

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
PROPERTY TAX						
<u>Public Property</u>						
35.21.755	Public corporations	1,560	6,091	Government	No	1
84.36.010	Federal government	157,895	635,031	Government	No	2
84.36.010	State government	112,987	441,000	Government	No	2
84.36.010	County government	171,377	697,824	Government	No	3
84.36.010	Cities and towns	140,360	571,532	Government	No	3
84.36.010	Tribal property	535	1,758	Government	No	4
84.36.010	Public colleges & universities	43,916	171,367	Government	No	4
84.36.010	Public K-12 schools	158,859	638,906	Government	No	5
84.36.010	Port districts	29,172	113,396	Government	No	5
84.36.010	Fire districts	6,263	25,186	Government	No	6
84.36.010	Public utility districts	6,272	132,600	Government	No	6
84.36.010	Hospital districts	4,186	16,332	Government	No	7
84.36.010	Foreign consulates	39	153	Government	No	7
84.36.130	Airports, cities in other states	21	82	Government	No	8
84.36.135	Housing Finance Commission	0	0	Government	No	8
84.36.210	Right-of-way easements	0	0	Government	No	9
84.36.230	Interstate bridges	6,841	26,698	Government	No	9
84.36.451	Leaseholds of public property	-37,453	5,366	Tax base	No	10
84.36.605	Sale/leasebacks, R.T.A.	0	0	Government	No	10
<u>Nonprofit Organizations</u>						
84.36.020	Churches & parsonages	26,783	107,710	Nonprofit - C	No	11
84.36.030(1)	Nonsectarian organizations	6,358	25,570	Nonprofit - C	No	11
84.36.030(1)	Nonprofit merchandise sales	119	475	Nonprofit - C	No	12
84.36.030(2)	Church camps	902	3,628	Nonprofit - C	No	12
84.36.030(3)	Youth organizations	839	3,374	Nonprofit - C	No	13
84.36.030(5)	Red Cross	55	222	Nonprofit - H	No	13
84.36.030(6)	Student loan organizations	0	0	Nonprofit - O	No	14
84.36.032	Church offices	342	1,376	Nonprofit - C	No	14
84.36.035	Blood & tissue banks	521	2,096	Nonprofit - H	No	15
84.36.037	Public assembly halls	253	1,017	Nonprofit - O	No	15
84.36.040(1a)	Day care centers	799	3,214	Nonprofit - H	No	16
84.36.040(1b)	Nonprofit libraries	17	68	Nonprofit - A	No	16
84.36.040(1c)	Orphanages	80	324	Nonprofit - H	No	17
84.36.040(1d)	Nursing homes	1,380	5,550	Nonprofit - H	No	17
84.36.040(1e)	Nonprofit hospitals	22,022	88,583	Nonprofit - H	No	18
84.36.040(1f)	Dialysis facilities	245	984	Nonprofit - H	No	18
84.36.041	Homes for the aging	4,529	18,215	Nonprofit - H	No	19
84.36.042	Housing, develop. disabled	180	700	Nonprofit - H	No	19
84.36.043	Homeless shelters	1,002	4,027	Nonprofit - H	No	20
84.36.045	Medical research facilities	1,739	6,992	Nonprofit - H	No	20
84.36.046	Cancer treatment clinics	1,365	5,489	Nonprofit - H	No	21

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
84.36.047	Radio & TV transmission	0	0	Nonprofit - O	No	21
84.36.050(1)	Private colleges	13,820	55,580	Nonprofit - O	No	22
84.36.050(1)	Private K-12 schools	11,016	44,303	Nonprofit - O	No	22
84.36.050(2)	Educational foundations	76	306	Nonprofit - O	No	23
84.36.060(1a)	Art collections & museums	1,944	7,820	Nonprofit - A	No	23
84.36.060(1b)	Performing arts	1,349	5,424	Nonprofit - A	No	24
84.36.250	Water cooperatives	272	1,093	Nonprofit - O	No	24
84.36.260	Open space & park land	502	2,016	Nonprofit - O	No	25
84.36.350	Sheltered workshops	827	3,326	Nonprofit - H	No	25
84.36.480	Fair associations	37	148	Nonprofit - O	No	26
84.36.500	Farm land conservation futures	0	0	Nonprofit - O	No	26
84.36.550	Fund-raising for nonprofits	87	348	Nonprofit - O	No	27
84.36.560	Low-income rental housing	6,796	26,519	Nonprofit - H	No	27
84.36.570	Demonstration farms	2	8	Nonprofit - O	No	28
84.36.650	Fund-raising to support artists	2	9	Nonprofit - A	No	28

Private Property

84.14.020	Targeted public housing	1,031	4,145	Other business	No	29
84.26.070	Historic property	2,998	11,699	Individuals	No	29
84.33.040	Timber	0	0	Tax base	No	30
84.33.210	Forest land; spec. assess.	0	1,034	Other	Yes	30
84.36.010	2nd Narrows bridge	0	0	Bus. Incentive	No	31
84.36.015	Parcels valued at < \$500	134	521	Other	No	31
84.36.020	Cemeteries	2,932	11,791	Other	No	32
84.36.030(4)	Veterans organizations	267	1074	Other	No	32
84.36.060(1c)	Fire companies	2	10	Other	No	33
84.36.060(1d)	Humane societies	78	313	Other	No	33
84.36.255	Habitat/water quality improv.	19	72	Other	No	34
84.36.381	Senior citizens & disabled	34,270	166,773	Individuals	No	34
84.36.400	Home improvements	270	1,052	Individuals	No	35
84.36.487	Air pollution control facilities	376	1,467	Other business	No	35
84.36.635	Alcohol/biodiesel fuel	0	0	Bus. incentive	No	36
84.36.640	Wood biomass fuel	0	0	Bus. incentive	No	36
84.36.655	Aircraft facilities, port property	0	0	Bus. incentive	No	37
84.36.660	Sprinkler systems; nightclubs	0	0	Bus. Incentive	No	37
84.39.010	Widows/widowers of veterans	40	0	Individuals	Yes	38
84.56.025	Waiver, delinquency penalties	0	0	Individuals	No	38

Personal Property

84.36.070	Intangibles	7,431,658	28,754,287	Intangibles	Unlikely	39
84.36.079	Ships under construction	0	0	Bus. incentive	No	40
84.36.080(1)	Commercial vessels	1,835	15,677	Bus. incentive	No	40
84.36.080(2)	Historic vessels	58	234	Individuals	No	41
84.36.090	Other ships and vessels	-21,891	48,347	Individuals	No	41

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
84.36.105	Cargo containers	525	2,048	Bus. incentive	No	42
84.36.110(1)	Household goods	139,762	562,020	Individuals	No	42
84.36.110(2)	\$15,000 of personal property	631	2,260	Individuals	No	43
84.36.240	Soil & water conservation	5	19	Government	No	43
84.36.300	Goods in transit	0	0	Bus. incentive	No	44
84.36.470	Ag. products held for sale	19,028	76,530	Agriculture	No	44
84.36.477	Business inventories	170,000	661,000	Other business	No	45
84.36.590	Vitrification equipment	0	0	Bus. incentive	No	45
84.36.595	Vehicles, trailers, campers	260,561	1,047,942	Tax base	No	46
84.36.600	Custom computer software	2,499	9,751	Other business	No	46
84.36.630	Farm machinery (state levy)	2,099	0	Agriculture	No	47
84.36.645	Semiconductor materials	0	0	Bus. incentive	No	47
84.40.030(3)	Growing crops	386	1,554	Agriculture	No	48
84.40.037	Canned computer software	5,947	23,207	Other business	No	48
84.40.220	Nursery stock	267	1,071	Agriculture	No	49

Alternative Valuation/Deferral

84.33.140	Forest land, statutory values	14,732	57,487	Other business	No	49
84.33.140(13,14)	Forest land compensating tax	0	1,094	Other	Yes	50
84.34.060	Open space land, current use	5,088	19,854	Other	No	50
84.34.065	Farm lands, current use	32,870	128,260	Agriculture	No	51
84.34.108(6)	Open space compensating tax	741	2,847	Other	Yes	51
84.36.381(6)	Valuation freeze, sen. citizens	36,053	127,514	Individuals	No	52
84.38.030	Senior citizens tax deferral	1,710	0	Individuals	Yes	52
84.70.010	Destroyed property	104	371	Other	No	53

IN-LIEU OF PROPERTY TAX

Leasehold Excise Tax

35.21.755	Public historical sites	479	420	Government	Unlikely	53
82.29A.020(1)	Government manufacturing	1,719	1,507	Government	Unlikely	54
82.29A.020(1)	Easements, removing products	480	421	Other	Yes	54
82.29A.020(2)	Hanford leases; excl. of fees	8	8	Other business	Unlikely	55
82.29A.120(1)	Credit for excessive tax	184	161	Other business	Yes	55
82.29A.120(2)	Product leases; 33% credit	227	199	Agriculture	Yes	56
82.29A.130(3)	Subsidized housing	23,036	20,206	Government	Unlikely	56
82.29A.130(5)	Public employee housing	273	240	Government	Unlikely	57
82.29A.130(6-7)	Indian trust lands	727	638	Government	No	57
82.29A.130(8-9)	Leases < \$250/year or 30 days	4,545	3,987	Other business	Yes	58
82.29A.130(10)	Homes pending destruction	80	70	Other	Unlikely	58
82.29A.130(11)	Public works contracts	68	60	Government	Unlikely	59
82.29A.130(12)	Inmate employment programs	0	0	Government	No	59
82.29A.130(13)	Camps for disabled persons	338	296	Nonprofit - H	Yes	60
82.29A.130(14)	Professional baseball stadium	101	87	Bus. incentive	Yes	60

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.29A.130(15)	Professional football stadium	135	119	Bus. incentive	Yes	61
82.29A.130(16)	Public facilities districts	123	108	Bus. incentive	Yes	61
82.29A.130(17)	Historic property	84	73	Government	Yes	62
82.29A.130(18)	Clark County amphitheater	41	36	Bus. incentive	Yes	62
82.29A.132	2nd Narrows bridge	0	0	Bus. incentive	No	63
82.29A.134	Sale/leasebacks, R. T. A.	0	0	Government	No	63
82.29A.135	Gasohol production facilities	166	145	Bus. incentive	Yes	64
82.29A.136	Developments, > 3,000 lots	355	-426	Tax base	Yes	64
82.29A.137	Super-efficient airplane facilities	0	0	Bus. incentive	Yes	65
82.29A.138	Radio repeaters	5	5	Individuals	Yes	65

Vehicle Excise Taxes

82.44.010(2)	Excluded motor vehicles	0	364	Tax base	Unlikely	66
82.44.015	Ride-sharing vehicles	0	130	Other	Yes	66
82.48.100	Government aircraft	18	0	Government	No	67
82.48.100	Commercial aircraft	106	0	Commerce	No	67
82.48.100	Aircraft held for sale	12	0	Other business	Unlikely	68
82.48.100	Nonresident aircraft	4	0	Other business	Unlikely	68
82.49.020	Small boats	4,058	0	Individuals	Yes	69
82.50.520(1-4)	Travel trailers and campers	0	0	Individuals	No	69

Timber Excise Tax

84.33.075	Nonprofit youth organizations	0	0	Nonprofit - C	Yes	70
84.33.077	Credit, tax on public timber	0	0	Other	Yes	70
84.33.0775	Credit, salmon regulations	13,056	0	Other business	Yes	71
84.33.0776	Credit, Quinnault tribal tax	0	0	Government	No	71
84.33.086	\$50 minimum timber tax	2	10	Other business	Yes	72
84.33.170	Christmas trees/cottonwoods	132	528	Agriculture	Yes	72

BUSINESS AND OCCUPATION TAX

Public Activities

82.04.311	Tobacco Settlement Authority	**	0	Government	Unlikely	73
82.04.395	Printing by schools	106	0	Government	Unlikely	73
82.04.397	Printing by local governments	24	0	Government	Unlikely	74
82.04.408	Housing Finance Commission	**	0	Government	Unlikely	74
82.04.415	Sand/gravel, local road const.	310	0	Government	Unlikely	75
82.04.418	Grants to local government	0	0	Government	Unlikely	75
82.04.419	Local govt. business income	21,035	0	Government	Unlikely	76
82.04.4201	Sales/leasebacks, R. T. A.	0	0	Government	No	76
82.04.4263	Life sciences discovery fund	**	0	Government	Unlikely	77
82.04.600	Printing by libraries	8	0	Government	Unlikely	77
82.04.615	Public development authorities	34	0	Government	Unlikely	78

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
<u>Business Activities</u>						
82.04.062	Precious metals and bullion	1,228	0	Other business	Yes	78
82.04.110	Aluminum master alloys	* *	0	Bus. incentive	Yes	79
82.04.120	Processing of seafood	4	0	Bus. incentive	Yes	79
82.04.120	Seed conditioning	406	0	Agriculture	Yes	80
82.04.120	Hay cubing	448	0	Agriculture	Yes	80
82.04.2403	Fish cleaning	22	0	Bus. incentive	Yes	81
82.04.255	Real estate commissions	40,403	0	Other business	Yes	81
82.04.280	Rental of real estate	98,117	0	Other business	No	82
82.04.310(1)	Public utilities	98,000	0	Tax base	No	82
82.04.310(2)	Sales of electricity for resale	93,700	0	Tax base	Unlikely	83
82.04.315	International banking facilities	1,117	0	Bus. incentive	Yes	83
82.04.317	Wholesale auto auctions	2,041	0	Other business	Yes	84
82.04.320	Insurance premiums	747,945	0	Tax base	No	84
82.04.322	Health maint. organizations	312,902	0	Tax base	No	85
82.04.330	Agricultural producers	61,964	0	Agriculture	Yes	85
82.04.330	Christmas tree producers	689	0	Agriculture	Yes	86
82.04.331	Wholesaling conditioned seed	1,747	0	Agriculture	Yes	86
82.04.332	Wholesaling of grain	6,200	0	Agriculture	Yes	87
82.04.334	Exclusion of standing timber	0	0	Other business	Unlikely	87
82.04.335	Agricultural fairs	808	0	Agriculture	Yes	88
82.04.337	Exported processed hops	749	0	Agriculture	Yes	88
82.04.340	Boxing & wrestling matches	45	0	Tax base	Unlikely	89
82.04.350	Horse racing	4,292	0	Tax base	Unlikely	89
82.04.360	Income of employees	2,571,730	0	Tax base	No	90
82.04.360	Life insurance employees	1,489	0	Other business	Yes	90
82.04.390	Real estate sales	847,412	0	Tax base	Unlikely	91
82.04.392	Income from trust accounts	2,383	0	Other business	Yes	91
82.04.394	On-site property mgmt.	19,448	0	Tax base	Yes	92
82.04.405	Credit unions; federal charters	7,117	0	Other business	No	92
82.04.405	Credit unions; state charters	46,523	0	Other business	Unlikely	93
82.04.416	2nd Narrows bridge	0	0	Bus. Incentive	Yes	93
82.04.421	Group discount purchases	* *	0	Bus. incentive	Yes	94
82.04.422(2)	Accommodation sales, autos	3,636	0	Tax base	Yes	94
82.04.423	Direct sellers	12,398	0	Other business	Yes	95
82.04.424	Sellers with limited connection	0	0	Other business	Unlikely	95
82.04.425	Accommodation sales	186	0	Tax base	Yes	96
82.04.426	Semiconductor microchips	0	0	Bus. incentive	Yes	96
82.04.4261	Small bus. innovation grants	0	0	Other business	Yes	97
82.04.4262	Technology transfer grants	30	0	Other business	Yes	97
82.04.4266	Manufacturing fruit/vegetables	9,541	0	Bus. incentive	Yes	98
82.04.4267	Parking & bus. improvement	172	0	Other business	Yes	98
82.04.4268	Manufacturing dairy products	7,009	0	Bus. incentive	Yes	99
82.04.4269	Manufacturing seafood products	7,409	0	Bus. incentive	Yes	99

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.04.601	Cigarette stamping discounts	11	0	Other business	Yes	100
82.04.610	Import/export shipments	140,858	0	Commerce	No	100
82.04.625	Custom farm services	111	0	Agriculture	Yes	101
82.32.045(4)	\$28,000 min. to file tax return	82,000	0	Other business	Yes	101
<u>Nonprofit Organizations</u>						
82.04.324	Blood, bone and tissue banks	1,918	0	Nonprofit - H	Yes	102
82.04.326	Organ procurement	**	0	Nonprofit - H	Yes	102
82.04.327	Adult family homes	748	0	Nonprofit - H	Yes	103
82.04.338	Services for Hop Commission	**	0	Agriculture	Yes	103
82.04.339	Day care by churches	2,908	0	Nonprofit - H	Yes	104
82.04.3395	Child care resource/referral	28	0	Nonprofit - H	Yes	104
82.04.355	Commuter ride-sharing	0	0	Other	Yes	105
82.04.363	Camps & conference centers	219	0	Nonprofit - C	Yes	105
82.04.3651	Nonprofit org. fund-raising	311	0	Nonprofit - O	Yes	106
82.04.367	Student loan organizations	**	0	Nonprofit - O	Yes	106
82.04.368	Credit and debt counseling	0	0	Nonprofit - O	Yes	107
82.04.370	Fraternal insurance	4,202	0	Other	Yes	107
82.04.380	Red Cross	**	0	Nonprofit - H	No	108
82.04.385	Sheltered workshops	1,884	0	Nonprofit - H	Yes	108
82.04.399	Academic transcripts	18	0	Nonprofit - O	Yes	109
82.04.4251	Promotion of tourism	453	0	Nonprofit - O	Yes	109
82.04.4264	Adult boarding homes	2,690	0	Nonprofit - H	Yes	110
82.04.4265	Comprehensive cancer centers	**	0	Nonprofit - H	Yes	110
<u>Deductions</u>						
82.04.280(6)	Radio and TV broadcasting	2,698	0	Commerce	No	111
82.04.298(2)	Grocery co-ops	**	0	Bus. incentive	Yes	111
82.04.333	Small timber harvesters	824	0	Other business	Yes	112
82.04.4271	Youth organization fees	798	0	Nonprofit - C	Yes	112
82.04.4272	Direct mail delivery charges	20	0	Other business	Yes	113
82.04.4281	Investments, nonfinancial firms	699,600	0	Tax base	Yes	113
82.04.4281	Dividends from subsidiaries	13,262	0	Tax base	Yes	114
82.04.4282	Membership dues and fees	1,626	0	Nonprofit - O	Unlikely	114
82.04.4282	Contributions and donations	8,116	0	Tax base	No	115
82.04.4282	Tuition fees	36,823	0	Nonprofit - O	Yes	115
82.04.4282	Trade shows	1,603	0	Nonprofit - O	Yes	116
82.04.4283	Cash discounts	40,000	0	Tax base	No	116
82.04.4284	Credit losses	11,681	0	Other business	Unlikely	117
82.04.4285	Motor fuel taxes	33,871	0	Tax base	Unlikely	117
82.04.4286	Constitutional deductions	1,297,400	0	Commerce	No	118
82.04.4287	Horticultural products	1,892	0	Agriculture	Yes	118
82.04.4289	Nursing homes	4,600	0	Nonprofit - H	Yes	119
82.04.4291	Intergovernmental charges	0	0	Government	Unlikely	119

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.04.4292	Interest on real estate loans	148,713	0	Other business	Yes	120
82.04.4293	Interest on govt. obligations	7,990	0	Government	Yes	120
82.04.4294	Interest on agricultural loans	* *	0	Agriculture	Yes	121
82.04.4295	Manuf. completed in Wash.	5,082	0	Bus. incentive	Yes	121
82.04.4296	Funeral home reimbursement	25	0	Other business	Yes	122
82.04.4297	Govt. grants to nonprofits	150,342	0	Nonprofit - H	Yes	122
82.04.4298	Condo maintenance fees	9,454	0	Other business	Yes	123
82.04.4311	Public & nonprofit hospitals	144,250	0	Nonprofit - H	Yes	123
82.04.432	Municipal sewer charges	3,082	0	Government	Yes	124
82.04.4322	Govt. grants, arts organizations	6,263	0	Nonprofit - A	Yes	124
82.04.4324	" manufactured items					
82.04.4326	" tuitions					
82.04.4327	" business income					
82.04.433	Fuel for commercial vessels	5,804	0	Other business	Unlikely	125
82.04.4331	Health insurance, med. claims	0	0	Tax base	No	125
82.04.4332	Foreign branch campuses	0	0	Nonprofit - O	Yes	126
82.04.4334	Sale of alternative fuel	141	0	Bus. incentive	Yes	126
82.04.4335	Sale of wood biomass fuel	0	0	Bus. incentive	Yes	127
82.04.4337	Adult boarding homes, Medicaid	4,644	0	Other business	Yes	127
82.04.4338	Auxiliary power, diesel trucks	3	0	Other business	Yes	128
82.04.4339	Salmon restoration grants	800	0	Other business	Yes	128
82.04.540(2)	Wages paid for clients	4,297	0	Tax base	Unlikely	129
82.04.620	Physician admin. of pres. drugs	2,000	0	Other business	Yes	129

Differential Tax Rates

82.04.240(2)	Semiconductor materials	0	0	Bus. incentive	Yes	130
82.04.2404	Semiconductor materials	2,453	0	Bus. incentive	Yes	130
82.04.250(1)	Retailing	43,734	0	Other business	Yes	131
82.04.250(3)	Certified aircraft repair	878	0	Bus. incentive	Yes	131
82.04.260(1a)	Manufacturers of flour and oil	5,827	0	Agriculture	Yes	132
82.04.260(1e,f)	Manuf. of alternative fuels	88	0	Bus. incentive	Yes	132
82.04.260(2)	Processors of dry peas	59	0	Agriculture	Yes	133
82.04.260(4)	Processors of meat	16,512	0	Agriculture	Yes	133
82.04.260(5)	Travel agents	17,259	0	Other business	Yes	134
82.04.260(6)	Charter and freight brokers	41,619	0	Bus. incentive	Yes	134
82.04.260(7)	Stevedoring	19,031	0	Bus. incentive	Yes	135
82.04.260(9)	Insurance agents	40,638	0	Other business	Yes	135
82.04.260(11)	Manuf. commercial airplanes	150,332	0	Bus. incentive	Yes	136
82.04.260(12)	Manuf. timber/wood products	27,000	0	Bus. incentive	Yes	136
82.04.260(13)	Services for salmon cannery	46	0	Bus. incentive	Yes	137
82.04.272	Resellers of prescription drugs	21,927	0	Bus. incentive	Yes	137
82.04.290(1)	International investment mgmt.	28,018	0	Bus. incentive	Yes	138
82.04.2905	Child care	1,401	0	Other business	Yes	138
82.04.2906	Chemical dependency	69	0	Other business	Yes	139
82.04.2907	Royalty income	24,584	0	Other business	Possibly	139

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.04.2908	Adult boarding homes	19,665	0	Other business	Yes	140
82.04.2909	Aluminum smelting	0	0	Bus. incentive	Yes	140
82.04.294	Manuf. solar energy systems	722	0	Bus. incentive	Yes	141

Credits

82.04.427	Pollution control facilities	1,064	0	Other business	No	142
82.04.4333	Job training services	**	0	Bus. incentive	Yes	142
82.04.434	Testing and safety labs	**	0	Bus. incentive	Yes	143
82.04.440(2&3)	Multiple activities, instate	-546	0	Commerce	No	143
82.04.440(2&4)	Multiple activities, interstate	41,921	0	Commerce	No	144
82.04.4451	Small business credit	48,120	0	Other business	Yes	144
82.04.4452	R&D; high technology firms	51,626	0	Bus. Incentive	Yes	145
82.04.44525	International services	**	0	Bus. incentive	Yes	145
82.04.4461	Airplane pre-production costs	44,300	0	Bus. incentive	Yes	146
82.04.4463	Airplane manufacturing facilities	3,168	0	Bus. incentive	Yes	146
82.04.447	Nat. gas for DSI customers	0	0	Bus. incentive	Yes	147
82.04.448	Semiconductor manuf. jobs	0	0	Bus. incentive	Yes	147
82.04.4481	Aluminum smelter facilities	0	0	Bus. incentive	Yes	148
82.04.4482	Power for aluminum smelters	0	0	Bus. incentive	Yes	148
82.04.4483	Software in rural counties	61	0	Bus. incentive	Yes	149
82.04.4484	Help desk service, rural counties	558	0	Bus. incentive	Yes	149
82.04.4485	Hospital patient lifting devices	6,395	0	Bus. incentive	Yes	150
82.04.4486	Tax on carb. beverage syrup	12,211	0	Other business	Yes	150
82.04.4487	Airplane pre-production costs	982	0	Bus. incentive	Yes	151
82.04.4489	Motion picture contributions	7,000	0	Bus. incentive	Yes	151
82.04.449	Workforce training costs	161	0	Other business	Yes	152
82.62.030	New jobs in rural counties	6,186	0	Bus. incentive	Yes	152
82.70.020	Commute trip reduction	5,280	0	Other	Yes	153
82.73.030	Commercial area revitalization	2,650	0	Other	Yes	153

OTHER BUSINESS TAXES

Public Utility Tax

35.58.560	Transit deduction for Metro	1,110	0	Government	Yes	154
82.16.020(1d&e)	Urban transportation & vessels	15,019	0	Other business	Yes	154
82.16.040	\$2,000 monthly minimum	1,000	0	Other business	Yes	155
82.16.0421	Electrolyte processors	0	0	Bus. incentive	Yes	155
82.16.045	Credit, pollution control facilities	1,055	0	Other business	No	156
82.16.046	2nd Narrows bridge	0	0	Tax base	No	156
82.16.047	Ride-sharing & special needs	709	0	Other	Yes	157
82.16.0491	Credit, rural elec. contributions	600	0	Other business	Yes	157
82.16.0495	Credit, DSI customers	**	0	Bus. incentive	Yes	158
82.16.0497	Credit for billing discounts	11,000	0	Other business	Yes	158
82.16.0498	Power for aluminum smelters	0	0	Bus. incentive	Yes	159

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.16.050(1)	Receipts from taxes	28,466	0	Tax base	No	159
82.16.050(2)	Sales for resale	5,272	0	Tax base	No	160
82.16.050(3)	Joint utility services	20,000	0	Tax base	No	160
82.16.050(4)	Cash discounts	418	0	Tax base	No	161
82.16.050(5)	Credit losses	3,782	0	Other business	Unlikely	161
82.16.050(6)	Constitutional exemptions	189,195	0	Commerce	No	162
82.16.050(6)	Interstate transport., instate	10,292	0	Commerce	Possibly	162
82.16.050(7)	Irrigation water	1,306	0	Agriculture	Yes	163
82.16.050(8)	Interstate transp., thru freight	31,801	0	Commerce	No	163
82.16.050(9)	Shipments to ports	15,034	0	Agriculture	Yes	164
82.16.050(10)	Farm products shipped to ports	179	0	Agriculture	Yes	164
82.16.050(11)	Exported/resold electric power	240,000	0	Tax base	No	165
82.16.050(12)	Water associations	650	0	Nonprofit - O	Yes	165
82.16.050(13)	Processing/disposing sewerage	13,331	0	Tax base	No	166
82.16.050(14)	Transit improvements	1,038	0	Government	Yes	166
82.16.053	Electric power, low-density	1,400	0	Other business	Yes	167
82.16.055	Cogeneration/renew. resources	300	0	Bus. incentive	Yes	167
82.16.130	Renewable energy resources	100	0	Bus. incentive	Yes	168
82.16.300	Hauling farm products, relatives	0	0	Agriculture	Yes	168
82.70.020	Credit, commute trip reduction	220	0	Other	Yes	169
82.73.030	Commercial are revitalization	0	0	Other	Yes	169

Insurance Premiums Tax

48.14.020	Title insurance	15,356	0	Tax base	Unlikely	170
48.14.020	Annuities	128,571	0	Tax base	Unlikely	170
48.14.020(3)	Ocean marine insurance	3,587	0	Bus. incentive	Yes	171
48.14.0201(6a)	Medicare receipts	40,122	0	Other business	Yes	171
48.14.0201(6b)	Dentistry	26,133	0	Other business	Yes	172
48.14.022	Health insurance, Wash. Pool	1,542	0	Other business	Yes	172
48.32.145	Insurance guarantee funds	13,089	0	Other business	Yes	173
48.36A.240	Fraternal benefit societies	5,604	0	Nonprofit - C	Yes	173

Parimutuel Tax

67.16.105(1)	Nonprofit horse races	18	0	Other business	Yes	174
67.16.105(2)	Differential parimutuel tax rates	0	0	Other business	No	174

Refuse Collection Tax

82.18.050	Federal government	562	0	Government	No	175
-----------	--------------------	-----	---	------------	----	-----

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
<u>Litter Tax</u>						
82.19.050(1)	Products shipped out of state	2,612	0	Tax base	Yes	175
82.19.050(2)	Agricultural products	1,854	0	Agriculture	Unlikely	176
82.19.050(3)	Grocery co-ops	**	0	Bus. Incentive	Yes	176
82.19.050(4)	Food & beverages on-premises	1,310	0	Tax base	Yes	177
82.19.050(5)	Caterers	75	0	Other business	Yes	177
<u>Petroleum Products Tax</u>						
82.23A.010(1)	Exclusion of crude oil	0	0	Tax base	No	178
82.23A.010(1)	Exclusion of liquified gasses	0	0	Other business	No	178
82.23A.030(1)	Successive uses of petroleum	0	0	Tax base	No	179
82.23A.030(2)	Domestic uses of petroleum	0	0	Individuals	No	179
82.23A.030(3)	Constitutional exemptions	0	0	Commerce	No	180
82.23A.030(4)	Petroleum used prior to 7/1/89	0	0	Tax base	No	180
82.23A.030(5)	Fuel used in processing	0	0	Tax base	No	181
82.23A.030(6)	Exported petroleum products	0	0	Tax base	No	181
82.23A.030(7)	Packaged petroleum products	0	0	Tax base	No	182
82.23A.040(1)	Petroleum in vehicle fuel tanks	0	0	Tax base	No	182
82.23A.040(2)	Credit, taxes in other states	0	0	Commerce	No	183
<u>Oil Spill Tax</u>						
82.23B.030	Secondary transportation	0	0	Tax base	Unlikely	183
82.23B.040	Exported petroleum products	7,461	0	Tax base	Unlikely	184
82.23B.045	Credit, nonfuel uses	603	0	Tax base	No	184
<u>Enhanced Food Fish Tax</u>						
82.27.010	Tuna, mackerel & jack	678	0	Other business	Yes	185
82.27.020(2)	Deduction, one-half of fish tax	0	0	Tax base	No	185
82.27.020(4)	Differential fish tax rates	5,020	0	Other business	Yes	186
82.27.030(1&3)	Imported frozen/packaged fish	0	0	Tax base	No	186
82.27.030(2)	Commercial fish & shellfish	11,976	0	Tax base	No	187
82.27.040	Credit, taxes in other states	852	0	Tax base	No	187
<u>Soft Drinks Syrup Tax</u>						
82.64.030(1)	Successive possession	0	0	Tax base	No	188
82.64.030(2)	Exported syrup	0	0	Tax base	No	188
82.64.030(3)	Syrup that is resold	0	0	Tax base	No	189
82.64.030(4)	Syrup used prior to 6/1/91	0	0	Tax base	No	189
82.64.040	Credit, taxes in other states	0	0	Tax base	No	190

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
RETAIL SALES AND USE TAX						
<u>Farm Products</u>						
82.04.050(3e)	Farm horticultural services	10,722	2,474	Agriculture	Yes	191
82.04.050(9)	Feed and seed	88,898	20,515	Agriculture	Unlikely	191
82.04.050(9)	Fertilizer and chemical spray	86,448	19,949	Agriculture	Unlikely	192
82.04.050(9)	Pollination agents	24	6	Agriculture	Yes	192
82.04.213	Christmas tree production	598	186	Agriculture	Yes	193
82.08.0257	Farm auction sales	818	188	Agriculture	Yes	193
82.08.0259	Breeding livestock and cattle	10,576	2,928	Agriculture	Yes	194
82.08.0267	Poultry used in production	4,650	1,288	Agriculture	Yes	194
82.08.0272	Semen, artificial insemination	706	164	Agriculture	Yes	195
82.08.02745	Farm-worker housing	1,285	375	Agriculture	Yes	195
82.08.0277	Pollen	46	12	Agriculture	Yes	196
82.08.0288	Leased irrigation equipment	6,816	1,887	Agriculture	Yes	196
82.08.0294	Fish feed for aquaculture	105	32	Agriculture	Yes	197
82.08.0296	Livestock feed	170	40	Agriculture	Yes	197
82.08.0311	Horticultural packing materials	501	116	Agriculture	Yes	198
82.08.841	Field burning equipment	5,200	1,200	Agriculture	Yes	198
82.08.855	Parts for farm machinery	13,277	3,881	Agriculture	Yes	199
82.08.865	Diesel fuel used on farms	8,132	2,377	Agriculture	Yes	199
82.08.880	Medicine for livestock	3,800	760	Agriculture	Yes	200
82.08.890	Livestock nutrient management	1,040	240	Agriculture	Yes	200
82.08.900	Anaerobic digesters for dairies	130	40	Agriculture	Yes	201
82.08.910	Gas to heat chicken barns	1,436	420	Agriculture	Yes	201
82.08.920	Bedding materials for chickens	360	104	Agriculture	Yes	202
<u>Producer Goods</u>						
82.04.050(1d)	Ferrosilicon	0	0	Bus. incentive	Yes	202
82.08.02565	Manufacturing machinery	422,353	130,929	Bus. incentive	Yes	203
82.08.02566	Prototypes of aircraft parts	1,075	333	Bus. incentive	Yes	203
82.08.02567	Elect. generating; renewables	9,750	2,850	Bus. Incentive	Yes	204
82.08.02568	Anodes/cathodes, aluminum	9,679	3,001	Bus. incentive	Yes	204
82.08.026	Natural & manufactured gas	54,783	-74,552	Tax base	No	205
82.08.0274	Form lumber	0	0	Other business	Yes	205
82.08.0298	Fishing boat fuel	3,457	1,080	Other business	Yes	206
82.08.0315	Film & video production equip.	3,990	1,228	Bus. incentive	Yes	206
82.08.705	Electronically transmitted data	2,653	858	Other business	Yes	207
82.08.805	Purchases, aluminum smelters	0	0	Bus. incentive	Yes	207
82.08.806	Computers, printers/publishers	1,146	358	Bus. incentive	Yes	208
82.08.810	Air pollution control facilities	**	**	Bus. Incentive	Yes	208
82.08.811	Coal, thermal generating plants	**	**	Bus. incentive	Yes	209
82.08.820	Warehouses, tax remittance	6,039	0	Bus. incentive	Yes	209
82.08.955	Distribution of biodiesel fuels	51	15	Bus. incentive	Yes	210

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.08.960	Distrib. of wood biomass fuel	0	0	Bus. incentive	Yes	210
82.08.965	Semiconductor materials	0	0	Bus. incentive	Yes	211
82.08.9651	Semiconductors, gases/chem.	1,943	607	Bus. incentive	Yes	211
82.08.970	Semiconductors, gases/chem.	0	0	Bus. incentive	Yes	212
82.08.975	Airplane computer costs	7,392	2,292	Bus. incentive	Yes	212
82.08.980	Airplane facilities, port property	0	0	Bus. incentive	Yes	213
82.08.981	Computers for airplane design	176	55	Bus. incentive	Yes	213
82.12.010(1)	Use tax on rental value	3,938	1,211	Other business	Yes	214
82.12.0263	Extracted fuel	10,571	3,301	Other business	Yes	214
82.12.0265	Bailed equipment for R&D	6,854	2,140	Other business	Yes	215
82.12.0272	Display items for trade shows	3,531	1,087	Other business	Yes	215
82.12.800	Boats used by manuf./dealers	875	273	Other business	Yes	216

Interstate Sales

82.08.0254	Constitutionally exempt sales	686,580	211,255	Commerce	No	217
82.08.0255(2)	Special fuel	0	0	Commerce	No	217
82.08.0261	Items used in interstate comm.	338	104	Commerce	Unlikely	218
82.08.0262	Interstate transportation equip.	193,245	59,460	Commerce	Unlikely	218
82.08.0263	Interstate commerce vehicles	105,172	27,507	Commerce	Unlikely	219
82.08.0264	Vehicles sold to nonresidents	61,214	18,836	Individuals	No	219
82.08.0265	Repaired items for nonresidents	9,945	3,060	Individuals	No	220
82.08.0266	Boats sold to nonresidents	10,004	3,123	Individuals	Unlikely	220
82.08.0268	Farm equip. for nonresidents	6,858	2,110	Agriculture	Unlikely	221
82.08.0269	Alaska & Hawaii purchases	0	0	Individuals	No	221
82.08.0273	Sales to qualified nonresidents	142,825	43,946	Individuals	Possibly	222
82.08.0279	Nonresidents' rental cars	243	74	Commerce	Unlikely	222
82.08.050(7)	Sellers with limited connection	0	0	Other business	Unlikely	223
82.08.700	Boats, in-state use permit	34	11	Individuals	Yes	223
82.08.850	Exported conifer seedings	80	24	Agriculture	Yes	224
82.08.990	Import/export shipments	0	0	Commerce	No	224
82.12.0251	Nonresidents' pers. property	18,963,593	5,834,952	Individuals	Unlikely	225
82.12.0254	Vehicles used in commerce	65,951	17,249	Commerce	No	225
82.12.0266	Vehicles acquired in military	5,092	1,567	Individuals	Yes	226

Public Activities

82.04.050(8)	Labor, local road construction	210,000	66,000	Government	Yes	227
82.04.050(10)	Labor, Federal govt. structures	8,307	2,556	Government	No	227
82.04.050(11)	RTA maintenance agreements	**	**	Government	Yes	228
82.08.02525	Copies of public records	220	67	Individuals	Yes	228
82.08.0255(1a,c)	Fuel for urban transit	5,384	1,680	Government	Yes	229
82.08.0256	Public utility property	0	0	Government	Yes	229
82.08.02569	Gravitational wave observatory	0	0	Government	No	230
82.08.0271	Watershed & flood protection	34	10	Government	Yes	230
82.08.0275	Sand/gravel, local road const.	4,017	1,254	Government	Yes	231

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.08.0278	Annexation sales	0	0	Government	Yes	231
82.08.0285	Ferry boats	12,826	4,005	Government	Yes	232
82.08.0287	Ride-sharing vehicles	1,352	405	Other	Yes	232
82.08.02875	Football stadium parking	**	**	Government	Yes	233
82.08.02915	Housing for youth in crisis	119	37	Nonprofit - H	Yes	233
82.08.0299	Lodging for homeless persons	22	20	Individuals	Yes	234
82.08.0316	Cigarettes, tribal contracts	17,000	5,200	Government	No	234
82.08.834	Sale/leasebacks for RTA	0	0	Government	No	235
82.08.870	Motorcycles, rider training	6	2	Government	Yes	235
82.08.995	Public development authorities	2	0	Government	Yes	236
82.12.02595	Donations to nonprofits/govt.	924	289	Nonprofit - O	Yes	236
82.12.0264	Driver training vehicles	404	118	Government	Yes	237
82.12.0284	Computers donated to schools	140	44	Government	Yes	237
<u>Health-Related Purchases</u>						
82.04.050(2a)	Hospital laundry service	2,812	878	Nonprofit - H	Yes	238
82.08.02795	Free public hospitals	**	**	Other	Yes	238
82.08.02805	Blood and tissue banks	453	142	Nonprofit - H	Yes	239
82.08.02806	Human body parts	699	215	Other	Yes	239
82.08.02807	Organ procurement	**	**	Nonprofit - H	Yes	240
82.08.0281	Prescription drugs	612,912	188,588	Individuals	Yes	240
82.08.0283	Medical devices, oxygen	155,839	47,951	Individuals	Yes	241
82.08.803	Nebulizers	40	12	Individuals	Unlikely	241
82.08.804	Ostomic items	233	73	Individuals	Unlikely	242
82.08.808	Comprehensive cancer centers	**	**	Nonprofit - H	Yes	242
82.08.925	Dietary supplements	7,604	2,340	Individuals	Unlikely	243
82.08.935	Drug delivery systems	103	32	Individuals	Unlikely	243
82.08.940	Over-the-counter drugs	40,861	12,573	Individuals	Unlikely	244
82.08.945	Kidney dialysis equipment	0	0	Other business	Unlikely	244
82.08.985	Insulin	1,899	593	Individuals	Unlikely	245
<u>Other Sales/Use Tax Exemptions</u>						
82.04.050	Personal & prof. services	3,942,356	1,230,622	Services	Yes	246
82.04.050(2a)	Self-service laundries	8,835	2,758	Individuals	Yes	247
82.04.050(2d)	Janitorial services	12,513	3,906	Services	Yes	247
82.04.050(3e)	Tree trimming, power lines	6,519	2,419	Tax base	Yes	248
82.04.050(6)	Custom computer software	189,043	58,167	Services	Yes	248
82.04.062	Precious metals & bullion	12,226	3,762	Other business	Yes	249
82.08.010(1)	Trade-ins	314,946	96,907	Individuals	Yes	249
82.08.0251	Casual sales	10,360	3,235	Individuals	Unlikely	250
82.08.0253	Newspapers	32,231	10,066	Individuals	Yes	250
82.08.02535	Fund-raising sales, magazines	717	224	Nonprofit - O	Yes	251
82.08.02537	Academic transcripts	62	20	Individuals	Yes	251
82.08.0255(1d)	Motor vehicle and special fuel	968,060	302,333	Individuals	Yes	252

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
82.08.02573	Fund-raising, nonprofit org.	1,388	434	Nonprofit - O	Yes	252
82.08.0258	Red Cross	**	**	Nonprofit - H	No	253
82.08.0282	Returnable containers	0	0	Other business	Yes	253
82.08.0289	Local home telephone service	76,000	24,000	Individuals	Yes	254
82.08.0291	Youth recreation/phys. fitness	11,017	3,392	Nonprofit - C	Yes	254
82.08.0293	Food and food ingredients	1,708,697	525,752	Individuals	Yes	255
82.08.0297	Food stamp purchases	4,565	1,405	Individuals	Yes	255
82.08.031	Arts & cultural organizations	2,910	922	Nonprofit - A	Yes	256
82.08.032	Used park-model trailers	477	114	Individuals	No	256
82.08.033	Used mobile homes	33,010	7,920	Individuals	No	257
82.08.034	Used floating homes	257	62	Individuals	No	257
82.08.036	Core deposits & tire fees	514	161	Tax base	No	258
82.08.807	Direct mail delivery charges	292	90	Other business	Yes	258
82.08.809	Alternative fuel vehicles	935	289	Other	Yes	259
82.08.813	Hybrid technology vehicles	5,950	1,663	Other	Yes	259
82.08.815	Alt. power for diesel trucks	0	0	Bus. Incentive	Yes	260
82.08.825	Diesel trucks/receive alt. power	0	0	Bus. Incentive	Yes	260
82.08.830	Nonprofit camps/conf. centers	302	94	Nonprofit - C	Yes	261
82.08.832	Gun safes	159	49	Individuals	Yes	261
82.08.835	Solar water heating equipment	26	8	Bus. Incentive	Yes	262
82.08.950	Electricity and steam	0	0	Tax base	No	262
82.12.860	Credit unions - conversion	353	109	Other business	Yes	263
82.14.410	Local sales tax cap for lodging	0	6,367	Other business	Yes	263
82.14.430	Local regional transp., vehicles	0	0	Tax base	Yes	264
82.14.450(3)	Local public safety tax; vehicles	0	4,009	Bus. Incentive	Yes	264

Deferrals & Credits

36.100.090	Baseball stadium deferral	-4,946	-1,598	Bus. Incentive	No	265
36.102.070	Football stadium deferral	-5,512	-1,950	Bus. Incentive	No	265
47.46.060	2nd Narrows bridge	9,281	2,899	Bus. Incentive	No	266
82.08.037	Credit for bad debts	74,997	21,922	Other business	Unlikely	266
82.12.035	Credit, tax paid to other states	262,826	80,870	Tax base	Unlikely	267
82.32.065	Vehicles under warranty	289	93	Other business	Unlikely	267
82.32.580	Museum for historic autos	5,276	1,647	Nonprofit - A	Yes	268
82.32.760(1,b)	Sales tax sourcing costs	11,752	0	Other business	Yes	268
82.34.050(2)	Pollution control credit	101	0	Other business	Unlikely	269
82.60.040	Rural county deferral	40,032	12,410	Bus. incentive	Yes	269
82.63.030	High technology deferral	102,924	31,906	Bus. incentive	Yes	270
82.66.040	Horse race track deferral	-822	-214	Bus. incentive	No	270
82.74.030	Fruit/vegetable processing	11,616	3,396	Bus. Incentive	Yes	271
82.75.030	Biotechnology investments	3,335	1,034	Bus. Incentive	Yes	271

**SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
OTHER TAXES						
<u>Brokered Natural Gas Tax</u>						
82.12.022(3)	Gas not delivered via pipeline	0	0	Tax base	No	272
82.12.022(4)	Gas subject to public utility tax	138,720	0	Tax base	No	272
82.12.022(5)	Gas for aluminum smelters	0	0	Bus. incentive	Yes	273
82.12.022(6)	Credit for other states' taxes	0	0	Commerce	Unlikely	273
82.12.024	Deferral for DSI industries	0	0	Bus. incentive	Yes	274
<u>Cigarette/Tobacco Taxes</u>						
82.24.260(1c)	Cigarette allotment for Tribes	26,737	0	Government	No	274
82.24.290	Cigarettes, military personnel	30,346	0	Government	No	275
82.24.295(1)	Cigarettes, tribal contracts	126,000	0	Government	No	275
82.26.040	Tobacco products; constitution	2,600	0	Government	No	276
82.26.110	Tobacco products; out of state	6,501	0	Government	Unlikely	276
<u>Fuel Taxes</u>						
82.36.029	Handling losses	0	0	Other business	Yes	277
82.36.230	Imported & exported fuel	2,017,316	0	Commerce	No	277
82.36.230	Fuel sold to the military	307	0	Government	No	278
82.36.245	Fuel sold to foreign govts.	8	0	Government	Unlikely	278
82.36.275	Fuel used in urban transp.	918	0	Government	Yes	279
82.36.280	Refunds, nonhighway use	1,493	0	Tax base	No	279
82.36.285	Special needs transportation	424	0	Nonprofit - H	Yes	280
82.36.300	Refunds, exported fuel	2,560	0	Commerce	No	280
82.36.305	Marine uses of fuel	767	0	Tax base	No	281
82.36.370	Lost or destroyed fuel	0	0	Other business	Unlikely	281
82.38.080	Special fuel tax exemptions	1,417,148	0	Other	No	282
82.42.020	Crop dusting	0	0	Agriculture	Yes	282
82.42.020	Emergency air transportation	133	0	Other	Yes	283
82.42.030	Exported & commercial uses	109,217	0	Commerce	No	283
82.42.070	Aircraft fuel sold to U.S. govt.	45,906	0	Government	No	284
<u>Liquor Taxes</u>						
66.20.010(7)	Sales of liquor to the military	6,903	0	Government	No	284
66.24.290(3b)	Beer tax, microbrewers	7,301	0	Bus. incentive	Yes	285
<u>Real Estate Excise Tax</u>						
82.45.010	REET exemptions	382,003	137,281	Tax base	Possibly	285
82.45.190	2nd Narrows bridge	0	0	Tax base	No	286
82.45.195	Standing timber	1,322	609	Other business	Possibly	286

SUMMARY LISTING OF TAX PREFERENCES
Taxpayer Savings for 2007-09 Biennium

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?	Page
		State Tax	Local Tax			
<u>Estate Tax</u>						
83.100.020(13)	Estate tax threshold	629,089	0	Individuals	Yes	287
83.100.046	Farm property	300	0	Agriculture	Yes	287
83.100.047	Marital deduction	7,320	0	Tax base	Unlikely	288

NOTES:

0 indicates zero, minimal or indeterminate fiscal impact.

* * data cannot be disclosed due to insufficient number of taxpayers.

An Excel spreadsheet on the Department's webpage contains estimates of the savings to taxpayers for both state and local taxes for each of the four years covered by this report.