1957	Yes	442	476	489	498	0	0	0	0
Fuel Taxes	82.36.280	Refunded fuel tax for nonhighway use	Tax base	1923	No	719	774	795	810	0	0	0	0
Fuel Taxes	82.36.285	Fuel for transporting persons with special needs	Nonprofit - H	1983	Yes	204	220	226	230	0	0	0	0
Fuel Taxes	82.36.300	Refund of fuel tax for exported fuel	Commerce	1923	No	1,232	1,328	1,364	1,389	0	0	0	0
Fuel Taxes	82.36.305	Marine uses of fuel	Tax base	1957	No	369	398	408	416	0	0	0	0
Fuel Taxes	82.36.370	Lost or destroyed fuel	Other business	1923	Unlikely	0	0	0	0	0	0	0	0
Fuel Taxes	82.38.080	Special fuel tax exemptions	Other	1971	No	674,918	742,230	786,169	817,252	0	0	0	0
Fuel Taxes	82.42.020	Aircraft fuel tax exemption, crop dusting	Agriculture	1982	Yes	0	0	0	0	0	0	0	0
Fuel Taxes	82.42.020	Aircraft fuel tax exemption, emerg. transport	Other	2003	Yes	65	68	69	70	0	0	0	0
Fuel Taxes	82.42.030	Aircraft fuel; exports & fuel used commercially	Commerce	1967	No	53,643	55,574	56,723	57,790	0	0	0	0
Fuel Taxes	82.42.070	Aircraft fuel sold to the federal govt.	Government	1971	No	22,547	23,359	23,842	24,290	0	0	0	0

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Liquor Taxes	66.20.010(7)	Sales of liquor to the military	Government	1933	No	3,357	3,546	3,747	3,959	0	0	0	0
Liquor Taxes	66.24.290(3b)	Beer tax exemption for microbrewers	Business incentive	1993	Yes	3,600	3,701	3,806	3,913	0	0	0	0
Real Estate Excise Tax	82.45.010	Real estate excise tax exemptions	Tax base	1951	Possibly	184,884	197,119	210,164	224,073	66,442	70,839	75,527	80,525
Real Estate Excise Tax	82.45.190	REET exemptions; 2nd Narrows bridge	Tax base	1998	No	0	0	0	0	0	0	0	0
Real Estate Excise Tax	82.45.195	Standing timber	Other business	2007	Possibly	611	711	729	747	281	328	336	344
Estate Tax	83.100.020(13)	Estate tax threshold (1st \$2 million)	Individuals	2005	Yes	311,104	317,985	324,970	332,265	0	0	0	0
Estate Tax	83.100.046	Farm property	Agriculture	2005	Yes	150	150	400	400	0	0	0	0
Estate Tax	83.100.047	Marital deduction	Tax base	2005	Unlikely	3,419	3,901	4,300	4,740	0	0	0	0