

**SUMMARY LISTING OF ALL MAJOR TAX PREFERENCES**  
**Taxpayer Savings for 2011-13 Biennium**

ESHB 1346 of 2011 stipulates that for this 2012 report, tax preferences whose repeal would not likely increase state revenue may be excluded from the analysis. These items are indicated in red italics in the following list of all currently existing tax preferences.

**NOTE: "Zero" for the Taxpayer Savings may indicate that there are fewer than three taxpayers, or that the impact is minimal or indeterminate.**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<b>PROPERTY TAX</b>					
<b><u>Public Property</u></b>					
<i>39.106.070</i>	<i>Joint municipal utility authority</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Federal government</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>State government</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>County government</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Cities and towns</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Tribal property</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Public colleges &amp; universities</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Public K-12 schools</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Port districts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Fire districts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Public utility districts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Hospital districts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.010</i>	<i>Foreign consulates</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.130</i>	<i>Airports, cities in other states</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.135</i>	<i>Housing Finance Commission</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.210</i>	<i>Right-of-way easements</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.230</i>	<i>Interstate bridges</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<i>84.36.451</i>	<i>Leaseholds of public property</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<i>84.36.605</i>	<i>Sale/leasebacks, R.T.A.</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<b><u>Nonprofit Organizations</u></b>					
<i>84.36.010</i>	<i>Community centers, nonprofits</i>	<i>Omitted from study</i>		<i>Nonprofit - O</i>	<i>No</i>
<i>84.36.020</i>	<i>Churches &amp; parsonages</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.030(1)</i>	<i>Nonsectarian organizations</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.030(1)</i>	<i>Nonprofit merchandise sales</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.030(2)</i>	<i>Church camps</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.030(3)</i>	<i>Youth organizations</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.030(5)</i>	<i>Red Cross</i>	<i>Omitted from study</i>		<i>Nonprofit - H</i>	<i>No</i>
<i>84.36.030(6)</i>	<i>Student loan organizations</i>	<i>Omitted from study</i>		<i>Nonprofit - O</i>	<i>No</i>
<i>84.36.032</i>	<i>Church offices</i>	<i>Omitted from study</i>		<i>Nonprofit - C</i>	<i>No</i>
<i>84.36.035</i>	<i>Blood &amp; tissue banks</i>	<i>Omitted from study</i>		<i>Nonprofit - H</i>	<i>No</i>
<i>84.36.037</i>	<i>Public assembly halls</i>	<i>Omitted from study</i>		<i>Nonprofit - O</i>	<i>No</i>

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
84.36.040(1a)	Day care centers	Omitted from study		Nonprofit - H	No
84.36.040(1b)	Nonprofit libraries	Omitted from study		Nonprofit - A	No
84.36.040(1c)	Orphanages	Omitted from study		Nonprofit - H	No
84.36.040(1d)	Nursing homes	Omitted from study		Nonprofit - H	No
84.36.040(1e)	Nonprofit hospitals	Omitted from study		Nonprofit - H	No
84.36.040(1f)	Dialysis facilities	Omitted from study		Nonprofit - H	No
84.36.041	Homes for the aging	Omitted from study		Nonprofit - H	No
84.36.042	Housing, develop. disabled	Omitted from study		Nonprofit - H	No
84.36.043	Homeless shelters	Omitted from study		Nonprofit - H	No
84.36.045	Medical research facilities	Omitted from study		Nonprofit - H	No
84.36.046	Cancer treatment clinics	Omitted from study		Nonprofit - H	No
84.36.047	Radio & TV transmission	Omitted from study		Nonprofit - O	No
84.36.050(1)	Private colleges	Omitted from study		Nonprofit - O	No
84.36.050(1)	Private K-12 schools	Omitted from study		Nonprofit - O	No
84.36.050(2)	Educational foundations	Omitted from study		Nonprofit - O	No
84.36.060(1a)	Art collections & museums	Omitted from study		Nonprofit - A	No
84.36.060(1b)	Performing arts	Omitted from study		Nonprofit - A	No
84.36.250	Water cooperatives	Omitted from study		Nonprofit - O	No
84.36.260	Open space & park land	Omitted from study		Nonprofit - O	No
84.36.350	Sheltered workshops	Omitted from study		Nonprofit - H	No
84.36.480	Fair associations	Omitted from study		Nonprofit - O	No
84.36.500	Farm land conservation futures	Omitted from study		Nonprofit - O	No
84.36.550	Fund-raising for nonprofits	Omitted from study		Nonprofit - O	No
84.36.560	Low-income rental housing	Omitted from study		Nonprofit - H	No
84.36.570	Demonstration farms	Omitted from study		Nonprofit - O	No
84.36.575	Emergency medical aircraft	Omitted from study		Nonprofit - H	No
84.36.650	Fund-raising to support artists	Omitted from study		Nonprofit - A	No
<b>Private Property</b>					
84.14.020	Targeted public housing	Omitted from study		Other business	No
84.26.070	Historic property	Omitted from study		Individuals	No
84.33.040	Timber	Omitted from study		Tax base	No
<a href="#">84.33.210</a>	Forest land; spec. assess.	0	0	Other	Yes
84.36.010	2nd Narrows bridge	Omitted from study		Bus. Incentive	No
84.36.015	Parcels valued at < \$500	Omitted from study		Other	No
84.36.020	Cemeteries	Omitted from study		Other	No
84.36.030(4)	Veterans organizations	Omitted from study		Other	No
84.36.060(1c)	Fire companies	Omitted from study		Other	No
84.36.060(1d)	Humane societies	Omitted from study		Other	No
84.36.255	Habitat/water quality improv.	Omitted from study		Other	No
84.36.381	Senior citizens & disabled	Omitted from study		Individuals	No
84.36.400	Home improvements	Omitted from study		Individuals	No
84.36.487	Air pollution control facilities	Omitted from study		Other business	No
84.36.635	Alcohol/biodiesel fuel	Omitted from study		Bus. incentive	No

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
84.36.640	Wood biomass fuel production	Omitted from study		Bus. incentive	No
84.36.655	Aircraft facilities, port property	Omitted from study		Bus. incentive	No
84.36.660	Sprinkler systems; nightclubs	Omitted from study		Bus. Incentive	No
84.36.665	Military housing	Omitted from study		Other	No
<a href="#">84.39.010</a>	Widows/widowers of veterans	32	0	Individuals	Yes
84.56.025	Waiver, delinquency penalties	Omitted from study		Individuals	No

### **Personal Property**

84.36.070	Intangibles	Omitted from study		Intangibles	Unlikely
84.36.079	Ships under construction	Omitted from study		Bus. incentive	No
84.36.080(1)	Commercial vessels	Omitted from study		Bus. incentive	No
84.36.080(2)	Historic vessels	Omitted from study		Individuals	No
84.36.090	Other ships and vessels	Omitted from study		Individuals	No
84.36.105	Cargo containers	Omitted from study		Bus. incentive	No
84.36.110(1)	Household goods	Omitted from study		Individuals	No
84.36.110(2)	\$15,000 of personal property	Omitted from study		Individuals	No
84.36.240	Soil & water conservation	Omitted from study		Government	No
84.36.300	Goods in transit	Omitted from study		Bus. incentive	No
84.36.470	Ag. products held for sale	Omitted from study		Agriculture	No
84.36.477	Business inventories	Omitted from study		Other business	No
84.36.590	Vitrification equipment	Omitted from study		Bus. incentive	No
84.36.595	Vehicles, trailers, campers	Omitted from study		Tax base	No
84.36.600	Custom computer software	Omitted from study		Other business	No
84.36.630	Farm machinery (state levy)	Omitted from study		Agriculture	No
84.36.645	Semiconductor materials	Omitted from study		Bus. incentive	No
84.40.030(3)	Growing crops	Omitted from study		Agriculture	No
84.40.037	Canned computer software	Omitted from study		Other business	No
84.40.220	Nursery stock	Omitted from study		Agriculture	No

### **Alternative Valuation/Deferral**

84.33.140	Forest land, statutory values	Omitted from study		Other business	No
<a href="#">84.33.140(13-14)</a>	Forest land compensating tax	392	1,540	Other	Yes
84.34.020(2)	Expanded definition of farm land	Omitted from study		Agriculture	No
84.34.060	Open space land, current use	Omitted from study		Other	No
84.34.065	Farm lands, current use	Omitted from study		Agriculture	No
<a href="#">84.34.108(6)</a>	Open space compensating tax	690	2,996	Other	Yes
<a href="#">84.37.030</a>	Low-income tax deferral	414	0	Individuals	Yes
84.36.381(6)	Valuation freeze, sen. citizens	Omitted from study		Individuals	No
<a href="#">84.38.030</a>	Senior citizens tax deferral	3,303	0	Individuals	Yes
84.70.010	Destroyed property	Omitted from study		Other	No

## **IN-LIEU OF PROPERTY TAX**

### **Tax In-lieu of Property Tax**

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">35.21.755</a>	Public corporations	1,390	6,263	Government	Yes
<b><u>Leasehold Excise Tax</u></b>					
<a href="#">82.29A.020(1)</a>	Government manufacturing	966	847	Government	Yes
<a href="#">82.29A.020(1)</a>	Easements, removing products	511	449	Other	Yes
<a href="#">82.29A.020(2)</a>	Hanford leases; excl. of fees	0	0	Other business	Yes
<a href="#">82.29A.120(1)</a>	Credit for excessive tax	305	267	Other business	Yes
<a href="#">82.29A.120(2)</a>	Product leases; 33% credit	414	364	Agriculture	Yes
<a href="#">82.29A.125</a>	Electric vehicle infrastructure	0	0	Bus. incentive	Yes
<a href="#">82.29A.130(3)</a>	Subsidized housing	21,797	19,121	Government	Partially
<a href="#">82.29A.130(5)</a>	Public employee housing	235	206	Government	Yes
<a href="#">82.29A.130(6-7)</a>	Indian trust lands	15,616	13,699	Government	Partially
<a href="#">82.29A.130(8-9)</a>	Leases < \$250/year or 30 days	2,687	2,357	Other business	Yes
<a href="#">82.29A.130(10)</a>	Homes pending destruction	94	82	Other	Yes
<a href="#">82.29A.130(11)</a>	Public works contracts	80	70	Government	Possibly
<a href="#">82.29A.130(12)</a>	<i>Inmate employment programs</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.29A.130(13)</a>	Camps for disabled persons	530	465	Nonprofit - H	Yes
<a href="#">82.29A.130(14)</a>	Professional baseball stadium	111	97	Bus. incentive	Yes
<a href="#">82.29A.130(15)</a>	Professional football stadium	146	128	Bus. incentive	Yes
<a href="#">82.29A.130(16)</a>	Public facilities districts	2,284	2,004	Bus. incentive	Yes
<a href="#">82.29A.130(17)</a>	Historic property	56	49	Government	Yes
<a href="#">82.29A.130(18)</a>	Clark County amphitheater	51	45	Bus. incentive	Yes
<a href="#">82.29A.130(19)</a>	Military housing	509	446	Other	Possibly
<a href="#">82.29A.132</a>	<i>2nd Narrows bridge</i>	<i>Omitted from study</i>		<i>Bus. incentive</i>	<i>No</i>
<a href="#">82.29A.134</a>	<i>Sale/leasebacks, R. T. A.</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.29A.135</a>	Manuf. alternative fuels/digesters	0	0	Bus. incentive	Yes
<a href="#">82.29A.136</a>	Developments, > 3,000 lots	255	(832)	Tax base	Yes
<a href="#">82.29A.137</a>	Super-efficient airplane facilities	0	0	Bus. incentive	Yes
<a href="#">82.29A.138</a>	Radio repeaters	10	8	Individuals	Yes
<b><u>Vehicle Excise Taxes</u></b>					
<a href="#">82.44.015</a>	<i>Ride-sharing vehicles</i>	<i>Omitted from study</i>		<i>Other</i>	<i>No</i>
<a href="#">82.44.125(2)</a>	<i>Excluded vehicles</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.48.100(1)</a>	Government aircraft	12	0	Government	Partially
<a href="#">82.48.100(2,3)</a>	Aircraft registered outside Wash.	2	0	Individuals	Unlikely
<a href="#">82.48.100(4)</a>	<i>Commercial aircraft</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.48.100(5)</a>	Aircraft held for sale	16	0	Other business	Yes
<a href="#">82.48.100(6)</a>	Nonresident aircraft	4	0	Individuals	Possibly
<a href="#">82.48.100(7)</a>	Emergency medical aircraft	0	0	Nonprofit - H	Yes
<a href="#">82.49.020</a>	Small boats	5,233	0	Individuals	Yes
<a href="#">82.50.520(1-4)</a>	<i>Travel trailers and campers</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<b><u>Timber Excise Tax</u></b>					
<a href="#">84.33.075</a>	Nonprofit youth organizations	6	0	Nonprofit - C	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">84.33.077</a>	Credit, tax on public timber	0	0	Other	No
<a href="#">84.33.0775</a>	Credit, salmon regulations	5,110	0	Other business	Yes
<a href="#">84.33.0776</a>	<i>Credit, Quinault tribal tax</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">84.33.086</a>	\$50 minimum timber tax	2	6	Other business	Yes
<a href="#">84.33.170</a>	Christmas trees/cottonwoods	130	522	Agriculture	Yes
<b>Public Activities</b>					
<a href="#">82.04.311</a>	Tobacco Settlement Authority	0	0	Government	Possibly
<a href="#">82.04.395</a>	Printing by schools	88	0	Government	Yes
<a href="#">82.04.397</a>	Printing by local governments	22	0	Government	Yes
<a href="#">82.04.408</a>	Housing Finance Commission	0	0	Government	Possibly
<a href="#">82.04.415</a>	Sand/gravel, local road const.	375	0	Government	Yes
<a href="#">82.04.418</a>	Grants to local government	0	0	Government	Possibly
<a href="#">82.04.419</a>	Local govt. business income	42,430	0	Government	Yes
<a href="#">82.04.4201</a>	<i>Sales/leasebacks, R. T. A.</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.04.4263</a>	Life sciences discovery fund	0	0	Government	Possibly
<a href="#">82.04.600</a>	Printing by libraries	12	0	Government	Yes
<a href="#">82.04.615</a>	Public development authorities	49	0	Government	Yes
<a href="#">82.04.655</a>	<i>Joint municipal utility authority</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<b>Business Activities</b>					
<a href="#">48.32.130</a>	Insurance guarantee assoc.	1,400	0	Other business	Yes
<a href="#">82.04.062</a>	Precious metals and bullion	2,780	0	Other business	Yes
<a href="#">82.04.110</a>	Aluminum master alloys	0	0	Bus. incentive	Yes
<a href="#">82.04.120</a>	Processing of seafood	0	0	Bus. incentive	Yes
<a href="#">82.04.120</a>	Seed conditioning	1,170	0	Agriculture	Yes
<a href="#">82.04.120</a>	Hay cubing	736	0	Agriculture	Yes
<a href="#">82.04.120</a>	Packing agricultural products	0	0	Agriculture	Yes
<a href="#">82.04.120</a>	Digital goods & software	0	0	Tax base	No
<a href="#">82.04.2403</a>	Fish cleaning	26	0	Bus. incentive	Yes
<a href="#">82.04.255</a>	Real estate commissions	47,320	0	Other business	Yes
<a href="#">82.04.280</a>	<i>Rental of real estate</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>No</i>
<a href="#">82.04.310(1)</a>	Public utilities	111,000	0	Tax base	Yes
<a href="#">82.04.310(2)</a>	Sales of electricity for resale	64,274	0	Tax base	Yes
<a href="#">82.04.310(3)</a>	Surplus natural gas	0	0	Tax base	Yes
<a href="#">82.04.310(4)</a>	Public utility receipts from BPA	697	0	Bus. incentive	Yes
<a href="#">82.04.315</a>	International banking facilities	27,620	0	Bus. incentive	Yes
<a href="#">82.04.317</a>	Wholesale auto auctions	2,189	0	Other business	Yes
<a href="#">82.04.320</a>	Insurance premiums	935,000	0	Tax base	Yes
<a href="#">82.04.322</a>	Health maint. organizations	394,000	0	Tax base	Yes
<a href="#">82.04.330</a>	Agricultural producers	69,570	0	Agriculture	Yes
<a href="#">82.04.330</a>	Christmas tree producers	390	0	Agriculture	Yes
<a href="#">82.04.331</a>	Wholesaling conditioned seed	1,137	0	Agriculture	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.04.332</a>	Wholesaling of grain	10,400	0	Agriculture	Yes
<a href="#">82.04.334</a>	Exclusion of standing timber	0	0	Other business	Yes
<a href="#">82.04.335</a>	Agricultural fairs	1,560	0	Agriculture	Yes
<a href="#">82.04.337</a>	Exported processed hops	1,600	0	Agriculture	Yes
<a href="#">82.04.340</a>	Boxing & wrestling matches	175	0	Tax base	Yes
<a href="#">82.04.350</a>	Horse racing	3,080	0	Tax base	Yes
<a href="#">82.04.360</a>	Income of employees	2,949,600	0	Tax base	Possibly
<a href="#">82.04.360</a>	Life insurance employees	1,508	0	Other business	Yes
<a href="#">82.04.390</a>	<i>Real estate sales</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>Unlikely</i>
<a href="#">82.04.392</a>	Income from trust accounts	1,247	0	Other business	Yes
<a href="#">82.04.405</a>	<i>Credit unions; federal charters</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>No</i>
<a href="#">82.04.405</a>	Credit unions; state charters	60,000	0	Other business	Possibly
<a href="#">82.04.416</a>	2nd Narrows bridge	0	0	Bus. Incentive	Yes
<a href="#">82.04.421</a>	<i>Group discount purchases</i>	<i>Omitted from study</i>		<i>Bus. incentive</i>	<i>No</i>
<a href="#">82.04.422(2)</a>	Accommodation sales, autos	2,698	0	Tax base	Yes
<a href="#">82.04.424</a>	Sellers with limited connection	1,633	0	Other business	Yes
<a href="#">82.04.425</a>	Accommodation sales	300	0	Tax base	Yes
<a href="#">82.04.426</a>	Semiconductor microchips	0	0	Bus. incentive	Yes
<a href="#">82.04.4261</a>	Small bus. innovation grants	799	0	Other business	Yes
<a href="#">82.04.4262</a>	Technology transfer grants	78	0	Other business	Yes
<a href="#">82.04.4266</a>	Manufacturing fruit/vegetables	4,146	0	Bus. incentive	Possibly
<a href="#">82.04.4267</a>	Parking & bus. improvement	231	0	Other business	Yes
<a href="#">82.04.4268</a>	Manufacturing dairy products	3,000	0	Bus. incentive	Possibly
<a href="#">82.04.4269</a>	Manufacturing seafood products	4,200	0	Bus. incentive	Possibly
<a href="#">82.04.601</a>	Cigarette stamping discounts	8	0	Other business	Yes
<a href="#">82.04.610</a>	Import/export shipments	258,740	0	Commerce	Yes
<a href="#">82.04.625</a>	Custom farm services	140	0	Agriculture	Yes
<a href="#">82.04.627</a>	<i>Out-of-state aircraft parts</i>	<i>Omitted from study</i>		<i>Bus. incentive</i>	<i>No</i>
<a href="#">82.04.629</a>	Honey bee products	8	0	Agriculture	Yes
<a href="#">82.04.630</a>	Pollination services	16	0	Agriculture	Yes
<a href="#">82.04.645</a>	Financial institution receipts	0	0	Other business	No
<a href="#">82.04.650</a>	Investment conduits	4,578	0	Other business	Yes
<a href="#">82.04.750</a>	Meals for restaurant employees	347	0	Other business	Yes
<a href="#">82.32.045(4)</a>	Minimum to file excise tax returns	0	0	Other business	No
<a href="#">82.32.055</a>	Waiver of penalties, military	0	0	Other business	Yes

### **Nonprofit Organizations**

<a href="#">82.04.324</a>	Blood, bone and tissue banks	2,580	0	Nonprofit - H	Yes
<a href="#">82.04.326</a>	Organ procurement	0	0	Nonprofit - H	Yes
<a href="#">82.04.327</a>	Adult family homes	1,144	0	Nonprofit - H	Yes
<a href="#">82.04.338</a>	Services for Hop Commission	0	0	Agriculture	Yes
<a href="#">82.04.339</a>	Day care by churches	1,539	0	Nonprofit - H	Yes
<a href="#">82.04.3395</a>	Child care resource/referral	110	0	Nonprofit - H	Yes
<a href="#">82.04.355</a>	Commuter ride-sharing	0	0	Other	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.04.363</a>	Camps & conference centers	227	0	Nonprofit - C	Yes
<a href="#">82.04.3651</a>	Nonprofit org. fund-raising	693	0	Nonprofit - O	Yes
<a href="#">82.04.367</a>	Student loan organizations	0	0	Nonprofit - O	Yes
<a href="#">82.04.368</a>	Credit and debt counseling	0	0	Nonprofit - O	Yes
<a href="#">82.04.370</a>	Fraternal insurance	6,400	0	Other	Yes
<a href="#">82.04.380</a>	<i>Red Cross</i>	<i>Omitted from study</i>		<i>Nonprofit - H</i>	<i>No</i>
<a href="#">82.04.385</a>	Sheltered workshops	4,000	0	Nonprofit - H	Yes
<a href="#">82.04.399</a>	Academic transcripts	18	0	Nonprofit - O	Yes
<a href="#">82.04.4251</a>	Promotion of tourism	0	0	Nonprofit - O	Yes
<a href="#">82.04.4264</a>	Adult boarding homes	140	0	Nonprofit - H	Yes
<a href="#">82.04.4265</a>	Comprehensive cancer centers	0	0	Nonprofit - H	Yes
<a href="#">82.04.4275</a>	Child welfare services	2,023	0	Nonprofit - H	Yes
<a href="#">82.04.4277</a>	Mental health services	1,415	0	Nonprofit - H	Yes
<a href="#">82.04.635</a>	Low-income legal services	997	0	Nonprofit - O	Yes
<a href="#">82.04.640</a>	Assessment by vacine assoc.	0	0	Other business	Yes
<b>Deductions</b>					
<a href="#">82.04.280(6)</a>	Radio and TV broadcasting	2,400	0	Commerce	Yes
<a href="#">82.04.298(2)</a>	Grocery co-ops	0	0	Bus. incentive	Yes
<a href="#">82.04.333</a>	Small timber harvesters	400	0	Other business	Yes
<a href="#">82.04.4271</a>	Youth organization fees	753	0	Nonprofit - C	Yes
<a href="#">82.04.4272</a>	Direct mail delivery charges	32	0	Other business	Yes
<a href="#">82.04.4274</a>	Nonprofit property management	1,444	0	Tax base	Yes
<a href="#">82.04.4281</a>	Investments, nonfinancial firms	673,000	0	Tax base	Yes
<a href="#">82.04.4281</a>	Dividends from subsidiaries	0	0	Tax base	Yes
<a href="#">82.04.4282</a>	Membership dues and fees	4,883	0	Nonprofit - O	Yes
<a href="#">82.04.4282</a>	Contributions and donations	4,259	0	Tax base	Yes
<a href="#">82.04.4282</a>	Tuition fees	26,620	0	Nonprofit - O	Yes
<a href="#">82.04.4282</a>	Trade shows	23	0	Nonprofit - O	Yes
<a href="#">82.04.4282</a>	Private kindergartens	0	0	Nonprofit - O	Yes
<a href="#">82.04.4282</a>	Endowment funds	0	0	Tax base	Yes
<a href="#">82.04.4283</a>	<i>Cash discounts</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.04.4284</a>	Credit losses	18,815	0	Other business	Yes
<a href="#">82.04.4285</a>	Motor fuel taxes	21,565	0	Tax base	Yes
<a href="#">82.04.4286</a>	<i>Constitutional deductions</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.04.4287</a>	Horticultural products	3,029	0	Agriculture	Yes
<a href="#">82.04.4289</a>	Nursing homes	13,058	0	Nonprofit - H	Yes
<a href="#">82.04.4291</a>	Intergovernmental charges	0	0	Government	Yes
<a href="#">82.04.4292</a>	Interest on real estate loans	105,390	0	Other business	Yes
<a href="#">82.04.4293</a>	Interest on govt. obligations	9,850	0	Government	Yes
<a href="#">82.04.4294</a>	Interest on agricultural loans	8,526	0	Agriculture	Yes
<a href="#">82.04.4295</a>	Manuf. completed in Wash.	25,986	0	Bus. incentive	Yes
<a href="#">82.04.4296</a>	Funeral home reimbursement	56	0	Other business	Yes
<a href="#">82.04.4297</a>	Govt. grants to nonprofits	242,204	0	Nonprofit - H	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.04.4298</a>	Condo maintenance fees	22,642	0	Other business	Yes
<a href="#">82.04.4311</a>	Public & nonprofit hospitals	206,000	0	Nonprofit - H	Yes
<a href="#">82.04.432</a>	Municipal sewer charges	3,802	0	Government	Yes
<a href="#">82.04.4322</a>	Arts organizations - govt. grants	8,993	0	Nonprofit - A	Yes
<a href="#">82.04.4324</a>	Arts organizations - mfd. items	included above		Nonprofit - A	Yes
<a href="#">82.04.4326</a>	Arts organizations - tuitions	included above		Nonprofit - A	Yes
<a href="#">82.04.4327</a>	Arts organizations - business income	included above		Nonprofit - A	Yes
<a href="#">82.04.433</a>	Fuel for commercial vessels	5,805	0	Other business	Yes
<a href="#">82.04.4331</a>	<i>Health insurance, med. claims</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.04.4332</a>	Foreign branch campuses	0	0	Nonprofit - O	Yes
<a href="#">82.04.4334</a>	Sale of alternative fuel	179	0	Bus. incentive	Yes
<a href="#">82.04.4337</a>	Adult boarding homes, Medicaid	3,148	0	Other business	Yes
<a href="#">82.04.4338</a>	Auxiliary power, diesel trucks	0	0	Other business	Yes
<a href="#">82.04.4339</a>	Salmon restoration grants	776	0	Other business	Yes
<a href="#">82.04.43391</a>	Interest on loans for aircraft	0	0	Bus. incentive	Possibly
<a href="#">82.04.540(2)</a>	Wages paid for clients	3,468	0	Tax base	Possibly
<a href="#">82.04.620</a>	Physician admin. of pres. drugs	3,600	0	Other business	Yes

#### **Differential Tax Rates**

<a href="#">82.04.240(2)</a>	Semiconductor materials	0	0	Bus. incentive	Yes
<a href="#">82.04.2404</a>	Semiconductor materials	0	0	Bus. incentive	Yes
<a href="#">82.04.250(1)</a>	Retailing	47,392	0	Other business	Yes
<a href="#">82.04.250(3)</a>	Certified aircraft repair	1,316	0	Bus. incentive	Yes
<a href="#">82.04.260(1a)</a>	Manufacturers of flour and oil	342	0	Agriculture	Yes
<a href="#">82.04.260(1b)</a>	Processing of seafood	3,716	0	Bus. incentive	Yes
<a href="#">82.04.260(1c)</a>	Manuf. dairy products	2,733	0	Other business	Yes
<a href="#">82.04.260(1d)</a>	Manuf. fruit & vegetables	10,529	0	Other business	Yes
<a href="#">82.04.260(1f)</a>	Manuf. wood biomass fuel	0	0	Bus. incentive	Yes
<a href="#">82.04.260(2)</a>	Processing dry peas	403	0	Agriculture	Yes
<a href="#">82.04.260(3)</a>	Nonprofit R&D	0	0	Bus. incentive	Yes
<a href="#">82.04.260(4)</a>	Processing meat	40,339	0	Agriculture	Yes
<a href="#">82.04.260(5)</a>	Travel agents	22,606	0	Other business	Yes
<a href="#">82.04.260(6)</a>	Charter and freight brokers	8,681	0	Bus. incentive	Yes
<a href="#">82.04.260(7)</a>	Stevedoring	23,025	0	Bus. incentive	Yes
<a href="#">82.04.260(9)</a>	Insurance agents	52,195	0	Other business	Yes
<a href="#">82.04.260(11)</a>	Manuf. commercial airplanes	160,061	0	Bus. incentive	Yes
<a href="#">82.04.260(12)</a>	Manuf. timber/wood products	25,358	0	Bus. incentive	Yes
<a href="#">82.04.260(13)</a>	Services for salmon canners	398	0	Bus. incentive	Yes
<a href="#">82.04.260(14)</a>	Printing/publishing newspapers	1,575	0	Other business	Yes
<a href="#">82.04.272</a>	Resellers of prescription drugs	29,115	0	Bus. incentive	Yes
<a href="#">82.04.290(1)</a>	International investment mgmt.	23,053	0	Bus. incentive	Yes
<a href="#">82.04.290(3)</a>	Aerospace product development	3,019	0	Bus. incentive	Yes
<a href="#">82.04.29002(2a)</a>	Temp. 0.3% rate, hospitals	59,005	0	Other business	Yes
<a href="#">82.04.29002(2b)</a>	Temp. 0.3% rate, science R&D	898	0	Other business	Yes



RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.04.2905</a>	Child care	2,524	0	Other business	Yes
<a href="#">82.04.2906</a>	Chemical dependency	90	0	Other business	Yes
<a href="#">82.04.2907</a>	Royalty income	34,791	0	Other business	Possibly
<a href="#">82.04.2908</a>	Adult boarding homes	15,748	0	Other business	Yes
<a href="#">82.04.2909</a>	Aluminum smelting	0	0	Bus. incentive	Yes
<a href="#">82.04.294</a>	Manuf. solar energy systems	0	0	Bus. incentive	Yes
<b>Credits</b>					
<a href="#">82.04.427</a>	Pollution control facilities	3,000	0	Other business	Possibly
<a href="#">82.04.4333</a>	Job training services	0	0	Bus. incentive	Yes
<a href="#">82.04.434</a>	Testing and safety labs	0	0	Bus. incentive	Yes
<a href="#">82.04.440(2&amp;3)</a>	Multiple activities, instate	286,000	0	Commerce	Yes
<a href="#">82.04.440(4)</a>	Multiple activities, interstate	2,593	0	Commerce	Yes
<a href="#">82.04.4451</a>	Small business credit	91,600	0	Other business	Yes
<a href="#">82.04.4452</a>	High technology R&D	60,710	0	Bus. Incentive	Yes
<a href="#">82.04.44525</a>	International services	9	0	Bus. incentive	Yes
<a href="#">82.04.4461</a>	Aerospace product development	155,531	0	Bus. incentive	Yes
<a href="#">82.04.4463</a>	Airplane manufacturing facilities	8,000	0	Bus. incentive	Yes
<a href="#">82.04.447</a>	Nat. gas for DSI customers	0	0	Bus. incentive	Yes
<a href="#">82.04.448</a>	Semiconductor manuf. jobs	0	0	Bus. incentive	Yes
<a href="#">82.04.4481</a>	Aluminum smelter facilities	0	0	Bus. incentive	Yes
<a href="#">82.04.4482</a>	Power for aluminum smelters	0	0	Bus. incentive	Yes
<a href="#">82.04.4485</a>	Hospital patient lifting devices	0	0	Bus. incentive	Yes
<a href="#">82.04.4486</a>	Tax on carb. beverage syrup	16,403	0	Other business	Yes
<a href="#">82.04.449</a>	Workforce training costs	66	0	Bus. incentive	Yes
<a href="#">82.04.4494</a>	Forest biomass	262	0	Bus. incentive	Yes
<a href="#">82.62.030</a>	New jobs in rural counties	2,032	0	Bus. incentive	Yes
<a href="#">82.70.020</a>	Commute trip reduction	3,568	0	Other	Yes
<a href="#">82.73.030</a>	Commercial area revitalization	1,469	0	Other	Yes

#### OTHER BUSINESS TAXES

##### Public Utility Tax

<a href="#">35.58.560</a>	Transit deduction for Metro	1,640	0	Government	Yes
<a href="#">82.16.020(1d)</a>	Urban transportation	13,000	0	Other business	Yes
<a href="#">82.16.020(1e)</a>	Vessels < 65 ft.	80	0	Other business	Yes
<a href="#">82.16.020(1h)</a>	Transportation of logs	900	0	Other business	Yes
<a href="#">82.16.040</a>	\$2,000 monthly minimum	2,852	0	Other business	Yes
<a href="#">82.16.0421</a>	Electrolyte processors	0	0	Bus. incentive	Yes
<a href="#">82.16.045</a>	Credit, pollution control facilities	0	0	Other business	Possibly
<a href="#">82.16.046</a>	<i>2nd Narrows bridge</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.16.047</a>	Ride-sharing & special needs	874	0	Other	Yes
<a href="#">82.16.0491</a>	Credit, rural elec. contributions	0	0	Other business	No
<a href="#">82.16.0495</a>	Credit, DSI customers	0	0	Bus. incentive	Yes
<a href="#">82.16.0497</a>	Credit for billing discounts	5,000	0	Other business	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.16.0498</a>	Power for aluminum smelters	0	0	Bus. incentive	Yes
<a href="#">82.16.050(1)</a>	Municipal receipts from taxes	1,512	0	Tax base	Yes
<a href="#">82.16.050(2)</a>	Sales for resale	5,600	0	Tax base	Yes
<a href="#">82.16.050(3)</a>	Joint utility services	18,360	0	Tax base	Yes
<a href="#">82.16.050(4)</a>	<i>Cash discounts</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.16.050(5)</a>	Credit losses	4,200	0	Other business	Yes
<a href="#">82.16.050(6)</a>	<i>Constitutional exemptions</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.16.050(6)</a>	Interstate transport., instate	59,682	0	Commerce	Yes
<a href="#">82.16.050(7)</a>	Irrigation water	2,318	0	Agriculture	Yes
<a href="#">82.16.050(8)</a>	Interstate transp., thru freight	0	0	Commerce	No
<a href="#">82.16.050(9)</a>	Shipments to ports	0	0	Agriculture	No
<a href="#">82.16.050(10)</a>	Farm products shipped to ports	2,286	0	Agriculture	Yes
<a href="#">82.16.050(11)</a>	Exported/resold electric power	130,000	0	Tax base	Yes
<a href="#">82.16.050(12)</a>	Water associations	720	0	Nonprofit - O	Yes
<a href="#">82.16.050(13)</a>	Processing/disposing sewerage	15,225	0	Tax base	Yes
<a href="#">82.16.050(14)</a>	Transit improvements	820	0	Government	Yes
<a href="#">82.16.053</a>	Electric power, rural areas	2,600	0	Other business	Yes
<a href="#">82.16.055</a>	Cogeneration/renew. resources	0	0	Bus. incentive	Yes
<a href="#">82.16.130</a>	Renewable energy resources	2,413	0	Bus. incentive	Yes
<a href="#">82.16.300</a>	Hauling farm products for relatives	0	0	Agriculture	Yes
<a href="#">82.16.305</a>	<i>Joint municipal utility authority</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.32.045(4)</a>	<i>\$24,000 minimum for filing</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>No</i>
<a href="#">82.70.020</a>	Credit, commute trip reduction	186	0	Other	Yes
<a href="#">82.73.030</a>	Commercial area revitalization	0	0	Other	Yes
<b><u>Insurance Premiums Tax</u></b>					
<a href="#">48.14.020</a>	Title insurance	10,402	0	Tax base	Yes
<a href="#">48.14.020(3)</a>	Ocean marine insurance	3,645	0	Bus. incentive	Yes
<a href="#">48.14.0201(6a)</a>	Medicare receipts	75,952	0	Other business	Yes
<a href="#">48.14.0201(6b)</a>	Wash. Basic Health Care	10,144	0	Other business	Yes
<a href="#">48.14.0201(6c)</a>	Dentistry	23,116	0	Other business	Yes
<a href="#">48.14.021</a>	Pensions, annuities, etc.	167,241	0	Tax base	Yes
<a href="#">48.14.022</a>	Health insurance, Wash. Pool	1,825	0	Other business	Yes
<a href="#">48.32.145</a>	Insurance guarantee fees	15,082	0	Other business	Yes
<a href="#">48.36A.240</a>	Fraternal benefit societies	7,689	0	Nonprofit - C	Yes
<b><u>Parimutuel Tax</u></b>					
<a href="#">67.16.105(1)</a>	Nonprofit horse races	30	0	Other business	Yes
<a href="#">67.16.105(2)</a>	<i>Differential parimutuel tax rates</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>No</i>
<b><u>Refuse Collection Tax</u></b>					
<a href="#">82.18.050</a>	<i>Federal government</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<b><u>Litter Tax</u></b>					

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.19.050(1)</a>	Products shipped out of state	1,468	0	Tax base	Yes
<a href="#">82.19.050(2)</a>	Agricultural products	1,964	0	Agriculture	Yes
<a href="#">82.19.050(3)</a>	Grocery co-ops	0	0	Bus. Incentive	Yes
<a href="#">82.19.050(4)</a>	Food & beverages on-premises	1,302	0	Tax base	Yes
<a href="#">82.19.050(5)</a>	Caterers	4	0	Other business	Yes
<b>Hazardous Substance Tax</b>					
<a href="#">82.21.040(1)</a>	Successive uses	167,373	0	Tax base	Yes
<a href="#">82.21.040(2)</a>	<i>Domestic uses</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<a href="#">82.21.040(3)</a>	Minimal amounts	14	0	Other business	Yes
<a href="#">82.21.040(4)</a>	<i>Alumina &amp; natural gas</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.21.040(5)</a>	<i>Constitutional exemption</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.21.040(6)</a>	<i>Uses prior to 3/1/1989</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.21.050(1)</a>	Exports in vehicle fuel tanks	30,435	0	Tax base	Yes
<a href="#">82.21.050(2)</a>	<i>Taxes paid in other states</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<b>Petroleum Products Tax</b>					
<a href="#">82.23A.010(1)</a>	Exclusion of crude oil	0	0	Tax base	No
<a href="#">82.23A.010(1)</a>	Exclusion of liquified gasses	0	0	Other business	No
<a href="#">82.23A.030(1)</a>	Successive uses of petroleum	0	0	Tax base	No
<a href="#">82.23A.030(2)</a>	<i>Domestic uses of petroleum</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<a href="#">82.23A.030(3)</a>	<i>Constitutional exemptions</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.23A.030(4)</a>	<i>Petroleum used prior to 7/1/89</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.23A.030(5)</a>	Fuel used in processing	0	0	Tax base	No
<a href="#">82.23A.030(6)</a>	Exported petroleum products	0	0	Tax base	No
<a href="#">82.23A.030(7)</a>	<i>Packaged petroleum products</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.23A.040(1)</a>	Petroleum in vehicle fuel tanks	0	0	Tax base	No
<a href="#">82.23A.040(2)</a>	<i>Credit, taxes in other states</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<b>Oil Spill Tax</b>					
<a href="#">82.23B.030</a>	Secondary transportation	0	0	Tax base	Yes
<a href="#">82.23B.040</a>	<i>Exported petroleum products</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>Unlikely</i>
<a href="#">82.23B.045</a>	Credit, nonfuel uses	389	0	Tax base	Yes
<b>Enhanced Food Fish Tax</b>					
<a href="#">82.27.010</a>	Tuna, mackerel & jack	578	0	Other business	Yes
<a href="#">82.27.020(2)</a>	<i>Deduction, one-half of fish tax</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.27.020(4)</a>	Differential fish tax rates	4,864	0	Other business	Yes
<a href="#">82.27.030(1&amp;3)</a>	Imported frozen/packaged fish	19,547	0	Tax base	Possibly
<a href="#">82.27.030(2)</a>	Commercial fish & shellfish	5,888	0	Tax base	Yes
<a href="#">82.27.040</a>	<i>Credit, taxes in other states</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<b>Soft Drinks Syrup Tax</b>					
<a href="#">82.64.030(1)</a>	Successive possession	0	0	Tax base	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.64.030(2)</a>	<i>Exported syrup</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.64.030(3)</a>	Trademarked syrup	0	0	Tax base	Yes
<a href="#">82.64.030(4)</a>	<i>Syrup used prior to 6/1/91</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.64.040</a>	<i>Credit, taxes in other states</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>

#### RETAIL SALES AND USE TAX

(NOTE: Companion use tax statutes not listed)

##### Farm Products

<a href="#">82.04.050(3e)</a>	Farm horticultural services	10,400	2,580	Agriculture	Yes
<a href="#">82.04.050(9)</a>	Feed and seed	117,990	28,920	Agriculture	Yes
<a href="#">82.04.050(9)</a>	Fertilizer and chemical spray	118,730	29,410	Agriculture	Yes
<a href="#">82.04.050(9)</a>	Pollination agents	30	8	Agriculture	Yes
<a href="#">82.04.213</a>	Christmas tree production	898	334	Agriculture	Yes
<a href="#">82.08.0204</a>	Honey bees	8	2	Agriculture	Yes
<a href="#">82.08.0257</a>	Farm auction sales	5,261	1,300	Agriculture	Yes
<a href="#">82.08.0259</a>	Breeding livestock and cattle	16,473	4,562	Agriculture	Yes
<a href="#">82.08.0267</a>	Poultry used in production	333	83	Agriculture	Yes
<a href="#">82.08.0272</a>	Semen, artificial insemination	520	128	Agriculture	Yes
<a href="#">82.08.02745</a>	Farm-worker housing	1,100	280	Agriculture	Yes
<a href="#">82.08.0277</a>	Pollen	44	12	Agriculture	Yes
<a href="#">82.08.0288</a>	Leased irrigation equipment	1,990	492	Agriculture	Yes
<a href="#">82.08.0294</a>	Fish feed for aquaculture	100	38	Agriculture	Yes
<a href="#">82.08.0296</a>	Livestock feed	186	46	Agriculture	Yes
<a href="#">82.08.0311</a>	Horticultural packing materials	694	172	Agriculture	Yes
<a href="#">82.08.855</a>	Repair/parts for farm machinery	28,363	10,036	Agriculture	Yes
<a href="#">82.08.865</a>	Diesel fuel used on farms	21,579	8,023	Agriculture	Yes
<a href="#">82.08.880</a>	Medicine for livestock	3,200	1,190	Agriculture	Yes
<a href="#">82.08.890</a>	Livestock nutrient management	0	0	Agriculture	Yes
<a href="#">82.08.900</a>	Anaerobic digesters for dairies	380	94	Agriculture	Yes
<a href="#">82.08.910</a>	Gas to heat chicken barns	2,232	552	Agriculture	Yes
<a href="#">82.08.920</a>	Bedding materials for chickens	558	138	Agriculture	Yes

##### Producer Goods

<a href="#">82.04.050(1d)</a>	Ferrosilicon	0	0	Bus. incentive	Yes
<a href="#">82.04.050(1a)</a>	Competitive telephone service	46,236	16,813	Bus. incentive	Yes
<a href="#">82.04.050(1a)</a>	Extended warranties	86,510	32,160	Bus. incentive	Yes
<a href="#">82.08.0208</a>	Digital codes	200	74	Other business	Yes
<a href="#">82.08.02081</a>	Audio/video programming	17,864	6,372	Other business	Yes
<a href="#">82.08.02082</a>	Digital goods/automated service	283	104	Other business	Yes
<a href="#">82.08.02087</a>	Digital goods/services, business	3,867	1,438	Other business	Yes
<a href="#">82.08.02088</a>	Digital goods/services	200	74	Other business	Yes
<a href="#">82.08.0252</a>	Sales subject to public utility tax	148,205	133,705	Tax base	Yes
<a href="#">82.08.02565</a>	Manufacturing machinery	472,329	177,021	Bus. incentive	Yes
<a href="#">82.08.02566</a>	Prototypes of aircraft parts	753	278	Bus. incentive	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.08.02568</a>	Anodes/cathodes, aluminum	0	0	Bus. incentive	Yes
<a href="#">82.08.026</a>	Natural & manufactured gas	39,886	(53,976)	Tax base	Yes
<a href="#">82.08.0274</a>	Form lumber	0	0	Other business	Yes
<a href="#">82.08.0298</a>	Fishing boat fuel	11,349	4,220	Other business	Yes
<a href="#">82.08.0315</a>	Film & video production equip.	4,050	1,495	Bus. incentive	Yes
<a href="#">82.08.805</a>	Purchases by aluminum smelters	0	0	Bus. incentive	Yes
<a href="#">82.08.806</a>	Computers, printers/publishers	790	293	Bus. incentive	Yes
<a href="#">82.08.810</a>	Air pollution control facilities	0	0	Bus. Incentive	Yes
<a href="#">82.08.811</a>	Coal, thermal generating plants	0	0	Bus. incentive	Yes
<a href="#">82.08.820</a>	Warehouses, tax remittance	8,096	0	Bus. incentive	Yes
<a href="#">82.08.965</a>	Semiconductor materials	0	0	Bus. incentive	Yes
<a href="#">82.08.9651</a>	Semiconductors, gases/chem.	0	0	Bus. incentive	Yes
<a href="#">82.08.970</a>	Semiconductors, gases/chem.	0	0	Bus. incentive	Yes
<a href="#">82.08.975</a>	Airplane computer costs	19,460	7,220	Bus. incentive	Yes
<a href="#">82.08.980</a>	Airplane facilities, port property	0	0	Bus. incentive	Yes
<a href="#">82.08.983</a>	Wax/ceramic materials	408	146	Bus. incentive	Yes
<a href="#">82.08.986</a>	Data center equip./infrastructure	16,716	6,216	Bus. incentive	Yes
<a href="#">82.08.9995</a>	Meals for restaurant employees	4,785	1,779	Other business	Yes
<a href="#">82.12.010(1)</a>	Use tax on rental value	4,013	1,491	Other business	Yes
<a href="#">82.12.0263</a>	Extracted fuel	56,400	20,800	Other business	Yes
<a href="#">82.12.0265</a>	Bailed equipment for R&D	5,548	2,062	Other business	Yes
<a href="#">82.12.0272</a>	Display items for trade shows	0	0	Other business	Yes
<a href="#">82.12.800</a>	Boats used by manuf./dealers	344	128	Other business	Yes
<b><u>Interstate Sales</u></b>					
<a href="#">82.08.0254</a>	<i>Constitutionally exempt sales</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.08.0255(2)</a>	<i>Special fuel</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.08.0261</a>	Items used in interstate comm.	217,286	80,784	Commerce	Yes
<a href="#">82.08.0262</a>	<i>Interstate transportation equip.</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>Unlikely</i>
<a href="#">82.08.0263</a>	<i>Interstate commerce vehicles</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>Unlikely</i>
<a href="#">82.08.0264</a>	<i>Vehicles sold to nonresidents</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<a href="#">82.08.0265</a>	<i>Repaired items for nonresidents</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<a href="#">82.08.0266</a>	<i>Boats sold to nonresidents</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>Unlikely</i>
<a href="#">82.08.0268</a>	<i>Farm equip. for nonresidents</i>	<i>Omitted from study</i>		<i>Agriculture</i>	<i>Unlikely</i>
<a href="#">82.08.0269</a>	<i>Alaska &amp; Hawaii purchases</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>No</i>
<a href="#">82.08.0273</a>	Sales to qualified nonresidents	59,665	22,183	Individuals	Yes
<a href="#">82.08.0279</a>	<i>Nonresidents' rental cars</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>Unlikely</i>
<a href="#">82.08.050(11)</a>	Sellers with limited connection	0	0	Other business	Possibly
<a href="#">82.08.700</a>	Boats, in-state use permit	755	281	Individuals	Yes
<a href="#">82.08.850</a>	Exported conifer seedings	20	8	Agriculture	Yes
<a href="#">82.08.990</a>	Import/export shipments	0	0	Commerce	No
<a href="#">82.12.0251</a>	Nonresidents' pers. property	881,766	321,607	Individuals	Unlikely
<a href="#">82.12.0254</a>	Vehicles used in commerce	950,767	345,982	Commerce	Yes
<a href="#">82.12.0266</a>	Vehicles acquired in military	7,354	2,613	Individuals	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<b>Public Activities</b>					
<a href="#">82.04.050(10)</a>	Labor, local road construction	93,741	34,367	Government	Yes
<a href="#">82.04.050(12)</a>	<i>Labor, Federal govt. structures</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.04.050(13)</a>	RTA maintenance agreements	1,244	519	Government	Yes
<a href="#">82.08.02525</a>	Copies of public records	172	66	Individuals	Yes
<a href="#">82.08.0255(1a,c)</a>	Fuel for urban transit	13,421	4,990	Government	Yes
<a href="#">82.08.0255(1d,e)</a>	Fuel for state & county ferries	0	0	Government	Yes
<a href="#">82.08.0256</a>	Public utility property	0	0	Government	Yes
<a href="#">82.08.025651</a>	Public research universities, M&E	6,182	2,294	Government	Yes
<a href="#">82.08.02569</a>	<i>Gravitational wave observatory</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.08.0271</a>	Watershed & flood protection	10	4	Government	Yes
<a href="#">82.08.0275</a>	Sand/gravel, local road const.	5,033	1,871	Government	Yes
<a href="#">82.08.0278</a>	Annexation sales	0	0	Government	Yes
<a href="#">82.08.0285</a>	Construction/repair of ferry boats	17,154	6,276	Government	Yes
<a href="#">82.08.0287</a>	Ride-sharing vehicles	1,737	617	Other	Yes
<a href="#">82.08.02875</a>	Football stadium parking	0	0	Government	Yes
<a href="#">82.08.02915</a>	Housing for youth in crisis	107	39	Nonprofit - H	Yes
<a href="#">82.08.0299</a>	Lodging for homeless persons	34	30	Individuals	Yes
<a href="#">82.08.0316</a>	<i>Cigarettes, tribal contracts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.08.834</a>	<i>Sale/leasebacks for RTA</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.08.870</a>	Motorcycles, rider training	18	6	Government	Yes
<a href="#">82.08.995</a>	Public development authorities	4	2	Government	Yes
<a href="#">82.08.999</a>	<i>Joint municipal utility authority</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.12.02595</a>	Donations to nonprofits/govt.	2,454	912	Nonprofit - O	Yes
<a href="#">82.12.0264</a>	Driver training vehicles	180	60	Government	Yes
<a href="#">82.12.0284</a>	Computers donated to schools	140	52	Government	Yes
<b>Health-Related Purchases</b>					
<a href="#">82.04.050(2a)</a>	Hospital laundry service	6,415	2,385	Nonprofit - H	Yes
<a href="#">82.08.02795</a>	Free public hospitals	0	0	Other	Yes
<a href="#">82.08.02805</a>	Blood and tissue banks	5,012	1,862	Nonprofit - H	Yes
<a href="#">82.08.02806</a>	Human body parts	256	95	Other	Yes
<a href="#">82.08.02807</a>	Organ procurement	0	0	Nonprofit - H	Yes
<a href="#">82.08.0281</a>	Prescription drugs	843,830	313,723	Individuals	Yes
<a href="#">82.08.0283</a>	Medical devices, oxygen	7,315	2,720	Individuals	Yes
<a href="#">82.08.803</a>	Nebulizers	722	268	Individuals	Yes
<a href="#">82.08.804</a>	Ostomic items	430	160	Individuals	Yes
<a href="#">82.08.808</a>	Comprehensive cancer centers	0	0	Nonprofit - H	Yes
<a href="#">82.08.925</a>	Dietary supplements	976	363	Individuals	Yes
<a href="#">82.08.935</a>	Drug delivery systems	844	312	Individuals	Yes
<a href="#">82.08.940</a>	Over-the-counter drugs	47,533	17,673	Individuals	Yes
<a href="#">82.08.945</a>	Kidney dialysis equipment	1,028	383	Other business	Yes
<a href="#">82.08.985</a>	Insulin	4,022	1,495	Individuals	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.08.997</a>	Temporary medical housing	303	269	Nonprofit - H	Yes
<b>Energy Conservation</b>					
<a href="#">82.08.0205</a>	Waste vegetable oil	0	0	Other	Yes
<a href="#">82.08.809</a>	Alternative fuel vehicles	481	168	Other	Yes
<a href="#">82.08.815</a>	Aux. power equipment for trucks	2	0	Bus. Incentive	Yes
<a href="#">82.08.816</a>	Electric vehicle charging equip.	0	0	Bus. Incentive	Yes
<a href="#">82.08.825</a>	Aux. power equipment for trucks	0	0	Bus. Incentive	Yes
<a href="#">82.08.955</a>	Biodiesel or E85 fuel, distribution	20	8	Bus. Incentive	Yes
<a href="#">82.08.956</a>	Hog fuel to produce electricity	1,956	720	Bus. Incentive	Yes
<a href="#">82.08.957</a>	Forest biomass, electricity	0	0	Bus. Incentive	Yes
<a href="#">82.08.962</a>	Renewable energy equipment	41,731	15,434	Bus. Incentive	Yes
<a href="#">82.08.963</a>	Solar energy equipment	2,113	835	Bus. Incentive	Yes
<a href="#">82.08.998</a>	Residential weatherization	614	245	Individuals	Yes
<b>Other Sales/Use Tax Exemptions</b>					
<a href="#">82.04.050</a>	Personal & prof. services	3,241,484	1,514,866	Services	Yes
<a href="#">82.04.050(2a)</a>	Self-service laundries	2,111	987	Individuals	Yes
<a href="#">82.04.050(2d)</a>	Janitorial services	36,079	16,861	Services	Yes
<a href="#">82.04.050(3e)</a>	Tree trimming, power lines	6,636	3,101	Tax base	Yes
<a href="#">82.04.050(6)</a>	Custom computer software	84,992	39,315	Services	Yes
<a href="#">82.04.062</a>	Precious metals & bullion	25,650	9,866	Other business	Yes
<a href="#">82.08.010(1)</a>	Trade-ins	208,335	77,456	Individuals	Yes
<a href="#">82.08.0203</a>	Trail grooming services	14	6	Other	Yes
<a href="#">82.08.0206</a>	<i>Working families tax remittance</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>Unfunded</i>
<a href="#">82.08.0251</a>	<i>Casual sales</i>	<i>Omitted from study</i>		<i>Individuals</i>	<i>Unlikely</i>
<a href="#">82.08.0253</a>	Newspapers	15,585	5,795	Individuals	Yes
<a href="#">82.08.02535</a>	Fund-raising sales, magazines	933	347	Nonprofit - O	Yes
<a href="#">82.08.02537</a>	Academic transcripts	248	74	Individuals	Yes
<a href="#">82.08.0255(1f)</a>	Motor vehicle and special fuel	1,651,268	613,916	Individuals	Yes
<a href="#">82.08.02573</a>	Fund-raising, nonprofit org.	9,571	3,551	Nonprofit - O	Yes
<a href="#">82.08.0258</a>	<i>Red Cross</i>	<i>Omitted from study</i>		<i>Nonprofit - H</i>	<i>No</i>
<a href="#">82.08.0282</a>	Returnable containers	203	71	Other business	Yes
<a href="#">82.08.0289</a>	Local home telephone service	86,746	32,370	Individuals	Yes
<a href="#">82.08.0291</a>	Youth recreation/phys. fitness	10,394	3,870	Nonprofit - C	Yes
<a href="#">82.08.0293</a>	Food and food ingredients	1,993,810	741,268	Individuals	Yes
<a href="#">82.08.0297</a>	Food stamp purchases	38,981	14,493	Individuals	Yes
<a href="#">82.08.031</a>	Arts & cultural organizations	4,552	1,442	Nonprofit - A	Yes
<a href="#">82.08.032</a>	Used park-model trailers	470	158	Individuals	Yes
<a href="#">82.08.033</a>	Used mobile homes	29,058	9,743	Individuals	Yes
<a href="#">82.08.034</a>	Used floating homes	250	84	Individuals	Yes
<a href="#">82.08.036</a>	<i>Core deposits &amp; tire fees</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.08.080</a>	Vending machine sales, 60%	400	140	Other business	Yes
<a href="#">82.08.807</a>	Direct mail delivery charges	429	159	Other business	Yes

RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.08.830</a>	Nonprofit camps/conf. centers	314	117	Nonprofit - C	Yes
<a href="#">82.08.832</a>	Gun safes	36	14	Individuals	Yes
<a href="#">82.08.950</a>	Electricity and steam	0	0	Tax base	No
<a href="#">82.12.860</a>	Credit unions - conversion	100	38	Other business	Yes
<a href="#">82.14.410</a>	<i>Local sales tax cap for lodging</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>Local</i>
<a href="#">82.14.430(1)</a>	<i>Local regional transp., vehicles</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>Local</i>
<a href="#">82.14.450(4)</a>	<i>Local public safety tax; vehicles</i>	<i>Omitted from study</i>		<i>Bus. Incentive</i>	<i>Local</i>
<b>Deferrals &amp; Credits</b>					
<a href="#">36.100.090</a>	<i>Baseball stadium deferral</i>	<i>Omitted from study</i>		<i>Bus. Incentive</i>	<i>No</i>
<a href="#">36.102.070</a>	<i>Football stadium deferral</i>	<i>Omitted from study</i>		<i>Bus. Incentive</i>	<i>No</i>
<a href="#">47.01.412</a>	Highway 520 bridge replacement	40,934	16,519	Bus. Incentive	Yes
<a href="#">47.46.060</a>	<i>2nd Narrows bridge</i>	<i>Omitted from study</i>		<i>Bus. Incentive</i>	<i>No</i>
82.08.037	Credit for bad debts	21,546	8,011	Other business	Yes
<a href="#">82.12.035</a>	<i>Credit, tax paid to other states</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>Unlikely</i>
<a href="#">82.32.065</a>	Vehicles under warranty	66	24	Other business	Yes
<a href="#">82.32.580</a>	<i>Museum for historic autos</i>	<i>Omitted from study</i>		<i>Nonprofit - A</i>	<i>Yes</i>
<a href="#">82.32.760(1,b)</a>	Sales tax sourcing costs	5	0	Other business	Yes
<a href="#">82.34.050(2)</a>	Pollution control credit	0	0	Other business	Possibly
<a href="#">82.60.040</a>	High unemployment county deferral	7,384	2,098	Bus. incentive	Yes
<a href="#">82.63.030</a>	High technology deferral	71,220	26,479	Bus. incentive	Yes
<a href="#">82.66.040</a>	<i>Horse race track deferral</i>	<i>Omitted from study</i>		<i>Bus. incentive</i>	<i>No</i>
<a href="#">82.74.030</a>	Fruit/vegetable processing	4,073	1,379	Bus. Incentive	Yes
<a href="#">82.75.030</a>	Biotechnology investments	894	341	Bus. Incentive	Yes
<a href="#">82.82.030</a>	Corporate headquarters in CEZ	0	0	Bus. Incentive	Yes
<b>OTHER TAXES</b>					
<b>Brokered Natural Gas Tax</b>					
<a href="#">82.12.022(3)</a>	Gas not delivered via pipeline	0	0	Tax base	Yes
<a href="#">82.12.022(4)</a>	Gas subject to public utility tax	51,446	15,759	Tax base	Yes
<a href="#">82.12.022(5)</a>	Gas for aluminum smelters	0	0	Bus. incentive	Yes
<a href="#">82.12.022(6)</a>	<i>Credit for other states' taxes</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>Unlikely</i>
<a href="#">82.12.024</a>	Deferral for DSI industries	0	0	Bus. incentive	Yes
<b>Cigarette/Tobacco Taxes</b>					
<a href="#">82.24.260(1c)</a>	<i>Cigarette allotment for Tribes</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.24.290</a>	<i>Cigarettes, military personnel</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.24.295(1)</a>	<i>Cigarettes, tribal contracts</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.26.040</a>	<i>Tobacco products; constitution</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.26.110</a>	Tobacco products; out of state	63,748	0	Government	Unlikely
<b>Fuel Taxes</b>					
<a href="#">35.58.560</a>	Refund for Metro	0	0	Government	Yes
<a href="#">82.36.029</a>	Handling losses	5,503	0	Other business	Yes



RCW	Brief Description	Taxpayer Savings (\$000)		Category	Revenue Realized?
		State Tax	Local Tax		
<a href="#">82.36.044</a>	Credit for bad debts	0	0	Other business	Yes
<a href="#">82.36.230</a>	<i>Imported &amp; exported fuel</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.36.230</a>	<i>Fuel sold to the military</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">82.36.245</a>	<i>Fuel sold to foreign govts.</i>	<i>Omitted from study</i>		<i>Government</i>	<i>Unlikely</i>
<a href="#">82.36.247</a>	<i>Racing fuel</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.36.275</a>	Fuel used in urban transp.	883	0	Government	Yes
<a href="#">82.36.280</a>	Refunds, nonhighway use	2,296	0	Tax base	Yes
<a href="#">82.36.285</a>	Special needs transportation	361	0	Nonprofit - H	Yes
<a href="#">82.36.290</a>	Fuel used in manuf. or cleaning	0	0	Tax base	Yes
<a href="#">82.36.300</a>	<i>Refunds, exported fuel</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.36.370</a>	<i>Lost or destroyed fuel</i>	<i>Omitted from study</i>		<i>Other business</i>	<i>Unlikely</i>
<a href="#">82.38.080</a>	Special fuel tax exemptions	1,077,444	0	Other	Yes
<a href="#">82.42.020</a>	Crop dusting	0	0	Agriculture	Yes
<a href="#">82.42.020</a>	Emergency air transportation	734	0	Other	Yes
<a href="#">82.42.030</a>	<i>Exported &amp; commercial uses</i>	<i>Omitted from study</i>		<i>Commerce</i>	<i>No</i>
<a href="#">82.42.070</a>	<i>Aircraft fuel sold to U.S. govt.</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<b><u>Liquor Taxes</u></b>					
<a href="#">66.20.010(7)</a>	<i>Sales of liquor to the military</i>	<i>Omitted from study</i>		<i>Government</i>	<i>No</i>
<a href="#">66.24.290(3b)</a>	Beer tax, microbrewers	27,345	0	Bus. incentive	Yes
<b><u>Real Estate Excise Tax</u></b>					
<a href="#">82.45.010</a>	REET exemptions	1,135,683	411,016	Tax base	Yes
<a href="#">82.45.030</a>	<i>Exclusion, liens/relocation asst.</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>Unlikely</i>
<a href="#">82.45.190</a>	<i>2nd Narrows bridge</i>	<i>Omitted from study</i>		<i>Tax base</i>	<i>No</i>
<a href="#">82.45.195</a>	Standing timber	500	282	Other business	Possibly
<b><u>Estate Tax</u></b>					
<a href="#">83.100.020(13)</a>	Estate tax threshold	796,971	0	Individuals	Yes
<a href="#">83.100.046</a>	Farm property	8,112	0	Agriculture	Yes
<a href="#">83.100.047</a>	Marital deduction	252,008	0	Tax base	Yes