

2024 Tax Exemption Study Revenue Impacts

The following five tabs provide revenue impact for Fiscal Year 2024 through Fiscal Year 2027:

- State and Local Taxpayer Savings and Potential Revenue Gains
- STATE Taxpayer Savings
- STATE Potential Revenue Gains
- LOCAL Taxpayer Savings
- LOCAL Potential Revenue Gains

Taxpayer savings versus potential revenue gains:

Savings to taxpayers does not indicate the potential revenue that governmental jurisdictions would accrue if the exemption did not exist. For example, some exemptions will not increase state revenues by the same amount as the taxpayer savings due to:

- Constitutional prohibitions against taxing certain activities,
- Property tax exemptions that result in tax shifts among remaining property owners,
- Possible changes in taxpayer reporting behavior, or
- Actual cash receipts lower as a result of compliance factors.

In most cases, it is assumed that a full repeal would be effective July 1, 2024 resulting in no revenue gain in Fiscal Year 2024 and only 11 months of revenue gain for Fiscal Year 2025.

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

KEY: CTI = Confidential taxpayer information / I = Impact is indeterminate / M = Minimal impact below \$10,000

Table with 25 columns: 2024 Order, 2024 FE#, RCW, Title, Tax Type, Preference Type, Category, Year Enacted, End Date, Total Exempt Assessed Value (FY 2024-2027), Potential revenues from full repeal - STATE (FY 2024-2027), Taxpayer Savings - LOCAL (FY 2024-2027), Potential revenues from full repeal - LOCAL (FY 2024-2027).

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Nonprofit	1971			CTI	CTI	CTI	CTI	
2	E1002-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exclusion	Business	2019	01/01/2030		0.031	0.031	0.033	0.034	
3	E1786-1	82.04.040(1)(c)	Senior living community meals	B&O Tax	Exemption	Individuals	2023			1.192	1.463	1.523	1.583	
4	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			1.418	1.474	1.531	1.589	
5	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000	
6	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.467	0.467	0.467	0.467	
7	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			1.170	1.230	1.290	1.360	
8	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			I	I	I	I	
9	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000	
10	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000	
11	E1010-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003	01/01/2024		0.000	0.000	0.000	0.000	
12	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			M	M	M	M	
13	E1012-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		CTI	CTI	CTI	CTI	
14	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.580	0.600	0.600	0.610	
15	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			1.880	2.186	2.391	2.653	
16	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			CTI	CTI	CTI	CTI	
17	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000	
18	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
19	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
20	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003	01/01/2029		CTI	CTI	CTI	CTI	
21	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.138	0.143	0.149	0.156	
22	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Nonprofit	1965			0.000	0.000	0.000	0.000	
23	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			29.430	31.280	33.250	35.330	
24	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			6.390	6.640	6.940	7.280	

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
25	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			23.600	24.510	25.600	26.820	
26	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			20.850	21.660	22.620	23.690	
27	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			30.870	37.830	39.090	40.370	
28	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
29	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2045		20.800	21.700	22.600	23.500	
30	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.277	0.288	0.300	0.315	
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			42.280	43.900	45.860	48.050	
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			33.090	34.310	35.460	36.620	
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			76.759	79.373	82.815	89.255	
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			1.380	1.480	1.570	1.680	
35	E1790-1	82.04.287	Alternative jet fuel	B&O Tax	Preferential Rate	Business	2023			0.000	0.000	0.000	0.300	
36	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			1.160	1.210	1.260	1.320	
37	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		1.700	1.820	1.870	1.910	
38	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			1.790	1.850	1.940	2.030	
39	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.860	0.920	0.970	1.040	
40	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			16.020	16.640	17.380	18.210	
41	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
42	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	07/01/2032		0.456	0.463	0.470	0.477	
43	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			CTI	CTI	CTI	CTI	
44	E1043-1	82.04.299(2)(a)(i)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			9.300	9.300	9.300	9.400	
45	E1044-1	82.04.299(2)(a)(ii)	Provider clinics exempt from workforce education surcharges	B&O Tax	Exemption	Business	2022			5.500	5.300	5.200	5.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
46	E1045-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019	01/01/2030		CTI	CTI	CTI	CTI
47	E1046-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			1.160	1.180	1.200	1.220
48	E1047-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			M	M	M	M
49	E1048-1	82.04.310(4)	Bonneville Power Administration funding	B&O Tax	Exemption	Government	2021	01/01/2031		0.945	0.945	0.945	0.945
50	E1049-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			CTI	CTI	CTI	CTI
51	E1050-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			CTI	CTI	CTI	CTI
52	E1051-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			4.245	4.385	4.464	4.432
53	E1052-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935	01/01/2032		983.700	1,003.900	1,023.400	1,043.300
54	E1053-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019	01/01/2032		8.650	8.650	8.650	8.650
55	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			420.140	442.180	465.360	489.770
56	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013			CTI	CTI	CTI	CTI
57	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			10.120	10.500	10.970	11.490
58	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			CTI	CTI	CTI	CTI
59	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Business	1987			9.860	10.230	10.680	11.190
60	E1059-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			45.920	46.380	46.850	47.320
61	E1061-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.078	0.079	0.081	0.083
62	E1060-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008			0.220	0.221	0.223	0.225
63	E1062-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			M	M	M	M
64	E1063-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			6.360	6.180	6.010	5.890
65	E1064-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.024	0.023	0.023	0.023
66	E1065-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			I	I	I	I
67	E1066-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.444	0.448	0.452	0.457
68	E1067-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			2.190	2.190	2.190	2.190
69	E1068-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			CTI	CTI	CTI	CTI
70	E1069-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.300	0.320	0.340	0.370
71	E1070-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			CTI	CTI	CTI	CTI
72	E1071-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			M	M	M	M
73	E1072-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			CTI	CTI	CTI	CTI
74	E1073-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979	01/01/2032		0.000	0.000	0.000	0.000
75	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			1,093.000	1,175.000	1,270.000	1,374.000

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
76	E1075-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.982	1.018	1.052	1.086	
77	E1076-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			2.970	3.210	3.470	3.740	
78	E1077-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			212.100	222.600	234.700	247.700	
79	E1078-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
80	E1079-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000	
81	E1080-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			3.560	3.630	3.690	3.770	
82	E1081-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			CTI	CTI	CTI	CTI	
83	E1082-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			1.180	1.220	1.270	1.330	
84	E1083-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			4,548.800	5,290.700	5,787.500	6,421.500	
85	E1084-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.670	0.760	0.850	0.970	
86	E1085-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Individuals	1996			M	M	M	M	
87	E1086-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			4.000	4.320	4.660	5.030	
88	E1087-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			50.940	55.370	60.190	65.430	
89	E1088-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			CTI	CTI	CTI	CTI	
90	E1089-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			M	M	M	M	
91	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.270	0.290	0.310	0.320	
92	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			CTI	CTI	CTI	CTI	
93	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
94	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			207.600	251.600	262.700	275.300	
95	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			CTI	CTI	CTI	CTI	
96	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
97	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax Base	2001			0.156	0.162	0.167	0.173	
98	E1097-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			1.185	1.103	1.026	0.955	
99	E1098-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Business	2006			CTI	CTI	CTI	CTI	
100	E1099-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000	
101	E1100-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.210	0.218	0.228	0.239	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
102	E1101-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.035	0.036	0.038	0.040	
103	E1103-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Business	2005			0.617	0.644	0.672	0.702	
104	E1104-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			CTI	CTI	CTI	CTI	
105	E1105-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		20.850	21.310	21.780	22.260	
106	E1106-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.623	0.646	0.675	0.710	
107	E1107-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Agriculture	2006	07/01/2025		6.230	6.460	6.690	6.940	
108	E1108-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		1.997	1.724	1.487	1.283	
109	E1109-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			CTI	CTI	CTI	CTI	
110	E1110-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.351	0.379	0.410	0.442	
111	E1111-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.069	0.070	0.073	0.076	
112	E1112-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax Base	2011			1.250	1.290	1.350	1.410	
113	E1113-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.055	0.054	0.062	0.067	
114	E1789-1	82.04.4276	Loans to rural electric cooperatives	B&O Tax	Deduction	Business	2023			CTI	CTI	CTI	CTI	
115	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Business	1935			337.300	337.700	342.400	351.400	
116	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			I	I	I	I	
117	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Other	1935			3.272	3.398	3.549	3.718	
118	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			19.703	20.460	21.370	22.387	
119	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			11.820	12.280	12.820	13.430	
120	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Tax Base	1989			0.065	0.068	0.071	0.074	
121	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
122	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
123	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			106.000	110.200	114.800	119.800	
124	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			17.270	17.960	18.710	19.520	
125	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			10.900	10.240	9.700	9.230	
126	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			1,676.000	1,745.000	1,816.000	1,892.000	
127	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			6.740	6.550	6.360	6.240	
128	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			5.066	5.262	5.493	5.749	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
129	E1128-1	82.04.4290	Mental health services	B&O Tax	Deduction	Nonprofit	2021	01/01/2032		CTI	CTI	CTI	CTI	
130	E1129-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000	
131	E1130-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			78.462	81.478	84.610	87.862	
132	E1131-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Business	1970			65.150	65.630	65.970	66.240	
133	E1132-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			4.050	4.120	4.120	4.150	
134	E1133-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	
135	E1134-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.048	0.050	0.053	0.055	
136	E1135-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			561.900	589.700	622.100	656.600	
137	E1136-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			21.337	21.636	21.939	22.246	
138	E1137-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			156.800	156.800	156.800	156.800	
139	E1138-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			2.640	2.720	2.810	2.910	
140	E1139-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			2.990	3.100	3.240	3.400	
141	E1141-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			3.100	2.910	2.750	2.620	
142	E1142-1	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	
143	E1143-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000	
144	E1144-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.268	0.287	0.305	0.326	
145	E1145-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.047	0.048	0.051	0.053	
146	E1146-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.969	0.969	0.969	0.969	
147	E1147-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			CTI	CTI	CTI	CTI	
148	E1148-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			1.460	1.500	1.540	1.590	
149	E1149-1	82.04.43395(1)	Accountable communities of health	B&O Tax	Deduction	Nonprofit	2018			1.747	1.747	1.747	1.747	
150	E1151-1	82.04.43395(2)(a)	Hospital incentive payments received through Medicaid quality improvement program	B&O Tax	Deduction	Nonprofit	2019			3.072	5.083	4.551	4.596	
151	E1152-1	82.04.43395(2)(b)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
152	E1153-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Nonprofit	2019			0.023	0.023	0.023	0.023
153	E1154-1	82.04.43396	Scan down allowances	B&O Tax	Deduction	Business	2019			0.440	0.440	0.440	0.440
154	E1155-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Nonprofit	2001			0.000	0.000	0.000	0.000
155	E1791-1	82.04.436	Manufacturing alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.018
156	E1792-1	82.04.4361	Using alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.400
157	E1156-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			225.300	220.300	228.200	235.300
158	E1157-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			2.200	2.200	2.200	2.200
159	E1158-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			95.000	98.900	102.900	107.400
160	E1159-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			CTI	CTI	CTI	CTI
161	E1160-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		75.660	77.960	79.470	81.740
162	E1161-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		48.900	50.390	51.370	52.830
163	E1162-1	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
164	E1163-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
165	E1164-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
166	E1165-1	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
167	E1166-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			4.190	4.120	4.050	3.980
168	E1787-1	82.04.4488	Employee ownership	B&O Tax	Credit	Business	2023	01/01/2030		0.000	0.229	0.417	0.435
169	E1167-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2006	06/30/2030		15.000	15.000	15.000	15.000
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2026		0.085	0.085	0.085	0.000
171	E1169-1	82.04.4496(1)	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2030		0.340	0.365	0.393	0.422
172	E1170-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019			0.536	0.576	0.619	0.670
173	E1171-1	82.04.4497	Capital gains paid	B&O Tax	Credit	Business	2021			14.400	16.770	19.720	20.350
174	E1202-1	82.04.4499	Washington equitable access to credit act	B&O Tax	Credit	Business	2022	07/01/2027		8.000	8.000	8.000	8.000
175	E1173-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.570	0.590	0.610	0.630
176	E1174-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
177	E1175-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.085	0.085	0.085	0.085
178	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			M	M	M	M
179	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			49.890	51.520	53.090	54.800
180	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			CTI	CTI	CTI	CTI
181	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			3.500	3.620	3.740	3.960
182	E1180-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.200	0.210	0.210	0.220
183	E1181-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Agriculture	2017			CTI	CTI	CTI	CTI
184	E1182-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			CTI	CTI	CTI	CTI
185	E1183-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Nonprofit	2010			CTI	CTI	CTI	CTI
186	E1184-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			I	I	I	I
187	E1185-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			20.600	21.300	22.000	22.700
188	E1186-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			CTI	CTI	CTI	CTI
189	E1187-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			M	M	M	M
190	E1188-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.340	0.340	0.342	0.343
191	E1189-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			M	M	M	M
192	E1190-1	82.04.756	Cannabis grown or cannabis products manufactured by a cooperative	B&O Tax	Exemption	Other	2015			I	I	I	I
193	E1201-1	82.04.758	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2022			0.053	0.055	0.058	0.061
194	E1023-1	82.04.759	Newspapers - Eligible digital content	B&O Tax	Preferential Rate	Business	2023	01/01/2034		1.390	1.350	1.340	1.280
195	E1191-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Business	2019			0.041	0.041	0.041	0.041
196	E1192-1	82.04.767	Qualifying Grants – National emergency or state of emergency	B&O Tax	Exemption	Business	2021			I	I	I	I
197	E1193-1	82.04.770	Plastic bags - retail establishments	B&O Tax	Exemption	Business	2020			0.220	0.220	0.340	0.340
198	E1194-1	82.04.775	Carbon credits	B&O Tax	Exemption	Business	2021			I	I	I	I

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
199	E1788-1	82.04.777	Enviornmental management of used batteries	B&O Tax	Exemption	Business	2023			0.000	0.000	0.000	CTI
200	E1195-1	82.32.045(5)(a)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
201	E1196-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Other	2008			CTI	CTI	CTI	CTI
202	E1197-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Other	2016	01/01/2027		I	I	I	I
203	E1198-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.170	0.130	0.100	0.070
204	E1199-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	07/01/2024		2.500	0.000	0.000	0.000
205	E1200-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005	01/01/2032		4.120	4.120	4.120	4.120
206	E1203-1	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
207	E1204-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			74.056	76.062	79.811	85.208
208	E1205-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
209	E1206-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
210	E1207-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
211	E1208-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
212	E1209-1	82.87.050(1)	Real estate excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			970.000	1,020.000	1,050.000	1,030.000
213	E1210-1	82.87.050(2)	Interest held in a privately-held entity excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			12.200	12.900	13.300	13.600
214	E1211-1	82.87.050(3)	Assets held in certain retirement accounts	Capital Gains Tax	Exemption	Individuals	2021			CTI	CTI	CTI	CTI
215	E1212-1	82.87.050(4)	Assets subject to condemnation, or sold or exchanged under imminent threat of condemnation	Capital Gains Tax	Exemption	Individuals	2021			2.880	3.050	3.140	3.110
216	E1213-1	82.87.050(5)	Certain livestock related to farming or ranching	Capital Gains Tax	Exemption	Individuals	2021			20.200	21.400	22.000	21.600
217	E1214-1	82.87.050(6)	Assets used in a trade or business to the extent those assets are depreciable	Capital Gains Tax	Exemption	Individuals	2021			1.390	1.470	1.510	1.600

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
218	E1215-1	82.87.050(7)	Timber, timberlands, and dividends and distributions from real estate investment trusts	Capital Gains Tax	Exemption	Individuals	2021			9.600	10.200	10.500	10.200	
219	E1216-1	82.87.050(8)	Commercial fishing privileges	Capital Gains Tax	Exemption	Individuals	2021			CTI	CTI	CTI	CTI	
220	E1217-1	82.87.050(9)	Goodwill received from the sale of a franchised auto dealership	Capital Gains Tax	Exemption	Individuals	2021			CTI	CTI	CTI	CTI	
221	E1218-1	82.87.060(1)	Standard deduction of \$250,000 per year	Capital Gains Tax	Deduction	Individuals	2021			736.000	773.000	796.000	832.000	
222	E1219-1	82.87.060(2)	Amounts the state is prohibited from taxing	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000	
223	E1220-1	82.87.060(3)	Qualified family-owned small business deduction	Capital Gains Tax	Deduction	Individuals	2021			15.000	16.000	16.000	15.000	
224	E1221-1	82.87.060(4)	Charitable donation deduction	Capital Gains Tax	Deduction	Individuals	2021			0.279	0.295	0.304	0.296	
225	E1222-1	82.87.100(2)	Taxes paid to another jurisdiction	Capital Gains Tax	Credit	Individuals	2021			0.577	0.610	0.628	0.641	
226	E1223-1	43.06.510; 43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019			0.000	0.000	0.000	0.000	
227	E1224-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.900	0.900	0.900	0.900	
228	E1225-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			1.435	1.435	1.435	1.435	
229	E1226-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			66.600	66.600	66.600	66.600	
230	E1227-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco	Exclusion	Government	2019			0.000	0.000	0.000	0.000	
231	E1228-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Other	2019			4.500	4.500	4.500	4.500	
232	E1229-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.243	0.243	0.243	0.243	
233	E1230-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			85.300	85.300	85.300	85.300	
234	E1231-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.353	0.353	0.353	0.353	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
235	E1232-1	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	
236	E1233-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			7.129	7.129	7.129	7.129	
237	E1234-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			6.285	6.285	6.285	6.285	
238	E1235-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			1.529	1.529	1.529	1.529	
239	E1236-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.198	0.198	0.198	0.198	
240	E1237-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			4,710.000	4,496.700	4,701.600	4,921.300	
241	E1238-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			7.200	7.200	7.200	7.200	
242	E1239-1	83.100.047	Marital deduction	Estate Tax	Deduction	Individuals	2005			390.000	390.000	390.000	390.000	
243	E1240-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			1.700	1.700	1.700	1.700	
244	E1241-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			CTI	CTI	CTI	CTI	
245	E1242-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			CTI	CTI	CTI	CTI	
246	E1243-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			5.450	5.540	5.620	5.710	
247	E1244-1	82.38.080(1)(a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			1.520	1.540	1.570	1.590	
248	E1245-1	82.38.080(1)(d); 82.38.180(3)(a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.270	0.270	0.270	0.270	
249	E1246-1	82.38.080(1)(e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000	
250	E1247-1	82.38.080(1)(f,g); 82.38.180(3)(b)	Urban transportation	Fuel Tax	Exemption	Government	1957			5.110	5.190	5.270	5.350	
251	E1248-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.114	0.116	0.117	0.118	
252	E1249-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			M	M	M	M	
253	E1250-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			M	M	M	M	
254	E1251-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			5.840	5.930	6.030	6.120	
255	E1252-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			1,236.100	1,248.300	1,260.400	1,272.400	
256	E1254-1	82.38.180(1)(d,e); 82.38.180(2)(d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			7.040	7.110	7.180	7.250	
257	E1253-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	2013			2.810	2.850	2.900	2.940	
258	E1255-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			1.000	1.010	1.030	1.040	
259	E1256-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
260	E1257-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.390	0.400	0.410	0.410	
261	E1258-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			I	I	I	I	
262	E1259-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			54.860	53.210	51.420	49.810	

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
263	E1260-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			44.660	43.310	41.860	40.540	
264	E1261-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			27.810	26.980	26.070	25.250	
265	E1262-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			20.380	19.770	19.110	18.500	
266	E1263-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.013	0.013	0.013	0.012	
267	E1264-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			78.530	76.170	73.620	71.300	
268	E1265-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
269	E1266-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			I	I	I	I	
270	E1267-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			509.661	661.906	607.948	751.935	
271	E1268-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.776	0.789	0.789	0.789	
272	E1269-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.026	0.028	0.029	0.030	
273	E1270-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000	
274	E1271-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Business	2015	01/01/2026		0.139	0.139	0.081	0.000	
275	E1272-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000	
276	E1273-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			17.785	23.157	21.190	26.343	
277	E1274-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000	
278	E1276-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			6.970	8.110	8.870	9.840	
279	E1277-1	48.14.020(1)(a); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			136.420	141.970	147.760	153.780	
280	E1278-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			2.970	3.180	3.410	3.660	
281	E1279-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			22.180	25.190	28.600	32.470	
282	E1280-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
283	E1281-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			1.436	1.436	1.436	1.436	
284	E1793-1	48.14.0201(6)(d)	Participant contributions	Insurance Premiums Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
285	E1282-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.418	0.427	0.435	0.443	

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
286	E1283-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.042	0.042	0.042	0.042	
287	E1284-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1987			3.893	3.893	3.893	3.893	
288	E1285-1	82.29A.020(1)(a)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			CTI	CTI	CTI	CTI	
289	E1286-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.142	0.144	0.146	0.149	
290	E1287-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			6.556	6.621	6.734	6.581	
291	E1288-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			CTI	CTI	CTI	CTI	
292	E1290-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Other	1986			I	I	I	I	
293	E1291-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.159	0.162	0.165	0.169	
294	E1292-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017	01/01/2032		CTI	CTI	CTI	CTI	
295	E1293-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	07/01/2025		0.000	0.000	0.000	0.000	
296	E1294-1	82.29A.130(1)	Public utility properties	Leasehold Excise Tax	Exemption	Government	1975	01/01/2034		15.948	16.068	16.317	16.576	
297	E1305-1	82.29A.130(2)	Facilities owned or used by schools, colleges, or universities providing housing to students	Leasehold Excise Tax	Exemption	Business	1975	01/01/2034		105.780	106.820	108.650	110.530	
298	E1309-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		15.200	16.400	17.700	19.100	
299	E1311-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.093	0.094	0.096	0.098	
300	E1312-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		2.584	2.610	2.654	2.701	
301	E1313-1	82.29A.130(8)	Leases less than \$250 per year	Leasehold Excise Tax	Exemption	Business	1976	01/01/2034		M	M	M	M	
302	E1310-1	82.29A.130(9)	Leases less than 30 days	Leasehold Excise Tax	Exemption	Business	1976			2.096	2.116	2.152	2.190	
303	E1295-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		I	I	I	I	
304	E1296-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		I	I	I	I	

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
305	E1297-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992	01/01/2034		0.000	0.000	0.000	0.000
306	E1298-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995	01/01/2034		0.019	0.020	0.020	0.020
307	E1299-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995	01/01/2034		CTI	CTI	CTI	CTI
308	E1300-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997	01/01/2034		CTI	CTI	CTI	CTI
309	E1301-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999	01/01/2034		0.292	0.295	0.300	0.305
310	E1302-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005	01/01/2034		0.242	0.248	0.254	0.260
311	E1303-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005	01/01/2034		CTI	CTI	CTI	CTI
312	E1304-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Business	2008	01/01/2034		CTI	CTI	CTI	CTI
313	E1306-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017	01/01/2034		CTI	CTI	CTI	CTI
314	E1307-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Business	2019	01/01/2034		CTI	CTI	CTI	CTI
315	E1308-1	82.29A.130(22)	Facilities owned by state parks located at historical sites	Leasehold Excise Tax	Exemption	Individuals	2022	01/01/2034		0.050	0.052	0.053	0.055
316	E1794-1	82.29A.130(23)	Public or entertainment areas of an arena	Leasehold Excise Tax	Exemption	Business	2023			CTI	CTI	CTI	CTI
317	E1314-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
318	E1315-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
319	E1316-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Agriculture	1980	12/31/2024		0.000	0.000	0.000	0.000
320	E1317-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			CTI	CTI	CTI	CTI
321	E1318-1	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
322	E1319-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.014	0.015	0.016	0.018
323	E1320-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
324	E1321-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			5.395	5.449	5.504	5.559
325	E1323-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.135	0.140	0.145	0.150
326	E1324-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			1.351	1.356	1.361	1.366
327	E1325-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			M	M	M	M

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
328	E1326-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			1.272	1.318	1.363	1.408	
329	E1327-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	1987			0.035	0.039	0.043	0.047	
330	E1328-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000	
331	E1329-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			4.721	4.721	4.721	4.721	
332	E1330-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			CTI	CTI	CTI	CTI	
333	E1331-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Nonprofit	1979			CTI	CTI	CTI	CTI	
334	E1332-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Other	1979			CTI	CTI	CTI	CTI	
335	E1333-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/01/2030		37.070	51.360	13.030	53.930	
336	E1334-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2030		0.203	0.290	0.303	0.081	
337	E1335-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		45.070	45.540	11.550	47.820	
338	E1336-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2030		0.100	0.100	0.020	0.090	
339	E1337-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Government	1989	07/01/2030		0.000	0.000	0.000	0.000	
340	E1338-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Business	1989	07/01/2030		0.000	0.000	0.000	0.000	
341	E1339-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.690	0.690	0.172	0.690	
342	E1340-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		15.243	17.601	4.465	18.480	
343	E1341-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		M	M	M	M	
344	E1342-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2030		0.830	0.840	0.210	0.880	
345	E1343-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2030		0.000	0.000	0.000	0.000	
346	E1275-1	35.21.755	Public corporations	Property Tax	Exemption	Government	1974			I	I	I	I	
347	E1344-1	82.48.110	General aviation	Property Tax	Exemption	Government	1949		1,800,000,000	3.931	4.026	4.123	4.223	
348	E1345-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995	01/01/2032	15,500,000,000	33.759	34.573	35.406	36.271	
349	E1346-1	84.14.021	Multi-family housing in urban area	Property Tax	Exemption	Business	2021	01/01/2032	0	0.000	0.000	0.000	0.000	
350	E1347-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015	12/31/2030	12,000,000	0.000	0.000	0.000	0.000	
351	E1348-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Other	1985	01/01/2057	1,200,000,000	2.530	2.557	2.583	2.611	
352	E1349-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,200,000,000	2.690	2.755	2.821	2.890	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
353	E1350-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Nonprofit	1971		5,400,000,000	11.667	11.788	11.911	12.037
354	E1351-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Deferral	Nonprofit	1971		9,700,000	0.254	0.266	0.287	0.306
355	E1352-1	84.33.140(15)	Designated forest land removal due to natural disaster	Property Tax	Individuals	Nonprofit	2017		0	0.000	0.000	0.000	0.000
356	E1353-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Individuals	1992		0	0.000	0.000	0.000	0.000
357	E1354-1	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
358	E1355-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Individuals	1970		2,500,000,000	5.503	5.586	5.672	5.760
359	E1356-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Individuals	1973		21,600,000,000	47.014	48.148	49.309	50.513
360	E1357-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Deferral	Individuals	1973		39,800,000	0.723	0.782	0.833	0.880
361	E1359-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
362	E1360-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		80,600,000,000	173.860	175.670	177.504	179.374
363	E1361-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		48,400,000	0.105	0.108	0.110	0.113
364	E1362-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		91,800,000,000	198.147	200.210	202.300	204.431
365	E1363-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		\$63,300,000,000	138.444	139.885	141.345	142.834
366	E1364-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,170,000,000	0.789	0.808	0.828	0.848
367	E1365-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		34,400,000	0.075	0.076	0.077	0.078
368	E1366-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		15,600,000,000	34.066	34.420	34.780	35.146
369	E1367-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		25,800,000,000	55.704	56.284	56.872	57.471
370	E1368-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		109,800,000,000	240.265	242.766	245.301	247.885
371	E1369-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		17,600,000,000	37.982	38.377	38.778	39.187
372	E1370-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		49,400,000,000	106.569	107.678	108.803	109.949
373	E1371-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		975,000,000	2.251	2.579	2.956	3.388
374	E1372-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,800,000,000	3.922	4.017	4.114	4.214
375	E1374-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		14,400,000	0.102	0.104	0.107	0.109
376	E1375-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		234,000,000	0.508	0.520	0.533	0.546
377	E1376-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,400,000,000	13.461	13.786	14.118	14.463

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
378	E1377-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,900,000,000	6.300	6.452	6.607	6.769
379	E1378-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		174,000,000	0.378	0.387	0.396	0.406
380	E1379-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		293,500,000	0.638	0.653	0.669	0.685
381	E1380-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		355,000,000	0.772	0.791	0.810	0.830
382	E1381-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		60,000,000	0.130	0.133	0.137	0.140
383	E1382-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		CTI	CTI	CTI	CTI	CTI
384	E1383-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
385	E1384-1	84.36.031(2)	Nonprofit character building leases	Property Tax	Exemption	Nonprofit	2012		14,400,000	0.031	0.032	0.033	0.034
386	E1385-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		63,500,000	0.138	0.141	0.145	0.148
387	E1386-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		82,800,000	0.180	0.184	0.189	0.193
388	E1387-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		85,400,000	0.185	0.190	0.195	0.199
389	E1388-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		811,000,000	1.763	1.806	1.849	1.894
390	E1389-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		17,300,000	0.038	0.038	0.039	0.040
391	E1390-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
392	E1391-1	84.36.040(1)(d)	Nonprofit homes for the sick or infirm	Property Tax	Exemption	Nonprofit	1891		1,460,000,000	3.175	3.252	3.330	3.412
393	E1392-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		17,300,000,000	37.691	38.600	39.530	40.496
394	E1393-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		83,600,000,000	0.182	0.186	0.190	0.195
395	E1394-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		3,500,000,000	7.658	7.842	8.031	8.227
396	E1395-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		80,000,000	0.175	0.179	0.183	0.188
397	E1396-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		447,000,000	0.970	0.994	1.018	1.043
398	E1397-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		4,000,000,000	8.719	8.929	9.145	9.368
399	E1398-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		308,000,000	0.669	0.685	0.702	0.719
400	E1399-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
401	E1400-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Nonprofit	2016	01/01/2038	47,900,000	0.104	0.107	0.109	0.112
402	E1401-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,600,000,000	3.439	3.522	3.607	3.695
403	E1402-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,100,000,000	2.387	2.445	2.503	2.565
404	E1403-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		39,500,000	0.086	0.088	0.090	0.092
405	E1404-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		405,000,000	0.880	0.901	0.923	0.945
406	E1405-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		171,000,000	0.372	0.381	0.390	0.399
407	E1406-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Nonprofit	1890		300,000	M	M	M	M
408	E1407-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Nonprofit	1915		65,300,000	0.142	0.145	0.149	0.152

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
409	E1408-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,740,000,000	7,986.600	7,964.910	7,651.780	7,577.700
410	E1409-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
411	E1410-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		440,000,000	0.000	0.000	0.000	0.000
412	E1411-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		9,600,000	0.021	0.020	0.019	0.019
413	E1412-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,100,000,000	6.256	5.582	5.313	5.140
414	E1413-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		193,000,000	0.427	0.430	0.419	0.416
415	E1414-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		121,600,000,000	268.291	270.719	264.951	263.548
416	E1415-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		184,000,000	0.404	0.403	0.389	0.382
417	E1416-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
418	E1417-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Other	2013		14,000,000	0.030	0.031	0.032	0.032
419	E1418-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		223,000	0.000	0.000	0.000	0.000
420	E1419-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I
421	E1420-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		3,000,000,000	6.531	6.688	6.849	7.017
422	E1421-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		3,300,000	0.007	0.007	0.007	0.007
423	E1422-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		85,300,000	0.185	0.190	0.194	0.199
424	E1423-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		10,500,000	0.023	0.023	0.024	0.024
425	E1424-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		274,000,000	0.595	0.609	0.624	0.639
426	E1425-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
427	E1426-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		184,000,000	0.400	0.410	0.420	0.430
428	E1427-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		39,500,000,000	90.527	96.536	93.743	95.473
429	E1428-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		10,600,000	0.023	0.024	0.024	0.025
430	E1796-1	84.36.400(2)	ADU units for low income households	Property Tax	Exemption	Other	2023		0	I	I	I	I
431	E1429-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976	01/01/2022	0	0.000	0.000	0.000	0.000
432	E1430-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		8,000,000,000	17.384	17.012	16.099	15.486
433	E1431-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		54,800,000,000	119.639	118.508	114.227	112.175
434	E1432-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		18,100,000	0.039	0.040	0.041	0.042
435	E1433-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		CTI	CTI	CTI	CTI	0.000
436	E1434-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
437	E1435-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		24,300,000	0.054	0.057	0.061	0.064
438	E1436-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		83,500,000	0.181	0.186	0.190	0.195
439	E1437-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		9,300,000,000	20.182	20.669	21.167	21.683

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
440	E1438-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		I	I	I	I	I
441	E1439-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		I	I	I	I	I
442	E1440-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		52,500,000,000	114.135	116.888	119.705	122.628
443	E1441-1	84.36.597	Heavy equipment rental property	Property Tax	Exemption	Agriculture	2020		286,300,000	(2.467)	(2.453)	(2.615)	(2.799)
444	E1442-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		I	I	I	I	I
445	E1443-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000
446	E1444-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,400,000,000	3.026	3.057	3.089	3.122
447	E1445-1	84.36.635	Anaerobic digesters	Property Tax	Exemption	Agriculture	2003	12/31/2024	0	0.000	0.000	0.000	0.000
448	E1446-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000
449	E1447-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		150,000	M	M	M	M
450	E1448-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
451	E1449-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		321,000,000	0.697	0.714	0.731	0.749
452	E1450-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Other	2017	01/01/2028	6,300,000	0.014	0.014	0.014	0.015
453	E1358-1	84.36.675	Limited equity cooperative housing	Property Tax	Exemption	Other	2022	01/01/2033	0	0.000	0.000	0.000	0.000
454	E1795-1	84.36.680	Renewable energy systems	Property Tax	Exemption	Business	2023			0.000	0.000	0.396	0.967
455	E1451-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		0	0.032	0.034	0.036	0.038
456	E1452-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		0	0.409	0.409	0.409	0.409
457	E1453-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	M	M	M	M
458	E1454-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		113,000,000	0.247	0.247	0.238	0.233
459	E1455-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		I	I	I	I	I
460	E1457-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		110,000,000	0.239	0.234	0.221	0.213
461	E1458-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Waiver	Individuals	2019		0	0.000	0.000	0.000	0.000
462	E1459-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.000	0.000	0.000	0.000

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
463	E1460-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013						
464	E1461-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Individuals	1974		10,900,000	0.024	0.024	0.025	0.025
465	E1462-1	35.58.560	METRO transit expenditures	Public Utility Tax	Exemption	Government	1967			CTI	CTI	CTI	CTI
466	E1464-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			6.040	6.460	6.920	7.420
467	E1465-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.039	0.042	0.045	0.047
468	E1466-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.961	0.993	1.031	1.071
469	E1467-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			2.156	2.205	2.265	2.338
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		CTI	CTI	CTI	CTI
471	E1469-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
472	E1470-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
473	E1471-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Business	1979	01/01/2032		0.733	0.755	0.781	0.809
474	E1472-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
475	E1473-1	82.16.0496(1)(a)(i)	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015	01/01/2030		CTI	CTI	CTI	CTI
476	E1474-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2019	01/01/2030		CTI	CTI	CTI	CTI
477	E1475-1	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
478	E1476-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
479	E1478-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Government	1935			1.400	1.460	1.520	1.590
480	E1484-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.880	0.920	0.970	1.010
481	E1485-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Business	1935			37.920	38.780	39.770	40.870
482	E1486-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
483	E1487-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Tax Base	1935			2.720	2.770	2.830	2.910

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
484	E1488-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			91.490	82.150	96.710	99.440	
485	E1489-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			44.830	45.500	46.670	47.910	
486	E1490-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			3.240	3.400	3.560	3.720	
487	E1491-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
488	E1492-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Interstate Commerce	1937			5.220	5.380	5.560	5.760	
489	E1479-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.252	0.259	0.266	0.273	
490	E1480-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			54.060	54.790	55.730	56.950	
491	E1481-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.830	0.870	0.910	0.950	
492	E1482-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Business	1987			10.850	11.200	11.590	11.990	
493	E1483-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.102	0.102	0.102	0.102	
494	E1493-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			1.110	1.130	1.150	1.170	
495	E1494-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			CTI	CTI	CTI	CTI	
496	E1495-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	07/01/2030		11.570	11.570	11.570	11.570	
497	E1758-1	82.16.184	Community solar incentive payments	Public Utility Tax	Credit	Other	2022	06/30/2038		0.300	2.600	2.600	2.600	
498	E1496-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019	06/30/2032		5.470	8.620	13.580	21.440	
499	E1797-1	82.16.187	Using alternative jet fuel	Public Utility Tax	Credit	Business	2023			0.000	0.000	0.000	0.200	
500	E1497-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.480	0.510	0.540	0.570	
501	E1498-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000	
502	E1499-1	82.16.320	Emergency proclamation government assistance	Public Utility Tax	Exemption	Business	2021			I	I	I	I	
503	E1463-1	82.16.325	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2022			M	M	M	M	
504	E1500-1	82.32.045(5)(b)	Minimum to file PU tax return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
505	E1501-1	82.70.020	Commuter trip reduction credit	Public Utility Tax	Credit	Other	2003	07/01/2024		0.250	0.000	0.000	0.000	
506	E1502-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005	01/01/2032		0.880	0.880	0.880	0.880	
507	E1503-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			82.800	96.300	105.300	126.800	
508	E1504-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			1.000	1.100	1.210	1.450	
509	E1505-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			6.000	7.000	7.600	9.200	
510	E1506-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.100	0.200	0.170	0.210	
511	E1507-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			2.700	3.100	3.420	4.120	
512	E1508-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			71.400	83.200	87.300	104.500	
513	E1509-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.346	0.402	0.435	0.520	
514	E1510-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			10.100	11.800	12.900	15.100	
515	E1511-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.024	0.027	0.030	0.037	
516	E1512-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			2.080	2.420	2.650	3.160	
517	E1513-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.010	0.011	0.013	0.015	
518	E1514-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	
519	E1515-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.165	0.170	0.175	0.181	
520	E1516-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			32.700	38.000	41.600	49.700	
521	E1517-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000	
522	E1518-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			209.600	243.800	266.600	313.500	
523	E1519-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			32.310	37.580	41.120	48.660	
524	E1520-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008	01/01/2030		0.093	0.108	0.119	0.143	
525	E1521-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Other	2018			5.400	6.300	7.000	8.300	

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
526	E1522-1	82.45.010(3)(t)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exclusion	Other	2018	01/01/2029		0.000	0.000	0.000	0.000
527	E1523-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019	01/01/2030		0.017	0.020	0.021	0.025
528	E1524-1	82.45.010(3)(v)	Entities using property for low income housing	Real Estate Excise Tax	Exemption	Other	2022	01/01/2030		0.649	0.754	0.826	0.926
529	E1525-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exclusion	Other	1951			0.000	0.000	0.000	0.000
530	E1526-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
531	E1527-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			1.950	2.310	2.540	3.580
532	E1529-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
533	E1530-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
534	E1531-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
535	E1532-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
536	E1749-1	47.56.878	State route number 167 and Interstate 405 corridor deferral	Retail Sales & Use Tax	Deferral	Business	2022			CTI	CTI	CTI	CTI
537	E1748-1	47.87.150	Interstate toll bridge deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	0.000	0.000	0.000
538	E1533-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Business	1935			5,505.190	5,716.800	6,141.280	6,612.030
539	E1534-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Other	1986			0.000	0.000	0.000	0.000
540	E1535-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Individuals	1981			53.760	60.570	68.240	76.890
541	E1536-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			46.990	48.980	49.980	51.980
542	E1543-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Individuals	1973			0.073	0.073	0.072	0.082
543	E1544-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			5.160	5.273	5.387	5.503
544	E1545-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			58.474	60.721	63.419	66.438
545	E1546-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Other	1993			17.420	18.290	19.210	20.170
546	E1547-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Individuals	1995			6.860	7.240	7.650	8.080

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
547	E1548-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			135.020	140.230	146.440	153.350	
548	E1537-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			54.310	54.610	56.110	57.010	
549	E1538-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			85.490	93.070	96.800	100.670	
550	E1539-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Other	1943			72.800	76.440	79.950	83.850	
551	E1540-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.172	0.174	0.175	0.177	
552	E1541-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Business	1975			96.100	96.100	96.100	96.100	
553	E1542-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Agriculture	2005			CTI	CTI	CTI	CTI	
554	E1549-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			16.443	17.096	17.770	18.457	
555	E1550-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
556	E1551-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			462.210	479.980	501.320	525.180	
557	E1552-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Individuals	2009			10.580	10.990	11.480	12.030	
558	E1553-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			131.010	136.040	142.090	148.850	
559	E1555-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			CTI	CTI	CTI	CTI	
560	E1556-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
561	E1557-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Individuals	2009			184.520	199.220	215.090	232.220	
562	E1554-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
563	E1558-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			199.350	207.010	216.210	226.500	
564	E1559-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Business	2009			8.460	8.800	9.170	9.560	

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
565	E1560-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			263.010	273.580	284.950	297.140
566	E1561-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			285.190	296.660	308.980	322.200
567	E1562-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			90.080	93.540	97.700	102.350
568	E1563-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2010			21.964	22.808	23.822	24.956
569	E1564-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.783	0.812	0.842	0.873
570	E1565-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Interstate Commerce	1984			254.130	263.670	272.980	282.620
571	E1566-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax Base	1935			29.700	30.900	31.990	33.230
572	E1567-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.227	0.235	0.244	0.252
573	E1568-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.888	0.944	1.003	1.067
574	E1569-1	82.08.0206	Working families' tax credit	Retail Sales & Use Tax	Refund	Individuals	2008			141.000	156.000	171.000	188.000
575	E1570-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Business	2017	01/01/2028		0.000	0.000	0.000	0.000
576	E1572-1	82.08.0208; 82.12.0208(1)	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
577	E1754-1	82.08.0208(2); 82.12.0208(2)	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2020			0.069	0.070	0.072	0.075
578	E1755-1	82.08.0208(3); 82.12.0208(6)	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2020			0.691	0.717	0.743	0.769
579	E1756-1	82.08.0208(4); 82.12.0208(7)	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2020			2.140	2.220	2.290	2.370
580	E1571-1	82.08.0208(5); 82.12.0208(8)	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2020			72.510	68.170	64.090	60.260
581	E1650-1	82.08.0209	Qualifying Grants – National emergency or state of emergency	Retail Sales & Use Tax	Exemption	Other	2021			I	I	I	I
582	E1573-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.712	0.725	0.739	0.753
583	E1574-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Agriculture	1935			809.490	826.160	848.060	875.830
584	E1575-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.107	0.107	0.107	0.107

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
585	E1576-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.391	0.381	0.371	0.361	
586	E1577-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.423	0.418	0.418	0.418	
587	E1578-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.164	0.166	0.166	0.165	
588	E1579-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			4,547.840	4,718.163	4,887.548	5,063.157	
589	E1580-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger only ferries	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			6.197	6.342	6.510	6.708	
590	E1581-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.177	0.168	0.165	0.160	
591	E1582-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			2.661	2.664	2.682	2.761	
592	E1583-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			645.735	646.474	650.909	669.992	
593	E1584-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000	
594	E1585-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
595	E1587-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			353.660	347.190	358.490	368.950	
596	E1586-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Remittance	Business	2014	07/01/2028		0.000	0.000	0.000	0.000	
597	E1588-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			3.549	3.540	3.566	3.595	
598	E1589-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	01/01/2027		0.000	0.000	0.000	0.000	
600	E1591-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
601	E1592-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
602	E1593-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			1.883	1.921	1.959	1.998	
603	E1594-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			40.900	42.600	44.200	46.000	
604	E1595-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Government	1945			CTI	CTI	CTI	CTI	

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
605	E1596-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			11.702	11.702	11.702	11.702	
606	E1597-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			17.893	17.893	17.893	17.893	
607	E1598-1	82.08.0261(1)	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			24.543	24.451	24.539	24.780	
608	E1599-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	2014	07/01/2028		CTI	CTI	CTI	CTI	
609	E1600-1	82.08.0262; 82.12.0254(1)	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			9.373	8.952	8.989	9.103	
610	E1601-1	82.08.0263; 82.12.0254(2,3)	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			13.087	12.500	12.551	12.711	
611	E1602-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			77.521	80.424	83.311	86.305	
612	E1603-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			3.177	3.296	3.414	3.537	
613	E1604-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.245	0.254	0.264	0.275	
614	E1605-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			10.480	10.849	11.231	11.626	
615	E1606-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.053	0.053	0.055	0.057	
616	E1607-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.120	0.120	0.120	0.120	
617	E1608-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.701	0.701	0.701	0.701	
618	E1609-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Nonprofit	1965			0.690	0.710	0.740	0.760	
619	E1610-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.126	0.131	0.137	0.142	
620	E1611-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996	01/01/2032		2.019	2.067	2.117	2.167	
621	E1612-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Agriculture	1965			3.650	3.870	4.100	4.350	
622	E1613-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.615	0.637	0.661	0.685	
623	E1614-1	82.08.0278(1); 82.12.0274(1)	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970	01/01/2030		M	M	M	M	
624	E1615-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019	01/01/2030		M	M	M	M	

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
625	E1616-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.168	0.175	0.181	0.187	
626	E1617-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			CTI	CTI	CTI	CTI	
627	E1618-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			7.998	8.183	8.372	8.565	
628	E1619-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.199	0.209	0.218	0.229	
629	E1620-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			CTI	CTI	CTI	CTI	
630	E1621-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			734.700	762.200	797.700	833.000	
631	E1622-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.032	0.032	0.033	0.034	
632	E1623-1	82.08.0283; 82.12.0277	Medical devices, naturopathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			69.000	71.600	74.200	76.800	
633	E1624-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			17.910	17.910	17.910	17.910	
634	E1625-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980	01/01/2032		0.587	0.607	0.617	0.613	
635	E1626-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			CTI	CTI	CTI	CTI	
636	E1627-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			2.927	3.040	3.158	3.280	
637	E1628-1	82.08.0291	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.223	0.231	0.239	0.247	
638	E1629-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
639	E1630-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			1,311.100	1,325.100	1,338.100	1,352.200	
640	E1631-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985	01/01/2022		M	M	M	M	
641	E1632-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.171	0.177	0.182	0.188	
642	E1633-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			154.550	156.150	157.750	159.360	
643	E1634-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			2.137	2.155	2.194	2.270	
644	E1635-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.075	0.076	0.076	0.077	
645	E1636-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.982	1.018	1.054	1.090	
646	E1637-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.492	0.494	0.497	0.500	

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
647	E1638-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			3.300	3.300	3.300	3.300	
648	E1639-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			14.200	14.200	14.200	14.200	
649	E1640-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax		Other	2016			9.684	9.684	9.684	9.684	
650	E1641-1	82.08.0318; 82.12.0318	Sales of vapor products by Indian retailers	Retail Sales & Use Tax	Exemption	Government	2019			0.000	0.000	0.000	0.000	
651	E1642-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.340	0.373	0.411	0.451	
652	E1643-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			78.348	88.407	95.837	104.016	
653	E1644-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.744	0.866	0.947	1.051	
654	E1645-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Individuals	1989			0.700	0.710	0.720	0.730	
655	E1646-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			8.710	9.040	9.350	9.680	
656	E1647-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			1.920	1.920	1.920	1.920	
657	E1648-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		CTI	CTI	CTI	CTI	
658	E1649-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		CTI	CTI	CTI	CTI	
659	E1651-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.729	0.756	0.783	0.811	
660	E1172-1	82.08.701	Salmon recovery grants	Retail Sales & Use Tax	Deduction	Nonprofit	2021			CTI	CTI	CTI	CTI	
661	E1652-1	82.08.798; 82.12.798	Feminine hygiene products	Retail Sales & Use Tax	Exemption	Individuals	2020			0.850	0.881	0.912	0.944	
662	E1653-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.479	0.497	0.515	0.533	
663	E1654-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			1.382	1.432	1.482	1.542	
664	E1655-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
665	E1656-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			M	M	M	M	
666	E1657-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.390	0.400	0.420	0.430	
667	E1658-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			CTI	CTI	CTI	CTI	
668	E1659-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			CTI	CTI	CTI	CTI	

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
669	E1660-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			CTI	CTI	CTI	CTI	
670	E1800-1	82.08.814, 82.12.814	Complex needs mobility enhancing equipment	Retail Sales & Use Tax	Exemption	Individuals	2023			0.251	0.304	0.316	0.327	
671	E1662-1	82.08.816(1)(a-d); 82.12.816(1)(a-c)	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	07/01/2025		0.780	1.010	1.380	1.630	
672	E1661-1	82.08.816(1)(e), 82.16.816(1)(d)	Zero emissions buses	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2025		2.640	2.780	2.940	11.590	
673	E1663-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			8.700	8.700	8.700	8.700	
674	E1664-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Remittance	Nonprofit	1997			0.410	0.433	0.478	0.517	
675	E1665-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.831	0.871	0.901	0.931	
676	E1666-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			CTI	CTI	CTI	CTI	
677	E1667-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			CTI	CTI	CTI	CTI	
678	E1668-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			22.545	23.424	24.337	25.287	
679	E1669-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			36.493	39.881	41.861	43.940	
680	E1670-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			M	M	M	M	
681	E1671-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.230	0.230	0.230	0.230	
682	E1672-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Business	2001			0.158	0.158	0.158	0.158	
683	E1673-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.218	0.218	0.218	0.218	
684	E1674-1	82.08.900(1)(a); 82.12.900(1)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2018			0.149	0.149	0.149	0.149	
685	E1675-1	82.08.900(1)(b); 82.12.900(2)	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.306	0.306	0.306	0.306	
686	E1676-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			1.950	1.990	2.040	2.080	
687	E1677-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.480	0.490	0.510	0.520	
688	E1678-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			11.880	12.320	12.760	13.200	
689	E1679-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			2.534	2.624	2.724	2.815	

2024 Exemption Study (\$ in millions)

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							Enacted	Assessed Value		FY 2024	FY 2025	FY 2026	FY 2027	
690	E1680-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			41.740	42.130	42.560	42.980	
691	E1681-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Individuals	2003			7.980	8.280	8.580	8.880	
692	E1682-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		1.993	1.973	1.943	1.923	
694	E1684-1	82.08.962(1)(c)(i)(A) ,(ii),(iii); 82.12.962(1)(c)(i)(A) ,(ii),(iii)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.210	0.228	0.249	0.271	
695	E1685-1	82.08.962(1)(c)(i)(B) ; 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than 100 kilowatts AC but no more than 500 kilowatts AC of electricity	Retail Sales & Use Tax	Remittance	Business	2019	01/01/2030		0.010	0.011	0.012	0.013	
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2030		24.616	28.308	32.555	37.438	
697	E1687-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000	
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		CTI	CTI	CTI	CTI	
699	E1689-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000	
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		6.800	6.900	7.100	7.200	
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		CTI	CTI	CTI	CTI	
702	E1692-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			3.033	2.967	3.072	3.168	
703	E1693-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			55.400	57.470	59.540	61.670	
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	07/01/2048		77.540	82.240	87.040	89.040	
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	07/01/2038		6.100	11.300	13.900	17.400	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
706	E1799-1	82.08.989; 82.12.989	Internet and telecommunications infrastructure for tribes	Retail Sales & Use Tax	Exemption	Other	2023			1.300	2.600	1.950	0.000	
707	E1695-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			I	I	I	I	
708	E1696-1	82.08.993; 82.12.817	Hydrogen fuel cell electric vehicles	Retail Sales & Use Tax	Exemption	Business	2021	06/30/2029		0.000	0.042	0.084	0.136	
709	E1697-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			CTI	CTI	CTI	CTI	
710	E1698-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2030		0.010	0.010	0.010	0.010	
711	E1699-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Individuals	2008			0.238	0.238	0.238	0.238	
712	E1700-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.631	0.636	0.636	0.636	
713	E1701-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000	
714	E1702-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		M	M	M	M	
715	E1703-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	0.000	0.000	0.000	
716	E1704-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			4.690	4.700	4.720	4.740	
717	E1705-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014	01/01/2025		0.050	0.029	0.000	0.000	
718	E1706-1	82.08.9997; 82.12.9997	Cannabis, tribal contracts	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000	
719	E1707-1	82.08.9998(1)(a); 82.12.9998	Medical cannabis sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.877	0.877	0.877	0.877	
720	E1708-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.046	0.046	0.046	0.046	
721	E1709-1	82.08.9998(1)(c); 82.12.9998	Cannabis with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.065	0.065	0.065	0.065	
722	E1710-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.014	0.014	0.014	0.014	
723	E1711-1	82.08.9998(1)(e)(i); 82.12.9998	Cannabis and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Other	2015			I	I	I	I	
724	E1712-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical cannabis cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I	
725	E1713-1	82.08.9999; 82.12.9999	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Individuals	2019	08/01/2025		11.470	14.710	3.040	0.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
726	E1714-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			1.159	1.185	1.227	1.271	
727	E1773-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Preferential Rate	Business	2017	01/01/2029		5.440	5.450	5.090	5.190	
728	E1715-1	82.12.0208(3)	Digital goods used by students	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I	
729	E1716-1	82.12.0208(4)(a)(i)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I	
730	E1717-1	82.12.0208(4)(a)(ii)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
731	E1718-1	82.12.0208(4)(a)(iii)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
732	E1719-1	82.12.0208(5)	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I	
733	E1720-1	82.12.022(6); 82.14.230(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			10.869	11.786	13.956	17.101	
734	E1721-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			3,205.900	3,315.800	3,308.700	3,308.200	
735	E1723-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			1.410	1.460	1.520	1.570	
736	E1724-1	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	0.000	0.000	0.000	
737	E1725-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.025	0.025	0.025	0.025	
738	E1726-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	0.000	0.000	0.000	
739	E1727-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			8.600	8.810	8.880	8.750	
740	E1728-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I	
741	E1729-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.144	0.144	0.144	0.144	
742	E1730-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.639	0.662	0.692	0.724	
743	E1732-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			2.555	2.647	2.769	2.897	
744	E1733-1	82.12.799	Vessels exempt from registration	Retail Sales & Use Tax	Exemption	Business	2021	01/01/2029		0.731	0.758	0.785	0.812	
745	E1734-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.075	0.075	0.075	0.075	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
746	E1735-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.154	0.154	0.154	0.154
747	E1798-1	82.12.9993	Senior living community meals	Retail Sales & Use Tax	Exemption	Individuals	2023			M	M	M	M
748	E1737-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
749	E1738-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
750	E1739-1	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
751	E1740-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Remittance	Business	2019			0.000	0.000	0.000	0.000
752	E1741-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.052	0.052	0.052	0.052
753	E1742-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019	01/01/2030		CTI	CTI	CTI	CTI
754	E1743-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005	12/31/2042		0.000	0.000	0.000	0.000
755	E1745-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Other	2015	01/01/2031		CTI	CTI	CTI	CTI
756	E1746-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Other	1967			CTI	CTI	CTI	CTI
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	01/01/2026		0.811	0.844	0.433	0.000
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		4.401	4.613	4.736	4.851
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	7.238	8.324	9.572
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		1.020	1.670	1.720	1.780
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		2.070	2.052	2.066	2.072
762	E1759-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			M	M	M	M
763	E1760-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			M	M	M	M
764	E1761-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
765	E1762-1	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

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
766	E1763-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			M	M	M	M
767	E1764-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exclusion	Business	1986			0.161	0.171	0.181	0.192
768	E1765-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exclusion	Business	1986			4.608	4.884	5.177	5.488
769	E1766-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			CTI	CTI	CTI	CTI
770	E1767-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			16.569	18.057	19.679	21.446
771	E1768-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			CTI	CTI	CTI	CTI
772	E1769-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			7.327	7.477	7.631	7.787
773	E1770-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
774	E1771-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			M	M	M	M
775	E1772-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.205	0.211	0.216	0.222
776	E1774-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
777	E1775-1	82.44.125	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
778	E1776-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			I	I	I	I
779	E1777-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Government	1949			I	I	I	I
780	E1778-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			I	I	I	I
781	E1779-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949	07/01/2031		I	I	I	I
782	E1780-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			I	I	I	I
783	E1781-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			I	I	I	I
784	E1782-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			M	M	M	M
785	E1783-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			I	I	I	I

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
786	E1784-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983		6.900	6.900	6.900	6.900	6.900	

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Nonprofit	1971			0.000	CTI	CTI	CTI
2	E1002-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exclusion	Business	2019	01/01/2030		0.000	0.029	0.033	0.034
3	E1786-1	82.04.040(1)(c)	Senior living community meals	B&O Tax	Exemption	Individuals	2023			0.000	1.353	1.523	1.583
4	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	1.351	1.531	1.589
5	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000
6	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.428	0.467	0.467
7	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	1.130	1.290	1.360
8	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	I	I	I
9	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
10	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
11	E1010-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
12	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	M	M	M
13	E1012-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	CTI	CTI	CTI
14	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.550	0.600	0.610
15	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	2.004	2.391	2.653
16	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	CTI	CTI	CTI
17	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
18	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
20	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003	01/01/2029		0.000	CTI	CTI	CTI
21	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.131	0.149	0.156
22	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Nonprofit	1965			0.000	0.000	0.000	0.000
23	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	28.680	33.250	35.330
24	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	6.090	6.940	7.280

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
25	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	22.460	25.600	26.820
26	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	19.850	22.620	23.690
27	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	34.680	39.090	40.370
28	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
29	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2045		0.000	19.900	22.600	23.500
30	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.264	0.300	0.315
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	40.250	45.860	48.050
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	31.460	35.460	36.620
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	9.500	21.500	34.800
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	1.360	1.570	1.680
35	E1790-1	82.04.287	Alternative jet fuel	B&O Tax	Preferential Rate	Business	2023			0.000	0.000	0.000	0.000
36	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	1.110	1.260	1.320
37	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	1.660	1.870	1.910
38	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	1.700	1.940	2.030
39	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.840	0.970	1.040
40	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	15.250	17.380	18.210
41	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
42	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	07/01/2032		0.000	0.424	0.470	0.477
43	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	CTI	CTI	CTI
44	E1043-1	82.04.299(2)(a)(i)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	14.025	9.300	9.400
45	E1044-1	82.04.299(2)(a)(ii)	Provider clinics exempt from workforce education surcharges	B&O Tax	Exemption	Business	2022			0.000	10.800	5.200	5.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
46	E1045-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	CTI	CTI	CTI
47	E1046-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	1.080	1.200	1.220
48	E1047-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	M	M	M
49	E1048-1	82.04.310(4)	Bonneville Power Administration funding	B&O Tax	Exemption	Government	2021	01/01/2031		0.000	0.866	0.945	0.945
50	E1049-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	CTI	CTI	CTI
51	E1050-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	CTI	CTI	CTI
52	E1051-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	4.019	4.464	4.432
53	E1052-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935	01/01/2032		0.000	920.300	1,023.400	1,043.300
54	E1053-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019	01/01/2032		0.000	7.270	8.650	8.650
55	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	405.330	465.360	489.770
56	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013			0.000	CTI	CTI	CTI
57	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	9.630	10.970	11.490
58	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	CTI	CTI	CTI
59	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Business	1987			0.000	9.380	10.680	11.190
60	E1059-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	42.520	46.850	47.320
61	E1061-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.072	0.081	0.083
62	E1060-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008			0.000	0.203	0.223	0.225
63	E1062-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	M	M	M
64	E1063-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	5.670	6.010	5.890
65	E1064-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.021	0.023	0.023
66	E1065-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	I	I	I
67	E1066-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.411	0.452	0.457
68	E1067-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	2.010	2.190	2.190
69	E1068-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	CTI	CTI	CTI
70	E1069-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.040	0.090	0.140
71	E1070-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	CTI	CTI	CTI
72	E1071-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	M	M	M
73	E1072-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	CTI	CTI	CTI
74	E1073-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979	01/01/2032		0.000	0.000	0.000	0.000
75	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	545.000	1,174.000	1,305.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
76	E1075-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.840	0.999	1.032
77	E1076-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	2.940	3.470	3.740
78	E1077-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	204.100	234.700	247.700
79	E1078-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
80	E1079-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000
81	E1080-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	2.850	3.690	3.770
82	E1081-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000
83	E1082-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	1.120	1.270	1.330
84	E1083-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			0.000	4,849.800	5,787.500	6,421.500
85	E1084-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.700	0.850	0.970
86	E1085-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Individuals	1996			0.000	M	M	M
87	E1086-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
88	E1087-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.194	0.274	0.343
89	E1088-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	CTI	CTI	CTI
90	E1089-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	M	M	M
91	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.260	0.310	0.320
92	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	CTI	CTI	CTI
93	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
94	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	86.000	114.400	119.800
95	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	CTI	CTI	CTI
96	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
97	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	0.149	0.167	0.173
98	E1097-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	1.011	1.026	0.955
99	E1098-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Business	2006			0.000	CTI	CTI	CTI
100	E1099-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
101	E1100-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.200	0.228	0.239

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
102	E1101-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.033	0.038	0.040
103	E1103-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Business	2005			0.000	0.541	0.672	0.702
104	E1104-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	CTI	CTI	CTI
105	E1105-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	19.530	21.780	22.260
106	E1106-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.593	0.675	0.710
107	E1107-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Agriculture	2006	07/01/2025		0.000	5.920	6.690	6.940
108	E1108-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	1.580	1.487	1.283
109	E1109-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	CTI	CTI	CTI
110	E1110-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.348	0.410	0.442
111	E1111-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.064	0.073	0.076
112	E1112-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax Base	2011			0.000	1.190	1.350	1.410
113	E1113-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.049	0.062	0.067
114	E1789-1	82.04.4276	Loans to rural electric cooperatives	B&O Tax	Deduction	Business	2023			0.000	CTI	CTI	CTI
115	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Business	1935			0.000	152.800	320.800	325.300
116	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	I	I	I
117	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Other	1935			0.000	3.115	3.549	3.718
118	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	18.755	21.370	22.387
119	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	11.250	12.820	13.430
120	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Tax Base	1989			0.000	0.062	0.071	0.074
121	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
122	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
123	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
124	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	16.460	18.710	19.520
125	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	9.390	9.700	9.230
126	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
127	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	6.000	6.360	6.240
128	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	4.207	5.493	5.749

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
129	E1128-1	82.04.4290	Mental health services	B&O Tax	Deduction	Nonprofit	2021	01/01/2032		0.000	CTI	CTI	CTI
130	E1129-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
131	E1130-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	74.689	84.610	87.862
132	E1131-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Business	1970			0.000	60.160	65.970	66.240
133	E1132-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	3.770	4.120	4.150
134	E1133-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	E1134-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.046	0.053	0.055
136	E1135-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	540.600	622.100	656.600
137	E1136-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	19.833	21.939	22.246
138	E1137-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	143.700	156.800	156.800
139	E1138-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	2.490	2.810	2.910
140	E1139-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	2.850	3.240	3.400
141	E1141-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	2.670	2.750	2.620
142	E1142-1	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
143	E1143-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000
144	E1144-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.263	0.305	0.326
145	E1145-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.044	0.051	0.053
146	E1146-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.888	0.969	0.969
147	E1147-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	CTI	CTI	CTI
148	E1148-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	1.370	1.540	1.590
149	E1149-1	82.04.43395(1)	Accountable communities of health	B&O Tax	Deduction	Nonprofit	2018			0.000	1.602	1.747	1.747
150	E1151-1	82.04.43395(2)(a)	Hospital incentive payments received through Medicaid quality improvement program	B&O Tax	Deduction	Nonprofit	2019			0.000	4.660	4.551	4.596
151	E1152-1	82.04.43395(2)(b)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
152	E1153-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Nonprofit	2019			0.000	0.021	0.023	0.023
153	E1154-1	82.04.43396	Scan down allowances	B&O Tax	Deduction	Business	2019			0.000	0.410	0.440	0.440
154	E1155-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Nonprofit	2001			0.000	0.000	0.000	0.000
155	E1791-1	82.04.436	Manufacturing alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
156	E1792-1	82.04.4361	Using alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
157	E1156-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	202.000	228.200	235.300
158	E1157-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	2.100	2.200	2.200
159	E1158-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	53.000	102.900	107.400
160	E1159-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	CTI	CTI	CTI
161	E1160-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	71.463	79.470	81.740
162	E1161-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	46.200	51.370	52.830
163	E1162-1	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
164	E1163-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
165	E1164-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
166	E1165-1	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
167	E1166-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	3.780	4.050	3.980
168	E1787-1	82.04.4488	Employee ownership	B&O Tax	Credit	Business	2023	01/01/2030		0.000	0.229	0.417	0.435
169	E1167-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2006	06/30/2030		0.000	13.800	15.000	15.000
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2026		0.000	0.078	0.085	0.000
171	E1169-1	82.04.4496(1)	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2030		0.000	0.335	0.393	0.422
172	E1170-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019			0.000	0.528	0.619	0.670
173	E1171-1	82.04.4497	Capital gains paid	B&O Tax	Credit	Business	2021			0.000	0.000	0.000	20.350
174	E1202-1	82.04.4499	Washington equitable access to credit act	B&O Tax	Credit	Business	2022	07/01/2027		0.000	8.000	8.000	8.000
175	E1173-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.530	0.610	0.630
176	E1174-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
177	E1175-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.078	0.085	0.085
178	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	M	M	M
179	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	34.750	40.300	42.830
180	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	CTI	CTI	CTI
181	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	3.290	3.740	3.960
182	E1180-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.190	0.210	0.220
183	E1181-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Agriculture	2017			0.000	CTI	CTI	CTI
184	E1182-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	CTI	CTI	CTI
185	E1183-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Nonprofit	2010			0.000	CTI	CTI	CTI
186	E1184-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	I	I	I
187	E1185-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	19.500	22.000	22.700
188	E1186-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	CTI	CTI	CTI
189	E1187-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	M	M	M
190	E1188-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.041	0.044	0.045
191	E1189-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	M	M	M
192	E1190-1	82.04.756	Cannabis grown or cannabis products manufactured by a cooperative	B&O Tax	Exemption	Other	2015			0.000	I	I	I
193	E1201-1	82.04.758	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2022			0.000	0.051	0.058	0.061
194	E1023-1	82.04.759	Newspapers - Eligible digital content	B&O Tax	Preferential Rate	Business	2023	01/01/2034		0.000	1.240	1.340	1.280
195	E1191-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Business	2019			0.000	0.038	0.041	0.041
196	E1192-1	82.04.767	Qualifying Grants – National emergency or state of emergency	B&O Tax	Exemption	Business	2021			0.000	I	I	I
197	E1193-1	82.04.770	Plastic bags - retail establishments	B&O Tax	Exemption	Business	2020			0.000	0.210	0.340	0.340
198	E1194-1	82.04.775	Carbon credits	B&O Tax	Exemption	Business	2021			0.000	I	I	I

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
199	E1788-1	82.04.777	Environmental management of used batteries	B&O Tax	Exemption	Business	2023			0.000	0.000	0.000	CTI
200	E1195-1	82.32.045(5)(a)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
201	E1196-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Other	2008			0.000	CTI	CTI	CTI
202	E1197-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Other	2016	01/01/2027		0.000	I	I	I
203	E1198-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	0.120	0.100	0.070
204	E1199-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000
205	E1200-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005	01/01/2032		0.000	3.780	4.120	4.120
206	E1203-1	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
207	E1204-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			0.000	69.724	79.811	85.208
208	E1205-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
209	E1206-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
210	E1207-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
211	E1208-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
212	E1209-1	82.87.050(1)	Real estate excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	1,000.000	980.000
213	E1210-1	82.87.050(2)	Interest held in a privately-held entity excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	12.600	12.900
214	E1211-1	82.87.050(3)	Assets held in certain retirement accounts	Capital Gains Tax	Exemption	Individuals	2021			0.000	CTI	CTI	CTI
215	E1212-1	82.87.050(4)	Assets subject to condemnation, or sold or exchanged under imminent threat of condemnation	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	2.980	2.950
216	E1213-1	82.87.050(5)	Certain livestock related to farming or ranching	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	20.900	20.500
217	E1214-1	82.87.050(6)	Assets used in a trade or business to the extent those assets are depreciable	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	1.430	1.520

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
218	E1215-1	82.87.050(7)	Timber, timberlands, and dividends and distributions from real estate investment trusts	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	10.000	9.700
219	E1216-1	82.87.050(8)	Commercial fishing privileges	Capital Gains Tax	Exemption	Individuals	2021			0.000	CTI	CTI	CTI
220	E1217-1	82.87.050(9)	Goodwill received from the sale of a franchised auto dealership	Capital Gains Tax	Exemption	Individuals	2021			0.000	CTI	CTI	CTI
221	E1218-1	82.87.060(1)	Standard deduction of \$250,000 per year	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	760.000	790.000
222	E1219-1	82.87.060(2)	Amounts the state is prohibited from taxing	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
223	E1220-1	82.87.060(3)	Qualified family-owned small business deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	15.000	14.000
224	E1221-1	82.87.060(4)	Charitable donation deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.289	0.281
225	E1222-1	82.87.100(2)	Taxes paid to another jurisdiction	Capital Gains Tax	Credit	Individuals	2021			0.000	0.000	0.597	0.609
226	E1223-1	43.06.510; 43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019			0.000	0.000	0.000	0.000
227	E1224-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
228	E1225-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
229	E1226-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
230	E1227-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco	Exclusion	Government	2019			0.000	0.000	0.000	0.000
231	E1228-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Other	2019			0.000	0.000	0.000	0.000
232	E1229-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
233	E1230-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
234	E1231-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.324	0.353	0.353

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
235	E1232-1	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
236	E1233-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	6.535	7.129	7.129
237	E1234-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	5.761	6.285	6.285
238	E1235-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	1.402	1.529	1.529
239	E1236-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.000	0.182	0.198	0.198
240	E1237-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	323.800	1,419.900	1,481.300
241	E1238-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	5.400	7.200
242	E1239-1	83.100.047	Marital deduction	Estate Tax	Deduction	Individuals	2005			0.000	0.000	292.500	390.000
243	E1240-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	1.300	1.700
244	E1241-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	CTI	CTI	CTI
245	E1242-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			0.000	CTI	CTI	CTI
246	E1243-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	5.080	5.620	5.710
247	E1244-1	82.38.080(1)(a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	1.410	1.570	1.590
248	E1245-1	82.38.080(1)(d); 82.38.180(3)(a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.250	0.270	0.270
249	E1246-1	82.38.080(1)(e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000
250	E1247-1	82.38.080(1)(f,g); 82.38.180(3)(b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	4.760	5.270	5.350
251	E1248-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.106	0.117	0.118
252	E1249-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	M	M	M
253	E1250-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.000	M	M	M
254	E1251-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			0.000	5.440	6.030	6.120
255	E1252-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	1,144.300	1,260.400	1,272.400
256	E1254-1	82.38.180(1)(d,e); 82.38.180(2)(d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	6.520	7.180	7.250
257	E1253-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	2013			0.000	2.620	2.900	2.940
258	E1255-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.930	1.030	1.040
259	E1256-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
260	E1257-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.370	0.410	0.410
261	E1258-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	I	I	I
262	E1259-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	48.780	51.420	49.810

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
263	E1260-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	39.700	41.860	40.540
264	E1261-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	24.730	26.070	25.250
265	E1262-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	18.120	19.110	18.500
266	E1263-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.012	0.013	0.012
267	E1264-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	69.830	73.620	71.300
268	E1265-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
269	E1266-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	I	I	I
270	E1267-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	606.748	607.948	751.935
271	E1268-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.687	0.749	0.749
272	E1269-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.013	0.017	0.021
273	E1270-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000
274	E1271-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Business	2015	01/01/2026		0.000	0.127	0.081	0.000
275	E1272-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
276	E1273-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	21.227	21.190	26.343
277	E1274-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
278	E1276-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	7.440	8.870	9.840
279	E1277-1	48.14.020(1)(a); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	130.139	147.760	153.780
280	E1278-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	2.920	3.410	3.660
281	E1279-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
282	E1280-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
283	E1281-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	1.316	1.436	1.436
284	E1793-1	48.14.0201(6)(d)	Participant contributions	Insurance Premiums Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
285	E1282-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.391	0.435	0.443

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
286	E1283-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.038	0.042	0.042
287	E1284-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1987			0.000	3.569	3.893	3.893
288	E1285-1	82.29A.020(1)(a)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	CTI	CTI	CTI
289	E1286-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.108	0.146	0.149
290	E1287-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			0.000	4.966	6.734	6.581
291	E1288-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	CTI	CTI	CTI
292	E1290-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Other	1986			0.000	I	I	I
293	E1291-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.122	0.165	0.169
294	E1292-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017	01/01/2032		0.000	CTI	CTI	CTI
295	E1293-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	07/01/2025		0.000	0.000	0.000	0.000
296	E1294-1	82.29A.130(1)	Public utility properties	Leasehold Excise Tax	Exemption	Government	1975	01/01/2034		0.000	12.051	16.317	16.576
297	E1305-1	82.29A.130(2)	Facilities owned or used by schools, colleges, or universities providing housing to students	Leasehold Excise Tax	Exemption	Business	1975	01/01/2034		0.000	80.119	108.650	110.530
298	E1309-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	12.300	17.700	19.100
299	E1311-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	0.071	0.096	0.098
300	E1312-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	1.957	2.654	2.701
301	E1313-1	82.29A.130(8)	Leases less than \$250 per year	Leasehold Excise Tax	Exemption	Business	1976	01/01/2034		0.000	M	M	M
302	E1310-1	82.29A.130(9)	Leases less than 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.587	2.152	2.190
303	E1295-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		0.000	I	I	I
304	E1296-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		0.000	I	I	I

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
305	E1297-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992	01/01/2034		0.000	0.000	0.000	0.000
306	E1298-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995	01/01/2034		0.000	0.015	0.020	0.020
307	E1299-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995	01/01/2034		0.000	CTI	CTI	CTI
308	E1300-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997	01/01/2034		0.000	CTI	CTI	CTI
309	E1301-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999	01/01/2034		0.000	0.221	0.300	0.305
310	E1302-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005	01/01/2034		0.000	0.186	0.254	0.260
311	E1303-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005	01/01/2034		0.000	CTI	CTI	CTI
312	E1304-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Business	2008	01/01/2034		0.000	CTI	CTI	CTI
313	E1306-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017	01/01/2034		0.000	CTI	CTI	CTI
314	E1307-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Business	2019	01/01/2034		0.000	CTI	CTI	CTI
315	E1308-1	82.29A.130(22)	Facilities owned by state parks located at historical sites	Leasehold Excise Tax	Exemption	Individuals	2022	01/01/2034		0.000	0.039	0.053	0.055
316	E1794-1	82.29A.130(23)	Public or entertainment areas of an arena	Leasehold Excise Tax	Exemption	Business	2023			0.000	CTI	CTI	CTI
317	E1314-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
318	E1315-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
319	E1316-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Agriculture	1980	12/31/2024		0.000	0.000	0.000	0.000
320	E1317-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			0.000	CTI	CTI	CTI
321	E1318-1	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
322	E1319-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.011	0.016	0.018
323	E1320-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
324	E1321-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	5.000	5.504	5.559
325	E1323-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.129	0.145	0.150
326	E1324-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	1.243	1.361	1.366
327	E1325-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	M	M	M

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
328	E1326-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003		0.000	1.208	1.363	1.408	
329	E1327-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	1987		0.000	0.036	0.043	0.047	
330	E1328-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991		0.000	0.000	0.000	0.000	
331	E1329-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991		0.000	4.328	4.721	4.721	
332	E1330-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991		0.000	CTI	CTI	CTI	
333	E1331-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Nonprofit	1979		0.000	CTI	CTI	CTI	
334	E1332-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Other	1979		0.000	CTI	CTI	CTI	
335	E1333-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/01/2030	0.000	47.080	13.030	53.930	
336	E1334-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2030	0.000	0.266	0.303	0.081	
337	E1335-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030	0.000	41.750	11.550	47.820	
338	E1336-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2030	0.000	0.090	0.020	0.090	
339	E1337-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Government	1989	07/01/2030	0.000	0.000	0.000	0.000	
340	E1338-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Business	1989	07/01/2030	0.000	0.000	0.000	0.000	
341	E1339-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030	0.000	0.632	0.172	0.690	
342	E1340-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030	0.000	16.134	4.465	18.480	
343	E1341-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030	0.000	M	M	M	
344	E1342-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2030	0.000	0.770	0.210	0.880	
345	E1343-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2030	0.000	0.000	0.000	0.000	
346	E1275-1	35.21.755	Public corporations	Property Tax	Exemption	Government	1974		0.000	I	I	I	
347	E1344-1	82.48.110	General aviation	Property Tax	Exemption	Government	1949		1,800,000,000	0.000	0.000	0.000	0.000
348	E1345-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995	01/01/2032	15,500,000,000	0.000	0.000	0.000	0.000
349	E1346-1	84.14.021	Multi-family housing in urban area	Property Tax	Exemption	Business	2021	01/01/2032	0	0.000	0.000	0.000	0.000
350	E1347-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015	12/31/2030	12,000,000	0.000	0.000	0.000	0.000
351	E1348-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Other	1985	01/01/2057	1,200,000,000	0.000	0.000	0.000	0.000
352	E1349-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,200,000,000	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
353	E1350-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Nonprofit	1971		5,400,000,000	0.000	0.000	0.000	0.000
354	E1351-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Deferral	Nonprofit	1971		9,700,000	0.000	0.127	0.287	0.306
355	E1352-1	84.33.140(15)	Designated forest land removal due to natural disaster	Property Tax	Individuals	Nonprofit	2017		0	0.000	0.000	0.000	0.000
356	E1353-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Individuals	1992		0	0.000	0.000	0.000	0.000
357	E1354-1	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
358	E1355-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Individuals	1970		2,500,000,000	0.000	0.000	0.000	0.000
359	E1356-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Individuals	1973		21,600,000,000	0.000	0.000	0.000	0.000
360	E1357-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Deferral	Individuals	1973		39,800,000	0.000	0.000	0.000	0.000
361	E1359-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
362	E1360-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		80,600,000,000	0.000	0.000	0.000	0.000
363	E1361-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		48,400,000	0.000	0.000	0.000	0.000
364	E1362-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		91,800,000,000	0.000	0.000	0.000	0.000
365	E1363-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		\$63,300,000,000	0.000	0.000	0.000	0.000
366	E1364-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,170,000,000	0.000	0.000	0.000	0.000
367	E1365-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		34,400,000	0.000	0.000	0.000	0.000
368	E1366-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		15,600,000,000	0.000	0.000	0.000	0.000
369	E1367-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		25,800,000,000	0.000	0.000	0.000	0.000
370	E1368-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		109,800,000,000	0.000	0.000	0.000	0.000
371	E1369-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		17,600,000,000	0.000	0.000	0.000	0.000
372	E1370-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		49,400,000,000	0.000	0.000	0.000	0.000
373	E1371-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		975,000,000	0.000	0.000	0.000	0.000
374	E1372-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,800,000,000	0.000	0.000	0.000	0.000
375	E1374-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		14,400,000	0.000	0.000	0.000	0.000
376	E1375-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		234,000,000	0.000	0.000	0.000	0.000
377	E1376-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,400,000,000	0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
378	E1377-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,900,000,000	0.000	0.000	0.000	0.000
379	E1378-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		174,000,000	0.000	0.000	0.000	0.000
380	E1379-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		293,500,000	0.000	0.000	0.000	0.000
381	E1380-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		355,000,000	0.000	0.000	0.000	0.000
382	E1381-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		60,000,000	0.000	0.000	0.000	0.000
383	E1382-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		CTI	0.000	0.000	0.000	0.000
384	E1383-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
385	E1384-1	84.36.031(2)	Nonprofit character building leases	Property Tax	Exemption	Nonprofit	2012		14,400,000	0.000	0.000	0.000	0.000
386	E1385-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		63,500,000	0.000	0.000	0.000	0.000
387	E1386-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		82,800,000	0.000	0.000	0.000	0.000
388	E1387-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		85,400,000	0.000	0.000	0.000	0.000
389	E1388-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		811,000,000	0.000	0.000	0.000	0.000
390	E1389-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		17,300,000	0.000	0.000	0.000	0.000
391	E1390-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
392	E1391-1	84.36.040(1)(d)	Nonprofit homes for the sick or infirm	Property Tax	Exemption	Nonprofit	1891		1,460,000,000	0.000	0.000	0.000	0.000
393	E1392-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		17,300,000,000	0.000	0.000	0.000	0.000
394	E1393-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		83,600,000,000	0.000	0.000	0.000	0.000
395	E1394-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		3,500,000,000	0.000	0.000	0.000	0.000
396	E1395-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		80,000,000	0.000	0.000	0.000	0.000
397	E1396-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		447,000,000	0.000	0.000	0.000	0.000
398	E1397-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		4,000,000,000	0.000	0.000	0.000	0.000
399	E1398-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		308,000,000	0.000	0.000	0.000	0.000
400	E1399-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
401	E1400-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Nonprofit	2016	01/01/2038	47,900,000	0.000	0.000	0.000	0.000
402	E1401-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,600,000,000	0.000	0.000	0.000	0.000
403	E1402-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,100,000,000	0.000	0.000	0.000	0.000
404	E1403-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		39,500,000	0.000	0.000	0.000	0.000
405	E1404-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		405,000,000	0.000	0.000	0.000	0.000
406	E1405-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		171,000,000	0.000	0.000	0.000	0.000
407	E1406-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Nonprofit	1890		300,000	0.000	0.000	0.000	0.000
408	E1407-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Nonprofit	1915		65,300,000	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
409	E1408-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,740,000,000	0.000	0.000	0.000	0.000
410	E1409-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
411	E1410-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		440,000,000	0.000	0.000	0.000	0.000
412	E1411-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		9,600,000	0.000	0.000	0.000	0.000
413	E1412-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,100,000,000	0.000	0.000	0.000	0.000
414	E1413-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		193,000,000	0.000	0.000	0.000	0.000
415	E1414-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		121,600,000,000	0.000	0.000	0.000	0.000
416	E1415-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		184,000,000	0.000	0.000	0.000	0.000
417	E1416-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
418	E1417-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Other	2013		14,000,000	0.000	0.000	0.000	0.000
419	E1418-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		223,000	0.000	0.000	0.000	0.000
420	E1419-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	0.000	0.000	0.000	0.000
421	E1420-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		3,000,000,000	0.000	0.000	0.000	0.000
422	E1421-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		3,300,000	0.000	0.000	0.000	0.000
423	E1422-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		85,300,000	0.000	0.000	0.000	0.000
424	E1423-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		10,500,000	0.000	0.000	0.000	0.000
425	E1424-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		274,000,000	0.000	0.000	0.000	0.000
426	E1425-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
427	E1426-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		184,000,000	0.000	0.000	0.000	0.000
428	E1427-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		39,500,000,000	0.000	0.000	0.000	0.000
429	E1428-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		10,600,000	0.000	0.000	0.000	0.000
430	E1796-1	84.36.400(2)	ADU units for low income households	Property Tax	Exemption	Other	2023		0	0.000	0.000	0.000	0.000
431	E1429-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976	01/01/2022	0	0.000	0.000	0.000	0.000
432	E1430-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		8,000,000,000	0.000	0.000	0.000	0.000
433	E1431-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		54,800,000,000	0.000	0.000	0.000	0.000
434	E1432-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		18,100,000	0.000	0.000	0.000	0.000
435	E1433-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		CTI	0.000	0.000	0.000	0.000
436	E1434-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
437	E1435-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		24,300,000	0.000	0.000	0.000	0.000
438	E1436-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		83,500,000	0.000	0.000	0.000	0.000
439	E1437-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		9,300,000,000	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
440	E1438-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		I	0.000	0.000	0.000	0.000	
441	E1439-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		I	0.000	0.000	0.000	0.000	
442	E1440-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000			52,500,000,000	0.000	0.000	0.000	0.000
443	E1441-1	84.36.597	Heavy equipment rental property	Property Tax	Exemption	Agriculture	2020			286,300,000	0.000	(3.013)	(3.436)	(3.618)
444	E1442-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		I	0.000	0.000	0.000	0.000	
445	E1443-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000			0	0.000	0.000	0.000	0.000
446	E1444-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001			1,400,000,000	0.000	0.000	0.000	0.000
447	E1445-1	84.36.635	Anaerobic digesters	Property Tax	Exemption	Agriculture	2003	12/31/2024		0	0.000	0.000	0.000	0.000
448	E1446-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024		0	0.000	0.000	0.000	0.000
449	E1447-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003			150,000	0.000	0.000	0.000	0.000
450	E1448-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040		0	0.000	0.000	0.000	0.000
451	E1449-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008			321,000,000	0.000	0.000	0.000	0.000
452	E1450-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Other	2017	01/01/2028		6,300,000	0.000	0.000	0.000	0.000
453	E1358-1	84.36.675	Limited equity cooperative housing	Property Tax	Exemption	Other	2022	01/01/2033		0	0.000	0.000	0.000	0.000
454	E1795-1	84.36.680	Renewable energy systems	Property Tax	Exemption	Business	2023				0.000	0.000	0.086	0.246
455	E1451-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007			0	0.000	0.121	0.128	0.135
456	E1452-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975			0	0.000	1.462	1.462	1.462
457	E1453-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005			0	0.000	M	M	M
458	E1454-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890			113,000,000	0.000	0.000	0.000	0.000
459	E1455-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		I	0.000	0.000	0.000	0.000	
460	E1457-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971			110,000,000	0.000	0.000	0.000	0.000
461	E1458-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Waiver	Individuals	2019			0	0.000	0.000	0.000	0.000
462	E1459-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984			0	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
463	E1460-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
464	E1461-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Individuals	1974		10,900,000	0.000	0.000	0.000	0.000
465	E1462-1	35.58.560	METRO transit expenditures	Public Utility Tax	Exemption	Government	1967			0.000	CTI	CTI	CTI
466	E1464-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	5.930	6.920	7.420
467	E1465-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.038	0.045	0.047
468	E1466-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.910	1.031	1.071
469	E1467-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	2.021	2.265	2.338
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	CTI	CTI	CTI
471	E1469-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
472	E1470-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
473	E1471-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Business	1979	01/01/2032		0.000	0.692	0.781	0.809
474	E1472-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
475	E1473-1	82.16.0496(1)(a)(i)	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015	01/01/2030		0.000	CTI	CTI	CTI
476	E1474-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2019	01/01/2030		0.000	CTI	CTI	CTI
477	E1475-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	2.290	2.500	2.500
478	E1476-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
479	E1478-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Government	1935			0.000	1.340	1.520	1.590
480	E1484-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.850	0.970	1.010
481	E1485-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Business	1935			0.000	35.550	39.770	40.870
482	E1486-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
483	E1487-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Tax Base	1935			0.000	2.540	2.830	2.910

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
484	E1488-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
485	E1489-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	41.700	46.670	47.910
486	E1490-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	3.120	3.560	3.720
487	E1491-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
488	E1492-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	4.930	5.560	5.760
489	E1479-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.237	0.266	0.273
490	E1480-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	47.200	52.370	53.520
491	E1481-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.800	0.910	0.950
492	E1482-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Business	1987			0.000	10.270	11.590	11.990
493	E1483-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.094	0.102	0.102
494	E1493-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	1.040	1.150	1.170
495	E1494-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	CTI	CTI	CTI
496	E1495-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	07/01/2030		0.000	10.610	11.570	11.570
497	E1758-1	82.16.184	Community solar incentive payments	Public Utility Tax	Credit	Other	2022	06/30/2038		0.000	2.600	2.600	2.600
498	E1496-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019	06/30/2032		0.000	7.900	13.580	21.440
499	E1797-1	82.16.187	Using alternative jet fuel	Public Utility Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
500	E1497-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.470	0.540	0.570
501	E1498-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
502	E1499-1	82.16.320	Emergency proclamation government assistance	Public Utility Tax	Exemption	Business	2021			0.000	I	I	I
503	E1463-1	82.16.325	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2022			0.000	M	M	M
504	E1500-1	82.32.045(5)(b)	Minimum to file PU tax return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
505	E1501-1	82.70.020	Commuter trip reduction credit	Public Utility Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000
506	E1502-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005	01/01/2032		0.000	0.810	0.880	0.880
507	E1503-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	86.700	105.300	126.800
508	E1504-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.990	1.210	1.450
509	E1505-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	6.300	7.600	9.200
510	E1506-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.140	0.170	0.210
511	E1507-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	2.810	3.420	4.120
512	E1508-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			0.000	74.900	87.300	104.500
513	E1509-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.360	0.435	0.520
514	E1510-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	10.600	12.900	15.100
515	E1511-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.024	0.030	0.037
516	E1512-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	2.170	2.650	3.160
517	E1513-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	0.010	0.013	0.015
518	E1514-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
519	E1515-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.156	0.175	0.181
520	E1516-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	34.300	41.600	49.700
521	E1517-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
522	E1518-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			0.000	219.600	266.600	313.500
523	E1519-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			0.000	33.860	41.120	48.660
524	E1520-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008	01/01/2030		0.000	0.097	0.119	0.143
525	E1521-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Other	2018			0.000	5.700	7.000	8.300

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
526	E1522-1	82.45.010(3)(t)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exclusion	Other	2018	01/01/2029		0.000	0.000	0.000	0.000
527	E1523-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019	01/01/2030		0.000	0.017	0.021	0.025
528	E1524-1	82.45.010(3)(v)	Entities using property for low income housing	Real Estate Excise Tax	Exemption	Other	2022	01/01/2030		0.000	0.680	0.826	0.926
529	E1525-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exclusion	Other	1951			0.000	0.000	0.000	0.000
530	E1526-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
531	E1527-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	2.080	2.540	3.580
532	E1529-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
533	E1530-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
534	E1531-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
535	E1532-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
536	E1749-1	47.56.878	State route number 167 and Interstate 405 corridor deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	CTI	CTI	CTI
537	E1748-1	47.87.150	Interstate toll bridge deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	0.000	0.000	0.000
538	E1533-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	5,240.390	6,141.280	6,612.030
539	E1534-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Other	1986			0.000	0.000	0.000	0.000
540	E1535-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Individuals	1981			0.000	55.520	68.240	76.890
541	E1536-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	44.980	49.980	51.980
542	E1543-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Individuals	1973			0.000	0.064	0.072	0.082
543	E1544-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	2.360	2.631	2.687
544	E1545-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	55.661	63.419	66.438
545	E1546-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Other	1993			0.000	16.770	19.210	20.170
546	E1547-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Individuals	1995			0.000	6.640	7.650	8.080

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
547	E1548-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	89.910	146.440	153.350
548	E1537-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	4.510	28.060	42.780
549	E1538-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	85.320	96.800	100.670
550	E1539-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Other	1943			0.000	70.070	79.950	83.850
551	E1540-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.160	0.175	0.177
552	E1541-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
553	E1542-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Agriculture	2005			0.000	CTI	CTI	CTI
554	E1549-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	15.671	17.770	18.457
555	E1550-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
556	E1551-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			0.000	334.650	381.310	399.460
557	E1552-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	7.640	8.700	9.110
558	E1553-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	96.110	109.500	114.720
559	E1555-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.000	CTI	CTI	CTI
560	E1556-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
561	E1557-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	146.690	172.770	186.530
562	E1554-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
563	E1558-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			0.000	152.410	173.680	181.930
564	E1559-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	6.480	7.360	7.690

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
565	E1560-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	195.214	222.179	232.077
566	E1561-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	220.630	250.670	261.410
567	E1562-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			0.000	36.570	43.270	47.040
568	E1563-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2010			0.000	17.137	19.135	20.045
569	E1564-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.774	0.842	0.873
570	E1565-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Interstate Commerce	1984			0.000	241.700	272.980	282.620
571	E1566-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax Base	1935			0.000	0.000	0.000	0.000
572	E1567-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.216	0.244	0.252
573	E1568-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.865	1.003	1.067
574	E1569-1	82.08.0206	Working families' tax credit	Retail Sales & Use Tax	Refund	Individuals	2008			0.000	156.000	171.000	188.000
575	E1570-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Business	2017	01/01/2028		0.000	0.000	0.000	0.000
576	E1572-1	82.08.0208; 82.12.0208(1)	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
577	E1754-1	82.08.0208(2); 82.12.0208(2)	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2020			0.000	0.064	0.072	0.075
578	E1755-1	82.08.0208(3); 82.12.0208(6)	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2020			0.000	0.657	0.743	0.769
579	E1756-1	82.08.0208(4); 82.12.0208(7)	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2020			0.000	2.030	2.290	2.370
580	E1571-1	82.08.0208(5); 82.12.0208(8)	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2020			0.000	62.490	64.090	60.260
581	E1650-1	82.08.0209	Qualifying Grants – National emergency or state of emergency	Retail Sales & Use Tax	Exemption	Other	2021			0.000	I	I	I
582	E1573-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.314	0.352	0.363
583	E1574-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Agriculture	1935			0.000	757.320	848.060	875.830
584	E1575-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.098	0.107	0.107

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
585	E1576-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.319	0.338	0.329
586	E1577-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.383	0.418	0.418
587	E1578-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.152	0.166	0.165
588	E1579-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			0.000	0.000	0.000	0.000
589	E1580-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	5.813	6.510	6.708
590	E1581-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.000	0.154	0.165	0.160
591	E1582-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	2.442	2.682	2.761
592	E1583-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	592.601	650.909	669.992
593	E1584-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000
594	E1585-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
595	E1587-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	318.260	358.490	368.950
596	E1586-1	82.08.02565(1)(c)(ii) ; 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Remittance	Business	2014	07/01/2028		0.000	0.000	0.000	0.000
597	E1588-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	3.245	3.566	3.595
598	E1589-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	01/01/2027		0.000	0.000	0.000	0.000
600	E1591-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
601	E1592-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
602	E1593-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	1.761	1.959	1.998
603	E1594-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	39.000	44.200	46.000
604	E1595-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Government	1945			0.000	CTI	CTI	CTI

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
605	E1596-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	10.744	11.702	11.702
606	E1597-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	16.402	17.893	17.893
607	E1598-1	82.08.0261(1)	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	22.414	24.539	24.780
608	E1599-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	2014	07/01/2028		0.000	CTI	CTI	CTI
609	E1600-1	82.08.0262; 82.12.0254(1)	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
610	E1601-1	82.08.0263; 82.12.0254(2,3)	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
611	E1602-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
612	E1603-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
613	E1604-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.233	0.264	0.275
614	E1605-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.000	0.000	0.000
615	E1606-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.000	0.000	0.000	0.000
616	E1607-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.110	0.120	0.120
617	E1608-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	0.643	0.701	0.701
618	E1609-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Nonprofit	1965			0.000	0.660	0.740	0.760
619	E1610-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.120	0.137	0.142
620	E1611-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996	01/01/2032		0.000	1.895	2.117	2.167
621	E1612-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	3.550	4.100	4.350
622	E1613-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.000	0.584	0.661	0.685
623	E1614-1	82.08.0278(1); 82.12.0274(1)	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970	01/01/2030		0.000	M	M	M
624	E1615-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019	01/01/2030		0.000	M	M	M

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
625	E1616-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	0.000	0.000	0.000
626	E1617-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			0.000	CTI	CTI	CTI
627	E1618-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	7.501	8.372	8.565
628	E1619-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.000	0.191	0.218	0.229
629	E1620-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			0.000	CTI	CTI	CTI
630	E1621-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			0.000	698.600	797.700	833.000
631	E1622-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.030	0.033	0.034
632	E1623-1	82.08.0283; 82.12.0277	Medical devices, naturopathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			0.000	65.600	74.200	76.800
633	E1624-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			0.000	16.420	17.910	17.910
634	E1625-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980	01/01/2032		0.000	0.556	0.617	0.613
635	E1626-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	CTI	CTI	CTI
636	E1627-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	2.787	3.158	3.280
637	E1628-1	82.08.0291	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.212	0.239	0.247
638	E1629-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
639	E1630-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	1,214.900	1,338.100	1,352.200
640	E1631-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985	01/01/2022		0.000	M	M	M
641	E1632-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.162	0.182	0.188
642	E1633-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	143.130	157.750	159.360
643	E1634-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	1.976	2.194	2.270
644	E1635-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.069	0.076	0.077
645	E1636-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.933	1.054	1.090
646	E1637-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.453	0.497	0.500

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
647	E1638-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	3.000	3.300	3.300
648	E1639-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
649	E1640-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax		Other	2016			0.000	0.000	0.000	0.000
650	E1641-1	82.08.0318; 82.12.0318	Sales of vapor products by Indian retailers	Retail Sales & Use Tax	Exemption	Government	2019			0.000	0.000	0.000	0.000
651	E1642-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	0.342	0.411	0.451
652	E1643-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	81.040	95.837	104.016
653	E1644-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.794	0.947	1.051
654	E1645-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
655	E1646-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	8.290	9.340	9.690
656	E1647-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	1.760	1.920	1.920
657	E1648-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	CTI	CTI	CTI
658	E1649-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	CTI	CTI	CTI
659	E1651-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.688	0.783	0.811
660	E1172-1	82.08.701	Salmon recovery grants	Retail Sales & Use Tax	Deduction	Nonprofit	2021			0.000	CTI	CTI	CTI
661	E1652-1	82.08.798; 82.12.798	Feminine hygiene products	Retail Sales & Use Tax	Exemption	Individuals	2020			0.000	0.808	0.912	0.944
662	E1653-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.456	0.515	0.533
663	E1654-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	1.312	1.482	1.542
664	E1655-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
665	E1656-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	M	M	M
666	E1657-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.370	0.420	0.430
667	E1658-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	CTI	CTI	CTI
668	E1659-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	CTI	CTI	CTI

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
669	E1660-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	CTI	CTI	CTI
670	E1800-1	82.08.814, 82.12.814	Complex needs mobility enhancing equipment	Retail Sales & Use Tax	Exemption	Individuals	2023			0.000	0.278	0.316	0.327
671	E1662-1	82.08.816(1)(a-d); 82.12.816(1)(a-c)	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	07/01/2025		0.000	0.930	1.380	1.630
672	E1661-1	82.08.816(1)(e), 82.16.816(1)(d)	Zero emissions buses	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2025		0.000	2.550	2.940	11.590
673	E1663-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	8.000	8.700	8.700
674	E1664-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Remittance	Nonprofit	1997			0.000	0.406	0.478	0.517
675	E1665-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.791	0.901	0.931
676	E1666-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	CTI	CTI	CTI
677	E1667-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	CTI	CTI	CTI
678	E1668-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	21.472	24.337	25.287
679	E1669-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	36.559	41.861	43.940
680	E1670-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	M	M	M
681	E1671-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.000	0.210	0.230	0.230
682	E1672-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.145	0.158	0.158
683	E1673-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.200	0.218	0.218
684	E1674-1	82.08.900(1)(a); 82.12.900(1)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2018			0.000	0.137	0.149	0.149
685	E1675-1	82.08.900(1)(b); 82.12.900(2)	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.281	0.306	0.306
686	E1676-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	1.824	2.040	2.080
687	E1677-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.449	0.510	0.520
688	E1678-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	11.300	12.760	13.200
689	E1679-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	2.404	2.724	2.815

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
690	E1680-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	38.620	42.560	42.980
691	E1681-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	7.590	8.580	8.880
692	E1682-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	1.653	1.943	1.923
694	E1684-1	82.08.962(1)(c)(i)(A), (ii),(iii); 82.12.962(1)(c)(i)(A), (ii),(iii)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.000	0.209	0.249	0.271
695	E1685-1	82.08.962(1)(c)(i)(B); 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than 100 kilowatts AC but no more than 500 kilowatts AC of electricity	Retail Sales & Use Tax	Remittance	Business	2019	01/01/2030		0.000	0.010	0.012	0.013
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2030		0.000	25.949	32.555	37.438
697	E1687-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		0.000	CTI	CTI	CTI
699	E1689-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	6.300	7.100	7.200
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	CTI	CTI	CTI
702	E1692-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	2.719	3.072	3.168
703	E1693-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	52.680	59.540	61.670
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	07/01/2048		0.000	75.380	87.040	89.040
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	07/01/2038		0.000	10.360	13.900	17.400

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
706	E1799-1	82.08.989; 82.12.989	Internet and telecommunications infrastructure for tribes	Retail Sales & Use Tax	Exemption	Other	2023			0.000	2.380	1.950	0.000
707	E1695-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	I	I	I
708	E1696-1	82.08.993; 82.12.817	Hydrogen fuel cell electric vehicles	Retail Sales & Use Tax	Exemption	Business	2021	06/30/2029		0.000	0.042	0.084	0.136
709	E1697-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	CTI	CTI	CTI
710	E1698-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2030		0.000	0.010	0.010	0.010
711	E1699-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.218	0.238	0.238
712	E1700-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.583	0.636	0.636
713	E1701-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
714	E1702-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	M	M	M
715	E1703-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	0.000	0.000	0.000
716	E1704-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.550	0.610	0.620
717	E1705-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014	01/01/2025		0.000	0.025	0.000	0.000
718	E1706-1	82.08.9997; 82.12.9997	Cannabis, tribal contracts	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
719	E1707-1	82.08.9998(1)(a); 82.12.9998	Medical cannabis sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.804	0.877	0.877
720	E1708-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.042	0.046	0.046
721	E1709-1	82.08.9998(1)(c); 82.12.9998	Cannabis with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.060	0.065	0.065
722	E1710-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.013	0.014	0.014
723	E1711-1	82.08.9998(1)(e)(i); 82.12.9998	Cannabis and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Other	2015			0.000	I	I	I
724	E1712-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical cannabis cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
725	E1713-1	82.08.9999; 82.12.9999	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Individuals	2019	08/01/2025		0.000	13.480	4.570	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
726	E1714-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	1.086	1.227	1.271
727	E1773-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Preferential Rate	Business	2017	01/01/2029		0.000	5.000	5.090	5.190
728	E1715-1	82.12.0208(3)	Digital goods used by students	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I
729	E1716-1	82.12.0208(4)(a)(i)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000
730	E1717-1	82.12.0208(4)(a)(ii)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
731	E1718-1	82.12.0208(4)(a)(iii)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
732	E1719-1	82.12.0208(5)	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I
733	E1720-1	82.12.022(6); 82.14.230(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			0.000	10.804	13.956	17.101
734	E1721-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	395.140	860.260	1,290.200
735	E1723-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	1.340	1.520	1.570
736	E1724-1	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	0.000	0.000	0.000
737	E1725-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.023	0.025	0.025
738	E1726-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	0.000	0.000	0.000
739	E1727-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	8.080	8.880	8.750
740	E1728-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I
741	E1729-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.132	0.144	0.144
742	E1730-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.606	0.692	0.724
743	E1732-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.000	2.426	2.769	2.897
744	E1733-1	82.12.799	Vessels exempt from registration	Retail Sales & Use Tax	Exemption	Business	2021	01/01/2029		0.000	0.000	0.000	0.000
745	E1734-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.069	0.075	0.075

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
746	E1735-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.141	0.154	0.154
747	E1798-1	82.12.9993	Senior living community meals	Retail Sales & Use Tax	Exemption	Individuals	2023			0.000	M	M	M
748	E1737-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
749	E1738-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
750	E1739-1	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
751	E1740-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Remittance	Business	2019			0.000	0.000	0.000	0.000
752	E1741-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.048	0.052	0.052
753	E1742-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019	01/01/2030		0.000	CTI	CTI	CTI
754	E1743-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005	12/31/2042		0.000	0.000	0.000	0.000
755	E1745-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Other	2015	01/01/2031		0.000	CTI	CTI	CTI
756	E1746-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Other	1967			0.000	CTI	CTI	CTI
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	01/01/2026		0.000	0.774	0.865	0.885
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	4.229	4.736	4.851
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	6.635	8.324	9.572
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	1.531	1.720	1.780
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	1.881	2.066	2.072
762	E1759-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	M	M	M
763	E1760-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	M	M	M
764	E1761-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
765	E1762-1	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

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
766	E1763-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	M	M	M
767	E1764-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exclusion	Business	1986			0.000	0.157	0.181	0.192
768	E1765-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exclusion	Business	1986			0.000	4.477	5.177	5.488
769	E1766-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
770	E1767-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			0.000	16.552	19.679	21.446
771	E1768-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	CTI	CTI	CTI
772	E1769-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	6.854	7.631	7.787
773	E1770-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
774	E1771-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.000	M	M	M
775	E1772-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	0.193	0.216	0.222
776	E1774-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
777	E1775-1	82.44.125	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
778	E1776-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	I	I	I
779	E1777-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000
780	E1778-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	I	I	I
781	E1779-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949	07/01/2031		0.000	I	I	I
782	E1780-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	I	I	I
783	E1781-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	I	I	I
784	E1782-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	M	M	M
785	E1783-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	I	I	I

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
786	E1784-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983		0.000	6.300	6.900	6.900	

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Nonprofit	1971			CTI	CTI	CTI	CTI
2	E1002-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exclusion	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
3	E1786-1	82.04.040(1)(c)	Senior living community meals	B&O Tax	Exemption	Individuals	2023			0.660	0.820	0.850	0.880
4	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000
5	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000
6	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000
7	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000
8	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
9	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
10	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
11	E1010-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
12	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000
13	E1012-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	0.000	0.000	0.000
14	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
15	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000
16	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000
17	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
18	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
20	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003	01/01/2029		0.000	0.000	0.000	0.000
21	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
22	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Nonprofit	1965			0.000	0.000	0.000	0.000
23	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
24	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
25	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
26	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
27	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	0.000	0.000	0.000
28	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
29	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2045		0.000	0.000	0.000	0.000
30	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000
35	E1790-1	82.04.287	Alternative jet fuel	B&O Tax	Preferential Rate	Business	2023			0.000	0.000	0.000	0.000
36	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	0.000	0.000	0.000
37	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	0.000	0.000	0.000
38	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
39	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
40	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000
41	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
42	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	07/01/2032		0.000	0.000	0.000	0.000
43	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000
44	E1043-1	82.04.299(2)(a)(i)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
45	E1044-1	82.04.299(2)(a)(ii)	Provider clinics exempt from workforce education surcharges	B&O Tax	Exemption	Business	2022			0.000	0.000	0.000	0.000

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
46	E1045-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
47	E1046-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	0.000	0.000	0.000
48	E1047-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	0.000	0.000	0.000
49	E1048-1	82.04.310(4)	Bonneville Power Administration funding	B&O Tax	Exemption	Government	2021	01/01/2031		0.000	0.000	0.000	0.000
50	E1049-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
51	E1050-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000
52	E1051-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
53	E1052-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935	01/01/2032		0.000	0.000	0.000	0.000
54	E1053-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019	01/01/2032		0.000	0.000	0.000	0.000
55	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	0.000	0.000	0.000
56	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013			0.000	0.000	0.000	0.000
57	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
58	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000
59	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000
60	E1059-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
61	E1061-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
62	E1060-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008			0.000	0.000	0.000	0.000
63	E1062-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
64	E1063-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
65	E1064-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
66	E1065-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
67	E1066-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000
68	E1067-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
69	E1068-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
70	E1069-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000
71	E1070-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
72	E1071-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
73	E1072-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
74	E1073-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979	01/01/2032		0.000	0.000	0.000	0.000
75	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
76	E1075-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000
77	E1076-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000
78	E1077-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000
79	E1078-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
80	E1079-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000
81	E1080-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000
82	E1081-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000
83	E1082-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000
84	E1083-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			1,907.400	2,218.500	2,426.800	2,692.600
85	E1084-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
86	E1085-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Individuals	1996			0.000	0.000	0.000	0.000
87	E1086-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
88	E1087-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
89	E1088-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
90	E1089-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
91	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000
92	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
93	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
94	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
95	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
96	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
97	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	0.000	0.000	0.000
98	E1097-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	0.000	0.000	0.000
99	E1098-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Business	2006			0.000	0.000	0.000	0.000
100	E1099-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
101	E1100-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
102	E1101-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
103	E1103-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
104	E1104-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000
105	E1105-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	0.000	0.000	0.000
106	E1106-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
107	E1107-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Agriculture	2006	07/01/2025		0.000	0.000	0.000	0.000
108	E1108-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000
109	E1109-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000
110	E1110-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
111	E1111-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000
112	E1112-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax Base	2011			0.000	0.000	0.000	0.000
113	E1113-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000
114	E1789-1	82.04.4276	Loans to rural electric cooperatives	B&O Tax	Deduction	Business	2023			0.000	0.000	0.000	0.000
115	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
116	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	0.000	0.000	0.000
117	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Other	1935			0.000	0.000	0.000	0.000
118	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
119	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000
120	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000
121	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
122	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
123	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
124	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
125	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
126	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
127	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
128	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
129	E1128-1	82.04.4290	Mental health services	B&O Tax	Deduction	Nonprofit	2021	01/01/2032		0.000	0.000	0.000	0.000
130	E1129-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
131	E1130-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
132	E1131-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
133	E1132-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000
134	E1133-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	E1134-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
136	E1135-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000
137	E1136-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
138	E1137-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000
139	E1138-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
140	E1139-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
141	E1141-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000
142	E1142-1	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
143	E1143-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000
144	E1144-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
145	E1145-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
146	E1146-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000
147	E1147-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000
148	E1148-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000
149	E1149-1	82.04.43395(1)	Accountable communities of health	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000
150	E1151-1	82.04.43395(2)(a)	Hospital incentive payments received through Medicaid quality improvement program	B&O Tax	Deduction	Nonprofit	2019			0.000	0.000	0.000	0.000
151	E1152-1	82.04.43395(2)(b)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
152	E1153-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Nonprofit	2019			0.000	0.000	0.000	0.000
153	E1154-1	82.04.43396	Scan down allowances	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
154	E1155-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Nonprofit	2001			0.000	0.000	0.000	0.000
155	E1791-1	82.04.436	Manufacturing alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
156	E1792-1	82.04.4361	Using alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
157	E1156-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000
158	E1157-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000
159	E1158-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000
160	E1159-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000
161	E1160-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
162	E1161-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
163	E1162-1	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
164	E1163-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
165	E1164-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
166	E1165-1	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
167	E1166-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000
168	E1787-1	82.04.4488	Employee ownership	B&O Tax	Credit	Business	2023	01/01/2030		0.000	0.000	0.000	0.000
169	E1167-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2006	06/30/2030		0.000	0.000	0.000	0.000
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2026		0.000	0.000	0.000	0.000
171	E1169-1	82.04.4496(1)	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2030		0.000	0.000	0.000	0.000
172	E1170-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019			0.000	0.000	0.000	0.000
173	E1171-1	82.04.4497	Capital gains paid	B&O Tax	Credit	Business	2021			0.000	0.000	0.000	0.000
174	E1202-1	82.04.4499	Washington equitable access to credit act	B&O Tax	Credit	Business	2022	07/01/2027		0.000	0.000	0.000	0.000
175	E1173-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.000	0.000	0.000
176	E1174-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
177	E1175-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000
178	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
179	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
180	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000
181	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
182	E1180-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000
183	E1181-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Agriculture	2017			0.000	0.000	0.000	0.000
184	E1182-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000
185	E1183-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000
186	E1184-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
187	E1185-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
188	E1186-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
189	E1187-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
190	E1188-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000
191	E1189-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000
192	E1190-1	82.04.756	Cannabis grown or cannabis products manufactured by a cooperative	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000
193	E1201-1	82.04.758	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2022			0.000	0.000	0.000	0.000
194	E1023-1	82.04.759	Newspapers - Eligible digital content	B&O Tax	Preferential Rate	Business	2023	01/01/2034		0.000	0.000	0.000	0.000
195	E1191-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
196	E1192-1	82.04.767	Qualifying Grants – National emergency or state of emergency	B&O Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000
197	E1193-1	82.04.770	Plastic bags - retail establishments	B&O Tax	Exemption	Business	2020			0.000	0.000	0.000	0.000
198	E1194-1	82.04.775	Carbon credits	B&O Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
199	E1788-1	82.04.777	Enviornmental management of used batteries	B&O Tax	Exemption	Business	2023			0.000	0.000	0.000	0.000	
200	E1195-1	82.32.045(5)(a)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
201	E1196-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Other	2008			0.000	0.000	0.000	0.000	
202	E1197-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Other	2016	01/01/2027		0.000	0.000	0.000	0.000	
203	E1198-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	0.000	0.000	0.000	
204	E1199-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000	
205	E1200-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005	01/01/2032		0.000	0.000	0.000	0.000	
206	E1203-1	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	
207	E1204-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			89.608	92.035	96.571	103.101	
208	E1205-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
209	E1206-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	07/01/2027		0.000	0.000	0.000	0.000	
210	E1207-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
211	E1208-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
212	E1209-1	82.87.050(1)	Real estate excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	
213	E1210-1	82.87.050(2)	Interest held in a privately-held entity excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	
214	E1211-1	82.87.050(3)	Assets held in certain retirement accounts	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	
215	E1212-1	82.87.050(4)	Assets subject to condemnation, or sold or exchanged under imminent threat of condemnation	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	
216	E1213-1	82.87.050(5)	Certain livestock related to farming or ranching	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	
217	E1214-1	82.87.050(6)	Assets used in a trade or business to the extent those assets are depreciable	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000	

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
218	E1215-1	82.87.050(7)	Timber, timberlands, and dividends and distributions from real estate investment trusts	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
219	E1216-1	82.87.050(8)	Commercial fishing privileges	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
220	E1217-1	82.87.050(9)	Goodwill received from the sale of a franchised auto dealership	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
221	E1218-1	82.87.060(1)	Standard deduction of \$250,000 per year	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
222	E1219-1	82.87.060(2)	Amounts the state is prohibited from taxing	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
223	E1220-1	82.87.060(3)	Qualified family-owned small business deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
224	E1221-1	82.87.060(4)	Charitable donation deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
225	E1222-1	82.87.100(2)	Taxes paid to another jurisdiction	Capital Gains Tax	Credit	Individuals	2021			0.000	0.000	0.000	0.000
226	E1223-1	43.06.510; 43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019			0.000	0.000	0.000	0.000
227	E1224-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
228	E1225-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
229	E1226-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
230	E1227-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco	Exclusion	Government	2019			0.000	0.000	0.000	0.000
231	E1228-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Other	2019			0.000	0.000	0.000	0.000
232	E1229-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
233	E1230-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
234	E1231-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
235	E1232-1	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
236	E1233-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000
237	E1234-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	0.000	0.000	0.000
238	E1235-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	0.000	0.000	0.000
239	E1236-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.000	0.000	0.000	0.000
240	E1237-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000
241	E1238-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000
242	E1239-1	83.100.047	Marital deduction	Estate Tax	Deduction	Individuals	2005			0.000	0.000	0.000	0.000
243	E1240-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000
244	E1241-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
245	E1242-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
246	E1243-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
247	E1244-1	82.38.080(1)(a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
248	E1245-1	82.38.080(1)(d); 82.38.180(3)(a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000
249	E1246-1	82.38.080(1)(e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000
250	E1247-1	82.38.080(1)(f,g); 82.38.180(3)(b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000
251	E1248-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000
252	E1249-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
253	E1250-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
254	E1251-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			0.000	0.000	0.000	0.000
255	E1252-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000
256	E1254-1	82.38.180(1)(d,e); 82.38.180(2)(d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000
257	E1253-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	2013			0.000	0.000	0.000	0.000
258	E1255-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
259	E1256-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
260	E1257-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
261	E1258-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
262	E1259-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
263	E1260-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
264	E1261-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
265	E1262-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000
266	E1263-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
267	E1264-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
268	E1265-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
269	E1266-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000
270	E1267-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
271	E1268-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
272	E1269-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
273	E1270-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000
274	E1271-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Business	2015	01/01/2026		0.000	0.000	0.000	0.000
275	E1272-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
276	E1273-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
277	E1274-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
278	E1276-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	0.000	0.000	0.000
279	E1277-1	48.14.020(1)(a); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	0.000	0.000	0.000
280	E1278-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000
281	E1279-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
282	E1280-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
283	E1281-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
284	E1793-1	48.14.0201(6)(d)	Participant contributions	Insurance Premiums Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
285	E1282-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
286	E1283-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000
287	E1284-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
288	E1285-1	82.29A.020(1)(a)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			CTI	CTI	CTI	CTI
289	E1286-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.125	0.126	0.128	0.130
290	E1287-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			5.751	5.808	5.907	6.010
291	E1288-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			CTI	CTI	CTI	CTI
292	E1290-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Other	1986			I	I	I	I
293	E1291-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.139	0.142	0.145	0.148
294	E1292-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017	01/01/2032		CTI	CTI	CTI	CTI
295	E1293-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	07/01/2025		0.000	0.000	0.000	0.000
296	E1294-1	82.29A.130(1)	Public utility properties	Leasehold Excise Tax	Exemption	Government	1975	01/01/2034		10.578	10.592	10.699	10.808
297	E1305-1	82.29A.130(2)	Facilities owned or used by schools, colleges, or universities providing housing to students	Leasehold Excise Tax	Exemption	Business	1975	01/01/2034		92.790	93.700	95.300	97.960
298	E1309-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		13.300	14.400	15.500	16.800
299	E1311-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.082	0.083	0.084	0.086
300	E1312-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		2.267	2.289	2.328	2.369
301	E1313-1	82.29A.130(8)	Leases less than \$250 per year	Leasehold Excise Tax	Exemption	Business	1976	01/01/2034		M	M	M	M
302	E1310-1	82.29A.130(9)	Leases less than 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.838	1.856	1.888	1.921
303	E1295-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		I	I	I	I
304	E1296-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		I	I	I	I

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
305	E1297-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992	01/01/2034		0.000	0.000	0.000	0.000
306	E1298-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995	01/01/2034		0.017	0.017	0.017	0.018
307	E1299-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995	01/01/2034		CTI	CTI	CTI	CTI
308	E1300-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997	01/01/2034		CTI	CTI	CTI	CTI
309	E1301-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999	01/01/2034		0.256	0.259	0.263	0.268
310	E1302-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005	01/01/2034		0.212	0.217	0.223	0.228
311	E1303-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005	01/01/2034		CTI	CTI	CTI	CTI
312	E1304-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Business	2008	01/01/2034		CTI	CTI	CTI	CTI
313	E1306-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017	01/01/2034		CTI	CTI	CTI	CTI
314	E1307-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Business	2019	01/01/2034		CTI	CTI	CTI	CTI
315	E1308-1	82.29A.130(22)	Facilities owned by state parks located at historical sites	Leasehold Excise Tax	Exemption	Individuals	2022	01/01/2034		0.044	0.045	0.047	0.048
316	E1794-1	82.29A.130(23)	Public or entertainment areas of an arena	Leasehold Excise Tax	Exemption	Business	2023			CTI	CTI	CTI	CTI
317	E1314-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
318	E1315-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
319	E1316-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Agriculture	1980	12/31/2024		0.000	0.000	0.000	0.000
320	E1317-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			CTI	CTI	CTI	CTI
321	E1318-1	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
322	E1319-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.012	0.013	0.014	0.016
323	E1320-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
324	E1321-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000
325	E1323-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.000	0.000	0.000
326	E1324-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000
327	E1325-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
328	E1326-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			0.000	0.000	0.000	0.000
329	E1327-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000
330	E1328-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000
331	E1329-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
332	E1330-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
333	E1331-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Nonprofit	1979			0.000	0.000	0.000	0.000
334	E1332-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Other	1979			0.000	0.000	0.000	0.000
335	E1333-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
336	E1334-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2030		0.000	0.000	0.000	0.000
337	E1335-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
338	E1336-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2030		0.000	0.000	0.000	0.000
339	E1337-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Government	1989	07/01/2030		0.000	0.000	0.000	0.000
340	E1338-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Business	1989	07/01/2030		0.000	0.000	0.000	0.000
341	E1339-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
342	E1340-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
343	E1341-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
344	E1342-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
345	E1343-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2030		0.000	0.000	0.000	0.000
346	E1275-1	35.21.755	Public corporations	Property Tax	Exemption	Government	1974			I	I	I	I
347	E1344-1	82.48.110	General aviation	Property Tax	Exemption	Government	1949		1,800,000,000	11.627	12.278	12.967	13.696
348	E1345-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995	01/01/2032	15,500,000,000	99.865	105.454	111.367	117.623
349	E1346-1	84.14.021	Multi-family housing in urban area	Property Tax	Exemption	Business	2021	01/01/2032	0	0.000	0.000	0.000	0.000
350	E1347-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015	12/31/2030	12,000,000	0.066	0.067	0.067	0.068
351	E1348-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Other	1985	01/01/2057	1,200,000,000	7.485	7.798	8.125	8.466
352	E1349-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,200,000,000	7.958	8.403	8.874	9.374

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
353	E1350-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Nonprofit	1971		5,400,000,000	34.509	35.952	37.461	39.029
354	E1351-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Deferral	Nonprofit	1971		9,700,000	0.648	0.680	0.735	0.782
355	E1352-1	84.33.140(15)	Designated forest land removal due to natural disaster	Property Tax	Individuals	Nonprofit	2017		0	0.000	0.000	0.000	0.000
356	E1353-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Individuals	1992		0	0.000	0.000	0.000	0.000
357	E1354-1	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
358	E1355-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Individuals	1970		2,500,000,000	16.289	17.076	17.905	18.776
359	E1356-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Individuals	1973		21,600,000,000	139.077	146.860	155.095	163.808
360	E1357-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Deferral	Individuals	1973		39,800,000	3.472	3.758	4.004	4.227
361	E1359-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
362	E1360-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		80,600,000,000	514.258	535.764	558.261	581.629
363	E1361-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		48,400,000	0.311	0.328	0.347	0.366
364	E1362-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		91,800,000,000	586.097	610.606	636.245	662.878
365	E1363-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		\$63,300,000,000	409.501	426.625	444.539	463.147
366	E1364-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,170,000,000	1.024	1.035	1.044	1.051
367	E1365-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		34,400,000	0.223	0.232	0.242	0.252
368	E1366-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		15,600,000,000	100.762	104.976	109.384	113.962
369	E1367-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		25,800,000,000	164.766	171.657	178.864	186.352
370	E1368-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		109,800,000,000	710.675	740.395	771.485	803.778
371	E1369-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		17,600,000,000	112.346	117.044	121.959	127.065
372	E1370-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		49,400,000,000	315.219	328.401	342.191	356.514
373	E1371-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		975,000,000	6.664	7.875	9.307	10.998
374	E1372-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,800,000,000	11.602	12.252	12.938	13.666
375	E1374-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		14,400,000	0.300	0.317	0.336	0.355
376	E1375-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		234,000,000	1.503	1.587	1.676	1.770
377	E1376-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,400,000,000	39.821	42.049	44.407	46.901

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
378	E1377-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,900,000,000	18.636	19.679	20.782	21.949
379	E1378-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		174,000,000	1.117	1.180	1.246	1.316
380	E1379-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		293,500,000	1.886	1.992	2.104	2.222
381	E1380-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		355,000,000	2.284	2.412	2.547	2.690
382	E1381-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		60,000,000	0.385	0.407	0.430	0.454
383	E1382-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		CTI	CTI	CTI	CTI	CTI
384	E1383-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
385	E1384-1	84.36.031(2)	Nonprofit character building leases	Property Tax	Exemption	Nonprofit	2012		14,400,000	0.093	0.098	0.103	0.108
386	E1385-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		63,500,000	0.409	0.431	0.455	0.481
387	E1386-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		82,800,000	0.532	0.562	0.593	0.627
388	E1387-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		85,400,000	0.549	0.579	0.611	0.646
389	E1388-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		811,000,000	5.216	5.508	5.817	6.143
390	E1389-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		17,300,000	0.111	0.117	0.124	0.131
391	E1390-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
392	E1391-1	84.36.040(1)(d)	Nonprofit homes for the sick or infirm	Property Tax	Exemption	Nonprofit	1891		1,460,000,000	9.393	9.919	10.475	11.063
393	E1392-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		17,300,000,000	111.497	117.736	124.337	131.323
394	E1393-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		83,600,000,000	0.537	0.567	0.598	0.632
395	E1394-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		3,500,000,000	22.653	23.921	25.262	26.681
396	E1395-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		80,000,000	0.517	0.546	0.577	0.609
397	E1396-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		447,000,000	2.871	3.031	3.202	3.381
398	E1397-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		4,000,000,000	25.793	27.236	28.763	30.379
399	E1398-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		308,000,000	1.980	2.091	2.208	2.332
400	E1399-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
401	E1400-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Nonprofit	2016	01/01/2038	47,900,000	0.308	0.325	0.343	0.363
402	E1401-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,600,000,000	10.175	10.744	11.346	11.983
403	E1402-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,100,000,000	7.061	7.456	7.874	8.317
404	E1403-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		39,500,000	0.253	0.268	0.283	0.298
405	E1404-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		405,000,000	2.602	2.748	2.902	3.065
406	E1405-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		171,000,000	1.099	1.161	1.226	1.295
407	E1406-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Nonprofit	1890		300,000	M	M	M	M
408	E1407-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Nonprofit	1915		65,300,000	0.420	0.443	0.468	0.494

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
409	E1408-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,740,000,000	23,632.230	24,278.470	24,059.450	24,569.320	
410	E1409-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000	
411	E1410-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		440,000,000	2.529	2.852	2.284	2.761	
412	E1411-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		9,600,000	0.000	0.000	0.000	0.000	
413	E1412-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,100,000,000	18.480	17.150	16.703	16.662	
414	E1413-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		193,000,000	1.264	1.311	1.319	1.348	
415	E1414-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		121,600,000,000	793.827	825.387	833.136	854.511	
416	E1415-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		184,000,000	1.120	1.229	1.223	1.238	
417	E1416-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000	
418	E1417-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Other	2013		14,000,000	0.089	0.094	0.100	0.106	
419	E1418-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		223,000	M	M	M	M	
420	E1419-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I	
421	E1420-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		3,000,000,000	19.319	20.400	21.544	22.754	
422	E1421-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		3,300,000	0.020	0.021	0.023	0.024	
423	E1422-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		85,300,000	0.548	0.579	0.611	0.645	
424	E1423-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		10,500,000	0.067	0.071	0.075	0.080	
425	E1424-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		274,000,000	1.758	1.857	1.961	2.071	
426	E1425-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000	
427	E1426-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		184,000,000	1.184	1.251	1.320	1.394	
428	E1427-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		39,500,000,000	277.459	304.764	304.584	319.849	
429	E1428-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		10,600,000	0.069	0.072	0.076	0.080	
430	E1796-1	84.36.400(2)	ADU units for low income households	Property Tax	Exemption	Other	2023		0	I	I	I	I	
431	E1429-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976	01/01/2022	0	0.000	0.000	0.000	0.000	
432	E1430-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		8,000,000,000	51.426	51.853	50.611	50.196	
433	E1431-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		54,800,000,000	353.935	361.268	359.151	363.677	
434	E1432-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		18,100,000	0.117	0.123	0.130	0.137	
435	E1433-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		CTI	CTI	CTI	CTI	0.000	
436	E1434-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000	
437	E1435-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		24,300,000	0.159	0.174	0.191	2.090	
438	E1436-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		83,500,000	0.536	0.566	0.598	0.632	
439	E1437-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		9,300,000,000	59.702	63.042	66.577	70.317	

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
440	E1438-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		I	I	I	I	I
441	E1439-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		I	I	I	I	I
442	E1440-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000	52,500,000,000	337.633	356.527	376.517	397.670	
443	E1441-1	84.36.597	Heavy equipment rental property	Property Tax	Exemption	Agriculture	2020	286,300,000	2.171	2.544	2.581	2.655	
444	E1442-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		I	I	I	I	
445	E1443-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000	0	0.000	0.000	0.000	0.000	
446	E1444-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001	1,400,000,000	0.000	0.000	0.000	0.000	
447	E1445-1	84.36.635	Anaerobic digesters	Property Tax	Exemption	Agriculture	2003	12/31/2024	0	0.000	0.000	0.000	0.000
448	E1446-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000
449	E1447-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		150,000	0.000	0.000	0.000	0.000
450	E1448-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
451	E1449-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		321,000,000	2.062	2.177	2.299	2.428
452	E1450-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Other	2017	01/01/2028	6,300,000	0.041	0.043	0.045	0.048
453	E1358-1	84.36.675	Limited equity cooperative housing	Property Tax	Exemption	Other	2022	01/01/2033	0	0.000	0.000	0.000	0.000
454	E1795-1	84.36.680	Renewable energy systems	Property Tax	Exemption	Business	2023			0.000	0.000	(0.098)	(0.471)
455	E1451-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		0	0.083	0.087	0.092	0.097
456	E1452-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		0	1.053	1.053	1.053	1.053
457	E1453-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	M	M	M	M
458	E1454-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		113,000,000	0.732	0.752	0.748	0.756
459	E1455-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		I	I	I	I	
460	E1457-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		110,000,000	0.707	0.713	0.696	0.690
461	E1458-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Waiver	Individuals	2019		0	I	I	I	I
462	E1459-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.160	0.160	0.160	0.160

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
463	E1460-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013						
464	E1461-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Individuals	1974		10,900,000	0.070	0.073	0.078	0.083
465	E1462-1	35.58.560	METRO transit expenditures	Public Utility Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
466	E1464-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
467	E1465-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
468	E1466-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000
469	E1467-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	0.000	0.000	0.000
471	E1469-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
472	E1470-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
473	E1471-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Business	1979	01/01/2032		0.000	0.000	0.000	0.000
474	E1472-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
475	E1473-1	82.16.0496(1)(a)(i)	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015	01/01/2030		0.000	0.000	0.000	0.000
476	E1474-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
477	E1475-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
478	E1476-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
479	E1478-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Government	1935			0.000	0.000	0.000	0.000
480	E1484-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
481	E1485-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
482	E1486-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
483	E1487-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
484	E1488-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
485	E1489-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
486	E1490-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
487	E1491-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
488	E1492-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
489	E1479-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000
490	E1480-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000
491	E1481-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000
492	E1482-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Business	1987			0.000	0.000	0.000	0.000
493	E1483-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.000	0.000	0.000
494	E1493-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000
495	E1494-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000
496	E1495-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	07/01/2030		0.000	0.000	0.000	0.000
497	E1758-1	82.16.184	Community solar incentive payments	Public Utility Tax	Credit	Other	2022	06/30/2038		0.000	0.000	0.000	0.000
498	E1496-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019	06/30/2032		0.000	0.000	0.000	0.000
499	E1797-1	82.16.187	Using alternative jet fuel	Public Utility Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
500	E1497-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
501	E1498-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
502	E1499-1	82.16.320	Emergency proclamation government assistance	Public Utility Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000
503	E1463-1	82.16.325	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2022			0.000	0.000	0.000	0.000
504	E1500-1	82.32.045(5)(b)	Minimum to file PU tax return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
505	E1501-1	82.70.020	Commuter trip reduction credit	Public Utility Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000
506	E1502-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005	01/01/2032		0.000	0.000	0.000	0.000
507	E1503-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			34.900	39.500	44.600	54.400
508	E1504-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.500	0.500	0.600	0.700
509	E1505-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			2.200	2.500	2.800	3.400
510	E1506-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.100	0.100	0.100	0.100
511	E1507-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			1.000	1.200	1.300	1.600
512	E1508-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			33.000	37.500	40.500	49.000
513	E1509-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.161	0.182	0.205	0.248
514	E1510-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			2.500	2.800	3.200	3.800
515	E1511-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.011	0.013	0.014	0.018
516	E1512-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.940	1.060	1.200	1.470
517	E1513-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.005	0.005	0.006	0.007
518	E1514-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
519	E1515-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.075	0.077	0.080	0.082
520	E1516-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			6.800	7.700	8.700	10.700
521	E1517-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
522	E1518-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			77.300	87.300	98.700	113.500
523	E1519-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			7.210	8.150	9.210	10.970
524	E1520-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008	01/01/2030		0.024	0.027	0.031	0.037
525	E1521-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Other	2018			1.100	1.300	1.500	1.800

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
526	E1522-1	82.45.010(3)(t)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exclusion	Other	2018	01/01/2029		0.000	0.000	0.000	0.000
527	E1523-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019	01/01/2030		0.008	0.009	0.011	0.013
528	E1524-1	82.45.010(3)(v)	Entities using property for low income housing	Real Estate Excise Tax	Exemption	Other	2022	01/01/2030		0.182	0.236	0.266	0.254
529	E1525-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exclusion	Other	1951			0.000	0.000	0.000	0.000
530	E1526-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
531	E1527-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.510	0.580	0.650	0.790
532	E1529-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
533	E1530-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
534	E1531-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
535	E1532-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
536	E1749-1	47.56.878	State route number 167 and Interstate 405 corridor deferral	Retail Sales & Use Tax	Deferral	Business	2022			CTI	CTI	CTI	CTI
537	E1748-1	47.87.150	Interstate toll bridge deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	0.000	0.000	0.000
538	E1533-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Business	1935			3,270.700	3,396.420	3,648.330	3,927.690
539	E1534-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Other	1986			0.000	0.000	0.000	0.000
540	E1535-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Individuals	1981			24.180	27.240	30.690	34.580
541	E1536-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			21.110	21.900	22.680	23.500
542	E1543-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Individuals	1973			0.039	0.041	0.042	0.044
543	E1544-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			2.500	2.555	2.610	2.667
544	E1545-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			32.493	33.741	35.242	36.919
545	E1546-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Other	1993			5.040	5.300	5.550	5.830
546	E1547-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Individuals	1995			3.800	4.010	4.239	4.480

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
547	E1548-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			60.800	63.100	66.000	69.100
548	E1537-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			30.100	30.300	31.100	31.600
549	E1538-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			25.870	26.910	27.980	29.100
550	E1539-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Other	1943			21.050	22.100	23.110	24.240
551	E1540-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.050	0.050	0.051	0.051
552	E1541-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Business	1975			34.500	34.500	34.500	34.500
553	E1542-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Agriculture	2005			CTI	CTI	CTI	CTI
554	E1549-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			7.395	7.688	7.991	8.300
555	E1550-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
556	E1551-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			207.860	215.850	225.440	236.170
557	E1552-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Individuals	2009			4.760	4.940	5.160	5.410
558	E1553-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			58.910	61.180	63.900	66.940
559	E1555-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			CTI	CTI	CTI	CTI
560	E1556-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
561	E1557-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Individuals	2009			82.980	89.590	96.730	104.430
562	E1554-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
563	E1558-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			89.650	93.090	97.230	101.860
564	E1559-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Business	2009			3.800	3.960	4.120	4.300

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
565	E1560-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			118.280	123.030	128.140	133.630	
566	E1561-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			128.250	133.410	138.950	144.900	
567	E1562-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			40.510	42.070	43.940	46.030	
568	E1563-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2010			9.877	10.257	10.713	11.223	
569	E1564-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.226	0.235	0.243	0.252	
570	E1565-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Interstate Commerce	1984			109.660	113.780	117.800	121.960	
571	E1566-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax Base	1935			12.900	13.400	13.900	14.400	
572	E1567-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.066	0.068	0.070	0.073	
573	E1568-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.399	0.424	0.451	0.480	
574	E1569-1	82.08.0206	Working families' tax credit	Retail Sales & Use Tax	Refund	Individuals	2008			0.000	0.000	0.000	0.000	
575	E1570-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Business	2017	01/01/2028		0.000	0.000	0.000	0.000	
576	E1572-1	82.08.0208; 82.12.0208(1)	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
577	E1754-1	82.08.0208(2); 82.12.0208(2)	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2020			0.031	0.031	0.033	0.034	
578	E1755-1	82.08.0208(3); 82.12.0208(6)	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2020			0.311	0.323	0.334	0.346	
579	E1756-1	82.08.0208(4); 82.12.0208(7)	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2020			0.960	1.000	1.030	1.070	
580	E1571-1	82.08.0208(5); 82.12.0208(8)	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2020			40.590	38.160	35.880	33.740	
581	E1650-1	82.08.0209	Qualifying Grants – National emergency or state of emergency	Retail Sales & Use Tax	Exemption	Other	2021			I	I	I	I	
582	E1573-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.179	0.181	0.183	0.185	
583	E1574-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Agriculture	1935			364.030	371.530	381.380	393.870	
584	E1575-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.048	0.048	0.048	0.048	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027	
585	E1576-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.176	0.171	0.167	0.162	
586	E1577-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.190	0.188	0.188	0.188	
587	E1578-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.074	0.074	0.075	0.074	
588	E1579-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			2,045.177	2,121.772	2,197.945	2,276.916	
589	E1580-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			2.787	2.852	2.928	3.017	
590	E1581-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.080	0.076	0.074	0.072	
591	E1582-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			1.196	1.198	1.206	1.241	
592	E1583-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			290.389	290.721	292.716	301.297	
593	E1584-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000	
594	E1585-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
595	E1587-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			159.040	156.130	161.220	165.920	
596	E1586-1	82.08.02565(1)(c)(ii) ; 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Remittance	Business	2014	07/01/2028		0.000	0.000	0.000	0.000	
597	E1588-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			1.596	1.592	1.604	1.616	
598	E1589-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	01/01/2027		0.000	CTI	CTI	CTI	
600	E1591-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
601	E1592-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
602	E1593-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.544	0.555	0.566	0.578	
603	E1594-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			18.400	19.100	19.900	20.700	
604	E1595-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Government	1945			0.000	0.000	0.000	0.000	

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
605	E1596-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			3.383	3.383	3.383	3.383
606	E1597-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			(20.741)	(20.741)	(20.741)	(20.741)
607	E1598-1	82.08.0261(1)	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			11.037	10.996	11.035	11.144
608	E1599-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	2014	07/01/2028		CTI	CTI	CTI	CTI
609	E1600-1	82.08.0262; 82.12.0254(1)	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			4.215	4.282	4.300	4.355
610	E1601-1	82.08.0263; 82.12.0254(2,3)	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			5.886	5.979	6.004	6.080
611	E1602-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			34.860	36.170	37.470	38.810
612	E1603-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			1.429	1.482	1.535	1.591
613	E1604-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.071	0.074	0.076	0.079
614	E1605-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			3.030	3.136	3.247	3.361
615	E1606-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.024	0.024	0.025	0.026
616	E1607-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.050	0.050	0.050	0.050
617	E1608-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.203	0.203	0.203	0.203
618	E1609-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Nonprofit	1965			0.000	0.000	0.000	0.000
619	E1610-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.057	0.059	0.062	0.064
620	E1611-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996	01/01/2032		0.584	0.598	0.612	0.627
621	E1612-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Agriculture	1965			1.640	1.740	1.850	1.960
622	E1613-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.178	0.180	0.182	0.184
623	E1614-1	82.08.0278(1); 82.12.0274(1)	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970	01/01/2030		M	M	M	M
624	E1615-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019	01/01/2030		M	M	M	M

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
625	E1616-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.048	0.050	0.052	0.053
626	E1617-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			CTI	CTI	CTI	CTI
627	E1618-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			3.597	3.680	3.765	3.852
628	E1619-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.090	0.094	0.098	0.103
629	E1620-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			CTI	CTI	CTI	CTI
630	E1621-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			330.400	342.800	358.700	374.600
631	E1622-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.014	0.015	0.015	0.015
632	E1623-1	82.08.0283; 82.12.0277	Medical devices, naturopathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			31.000	32.200	33.400	34.600
633	E1624-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			8.070	8.070	8.070	8.070
634	E1625-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980	01/01/2032		0.252	0.261	0.265	0.264
635	E1626-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			CTI	CTI	CTI	CTI
636	E1627-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.846	0.879	0.913	0.948
637	E1628-1	82.08.0291	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.100	0.104	0.108	0.111
638	E1629-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
639	E1630-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			590.000	596.000	602.000	608.000
640	E1631-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985	01/01/2022		M	M	M	M
641	E1632-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.050	0.051	0.053	0.054
642	E1633-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			69.520	70.230	70.950	71.680
643	E1634-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.961	0.969	0.986	1.021
644	E1635-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.082	0.083	0.083	0.084
645	E1636-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.441	0.458	0.474	0.490
646	E1637-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.142	0.143	0.144	0.144

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
647	E1638-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			1.500	1.500	1.500	1.500
648	E1639-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			6.400	6.400	6.400	6.400
649	E1640-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax		Other	2016			5.368	5.368	5.368	5.368
650	E1641-1	82.08.0318; 82.12.0318	Sales of vapor products by Indian retailers	Retail Sales & Use Tax	Exemption	Government	2019			0.000	0.000	0.000	0.000
651	E1642-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.153	0.168	0.185	0.203
652	E1643-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			35.233	39.757	43.098	46.776
653	E1644-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.335	0.389	0.426	0.473
654	E1645-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Individuals	1989			0.310	0.320	0.320	0.330
655	E1646-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			3.760	3.910	4.040	4.190
656	E1647-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.863	0.863	0.863	0.863
657	E1648-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		CTI	CTI	CTI	CTI
658	E1649-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		CTI	CTI	CTI	CTI
659	E1651-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.328	0.340	0.352	0.365
660	E1172-1	82.08.701	Salmon recovery grants	Retail Sales & Use Tax	Deduction	Nonprofit	2021			CTI	CTI	CTI	CTI
661	E1652-1	82.08.798; 82.12.798	Feminine hygiene products	Retail Sales & Use Tax	Exemption	Individuals	2020			0.382	0.396	0.410	0.424
662	E1653-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.215	0.224	0.232	0.240
663	E1654-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.620	0.650	0.670	0.690
664	E1655-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
665	E1656-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			M	M	M	M
666	E1657-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.170	0.180	0.190	0.190
667	E1658-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			CTI	CTI	CTI	CTI
668	E1659-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			CTI	CTI	CTI	CTI

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
669	E1660-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			CTI	CTI	CTI	CTI
670	E1800-1	82.08.814, 82.12.814	Complex needs mobility enhancing equipment	Retail Sales & Use Tax	Exemption	Individuals	2023			0.113	0.137	0.142	0.147
671	E1662-1	82.08.816(1)(a-d); 82.12.816(1)(a-c)	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	07/01/2025		0.350	0.460	0.620	0.730
672	E1661-1	82.08.816(1)(e), 82.16.816(1)(d)	Zero emissions buses	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2025		1.130	1.200	1.260	4.980
673	E1663-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
674	E1664-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Remittance	Nonprofit	1997			0.184	0.199	0.215	0.232
675	E1665-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.380	0.390	0.400	0.420
676	E1666-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			CTI	CTI	CTI	CTI
677	E1667-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			CTI	CTI	CTI	CTI
678	E1668-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			6.517	6.771	7.035	7.310
679	E1669-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			10.550	11.529	12.102	12.703
680	E1670-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			M	M	M	M
681	E1671-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.100	0.100	0.100	0.100
682	E1672-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Business	2001			0.046	0.046	0.046	0.046
683	E1673-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.063	0.063	0.063	0.063
684	E1674-1	82.08.900(1)(a); 82.12.900(1)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2018			0.047	0.047	0.047	0.047
685	E1675-1	82.08.900(1)(b); 82.12.900(2)	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.088	0.088	0.088	0.088
686	E1676-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.560	0.580	0.590	0.600
687	E1677-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.140	0.140	0.150	0.150
688	E1678-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			5.340	5.540	5.740	5.940
689	E1679-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			1.140	1.180	1.220	1.270

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
690	E1680-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			18.770	18.950	19.140	19.330
691	E1681-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Individuals	2003			3.590	3.730	3.860	4.000
692	E1682-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.580	0.570	0.560	0.560
694	E1684-1	82.08.962(1)(c)(i)(A), (ii),(iii); 82.12.962(1)(c)(i)(A), (ii),(iii)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.094	0.103	0.112	0.122
695	E1685-1	82.08.962(1)(c)(i)(B); 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than 100 kilowatts AC but no more than 500 kilowatts AC of electricity	Retail Sales & Use Tax	Remittance	Business	2019	01/01/2030		0.005	0.005	0.005	0.006
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2030		11.239	12.925	14.863	17.093
697	E1687-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		CTI	CTI	CTI	CTI
699	E1689-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		3.600	3.700	3.800	3.900
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		CTI	CTI	CTI	CTI
702	E1692-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			1.364	1.334	1.381	1.425
703	E1693-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			24.910	25.840	26.770	27.730
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	07/01/2048		22.590	23.290	24.790	25.790
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	07/01/2038		3.000	5.500	6.700	8.400

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
706	E1799-1	82.08.989; 82.12.989	Internet and telecommunications infrastructure for tribes	Retail Sales & Use Tax	Exemption	Other	2023			0.000	0.000	0.000	0.000
707	E1695-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			I	I	I	I
708	E1696-1	82.08.993; 82.12.817	Hydrogen fuel cell electric vehicles	Retail Sales & Use Tax	Exemption	Business	2021	06/30/2029		0.000	0.020	0.040	0.060
709	E1697-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			CTI	CTI	CTI	CTI
710	E1698-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2030		0.004	0.004	0.004	0.004
711	E1699-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Individuals	2008			0.336	0.336	0.336	0.336
712	E1700-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.284	0.286	0.286	0.286
713	E1701-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
714	E1702-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		M	M	M	M
715	E1703-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	0.000	0.000	0.000
716	E1704-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			2.110	2.110	2.120	2.130
717	E1705-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014	01/01/2025		0.020	0.010	0.000	0.000
718	E1706-1	82.08.9997; 82.12.9997	Cannabis, tribal contracts	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
719	E1707-1	82.08.9998(1)(a); 82.12.9998	Medical cannabis sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.394	0.394	0.394	0.394
720	E1708-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.021	0.021	0.021	0.021
721	E1709-1	82.08.9998(1)(c); 82.12.9998	Cannabis with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.029	0.029	0.029	0.029
722	E1710-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.006	0.006	0.006	0.006
723	E1711-1	82.08.9998(1)(e)(i); 82.12.9998	Cannabis and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Other	2015			I	I	I	I
724	E1712-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical cannabis cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I
725	E1713-1	82.08.9999; 82.12.9999	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Individuals	2019	08/01/2025		4.930	6.320	1.310	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
726	E1714-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.521	0.533	0.552	0.572
727	E1773-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Preferential Rate	Business	2017	01/01/2029		4.650	4.660	4.350	4.440
728	E1715-1	82.12.0208(3)	Digital goods used by students	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I
729	E1716-1	82.12.0208(4)(a)(i)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I
730	E1717-1	82.12.0208(4)(a)(ii)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
731	E1718-1	82.12.0208(4)(a)(iii)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
732	E1719-1	82.12.0208(5)	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I
733	E1720-1	82.12.022(6); 82.14.230(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			13.152	14.261	16.887	20.692
734	E1721-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			1,513.400	1,570.000	1,624.900	1,681.200
735	E1723-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.630	0.660	0.680	0.710
736	E1724-1	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	0.000	0.000	0.000
737	E1725-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.011	0.011	0.011	0.011
738	E1726-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	0.000	0.000	0.000
739	E1727-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			3.700	3.790	3.820	3.760
740	E1728-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I
741	E1729-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.065	0.065	0.065	0.065
742	E1730-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.000	0.000	0.000
743	E1732-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			1.149	1.190	1.245	1.303
744	E1733-1	82.12.799	Vessels exempt from registration	Retail Sales & Use Tax	Exemption	Business	2021	01/01/2029		0.329	0.341	0.353	0.365
745	E1734-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.034	0.034	0.034	0.034

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
746	E1735-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.069	0.069	0.069	0.069
747	E1798-1	82.12.9993	Senior living community meals	Retail Sales & Use Tax	Exemption	Individuals	2023			M	M	M	M
748	E1737-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			19.311	19.588	19.539	19.526
749	E1738-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
750	E1739-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			7.260	7.330	7.590	7.860
751	E1740-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Remittance	Business	2019			0.000	0.000	0.000	0.000
752	E1741-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.023	0.023	0.023	0.023
753	E1742-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019	01/01/2030		CTI	CTI	CTI	CTI
754	E1743-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005	12/31/2042		0.000	0.000	0.000	0.000
755	E1745-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Other	2015	01/01/2031		CTI	CTI	CTI	CTI
756	E1746-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Other	1967			CTI	CTI	CTI	CTI
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	01/01/2026		0.365	0.380	0.194	0.000
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		1.979	2.075	2.130	2.181
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	3.255	3.743	4.305
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.494	0.809	0.836	0.863
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.678	0.672	0.677	0.679
762	E1759-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
763	E1760-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
764	E1761-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
765	E1762-1	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

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
766	E1763-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989		0.000	0.000	0.000	0.000	
767	E1764-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exclusion	Business	1986		0.000	0.000	0.000	0.000	
768	E1765-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exclusion	Business	1986		0.000	0.000	0.000	0.000	
769	E1766-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986		0.000	0.000	0.000	0.000	
770	E1767-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986		0.000	0.000	0.000	0.000	
771	E1768-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980		0.000	0.000	0.000	0.000	
772	E1769-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999		0.000	0.000	0.000	0.000	
773	E1770-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007		0.000	0.000	0.000	0.000	
774	E1771-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984		M	M	M	M	
775	E1772-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971		0.823	0.844	0.866	0.889	
776	E1774-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980		I	I	I	I	
777	E1775-1	82.44.125	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955		I	I	I	I	
778	E1776-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949		0.000	0.000	0.000	0.000	
779	E1777-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Government	1949		0.000	0.000	0.000	0.000	
780	E1778-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949		0.000	0.000	0.000	0.000	
781	E1779-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949	07/01/2031	0.000	0.000	0.000	0.000	
782	E1780-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949		0.000	0.000	0.000	0.000	
783	E1781-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955		0.000	0.000	0.000	0.000	
784	E1782-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999		0.000	0.000	0.000	0.000	
785	E1783-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010		0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
786	E1784-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983		0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Nonprofit	1971			0.000	CTI	CTI	CTI
2	E1002-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exclusion	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
3	E1786-1	82.04.040(1)(c)	Senior living community meals	B&O Tax	Exemption	Individuals	2023			0.000	0.750	0.850	0.880
4	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000
5	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000
6	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000
7	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000
8	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
9	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
10	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
11	E1010-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
12	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000
13	E1012-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	0.000	0.000	0.000
14	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
15	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000
16	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000
17	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
18	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
20	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003	01/01/2029		0.000	0.000	0.000	0.000
21	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
22	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Nonprofit	1965			0.000	0.000	0.000	0.000
23	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
24	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
25	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
26	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
27	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	0.000	0.000	0.000
28	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
29	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2045		0.000	0.000	0.000	0.000
30	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000
35	E1790-1	82.04.287	Alternative jet fuel	B&O Tax	Preferential Rate	Business	2023			0.000	0.000	0.000	0.000
36	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	0.000	0.000	0.000
37	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	0.000	0.000	0.000
38	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
39	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
40	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000
41	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
42	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	07/01/2032		0.000	0.000	0.000	0.000
43	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000
44	E1043-1	82.04.299(2)(a)(i)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
45	E1044-1	82.04.299(2)(a)(ii)	Provider clinics exempt from workforce education surcharges	B&O Tax	Exemption	Business	2022			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
46	E1045-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
47	E1046-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	0.000	0.000	0.000
48	E1047-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	0.000	0.000	0.000
49	E1048-1	82.04.310(4)	Bonneville Power Administration funding	B&O Tax	Exemption	Government	2021	01/01/2031		0.000	0.000	0.000	0.000
50	E1049-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
51	E1050-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000
52	E1051-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
53	E1052-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935	01/01/2032		0.000	0.000	0.000	0.000
54	E1053-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019	01/01/2032		0.000	0.000	0.000	0.000
55	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	0.000	0.000	0.000
56	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013			0.000	0.000	0.000	0.000
57	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
58	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000
59	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000
60	E1059-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
61	E1061-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
62	E1060-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008			0.000	0.000	0.000	0.000
63	E1062-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
64	E1063-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
65	E1064-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
66	E1065-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
67	E1066-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000
68	E1067-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
69	E1068-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
70	E1069-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000
71	E1070-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
72	E1071-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
73	E1072-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
74	E1073-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979	01/01/2032		0.000	0.000	0.000	0.000
75	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
76	E1075-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000
77	E1076-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000
78	E1077-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000
79	E1078-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
80	E1079-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000
81	E1080-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000
82	E1081-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000
83	E1082-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000
84	E1083-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			0.000	2,033.600	2,426.800	2,692.600
85	E1084-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
86	E1085-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Individuals	1996			0.000	0.000	0.000	0.000
87	E1086-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
88	E1087-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	(0.441)	(0.504)	(0.527)
89	E1088-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
90	E1089-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
91	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000
92	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
93	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
94	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
95	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
96	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
97	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	0.000	0.000	0.000
98	E1097-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	0.000	0.000	0.000
99	E1098-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Business	2006			0.000	0.000	0.000	0.000
100	E1099-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
101	E1100-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
102	E1101-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
103	E1103-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
104	E1104-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000
105	E1105-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	0.000	0.000	0.000
106	E1106-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
107	E1107-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Agriculture	2006	07/01/2025		0.000	0.000	0.000	0.000
108	E1108-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000
109	E1109-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000
110	E1110-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
111	E1111-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000
112	E1112-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax Base	2011			0.000	0.000	0.000	0.000
113	E1113-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000
114	E1789-1	82.04.4276	Loans to rural electric cooperatives	B&O Tax	Deduction	Business	2023			0.000	0.000	0.000	0.000
115	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
116	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	0.000	0.000	0.000
117	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Other	1935			0.000	0.000	0.000	0.000
118	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
119	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000
120	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000
121	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
122	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
123	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
124	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
125	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
126	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
127	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
128	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
129	E1128-1	82.04.4290	Mental health services	B&O Tax	Deduction	Nonprofit	2021	01/01/2032		0.000	0.000	0.000	0.000
130	E1129-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
131	E1130-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
132	E1131-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
133	E1132-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000
134	E1133-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	E1134-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
136	E1135-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000
137	E1136-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
138	E1137-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000
139	E1138-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
140	E1139-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
141	E1141-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000
142	E1142-1	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
143	E1143-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000
144	E1144-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
145	E1145-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
146	E1146-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000
147	E1147-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000
148	E1148-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000
149	E1149-1	82.04.43395(1)	Accountable communities of health	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000
150	E1151-1	82.04.43395(2)(a)	Hospital incentive payments received through Medicaid quality improvement program	B&O Tax	Deduction	Nonprofit	2019			0.000	0.000	0.000	0.000
151	E1152-1	82.04.43395(2)(b)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Nonprofit	2018			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
152	E1153-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Nonprofit	2019			0.000	0.000	0.000	0.000
153	E1154-1	82.04.43396	Scan down allowances	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
154	E1155-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Nonprofit	2001			0.000	0.000	0.000	0.000
155	E1791-1	82.04.436	Manufacturing alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
156	E1792-1	82.04.4361	Using alternative jet fuel	B&O Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
157	E1156-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000
158	E1157-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000
159	E1158-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000
160	E1159-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000
161	E1160-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
162	E1161-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
163	E1162-1	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
164	E1163-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
165	E1164-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
166	E1165-1	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
167	E1166-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000
168	E1787-1	82.04.4488	Employee ownership	B&O Tax	Credit	Business	2023	01/01/2030		0.000	0.000	0.000	0.000
169	E1167-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2006	06/30/2030		0.000	0.000	0.000	0.000
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2026		0.000	0.000	0.000	0.000
171	E1169-1	82.04.4496(1)	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2030		0.000	0.000	0.000	0.000
172	E1170-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019			0.000	0.000	0.000	0.000
173	E1171-1	82.04.4497	Capital gains paid	B&O Tax	Credit	Business	2021			0.000	0.000	0.000	0.000
174	E1202-1	82.04.4499	Washington equitable access to credit act	B&O Tax	Credit	Business	2022	07/01/2027		0.000	0.000	0.000	0.000
175	E1173-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.000	0.000	0.000
176	E1174-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
177	E1175-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000
178	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
179	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
180	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000
181	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
182	E1180-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000
183	E1181-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Agriculture	2017			0.000	0.000	0.000	0.000
184	E1182-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000
185	E1183-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000
186	E1184-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
187	E1185-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
188	E1186-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
189	E1187-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
190	E1188-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000
191	E1189-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000
192	E1190-1	82.04.756	Cannabis grown or cannabis products manufactured by a cooperative	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000
193	E1201-1	82.04.758	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2022			0.000	0.000	0.000	0.000
194	E1023-1	82.04.759	Newspapers - Eligible digital content	B&O Tax	Preferential Rate	Business	2023	01/01/2034		0.000	0.000	0.000	0.000
195	E1191-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
196	E1192-1	82.04.767	Qualifying Grants – National emergency or state of emergency	B&O Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000
197	E1193-1	82.04.770	Plastic bags - retail establishments	B&O Tax	Exemption	Business	2020			0.000	0.000	0.000	0.000
198	E1194-1	82.04.775	Carbon credits	B&O Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
199	E1788-1	82.04.777	Enviornmental management of used batteries	B&O Tax	Exemption	Business	2023			0.000	0.000	0.000	0.000
200	E1195-1	82.32.045(5)(a)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
201	E1196-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Other	2008			0.000	0.000	0.000	0.000
202	E1197-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Other	2016	01/01/2027		0.000	0.000	0.000	0.000
203	E1198-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	0.000	0.000	0.000
204	E1199-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000
205	E1200-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005	01/01/2032		0.000	0.000	0.000	0.000
206	E1203-1	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
207	E1204-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			0.000	84.365	96.571	103.101
208	E1205-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
209	E1206-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
210	E1207-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
211	E1208-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
212	E1209-1	82.87.050(1)	Real estate excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
213	E1210-1	82.87.050(2)	Interest held in a privately-held entity excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
214	E1211-1	82.87.050(3)	Assets held in certain retirement accounts	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
215	E1212-1	82.87.050(4)	Assets subject to condemnation, or sold or exchanged under imminent threat of condemnation	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
216	E1213-1	82.87.050(5)	Certain livestock related to farming or ranching	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
217	E1214-1	82.87.050(6)	Assets used in a trade or business to the extent those assets are depreciable	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
218	E1215-1	82.87.050(7)	Timber, timberlands, and dividends and distributions from real estate investment trusts	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
219	E1216-1	82.87.050(8)	Commercial fishing privileges	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
220	E1217-1	82.87.050(9)	Goodwill received from the sale of a franchised auto dealership	Capital Gains Tax	Exemption	Individuals	2021			0.000	0.000	0.000	0.000
221	E1218-1	82.87.060(1)	Standard deduction of \$250,000 per year	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
222	E1219-1	82.87.060(2)	Amounts the state is prohibited from taxing	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
223	E1220-1	82.87.060(3)	Qualified family-owned small business deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
224	E1221-1	82.87.060(4)	Charitable donation deduction	Capital Gains Tax	Deduction	Individuals	2021			0.000	0.000	0.000	0.000
225	E1222-1	82.87.100(2)	Taxes paid to another jurisdiction	Capital Gains Tax	Credit	Individuals	2021			0.000	0.000	0.000	0.000
226	E1223-1	43.06.510; 43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019			0.000	0.000	0.000	0.000
227	E1224-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
228	E1225-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
229	E1226-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
230	E1227-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco	Exclusion	Government	2019			0.000	0.000	0.000	0.000
231	E1228-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Other	2019			0.000	0.000	0.000	0.000
232	E1229-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
233	E1230-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
234	E1231-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
235	E1232-1	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
236	E1233-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000
237	E1234-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	0.000	0.000	0.000
238	E1235-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	0.000	0.000	0.000
239	E1236-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.000	0.000	0.000	0.000
240	E1237-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000
241	E1238-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000
242	E1239-1	83.100.047	Marital deduction	Estate Tax	Deduction	Individuals	2005			0.000	0.000	0.000	0.000
243	E1240-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000
244	E1241-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
245	E1242-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
246	E1243-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
247	E1244-1	82.38.080(1)(a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
248	E1245-1	82.38.080(1)(d); 82.38.180(3)(a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000
249	E1246-1	82.38.080(1)(e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000
250	E1247-1	82.38.080(1)(f,g); 82.38.180(3)(b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000
251	E1248-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000
252	E1249-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
253	E1250-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
254	E1251-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			0.000	0.000	0.000	0.000
255	E1252-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000
256	E1254-1	82.38.180(1)(d,e); 82.38.180(2)(d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000
257	E1253-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	2013			0.000	0.000	0.000	0.000
258	E1255-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
259	E1256-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
260	E1257-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
261	E1258-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
262	E1259-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
263	E1260-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
264	E1261-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
265	E1262-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000
266	E1263-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
267	E1264-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
268	E1265-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
269	E1266-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000
270	E1267-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
271	E1268-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
272	E1269-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
273	E1270-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000
274	E1271-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Business	2015	01/01/2026		0.000	0.000	0.000	0.000
275	E1272-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
276	E1273-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
277	E1274-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
278	E1276-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	0.000	0.000	0.000
279	E1277-1	48.14.020(1)(a); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	0.000	0.000	0.000
280	E1278-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000
281	E1279-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
282	E1280-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
283	E1281-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
284	E1793-1	48.14.0201(6)(d)	Participant contributions	Insurance Premiums Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
285	E1282-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
286	E1283-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000
287	E1284-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
288	E1285-1	82.29A.020(1)(a)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	CTI	CTI	CTI
289	E1286-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.095	0.128	0.130
290	E1287-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			0.000	4.356	5.907	6.010
291	E1288-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	CTI	CTI	CTI
292	E1290-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Other	1986			0.000	I	I	I
293	E1291-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.107	0.145	0.148
294	E1292-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017	01/01/2032		0.000	CTI	CTI	CTI
295	E1293-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	07/01/2025		0.000	0.000	0.000	0.000
296	E1294-1	82.29A.130(1)	Public utility properties	Leasehold Excise Tax	Exemption	Government	1975	01/01/2034		0.000	7.944	10.699	10.808
297	E1305-1	82.29A.130(2)	Facilities owned or used by schools, colleges, or universities providing housing to students	Leasehold Excise Tax	Exemption	Business	1975	01/01/2034		0.000	70.280	95.308	96.963
298	E1309-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	10.800	15.500	16.800
299	E1311-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	0.062	0.084	0.086
300	E1312-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976	01/01/2034		0.000	1.717	2.328	2.369
301	E1313-1	82.29A.130(8)	Leases less than \$250 per year	Leasehold Excise Tax	Exemption	Business	1976	01/01/2034		0.000	M	M	M
302	E1310-1	82.29A.130(9)	Leases less than 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.392	1.888	1.921
303	E1295-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		0.000	I	I	I
304	E1296-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Other	1976	01/01/2034		0.000	I	I	I

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
305	E1297-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992	01/01/2034		0.000	0.000	0.000	0.000
306	E1298-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995	01/01/2034		0.000	0.013	0.017	0.018
307	E1299-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995	01/01/2034		0.000	CTI	CTI	CTI
308	E1300-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997	01/01/2034		0.000	CTI	CTI	CTI
309	E1301-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999	01/01/2034		0.000	0.194	0.263	0.268
310	E1302-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005	01/01/2034		0.000	0.163	0.223	0.228
311	E1303-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005	01/01/2034		0.000	CTI	CTI	CTI
312	E1304-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Business	2008	01/01/2034		0.000	CTI	CTI	CTI
313	E1306-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017	01/01/2034		0.000	CTI	CTI	CTI
314	E1307-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Business	2019	01/01/2034		0.000	CTI	CTI	CTI
315	E1308-1	82.29A.130(22)	Facilities owned by state parks located at historical sites	Leasehold Excise Tax	Exemption	Individuals	2022	01/01/2034		0.000	0.034	0.047	0.048
316	E1794-1	82.29A.130(23)	Public or entertainment areas of an arena	Leasehold Excise Tax	Exemption	Business	2023			0.000	CTI	CTI	CTI
317	E1314-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
318	E1315-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
319	E1316-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Agriculture	1980	12/31/2024		0.000	0.000	0.000	0.000
320	E1317-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			0.000	CTI	CTI	CTI
321	E1318-1	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
322	E1319-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.010	0.014	0.016
323	E1320-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
324	E1321-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000
325	E1323-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.000	0.000	0.000
326	E1324-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000
327	E1325-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
328	E1326-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			0.000	0.000	0.000	0.000
329	E1327-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000
330	E1328-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000
331	E1329-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
332	E1330-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
333	E1331-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Nonprofit	1979			0.000	0.000	0.000	0.000
334	E1332-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Other	1979			0.000	0.000	0.000	0.000
335	E1333-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
336	E1334-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2030		0.000	0.000	0.000	0.000
337	E1335-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
338	E1336-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2030		0.000	0.000	0.000	0.000
339	E1337-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Government	1989	07/01/2030		0.000	0.000	0.000	0.000
340	E1338-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Business	1989	07/01/2030		0.000	0.000	0.000	0.000
341	E1339-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
342	E1340-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
343	E1341-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
344	E1342-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2030		0.000	0.000	0.000	0.000
345	E1343-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2030		0.000	0.000	0.000	0.000
346	E1275-1	35.21.755	Public corporations	Property Tax	Exemption	Government	1974			0.000	I	I	I
347	E1344-1	82.48.110	General aviation	Property Tax	Exemption	Government	1949		1,800,000,000	0.000	0.360	0.705	0.740
348	E1345-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995	01/01/2032	15,500,000,000	0.000	3.090	6.055	6.356
349	E1346-1	84.14.021	Multi-family housing in urban area	Property Tax	Exemption	Business	2021	01/01/2032	0	0.000	0.000	0.000	0.000
350	E1347-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015	12/31/2030	12,000,000	0.000	0.067	0.067	0.068
351	E1348-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Other	1985	01/01/2057	1,200,000,000	0.000	0.227	0.442	0.457
352	E1349-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,200,000,000	0.000	0.246	0.483	0.507

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
353	E1350-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Nonprofit	1971		5,400,000,000	0.000	1.047	2.037	2.109
354	E1351-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Deferral	Nonprofit	1971		9,700,000	0.000	0.324	0.735	0.782
355	E1352-1	84.33.140(15)	Designated forest land removal due to natural disaster	Property Tax	Individuals	Nonprofit	2017		0	0.000	0.000	0.000	0.000
356	E1353-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Individuals	1992		0	0.000	0.000	0.000	0.000
357	E1354-1	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
358	E1355-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Individuals	1970		2,500,000,000	0.000	0.493	0.958	0.992
359	E1356-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Individuals	1973		21,600,000,000	0.000	4.304	8.433	8.851
360	E1357-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Deferral	Individuals	1973		39,800,000	0.000	3.758	4.004	4.227
361	E1359-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
362	E1360-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		80,600,000,000	0.000	15.604	30.355	31.430
363	E1361-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		48,400,000	0.000	0.009	0.019	0.020
364	E1362-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		91,800,000,000	0.000	17.784	34.596	35.820
365	E1363-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		\$63,300,000,000	0.000	0.000	0.000	0.000
366	E1364-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,170,000,000	0.000	0.214	0.419	0.440
367	E1365-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		34,400,000	0.000	0.000	0.000	0.000
368	E1366-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		15,600,000,000	0.000	3.057	5.948	6.159
369	E1367-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		25,800,000,000	0.000	4.999	9.726	10.070
370	E1368-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		109,800,000,000	0.000	21.563	41.950	43.434
371	E1369-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		17,600,000,000	0.000	3.409	6.631	6.866
372	E1370-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		49,400,000,000	0.000	9.565	18.607	19.265
373	E1371-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		975,000,000	0.000	0.243	0.506	0.594
374	E1372-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,800,000,000	0.000	0.359	0.704	0.739
375	E1374-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		14,400,000	0.000	0.009	0.019	0.020
376	E1375-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		234,000,000	0.000	0.047	0.091	0.096
377	E1376-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,400,000,000	0.000	1.232	2.414	2.534

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
378	E1377-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,900,000,000	0.000	0.576	1.130	1.186
379	E1378-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		174,000,000	0.000	0.035	0.068	0.071
380	E1379-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		293,500,000	0.000	0.059	0.115	0.120
381	E1380-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		355,000,000	0.000	0.071	0.139	0.146
382	E1381-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		60,000,000	0.000	0.012	0.024	0.025
383	E1382-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		CTI	0.000	CTI	CTI	CTI
384	E1383-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
385	E1384-1	84.36.031(2)	Nonprofit character building leases	Property Tax	Exemption	Nonprofit	2012		14,400,000	0.000	0.003	0.006	0.006
386	E1385-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		63,500,000	0.000	0.013	0.025	0.026
387	E1386-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		82,800,000	0.000	0.016	0.032	0.034
388	E1387-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		85,400,000	0.000	0.017	0.033	0.035
389	E1388-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		811,000,000	0.000	0.161	0.316	0.332
390	E1389-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		17,300,000	0.000	0.004	0.007	0.007
391	E1390-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
392	E1391-1	84.36.040(1)(d)	Nonprofit homes for the sick or infirm	Property Tax	Exemption	Nonprofit	1891		1,460,000,000	0.000	0.291	0.570	0.598
393	E1392-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		17,300,000,000	0.000	3.451	6.761	7.097
394	E1393-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		83,600,000,000	0.000	0.017	0.033	0.034
395	E1394-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		3,500,000,000	0.000	0.701	1.374	1.442
396	E1395-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		80,000,000	0.000	0.016	0.032	0.033
397	E1396-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		447,000,000	0.000	0.089	0.174	0.183
398	E1397-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		4,000,000,000	0.000	0.798	1.564	1.641
399	E1398-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		308,000,000	0.000	0.061	0.120	0.126
400	E1399-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
401	E1400-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Nonprofit	2016	01/01/2038	47,900,000	0.000	0.009	0.019	0.020
402	E1401-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,600,000,000	0.000	0.315	0.617	0.648
403	E1402-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,100,000,000	0.000	0.218	0.428	0.450
404	E1403-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		39,500,000	0.000	0.008	0.016	0.017
405	E1404-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		405,000,000	0.000	0.081	0.158	0.166
406	E1405-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		171,000,000	0.000	0.034	0.067	0.070
407	E1406-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Nonprofit	1890		300,000	0.000	0.000	0.000	0.000
408	E1407-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Nonprofit	1915		65,300,000	0.000	0.013	0.026	0.027

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
409	E1408-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,740,000,000	0.000	683.910	1,308.300	1,327.670
410	E1409-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
411	E1410-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		440,000,000	0.000	0.080	0.151	0.149
412	E1411-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		9,600,000	0.000	0.000	0.000	0.000
413	E1412-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,100,000,000	0.000	0.480	0.908	0.900
414	E1413-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		193,000,000	0.000	0.037	0.072	0.073
415	E1414-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		121,600,000,000	0.000	23.579	45.304	46.176
416	E1415-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		184,000,000	0.000	0.009	0.019	0.020
417	E1416-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
418	E1417-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Other	2013		14,000,000	0.000	0.003	0.006	0.006
419	E1418-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		223,000	0.000	0.000	0.000	0.000
420	E1419-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	0.000	I	I	I
421	E1420-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		3,000,000,000	0.000	0.598	1.171	1.229
422	E1421-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		3,300,000	0.000	0.001	0.001	0.001
423	E1422-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		85,300,000	0.000	0.017	0.033	0.035
424	E1423-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		10,500,000	0.000	0.002	0.004	0.004
425	E1424-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		274,000,000	0.000	0.054	0.107	0.112
426	E1425-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
427	E1426-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		184,000,000	0.000	0.037	0.072	0.075
428	E1427-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		39,500,000,000	0.000	7.325	14.296	14.976
429	E1428-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		10,600,000	0.000	0.002	0.004	0.004
430	E1796-1	84.36.400(2)	ADU units for low income households	Property Tax	Exemption	Other	2023		0	0.000	I	I	I
431	E1429-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976	01/01/2022	0	0.000	0.000	0.000	0.000
432	E1430-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		8,000,000,000	0.000	1.458	2.752	2.713
433	E1431-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		54,800,000,000	0.000	10.237	19.530	19.652
434	E1432-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		18,100,000	0.000	0.004	0.007	0.008
435	E1433-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		CTI	0.000	CTI	CTI	0.000
436	E1434-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
437	E1435-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		24,300,000	0.000	0.005	0.011	0.012
438	E1436-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		83,500,000	0.000	0.017	0.033	0.034
439	E1437-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		9,300,000,000	0.000	1.847	3.620	3.799

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
440	E1438-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		I	0.000	I	I	I
441	E1439-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		I	0.000	I	I	I
442	E1440-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		52,500,000,000	0.000	10.448	20.472	21.489
443	E1441-1	84.36.597	Heavy equipment rental property	Property Tax	Exemption	Agriculture	2020		286,300,000	0.000	0.073	0.141	0.144
444	E1442-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		I	0.000	I	I	I
445	E1443-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000
446	E1444-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,400,000,000	0.000	0.000	0.000	0.000
447	E1445-1	84.36.635	Anaerobic digesters	Property Tax	Exemption	Agriculture	2003	12/31/2024	0	0.000	0.000	0.000	0.000
448	E1446-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000
449	E1447-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		150,000	0.000	0.000	0.000	0.000
450	E1448-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
451	E1449-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		321,000,000	0.000	0.064	0.125	0.131
452	E1450-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Other	2017	01/01/2028	6,300,000	0.000	0.001	0.003	0.003
453	E1358-1	84.36.675	Limited equity cooperative housing	Property Tax	Exemption	Other	2022	01/01/2033	0	0.000	0.000	0.000	0.000
454	E1795-1	84.36.680	Renewable energy systems	Property Tax	Exemption	Business	2023			0.000	0.000	(0.098)	(0.471)
455	E1451-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		0	0.000	0.000	0.000	0.000
456	E1452-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		0	0.000	0.000	0.000	0.000
457	E1453-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	0.000	0.000	0.000	0.000
458	E1454-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		113,000,000	0.000	0.021	0.041	0.041
459	E1455-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		I	0.000	I	I	I
460	E1457-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		110,000,000	0.000	0.020	0.037	0.037
461	E1458-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Waiver	Individuals	2019		0	0.000	I	I	I
462	E1459-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.000	0.160	0.160	0.160

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
463	E1460-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		I	0.000	I	I	I
464	E1461-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Individuals	1974		10,900,000	0.000	0.002	0.004	0.005
465	E1462-1	35.58.560	METRO transit expenditures	Public Utility Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
466	E1464-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
467	E1465-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
468	E1466-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000
469	E1467-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	0.000	0.000	0.000
471	E1469-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
472	E1470-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
473	E1471-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Business	1979	01/01/2032		0.000	0.000	0.000	0.000
474	E1472-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
475	E1473-1	82.16.0496(1)(a)(i)	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015	01/01/2030		0.000	0.000	0.000	0.000
476	E1474-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
477	E1475-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
478	E1476-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
479	E1478-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Government	1935			0.000	0.000	0.000	0.000
480	E1484-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
481	E1485-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
482	E1486-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
483	E1487-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
484	E1488-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
485	E1489-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
486	E1490-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
487	E1491-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
488	E1492-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
489	E1479-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000
490	E1480-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000
491	E1481-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000
492	E1482-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Business	1987			0.000	0.000	0.000	0.000
493	E1483-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.000	0.000	0.000
494	E1493-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000
495	E1494-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000
496	E1495-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	07/01/2030		0.000	0.000	0.000	0.000
497	E1758-1	82.16.184	Community solar incentive payments	Public Utility Tax	Credit	Other	2022	06/30/2038		0.000	0.000	0.000	0.000
498	E1496-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019	06/30/2032		0.000	0.000	0.000	0.000
499	E1797-1	82.16.187	Using alternative jet fuel	Public Utility Tax	Credit	Business	2023			0.000	0.000	0.000	0.000
500	E1497-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
501	E1498-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
502	E1499-1	82.16.320	Emergency proclamation government assistance	Public Utility Tax	Exemption	Business	2021			0.000	0.000	0.000	0.000
503	E1463-1	82.16.325	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2022			0.000	0.000	0.000	0.000
504	E1500-1	82.32.045(5)(b)	Minimum to file PU tax return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
505	E1501-1	82.70.020	Commuter trip reduction credit	Public Utility Tax	Credit	Other	2003	07/01/2024		0.000	0.000	0.000	0.000
506	E1502-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005	01/01/2032		0.000	0.000	0.000	0.000
507	E1503-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	35.600	44.600	54.400
508	E1504-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.500	0.600	0.700
509	E1505-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	2.200	2.800	3.400
510	E1506-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.100	0.100	0.100
511	E1507-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	1.100	1.300	1.600
512	E1508-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			0.000	33.800	40.500	49.000
513	E1509-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.164	0.205	0.248
514	E1510-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	2.500	3.200	3.800
515	E1511-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.011	0.014	0.018
516	E1512-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	0.960	1.200	1.470
517	E1513-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	0.005	0.006	0.007
518	E1514-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
519	E1515-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.071	0.080	0.082
520	E1516-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	7.000	8.700	10.700
521	E1517-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
522	E1518-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			0.000	78.700	98.700	113.500
523	E1519-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			0.000	7.340	9.210	10.970
524	E1520-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008	01/01/2030		0.000	0.025	0.031	0.037
525	E1521-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Other	2018			0.000	1.200	1.500	1.800

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
526	E1522-1	82.45.010(3)(t)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exclusion	Other	2018	01/01/2029		0.000	0.000	0.000	0.000
527	E1523-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019	01/01/2030		0.000	0.008	0.011	0.013
528	E1524-1	82.45.010(3)(v)	Entities using property for low income housing	Real Estate Excise Tax	Exemption	Other	2022	01/01/2030		0.000	0.213	0.266	0.254
529	E1525-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exclusion	Other	1951			0.000	0.000	0.000	0.000
530	E1526-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
531	E1527-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	0.520	0.650	0.790
532	E1529-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
533	E1530-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
534	E1531-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
535	E1532-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
536	E1749-1	47.56.878	State route number 167 and Interstate 405 corridor deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	CTI	CTI	CTI
537	E1748-1	47.87.150	Interstate toll bridge deferral	Retail Sales & Use Tax	Deferral	Business	2022			0.000	0.000	0.000	0.000
538	E1533-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	3,113.390	3,648.330	3,927.690
539	E1534-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Other	1986			0.000	0.000	0.000	0.000
540	E1535-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Individuals	1981			0.000	24.970	30.690	34.580
541	E1536-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	20.070	22.680	23.500
542	E1543-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Individuals	1973			0.000	0.037	0.042	0.044
543	E1544-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	1.230	1.371	1.401
544	E1545-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	30.929	35.242	36.919
545	E1546-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Other	1993			0.000	4.420	5.550	5.830
546	E1547-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Individuals	1995			0.000	3.340	4.240	4.480

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
547	E1548-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	57.900	66.000	69.100
548	E1537-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	2.500	15.500	23.700
549	E1538-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	22.420	27.980	29.100
550	E1539-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Other	1943			0.000	18.410	23.110	24.240
551	E1540-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.046	0.051	0.051
552	E1541-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
553	E1542-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Agriculture	2005			0.000	CTI	CTI	CTI
554	E1549-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	7.047	7.991	8.300
555	E1550-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
556	E1551-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			0.000	197.860	225.440	236.170
557	E1552-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	4.530	5.160	5.410
558	E1553-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	56.080	63.900	66.940
559	E1555-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.000	CTI	CTI	CTI
560	E1556-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
561	E1557-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	82.120	96.730	104.430
562	E1554-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
563	E1558-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			0.000	85.330	97.230	101.860
564	E1559-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	3.630	4.120	4.300

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
565	E1560-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	112.780	128.140	133.630
566	E1561-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	122.290	138.950	144.900
567	E1562-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			0.000	38.560	43.940	46.030
568	E1563-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2010			0.000	9.402	10.713	11.223
569	E1564-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.215	0.243	0.252
570	E1565-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Interstate Commerce	1984			0.000	104.300	117.800	121.960
571	E1566-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax Base	1935			0.000	0.000	0.000	0.000
572	E1567-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.062	0.070	0.073
573	E1568-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.389	0.451	0.480
574	E1569-1	82.08.0206	Working families' tax credit	Retail Sales & Use Tax	Refund	Individuals	2008			0.000	0.000	0.000	0.000
575	E1570-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Business	2017	01/01/2028		0.000	0.000	0.000	0.000
576	E1572-1	82.08.0208; 82.12.0208(1)	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
577	E1754-1	82.08.0208(2); 82.12.0208(2)	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2020			0.000	0.029	0.033	0.034
578	E1755-1	82.08.0208(3); 82.12.0208(6)	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2020			0.000	0.296	0.334	0.346
579	E1756-1	82.08.0208(4); 82.12.0208(7)	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2020			0.000	0.910	1.030	1.070
580	E1571-1	82.08.0208(5); 82.12.0208(8)	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2020			0.000	34.980	35.880	33.740
581	E1650-1	82.08.0209	Qualifying Grants – National emergency or state of emergency	Retail Sales & Use Tax	Exemption	Other	2021			0.000	I	I	I
582	E1573-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.008	0.009	0.009
583	E1574-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Agriculture	1935			0.000	340.570	381.380	393.870
584	E1575-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.044	0.048	0.048

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
585	E1576-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.142	0.151	0.147
586	E1577-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.172	0.188	0.188
587	E1578-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.062	0.075	0.074
588	E1579-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			0.000	0.000	0.000	0.000
589	E1580-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	2.614	2.928	3.017
590	E1581-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.000	0.076	0.074	0.072
591	E1582-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	1.098	1.206	1.241
592	E1583-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	266.494	292.716	301.297
593	E1584-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000
594	E1585-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
595	E1587-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	143.120	161.220	165.920
596	E1586-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Remittance	Business	2014	07/01/2028		0.000	0.000	0.000	0.000
597	E1588-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	1.459	1.604	1.616
598	E1589-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	01/01/2027		0.000	0.000	0.000	0.000
600	E1591-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
601	E1592-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
602	E1593-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	0.509	0.566	0.578
603	E1594-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	17.500	19.900	20.700
604	E1595-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Government	1945			0.000	0.000	0.000	0.000

2024 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
605	E1596-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	3.101	3.383	3.383
606	E1597-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	(19.013)	(20.741)	(20.741)
607	E1598-1	82.08.0261(1)	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	10.080	11.035	11.144
608	E1599-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	2014	07/01/2028		0.000	CTI	CTI	CTI
609	E1600-1	82.08.0262; 82.12.0254(1)	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
610	E1601-1	82.08.0263; 82.12.0254(2,3)	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
611	E1602-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
612	E1603-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
613	E1604-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.068	0.076	0.079
614	E1605-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.000	0.000	0.000
615	E1606-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.000	0.000	0.000	0.000
616	E1607-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.050	0.050	0.050
617	E1608-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	0.169	0.203	0.203
618	E1609-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Nonprofit	1965			0.000	0.000	0.000	0.000
619	E1610-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.054	0.062	0.064
620	E1611-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996	01/01/2032		0.000	0.498	0.612	0.627
621	E1612-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	1.600	1.850	1.960
622	E1613-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.000	0.165	0.182	0.184
623	E1614-1	82.08.0278(1); 82.12.0274(1)	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970	01/01/2030		0.000	M	M	M
624	E1615-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019	01/01/2030		0.000	M	M	M

2024 Exemption Study (\$ in millions)

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2024 Order	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Property Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
625	E1616-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	0.000	0.000	0.000
626	E1617-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			0.000	CTI	CTI	CTI
627	E1618-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	3.373	3.765	3.852
628	E1619-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.000	0.086	0.098	0.103
629	E1620-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			0.000	CTI	CTI	CTI
630	E1621-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			0.000	314.200	358.700	374.600
631	E1622-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.013	0.015	0.015
632	E1623-1	82.08.0283; 82.12.0277	Medical devices, naturopathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			0.000	29.500	33.400	34.600
633	E1624-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			0.000	7.400	8.070	8.070
634	E1625-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980	01/01/2032		0.000	0.239	0.265	0.264
635	E1626-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	CTI	CTI	CTI
636	E1627-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	0.806	0.913	0.948
637	E1628-1	82.08.0291	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.087	0.108	0.111
638	E1629-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
639	E1630-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	546.000	602.000	608.000
640	E1631-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985	01/01/2022		0.000	M	M	M
641	E1632-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.430	0.053	0.054
642	E1633-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	64.380	70.950	71.680
643	E1634-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	0.889	0.986	1.021
644	E1635-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.076	0.083	0.084
645	E1636-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.420	0.474	0.490
646	E1637-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.119	0.144	0.144

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
647	E1638-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	1.400	1.500	1.500
648	E1639-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
649	E1640-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax		Other	2016			0.000	0.000	0.000	0.000
650	E1641-1	82.08.0318; 82.12.0318	Sales of vapor products by Indian retailers	Retail Sales & Use Tax	Exemption	Government	2019			0.000	0.000	0.000	0.000
651	E1642-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	0.154	0.185	0.203
652	E1643-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	36.444	43.098	46.776
653	E1644-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.357	0.426	0.473
654	E1645-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
655	E1646-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	3.580	4.040	4.190
656	E1647-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	0.719	0.863	0.863
657	E1648-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	CTI	CTI	CTI
658	E1649-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	CTI	CTI	CTI
659	E1651-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.312	0.352	0.365
660	E1172-1	82.08.701	Salmon recovery grants	Retail Sales & Use Tax	Deduction	Nonprofit	2021			0.000	CTI	CTI	CTI
661	E1652-1	82.08.798; 82.12.798	Feminine hygiene products	Retail Sales & Use Tax	Exemption	Individuals	2020			0.000	0.363	0.410	0.424
662	E1653-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.205	0.232	0.240
663	E1654-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.590	0.670	0.690
664	E1655-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
665	E1656-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	M	M	M
666	E1657-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.166	0.190	0.190
667	E1658-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	CTI	CTI	CTI
668	E1659-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	CTI	CTI	CTI

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
669	E1660-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	CTI	CTI	CTI
670	E1800-1	82.08.814, 82.12.814	Complex needs mobility enhancing equipment	Retail Sales & Use Tax	Exemption	Individuals	2023			0.000	0.125	0.142	0.147
671	E1662-1	82.08.816(1)(a-d); 82.12.816(1)(a-c)	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	07/01/2025		0.000	0.420	0.620	0.730
672	E1661-1	82.08.816(1)(e), 82.16.816(1)(d)	Zero emissions buses	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2025		0.000	1.100	1.260	4.980
673	E1663-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
674	E1664-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Remittance	Nonprofit	1997			0.000	0.183	0.215	0.232
675	E1665-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.360	0.400	0.420
676	E1666-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	CTI	CTI	CTI
677	E1667-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	CTI	CTI	CTI
678	E1668-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	4.840	7.035	7.310
679	E1669-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	9.610	12.102	12.703
680	E1670-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	M	M	M
681	E1671-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.000	0.095	0.100	0.100
682	E1672-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.042	0.046	0.046
683	E1673-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.053	0.063	0.063
684	E1674-1	82.08.900(1)(a); 82.12.900(1)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2018			0.000	0.043	0.047	0.047
685	E1675-1	82.08.900(1)(b); 82.12.900(2)	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.073	0.088	0.088
686	E1676-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.483	0.590	0.600
687	E1677-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.117	0.150	0.150
688	E1678-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	5.080	5.740	5.940
689	E1679-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	1.080	1.220	1.270

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
690	E1680-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	17.370	19.140	19.330
691	E1681-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	3.410	3.860	4.000
692	E1682-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	0.520	0.560	0.560
694	E1684-1	82.08.962(1)(c)(i)(A), (ii),(iii); 82.12.962(1)(c)(i)(A), (ii),(iii)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.000	0.094	0.112	0.122
695	E1685-1	82.08.962(1)(c)(i)(B); 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than 100 kilowatts AC but no more than 500 kilowatts AC of electricity	Retail Sales & Use Tax	Remittance	Business	2019	01/01/2030		0.000	0.005	0.005	0.006
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2030		0.000	11.848	14.863	17.093
697	E1687-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		0.000	CTI	CTI	CTI
699	E1689-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003	01/01/2024		0.000	0.000	0.000	0.000
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	3.400	3.800	3.900
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	CTI	CTI	CTI
702	E1692-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	1.223	1.381	1.425
703	E1693-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	23.690	26.770	27.730
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	07/01/2048		0.000	21.350	24.790	25.790
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	07/01/2038		0.000	5.040	6.700	8.400

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
706	E1799-1	82.08.989; 82.12.989	Internet and telecommunications infrastructure for tribes	Retail Sales & Use Tax	Exemption	Other	2023			0.000	0.000	0.000	0.000
707	E1695-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	I	I	I
708	E1696-1	82.08.993; 82.12.817	Hydrogen fuel cell electric vehicles	Retail Sales & Use Tax	Exemption	Business	2021	06/30/2029		0.000	0.020	0.040	0.060
709	E1697-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	CTI	CTI	CTI
710	E1698-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Business	2019	07/01/2030		0.000	0.003	0.004	0.004
711	E1699-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.280	0.336	0.336
712	E1700-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.262	0.286	0.286
713	E1701-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
714	E1702-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	M	M	M
715	E1703-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017	01/01/2028		0.000	0.000	0.000	0.000
716	E1704-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.250	0.280	0.280
717	E1705-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014	01/01/2025		0.000	0.010	0.000	0.000
718	E1706-1	82.08.9997; 82.12.9997	Cannabis, tribal contracts	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
719	E1707-1	82.08.9998(1)(a); 82.12.9998	Medical cannabis sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.362	0.394	0.394
720	E1708-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.019	0.021	0.021
721	E1709-1	82.08.9998(1)(c); 82.12.9998	Cannabis with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.027	0.029	0.029
722	E1710-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.006	0.006	0.006
723	E1711-1	82.08.9998(1)(e)(i); 82.12.9998	Cannabis and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Other	2015			0.000	I	I	I
724	E1712-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical cannabis cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
725	E1713-1	82.08.9999; 82.12.9999	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Individuals	2019	08/01/2025		0.000	5.800	1.970	0.000

2024 Exemption Study (\$ in millions)

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
726	E1714-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	0.489	0.552	0.572
727	E1773-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Preferential Rate	Business	2017	01/01/2029		0.000	4.270	4.350	4.440
728	E1715-1	82.12.0208(3)	Digital goods used by students	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I
729	E1716-1	82.12.0208(4)(a)(i)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000
730	E1717-1	82.12.0208(4)(a)(ii)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
731	E1718-1	82.12.0208(4)(a)(iii)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
732	E1719-1	82.12.0208(5)	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I
733	E1720-1	82.12.022(6); 82.14.230(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			0.000	13.073	16.887	20.692
734	E1721-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	187.090	422.470	655.670
735	E1723-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.600	0.680	0.710
736	E1724-1	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	0.000	0.000	0.000
737	E1725-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.010	0.011	0.011
738	E1726-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	0.000	0.000	0.000
739	E1727-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	3.470	3.820	3.760
740	E1728-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I
741	E1729-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.054	0.065	0.065
742	E1730-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.000	0.000	0.000
743	E1732-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.000	1.091	1.245	1.303
744	E1733-1	82.12.799	Vessels exempt from registration	Retail Sales & Use Tax	Exemption	Business	2021	01/01/2029		0.000	0.000	0.000	0.000
745	E1734-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.031	0.034	0.034

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
746	E1735-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.064	0.069	0.069
747	E1798-1	82.12.9993	Senior living community meals	Retail Sales & Use Tax	Exemption	Individuals	2023			0.000	M	M	M
748	E1737-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	16.323	19.539	19.526
749	E1738-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
750	E1739-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	6.720	7.590	7.860
751	E1740-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Remittance	Business	2019			0.000	0.000	0.000	0.000
752	E1741-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.021	0.023	0.023
753	E1742-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019	01/01/2030		0.000	CTI	CTI	CTI
754	E1743-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005	12/31/2042		0.000	0.000	0.000	0.000
755	E1745-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Other	2015	01/01/2031		0.000	CTI	CTI	CTI
756	E1746-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Other	1967			0.000	CTI	CTI	CTI
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	01/01/2026		0.000	0.348	0.389	0.398
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	1.902	2.130	2.181
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	2.984	3.743	4.305
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	0.742	0.836	0.863
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	06/30/2032		0.000	0.616	0.677	0.679
762	E1759-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
763	E1760-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
764	E1761-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
765	E1762-1	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

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
766	E1763-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
767	E1764-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
768	E1765-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
769	E1766-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
770	E1767-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000
771	E1768-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	0.000	0.000	0.000
772	E1769-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	0.000	0.000	0.000
773	E1770-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
774	E1771-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.000	M	M	M
775	E1772-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	0.774	0.866	0.889
776	E1774-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	I	I	I
777	E1775-1	82.44.125	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	I	I	I
778	E1776-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000
779	E1777-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000
780	E1778-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
781	E1779-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949	07/01/2031		0.000	0.000	0.000	0.000
782	E1780-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
783	E1781-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	0.000	0.000	0.000
784	E1782-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	0.000	0.000	0.000
785	E1783-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2024	FY 2025	FY 2026	FY 2027
786	E1784-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983		0.000	0.000	0.000	0.000	