

**2016 Tax Exemption Study**

Appendix B - Detailed List

KEY C = Combined with estimate above / D = Unable to disclose / I = Impact is indeterminate / M = Minimal but not zero

Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.036	0.036	0.036	0.036
2	82.04	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.008	0.009	0.009	0.009
3	82.04	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015			0.000	0.000	0.000	0.000
4	82.04	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Business	2015			I	I	I	I
5	82.04	Businesses that hire veterans	B&O Tax	Credit	Business	2015	06/30/2023		0.000	0.450	0.450	0.450
6	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.675	0.712	0.747	0.779
7	82.04.110(2b)	Aluminum master alloys	B&O Tax	Exclusion	Business	1997			D	D	D	D
8	82.04.120(2a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.546	0.546	0.546	0.560
9	82.04.120(2a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			1.973	2.076	2.182	2.295
10	82.04.120(2b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
11	82.04.120(2d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
12	82.04.120(2e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax base	2003			0.000	0.000	0.000	0.000
13	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
14	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.019	0.019	0.019	0.019
15	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2018		D	D	D	D
16	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.546	0.571	0.597	0.624
17	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			33.690	34.660	35.650	36.670
18	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			120.724	126.329	132.081	137.999
19	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		19.884	20.808	21.755	22.730
20	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			D	D	D	D
21	82.04.260(14)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009			1.105	1.105	1.105	1.105
22	82.04.260(1a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.071	0.074	0.077	0.081
23	82.04.260(1b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			1.890	1.978	2.068	2.161
24	82.04.260(1c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			3.688	3.840	3.997	4.161
25	82.04.260(1d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			12.330	12.694	13.068	13.454

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26	82.04.260(1f)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			D	D	D	D
27	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.004	0.004	0.004	0.004
28	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Business	1965			D	D	D	D
29	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			22.639	23.690	24.769	25.879
30	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			5.836	6.107	6.385	6.671
31	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			6.230	6.567	6.897	7.237
32	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			8.424	8.879	9.326	9.785
33	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			24.321	25.636	26.925	28.251
34	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			27.800	27.800	27.800	27.800
35	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			17.524	18.337	19.172	20.031
36	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			61.631	64.644	67.287	69.769
37	82.04.280(1f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			1.000	1.000	1.000	1.000
38	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			17.742	18.904	19.949	21.007
39	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		1.837	1.979	2.090	2.207
40	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.978	1.032	1.082	1.129
41	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.169	0.177	0.186	0.195
42	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			9.751	9.751	9.751	9.751
43	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2017		D	D	D	D
44	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	06/30/2017		0.778	0.809	0.000	0.000
45	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			D	D	D	D
46	82.04.310(1)	Public utilities	B&O Tax	Exemption	Tax base	1935			61.000	63.400	66.400	69.300
47	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax base	2000			D	D	D	D
48	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax base	2007			M	M	M	M
49	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			D	D	D	D
50	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			5.800	6.770	7.820	8.610

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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total				
Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
51	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			1.410	1.468	1.513	1.534
52	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax base	1935			584.000	614.000	644.000	677.000
53	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax base	1993			237.400	252.800	269.200	286.700
54	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		D	D	D	D
55	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			D	D	D	D
56	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			D	D	D	D
57	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			3.048	3.048	3.048	3.048
58	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.197	0.195	0.193	0.192
59	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			51.800	53.900	56.100	58.300
60	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.892	0.940	0.990	1.043
61	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			7.100	7.200	7.200	7.200
62	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.056	0.056	0.057	0.058
63	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			I	I	I	I
64	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.585	0.591	0.597	0.603
65	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			1.940	1.940	1.940	1.940
66	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.021	0.021	0.021	0.021
67	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.784	0.788	0.830	0.873
68	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.215	0.224	0.233	0.242
69	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax base	1935			0.094	0.097	0.100	0.103
70	82.04.350	Horse racing	B&O Tax	Exemption	Tax base	1935			D	D	D	D
71	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			M	M	M	M
72	82.04.360	Life insurance sales employees	B&O Tax	Exemption	Business	1991			1.132	1.166	1.202	1.238
73	82.04.360	Income of employees	B&O Tax	Exemption	Tax base	1935			1,764.390	1,866.534	1,966.411	2,074.626
74	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.492	0.507	0.522	0.538
75	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			48.292	49.741	51.233	52.770
76	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
77	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			M	M	M	M
78	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			2.700	2.700	2.700	2.700
79	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			D	D	D	D
80	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			3.020	3.220	3.430	3.660
81	82.04.390	Real estate sales	B&O Tax	Exemption	Tax base	1935			241.894	254.279	263.034	271.869

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Order	RCW								FY 2016	FY2017	FY 2018	FY2019
82	82.04.392	Amounts from trust accounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.562	0.602	0.643	0.697
83	82.04.395	Printing by schools	B&O Tax	Exemption	Government	1979			0.042	0.042	0.042	0.042
84	82.04.397	Printing by local governments	B&O Tax	Exemption	Government	1979			0.012	0.012	0.012	0.012
85	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.010	0.010	0.010	0.010
86	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			3.000	3.000	3.100	3.200
87	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			26.800	27.300	27.900	28.400
88	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			D	D	D	D
89	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.002	0.002	0.002	0.002
90	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.128	0.128	0.128	0.128
91	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			D	D	D	D
92	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
93	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			157.000	161.000	165.000	169.000
94	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
95	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
96	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax base	2001			0.938	1.024	1.055	1.070
97	82.04.424	Sellers with limited Washington connection	B&O Tax	Exemption	Business	2003			1.859	1.963	2.062	2.162
98	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax base	1955			0.819	0.873	0.914	0.928
99	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000
100	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
101	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.301	0.318	0.335	0.353
102	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.104	0.110	0.116
103	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			D	D	D	D
104	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.098	0.098	0.098	0.098
105	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			D	D	D	D
106	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		4.723	4.723	4.723	4.723
107	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.312	0.328	0.344	0.362
108	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		1.300	1.300	1.300	1.300

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Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
109	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.700	0.700	0.700	0.700
110	82.04.427; 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.633	0.633	0.633	0.633
111	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.513	0.528	0.544	0.560
112	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.020	0.021	0.022	0.023
113	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax base	2011			0.728	0.769	0.810	0.852
114	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.725	0.725	0.725	0.725
115	82.04.4277	Mental health services	B&O Tax	Deduction	Nonprofit	2011	08/01/2016		1.873	0.156	0.000	0.000
116	82.04.4281(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax base	1935			307.000	325.000	342.000	357.000
117	82.04.4281(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax base	1970			I	I	I	I
118	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			14.759	16.691	17.398	18.134
119	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax base	1935			8.127	8.546	8.947	9.352
120	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			9.965	10.479	10.971	11.468
121	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.011	0.012	0.013	0.013
122	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
123	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
124	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax base	1935			70.386	74.319	78.034	81.936
125	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			12.956	13.592	14.259	14.959
126	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax base	1935			6.807	8.371	8.659	8.882
127	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			756.461	795.498	832.851	870.554
128	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			3.955	4.100	4.280	4.500
129	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			5.100	5.203	5.307	5.413
130	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
131	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			33.030	33.961	34.365	35.052
132	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			3.890	3.930	4.010	4.100
133	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			4.500	4.500	4.500	4.500
134	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.029	0.030	0.032	0.033
136	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			96.585	99.482	102.467	105.540
137	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			10.203	10.313	10.424	10.535
138	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			122.000	131.000	140.000	150.000

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Order	RCW											
139	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			2.173	2.238	2.350	2.374
140	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.820	0.845	0.870	0.896
141	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.127	0.131	0.135	0.139
142	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.656	0.676	0.695	0.717
143	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			2.760	2.919	3.080	3.243
144	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			3.112	3.357	3.472	3.562
145	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax base	1988			0.000	0.000	0.000	0.000
146	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			7.000	7.000	7.000	7.000
147	82.04.4333	Job training services	B&O Tax	Deduction	Business	1996			0.000	0.000	0.000	0.000
148	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			1.304	1.304	1.304	1.304
149	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.527	0.527	0.527	0.527
150	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			D	D	D	D
151	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.007	0.007	0.007	0.007
152	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.330	0.343	0.356	0.369
153	82.04.43394	Cooperative finance organizations	B&O Tax	Deduction	Business	2013	07/01/2017		D	D	D	D
154	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000
155	82.04.440(2&3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			174.000	183.000	190.000	196.000
156	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			1.211	1.272	1.322	1.363
157	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			50.000	51.000	53.000	54.000
158	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.076	0.800	0.085	0.089
159	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		88.090	94.883	100.224	105.805
160	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		18.575	20.351	21.497	22.707
161	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
162	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003			0.000	0.000	0.000	0.000
163	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2017		D	D	D	D

**2016 Tax Exemption Study**

Appendix B - Detailed List

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	Taxpayer Savings - STATE \$'s Millions			
Order	RCW								FY 2016	FY2017	FY 2018	FY2019
164	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
165	82.04.4483	Programming or manufacturing software in rural counties	B&O Tax	Credit	Business	2004	12/31/2010		0.000	0.000	0.000	0.000
166	82.04.4485	Hospital patient lifting devices	B&O Tax	Credit	Business	2006	12/30/2010		0.000	0.000	0.000	0.000
167	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			5.178	5.231	5.284	5.337
168	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	07/01/2017		3.500	3.500	0.000	0.000
169	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2021		0.064	0.064	0.064	0.064
170	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax base	2006			3.220	3.430	3.520	3.640
171	82.04.600	Printing by libraries	B&O Tax	Exemption	Government	1979			0.005	0.005	0.005	0.005
172	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.004	0.004	0.004	0.004
173	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			62.480	64.350	66.280	68.270
174	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.028	0.030	0.031	0.033
175	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			1.400	1.400	1.400	1.400
176	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		D	D	D	D
177	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			D	D	D	D
178	82.04.629	Honey bee products	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.006	0.006	0.000	0.000
179	82.04.630	Pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.008	0.008	0.000	0.000
180	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.500	0.506	0.511	0.517
181	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			D	D	D	D
182	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			I	I	I	I
183	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			14.000	14.000	14.000	14.000
184	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			D	D	D	D
185	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.199	0.210	0.221	0.230
186	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
187	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			D	D	D	D

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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	Taxpayer Savings - STATE \$'s Millions			
Order	RCW								FY 2016	FY2017	FY 2018	FY2019
188	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			1.500	1.500	1.500	1.500
189	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		2.657	2.657	2.657	2.657
190	82.73.030	Commercial area revitalization contributions	B&O Tax	Credit	Other	2005			1.400	1.400	1.500	1.500
191	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax base	1994			0.000	0.000	0.000	0.000
192	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax base	1989			32.988	33.920	34.940	36.063
193	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2017		D	D	D	D
194	82.12.022(6)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
195	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
196	82.24.260(1b); 82.24.290	Cigarettes for military personnel	Cigarette & Tobacco Taxes	Exclusion	Government	1940			44.000	44.000	44.000	44.000
197	82.24.260(1c)	Cigarette allotment for Tribes	Cigarette & Tobacco Taxes	Exclusion	Government	1975			3.000	3.000	3.000	3.000
198	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette & Tobacco Taxes	Exclusion	Government	2001			96.800	96.800	96.800	96.800
199	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette & Tobacco Taxes	Exclusion	Government	1940			2.400	2.400	2.400	2.400
200	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette & Tobacco Taxes	Credit	Government	1959			60.000	60.000	60.000	60.000
201	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.562	0.562	0.562	0.562
202	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax base	1980			0.000	0.000	0.000	0.000
203	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			3.562	3.562	3.562	3.562
204	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			7.210	7.210	7.210	7.210
205	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			6.109	6.109	6.109	6.109
206	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax base	1980			0.194	0.194	0.194	0.194
207	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			3,810.700	3,953.100	4,311.400	4,467.800
208	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			1.650	1.650	1.650	1.650
209	83.100.047	Marital deduction	Estate Tax	Deduction	Tax base	2005			210.000	210.000	210.000	210.000
210	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			1.200	1.200	1.200	1.200
211	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000



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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
212	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			I	I	I	I
213	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.355	0.359	0.363	0.367
214	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			76.197	77.336	78.287	79.123
215	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			5.602	5.686	5.756	5.817
216	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			45.907	46.593	47.166	47.669
217	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			1.963	1.993	2.017	2.039
218	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			40.642	41.249	41.757	42.202
219	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			14.239	14.452	14.630	14.786
220	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
221	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
222	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			2.696	3.123	3.193	3.245
223	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.450	0.516	0.520	0.523
224	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			I	I	I	I
225	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			12.802	14.698	14.802	14.882
226	82.38.080(2a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.024	0.027	0.027	0.028
227	82.38.080(2b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.014	0.015	0.016	0.016
228	82.38.080(2c)	Racing fuel	Fuel Tax	Exemption	Tax base	1998			I	I	I	I
229	82.38.083	Handling losses for motor vehicle fuel	Fuel Tax	Deduction	Business	2013			3.292	3.780	3.807	3.828
230	82.38.180(1a)	Nonhighway fuel use	Fuel Tax	Refund	Tax base	1923			8.722	10.090	10.296	10.445
231	82.38.180(1b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			2.177	2.503	2.527	2.545
232	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000
233	82.38.180(1f)	Power pumping unit	Fuel Tax	Refund	Other	1971			2.793	3.235	3.307	3.360
234	82.38.180(2a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
235	82.38.180(2b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
236	82.38.180(2c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
237	82.21.040	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.225	0.300	0.300	0.300
238	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			262.699	303.921	347.353	381.575
239	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.542	0.531	0.520	0.510
240	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.012	0.012	0.012	0.012

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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
241	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax base	1989			13.004	13.004	13.004	13.004
242	82.21.040(5)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
243	82.21.040(6)	Hazardous substance used prior to 3/1/1989	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
244	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax base	1989			14.263	16.501	18.859	20.717
245	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
246	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			2.320	2.370	2.430	2.490
247	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax base	1947			6.500	6.700	7.000	7.300
248	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			2.000	2.000	2.000	2.000
249	48.14.0201(6a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			78.835	82.666	86.683	90.895
250	48.14.0201(6b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			1.964	1.964	1.964	1.964
251	48.14.0201(6c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			11.977	11.977	11.977	11.977
252	48.14.021; 48.14.020	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax base	1963			82.800	82.800	82.800	82.800
253	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.800	0.800	0.800	0.800
254	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.480	0.480	0.480	0.480
255	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			4.200	4.300	4.500	4.600
256	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			D	D	D	D
257	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.252	0.258	0.264	0.271
258	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & doc	Leasehold Excise Tax	Exclusion	Other	2012			5.118	5.226	5.357	5.498
259	82.29A.020(2b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			D	D	D	D
260	82.29A.120(1)	Senion and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Business	1986			I	I	I	I
261	82.29A.120(2)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.309	0.315	0.323	0.332

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Order	RCW											
262	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2020		I	I	I	I
263	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			10.431	10.829	11.242	11.671
264	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.116	0.118	0.121	0.124
265	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.846	0.864	0.886	0.909
266	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.365	1.416	1.467	1.521
267	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.048	0.050	0.052	0.054
268	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.039	0.041	0.042	0.044
269	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000
270	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.243	0.248	0.254	0.261
271	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D
272	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D
273	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			1.108	1.131	1.160	1.190
274	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.023	0.024	0.024	0.024
275	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D
276	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.284	0.292	0.301	0.310
277	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
278	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
279	82.29A.135	Manufacturing alternative fuels	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000
280	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax base	2001			0.140	0.146	0.154	0.163
281	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
282	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.007	0.007	0.008	0.008
283	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
284	66.24.290(3b)	Microbrewers beer tax exemption of 1st 60,000 barrels	Liquor Taxes	Exemption	Business	1993			2.910	3.069	3.138	3.265

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2016		Title	Tax Type	Preference Type	Category	Year		Property Tax Total				
Order	RCW					Enacted	End Date	Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
285	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax base	1992			0.936	0.992	1.043	1.094
286	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			1.398	1.398	1.398	1.398
287	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			D	D	D	D
288	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax base	2003			0.858	0.888	0.919	0.951
289	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.003	0.003	0.003	0.004
290	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
291	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax base	1991			2.379	2.004	1.817	1.629
292	82.23B.045	Credit for nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.125	0.105	0.096	0.086
293	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.006	0.006	0.060	0.006
294	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			D	D	D	D
295	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax base	1989	07/01/2020		24.604	0.000	25.861	0.000
296	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2020		0.153	0.000	0.171	0.000
297	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		82.796	0.000	72.103	0.000
298	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.174	0.000	0.112	0.000
299	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
300	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
301	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.839	0.000	0.559	0.000
302	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		4.144	0.000	4.356	0.000
303	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
304	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax base	1989	07/01/2020		4.584	0.000	4.041	0.000
305	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
306	82.48.110	General aviation	Property Tax	Exemption	Other	1949		491,800,000	1.064	1.087	1.115	1.144
307	84	New construction of industrial or manufacturing facilities in targeted urban areas	Property Tax	Exemption	Business	2015		12,340,000	0.000	0.000	0.000	0.000
308	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		3,430,000,000	7.423	7.583	7.781	7.984
309	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985		240,850,000	0.521	0.532	0.546	0.560
310	84.33.040	Timber	Property Tax	Exemption	Tax base	1971		315,200,000	0.645	0.682	0.761	0.784

**2016 Tax Exemption Study**

Appendix B - Detailed List

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total				
Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
311	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971		16,100,000,000	34.854	35.603	36.532	37.488
312	84.33.140(13,14)	Compensating tax on removal of forest land	Property Tax	Special Valuation or Deferral	Other	1971		8,580,000,000	0.227	0.243	0.262	0.277
313	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		N/A	0.000	0.000	0.000	0.000
314	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973		0	0.000	0.000	0.000	0.000
315	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Other	1970		1,760,000,000	3.801	3.883	3.984	4.088
316	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973		10,410,000,000	22.527	23.010	23.611	24.228
317	84.34.108(6)	Additional tax, interest, and penalty on removal of classified land, current use	Property Tax	Special Valuation or Deferral	Other	1973		29,960,000	0.491	0.524	0.566	0.599
318	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		69,170,000,000	149.609	152.821	156.810	160.912
319	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		70,350,000,000	152.170	155.436	159.494	163.667
320	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		38,810,000,000	88.998	90.908	93.281	95.722
321	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,410,000,000	2.300	2.350	2.411	2.474
322	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		7,680,000	0.017	0.017	0.017	0.018
323	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		9,670,000,000	20.919	21.368	21.925	22.499
324	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		17,310,000,000	37.438	38.242	39.240	40.267
325	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		55,260,000,000	119.517	122.083	125.270	128.547
326	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		29,780,000,000	64.411	65.794	67.511	69.277
327	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		39,230,000,000	84.841	86.662	88.924	91.251
328	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		198,960,000	0.430	0.440	0.451	0.463
329	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		39,750,000,000	0.086	0.088	0.090	0.092
330	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
331	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,740,000,000	3.761	3.842	3.942	4.046
332	84.36.010(2)	Tribal property – Economic development	Property Tax	Exemption	Government	2014		108,450,000	0.235	0.240	0.246	0.252
333	84.36.015	Parcels valued at < \$500	Property Tax	Exemption	Other	1997		37,880,000	0.079	0.075	0.074	0.075
334	84.36.020	Cemeteries	Property Tax	Exemption	Other	1854		551,100,000	1.105	1.129	1.159	1.189
335	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		10,410,000,000	15.465	15.797	16.209	16.633
336	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,300,000,000	4.976	5.083	5.216	5.352
337	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		54,100,000	0.117	0.120	0.123	0.126
338	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		126,000,000	0.565	0.577	0.592	0.607

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Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
339	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		230,000,000	0.497	0.508	0.521	0.535
340	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Other	1929		71,600,000	0.155	0.158	0.162	0.167
341	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D
342	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
343	84.36.031(2)	Nonprofit Youth Character Building Leases	Property Tax	Exemption	Nonprofit	2012		1,800,000	0.004	0.004	0.004	0.004
344	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		101,400,000	0.219	0.224	0.230	0.236
345	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		113,400,000	0.245	0.251	0.257	0.264
346	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		106,200,000	0.230	0.235	0.241	0.247
347	84.36.040(1a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		185,000,000	0.400	0.409	0.419	0.430
348	84.36.040(1b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		4,500,000	0.010	0.010	0.010	0.011
349	84.36.040(1c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
350	84.36.040(1d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		541,900,000	1.172	1.197	1.228	1.261
351	84.36.040(1e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		7,290,000,000	15.759	16.097	16.517	16.949
352	84.36.040(1f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		398,500,000	0.862	0.880	0.903	0.927
353	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		2,070,000,000	4.476	4.572	4.691	4.814
354	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		59,000,000	0.128	0.130	0.134	0.137
355	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		243,600,000	0.527	0.538	0.552	0.567
356	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		1,000,000,000	2.178	2.224	2.282	2.342
357	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		107,200,000	0.232	0.237	0.243	0.249
358	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
359	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		2,100,000,000	4.538	4.635	4.756	4.881
360	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,500,000	3.251	3.321	3.408	3.497
361	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		223,900,000	0.484	0.495	0.508	0.521
362	84.36.060(1a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		576,100,000	1.246	1.273	1.306	1.340
363	84.36.060(1b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		262,100,000	0.567	0.579	0.594	0.610
364	84.36.060(1c)	Fire companies	Property Tax	Exemption	Other	1890		190,000	0.000	0.000	0.000	0.000
365	84.36.060(1d)	Humane societies	Property Tax	Exemption	Other	1915		24,400,000	0.053	0.054	0.055	0.057
366	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		1,907,530,000,000	4,139.614	4,141.420	4,106.726	4,111.182
367	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
368	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		438,710,000	0.949	0.969	0.995	1.021
369	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		13,200,000	0.028	0.027	0.026	0.025
370	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		2,580,000,000	5.443	5.188	4.928	4.775
371	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		184,270,000	0.391	0.375	0.356	0.345
372	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		41,790,000,000	88.880	85.430	81.420	79.150

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Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
373	84.36.110(2)	\$15,000 of nonresidential personal property	Property Tax	Exemption	Individuals	1890		62,420,000	0.446	0.435	0.422	0.417
374	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
375	84.36.133	Commuter Air Carriers Paying Excise Tax	Property Tax	Exemption	Business	2013		7,250,000	0.016	0.016	0.016	0.017
376	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000
377	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I
378	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		937,300,000	2.027	2.071	2.125	2.180
379	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,760,000	0.006	0.006	0.005	0.005
380	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		76,500,000	0.165	0.169	0.173	0.178
381	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		1,630,000	0.004	0.004	0.004	0.004
382	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		146,100,000	0.316	0.323	0.331	0.340
383	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
384	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		161,600,000	0.349	0.357	0.366	0.376
385	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		14,890,000,000	24.358	26.471	27.249	28.957
386	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		88,750,000	0.192	0.196	0.201	0.206
387	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax base	1976		4,400,000,000	(17.795)	(18.168)	(18.612)	(19.102)
388	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		10,560,000,000	22.911	22.888	22.685	22.934
389	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		48,500,000,000	102.002	98.964	98.112	99.065
390	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		20,900,000	0.045	0.046	0.047	0.049
391	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		88,500,000	0.214	0.189	0.194	0.199
392	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
393	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		13,500,000	0.027	0.024	0.020	0.018
394	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		16,700,000	0.036	0.037	0.038	0.039
395	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		2,280,000,000	4.927	5.033	5.164	5.299
396	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		1,200,000	0.002	0.003	0.003	0.003
397	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Nonprofit	2010	01/01/2020	0	0.000	0.000	0.000	0.000
398	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000
399	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax base	2000		42,280,000,000	91.445	93.408	95.846	98.354
400	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,100,000,000	2.375	2.426	2.489	2.554
401	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000
402	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,020,000,000	2.202	2.249	2.308	2.368

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Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
403	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	10,000,000	0.021	0.017	0.011	0.008
404	84.36.640	Wood biomass fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	0	0.000	0.000	0.000	0.000
405	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003		0	0.000	0.000	0.000	0.000
406	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		0	0.000	0.000	0.000	0.000
407	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
408	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/31/2009	110,000	0.000	0.000	0.000	0.000
409	84.36.665	Military housing	Property Tax	Exemption	Other	2008		166,680,000	0.354	0.342	0.331	0.328
410	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		N/A	0.033	0.034	0.034	0.035
411	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		N/A	0.074	0.094	0.099	0.105
412	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		N/A	0.003	0.003	0.003	0.003
413	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		82,200,000	0.178	0.182	0.186	0.191
414	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		990,300,000	2.142	2.188	2.245	2.304
415	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		N/A	0.000	0.000	0.000	0.000
416	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		120,850,000	0.256	0.248	0.240	0.238
417	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		N/A	0.000	0.000	0.000	0.000
418	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		135,000	0.001	0.001	0.001	0.001
419	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Other	1974		11,380,000	0.025	0.025	0.026	0.026
420	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.127	0.127	0.127	0.127
421	82.16	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			2.500	6.000	6.000	6.000
422	82.16	Businesses that hire veterans	Public Utility Tax	Credit	Business	2015	06/30/2023		0.000	0.050	0.050	0.050
423	82.16.020	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.800	1.000	1.000	1.100
424	82.16.020(1d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			7.947	8.186	8.431	8.684



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Order	RCW					Enacted	End Date					
425	82.16.020(1e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.019	0.020	0.020	0.021
426	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			1.691	1.776	1.864	1.958
427	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	06/30/2019		D	D	D	D
428	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
429	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
430	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.373	0.369	0.365	0.360
431	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000
432	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
433	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			2.500	2.500	2.500	2.500
434	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			D	D	D	D
435	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax base	1935			0.647	0.647	0.647	0.647
436	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			1.216	1.246	1.278	1.390
437	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax base	1989			14.406	14.406	14.406	14.406
438	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.400	0.400	0.400	0.400
439	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax base	1987			8.815	9.167	9.534	9.915
440	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.300	0.300	0.300	0.300
441	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax base	1935			2.500	2.500	2.500	2.500
442	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax base	1935			14.234	14.803	15.395	16.011
443	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax base	1935			0.760	0.798	0.838	0.880
444	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			2.184	2.250	2.317	2.387
445	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			35.668	36.312	37.206	37.970
446	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			28.740	29.415	29.996	30.611

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Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
447	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			1.390	1.432	1.475	1.519
448	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
449	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000
450	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			2.616	2.616	2.616	2.616
451	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			D	D	D	D
452	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		9.626	13.663	23.338	28.650
453	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		I	I	I	I
454	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			D	D	D	D
455	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
456	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.093	0.093	0.093	0.093
457	82.73.030	Commercial area revitalization contributions	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000
458	82.45.010(3a)	Gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			68.135	72.149	74.871	77.700
459	82.45.010(3b)	Death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.111	0.118	0.122	0.127
460	82.45.010(3c)	Certain leasehold interests	Real Estate Excise Tax	Exemption	Other	1951			1.656	1.754	1.820	1.889
461	82.45.010(3d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.332	0.352	0.365	0.379
462	82.45.010(3e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			2.167	2.295	2.381	2.471
463	82.45.010(3f)	Assignment of property through divorce, property settlement	Real Estate Excise Tax	Exemption	Other	1955			73.170	77.481	80.404	83.443
464	82.45.010(3g)	Assignment/transfer of vendor's interest in contract	Real Estate Excise Tax	Exemption	Other	1951			0.502	0.531	0.552	0.572
465	82.45.010(3h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			10.354	10.964	11.378	11.808
466	82.45.010(3i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.285	0.302	0.314	0.325
467	82.45.010(3j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			52.135	55.207	57.290	59.455
468	82.45.010(3k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			4.652	4.926	5.112	5.305

**2016 Tax Exemption Study**

Appendix B - Detailed List

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	Taxpayer Savings - STATE \$'s Millions			
Order	RCW								FY 2016	FY2017	FY 2018	FY2019
469	82.45.010(3l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.007	0.007	0.008	0.008
470	82.45.010(3m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.113	0.118	0.123	0.128
471	82.45.010(3n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			38.382	40.644	42.177	43.771
472	82.45.010(3o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
473	82.45.010(3p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			116.774	123.653	128.319	133.168
474	82.45.010(3q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			16.053	16.998	17.640	18.306
475	82.45.010(3r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008			D	D	D	D
476	82.45.030(3)	Exclusion, liens/relocation asst.	Real Estate Excise Tax	Exclusion	Tax base	1951			0.000	0.000	0.000	0.000
477	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
478	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.256	0.280	0.291	0.300
479	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
480	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			D	D	0.000	0.000
481	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	0.000	0.000	0.000
482	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
483	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			2,203.685	2,323.874	2,437.509	2,542.739
484	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			124.035	126.144	127.531	128.297
485	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			100.480	103.500	106.599	109.797
486	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			80.371	84.390	88.610	93.040
487	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.018	0.018	0.018	0.018
488	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			79.701	79.701	79.701	79.701
489	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.666	0.680	0.694	0.709

**2016 Tax Exemption Study**

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total				
Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
490	82.04.050(1a)(iv); 82.04.190(1d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
491	82.04.050(1a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			23.878	24.355	24.842	25.339
492	82.04.050(1a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			79.211	83.667	87.839	91.648
493	82.04.050(2a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			1.734	1.734	1.734	1.734
494	82.04.050(2a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			1.497	1.566	1.637	1.712
495	82.04.050(2d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			22.887	21.625	22.735	23.716
496	82.04.050(3e)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax base	1995			4.574	4.710	4.853	4.998
497	82.04.050(3e)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			8.303	8.303	8.303	8.303
498	82.04.050(6)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			43.177	48.971	54.111	56.432
499	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			9.311	9.821	10.307	10.752
500	82.04.213; 82.04.050(11b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.748	0.748	0.748	0.748
501	82.08	Invest in Washington pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.000	0.000	0.000
502	82.08; 82.12	Medical marijuana sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	26.578	30.550	30.550
503	82.08; 82.12	Low THC products sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	1.329	1.527	1.527
504	82.08; 82.12	All marijuana types with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I
505	82.08; 82.12	Topical low THC products sold or provided for use by health care professionals	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.001	0.002	0.002
506	82.08; 82.12	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
507	82.08; 82.12	Nonmonetary resources and labor contributed by an individual member of a medical marijuana cooperative	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I

**2016 Tax Exemption Study**

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
508	82.08; 82.12	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			D	D	D	D
509	82.08; 82.12	Medical marijuana sold by collective gardens through June 30, 2016	Retail Sales & Use Tax	Exemption	Business	2015	06/30/2016		5.507	0.000	0.000	0.000
510	82.08.010(1)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			159.592	161.187	162.799	164.427
511	82.08.010(1,b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax base	1935			24.496	25.858	27.141	28.312
512	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.093	0.096	0.100	0.103
513	82.08.0204; 82.12.0204	Honey bees	Retail Sales & Use Tax	Exemption	Agriculture	2008	07/01/2017		0.004	0.004	0.004	0.004
514	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Other	2008			0.435	0.435	0.435	0.435
515	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000
516	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.200	0.200	0.200	0.200
517	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			1.812	1.915	2.013	2.118
518	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			1.177	1.277	1.386	1.504
519	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			16.230	17.974	19.862	21.897
520	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.200	0.200	0.200	0.200
521	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			7.648	7.975	8.317	8.675
522	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax base	1935			612.736	636.389	666.287	694.972
523	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.096	0.098	0.100	0.102
524	82.08.0253; 82.12.0345	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			15.579	15.579	15.579	15.579
525	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.500	0.560	0.570	0.590
526	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.138	0.138	0.138	0.139
527	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			240.992	254.389	267.007	278.530
528	82.08.0255(1a,c); 82.12.0256(2a,c)	Fuel for urban transit or passenger only ferries	Retail Sales & Use Tax	Exemption	Government	1980			3.501	3.776	3.906	4.006
529	82.08.0255(1b); 82.12.0256(2b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.115	0.124	0.129	0.132

**2016 Tax Exemption Study**

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Taxpayer Savings - STATE \$'s Millions

2016						Year	Property Tax Total					
Order	RCW	Title	Tax Type	Preference Type	Category	Enacted	End Date	Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
530	82.08.0255(1d,e); 82.12.0256(2e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			2.222	2.397	2.479	2.543
531	82.08.0255(1f); 82.12.0256(2d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			455.291	491.392	508.275	521.376
532	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Interstate Commerce	1983			C	C	C	C
533	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I
534	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			296.535	308.003	319.290	330.456
535	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			5.150	5.425	5.683	5.962
536	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
537	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			D	D	D	D
538	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
539	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			3.011	3.101	3.194	3.290
540	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			11.958	12.317	12.686	13.067
541	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			D	D	D	D
542	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			9.500	9.690	9.880	10.080
543	82.08.026; 82.12.023 & 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax base	1989			19.540	20.092	20.696	21.361
544	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			170.127	179.420	187.189	193.658
545	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			46.256	48.126	50.073	52.098
546	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			9.590	10.346	10.701	10.977
547	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			47.284	49.252	50.792	51.468
548	82.08.0265	Items repaired for nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			2.186	2.306	2.419	2.522
549	82.08.0266; 82.08.2665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			3.835	4.074	4.343	4.553
550	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.176	0.179	0.182	0.186
551	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			7.042	7.394	7.764	8.155

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2016						Year		Property Tax Total				
Order	RCW	Title	Tax Type	Preference Type	Category	Enacted	End Date	Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
552	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			M	M	M	M
553	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.000	0.000	0.000
554	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.258	0.258	0.258	0.258
555	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			33.587	35.089	36.488	37.647
556	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000
557	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.685	0.685	0.685	0.685
558	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			1.835	1.897	1.962	2.029
559	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.026	0.026	0.026	0.026
560	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	0.000	0.000	0.000
561	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.250	0.264	0.277	0.289
562	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			D	D	D	D
563	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			7.155	5.951	6.011	6.071
564	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			D	D	D	D
565	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			D	D	D	D
566	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			379.228	379.228	379.228	379.228
567	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.211	0.232	0.255	0.281
568	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			43.963	45.231	46.136	47.059
569	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			7.003	7.010	4.410	4.417
570	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			1.005	1.047	1.080	1.094
571	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			D	D	D	D
572	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			2.941	3.030	3.120	3.214
573	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			11.586	11.933	12.291	12.660

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2016						Year		Property Tax Total				
Order	RCW	Title	Tax Type	Preference Type	Category	Enacted	End Date	Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
574	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.080	0.084	0.088	0.092
575	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			1,148.976	1,203.564	1,260.709	1,320.531
576	82.08.0294; 82.12.0294	Fish feed for aquaculture	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.090	0.090	0.090	0.090
577	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.114	0.114	0.114	0.114
578	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			16.417	16.261	16.111	15.968
579	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			2.007	2.165	2.240	2.297
580	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.029	0.030	0.031	0.032
581	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			1.940	2.050	2.150	2.260
582	82.08.0311; 82.120.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.513	0.549	0.587	0.628
583	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.513	0.549	0.587	0.628
584	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			16.300	16.300	16.300	16.300
585	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.289	0.303	0.314	0.324
586	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			3.527	3.708	3.835	3.964
587	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.373	0.392	0.406	0.419
588	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
589	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			6.538	6.736	6.940	7.150
590	82.08.050(11); 82.12.040(5)	Sellers with limited Washington connection	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
591	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.930	0.930	0.930	0.930
592	82.08.200; 82.12.200	Honey Beekeepers Feed	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.061	0.061	0.061	0.061
593	82.08.205; 82.12.205	Clay Targets	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2017		0.016	0.170	0.000	0.000
594	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2021		0.550	0.609	0.673	0.742
595	82.08.210; 82.12.210	Flavor imparters - Restaurants	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2017		0.056	0.056	0.000	0.000
596	82.08.215; 82.12.215	Nonresident Large Private Airplane	Retail Sales & Use Tax	Exemption	Individuals	2013			1.625	1.625	1.625	1.625



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Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
597	82.08.220; 82.12.220	Fuel Used by Mint Growers	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.160	0.160	0.000	0.000
598	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.743	0.791	0.844	0.886
599	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.450	0.450	0.450	0.450
600	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.281	0.281	0.281	0.281
601	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2017		D	D	D	D
602	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.590	0.598	0.606	0.614
603	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.251	0.265	0.278	0.290
604	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			D	D	D	D
605	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	07/01/2019		3.348	4.018	4.419	4.862
606	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
607	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D
608	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.175	0.175	0.175	0.175
609	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			5.200	5.400	5.600	5.800
610	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.679	0.699	0.720	0.741
611	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.400	0.422	0.444	0.463
612	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
613	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.031	0.031	0.031	0.031
614	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			25.963	26.667	27.390	28.132
615	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			15.394	15.921	17.311	19.563
616	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.003	0.003	0.003	0.003
617	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2018		D	D	D	0.000
618	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			2.141	2.141	2.141	2.141

**2016 Tax Exemption Study**

Appendix B - Detailed List

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Dollars

Taxpayer Savings - STATE \$'s Millions

2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total				
Order	RCW							Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
619	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.631	0.631	0.631	0.631
620	82.08.900; 82.12.900	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.059	0.059	0.059	0.059
621	82.08.910; 82.12.910	Gas to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			1.669	1.694	1.662	1.695
622	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.408	0.417	0.426	0.434
623	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			4.991	5.091	5.193	5.297
624	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			15.605	15.605	15.605	15.605
625	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			25.522	26.416	27.340	28.297
626	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			3.144	3.217	3.217	3.217
627	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000
628	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.592	0.592	0.592	0.592
629	82.08.962; 82.12.962	Renewable energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.867	0.676	0.395	0.223
630	82.08.963; 82.12.863	Solar energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2018		3.856	2.533	0.948	0.000
631	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
632	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2018		1.822	1.856	1.311	0.633
633	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
634	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		4.262	4.591	4.850	5.120
635	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		D	D	D	D
636	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.292	0.291	0.300	0.310
637	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			13.298	13.564	13.835	14.112
638	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	01/01/2020		45.292	49.452	53.613	34.510

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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
Order	RCW											
639	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
640	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.002	0.002	0.002	0.002
641	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.138	0.141	0.144	0.147
642	82.08.998; 82.12.998	Residential weatherization	Retail Sales & Use Tax	Exemption	Individuals	2008			0.322	0.335	0.348	0.362
643	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			D	D	D	D
644	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			2.752	2.902	3.044	3.175
645	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.053	0.053	0.053	0.053
646	82.12.010(7, c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			1.035	1.086	1.142	1.190
647	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			1,125.896	1,187.480	1,245.367	1,298.784
648	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			311.918	165.649	176.571	185.153
649	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			1.900	2.004	2.102	2.193
650	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			20.525	22.143	22.904	23.494
651	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.014	0.015	0.017	0.019
652	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			D	D	D	D
653	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			5.917	6.165	6.350	6.439
654	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I
655	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.094	0.094	0.094	0.094
656	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.857	0.905	0.958	1.003
657	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	07/01/2020		0.015	0.015	0.015	0.015
658	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.251	0.266	0.284	0.297
659	82.32	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	07/01/2019		1.333	1.477	1.575	1.652

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Order	RCW											
660	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.172	0.172	0.172	0.172
661	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
662	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000
663	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
664	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.072	0.072	0.072	0.072
665	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000
666	82.32.760(1b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000
667	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
668	82.60.040; 82.60.049	High unemployment deferral	Retail Sales & Use Tax	Deferral	Business	1985	07/01/2020		3.743	3.929	4.177	4.431
669	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
670	82.75.010; 82.75.030	Biotechnology investments	Retail Sales & Use Tax	Deferral	Business	2006	01/01/2017		0.722	0.447	0.000	0.000
671	82.82.020; 82.82.030	Corporate headquarters in a Community Empowerment Zone (CEZ)	Retail Sales & Use Tax	Deferral	Business	2008	12/31/2020		0.000	0.000	0.000	0.000
672	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I
673	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I
674	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
675	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
676	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			I	I	I	I
677	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.390	0.399	0.410	0.422
678	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			D	D	D	D
679	84.33.0775	Credit, salmon habitat	Timber Excise Tax	Credit	Business	1999			7.531	7.531	7.531	7.531
680	84.33.0776	84.33.0776 - Timber harvest excise tax agreement - Quinalt Nation	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
681	84.33.086	\$50 minimum timber tax	Timber Excise Tax	Exemption	Business	1984			0.001	0.001	0.001	0.001

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2016		Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax Total Exempt Assessed Value	Taxpayer Savings - STATE \$'s Millions			
Order	RCW								FY 2016	FY2017	FY 2018	FY2019
682	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.418	0.418	0.418	0.418
683	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
684	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
685	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			I	I	I	I
686	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			I	I	I	I
687	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			I	I	I	I
688	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			I	I	I	I
689	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			I	I	I	I
690	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			I	I	I	I
691	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.001	0.001	0.001	0.001
692	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			I	I	I	I
693	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			3.164	3.360	3.558	3.747
694	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971			0.000	0.000	0.000	0.000