

2004 TAX EXEMPTION STUDY - Summary Listing of All Tax Preferences

Washington State Department of Revenue, Research Division, January 2004
(see "Notes" tab for description of terms)

Tax Type	RCW	Brief Description	Category	Year Enacted	Would Revenue Be Realized?	Savings To Taxpayers - State Taxes (\$000)				Savings To Taxpayers - Local Taxes (\$000)			
						FY 2004	FY 2005	FY 2006	FY 2007	FY 2004	FY 2005	FY 2006	FY 2007
Property - Public	35.21.755	Public corporations	Government	1984	No	218	220	221	225	790	812	831	865
Property - Public	84.36.010	Federal government	Government	1854	No	77,265	83,521	88,892	95,345	279,916	308,546	334,922	366,655
Property - Public	84.36.010	State government	Government	1889	No	51,953	52,443	52,605	53,587	188,214	193,735	198,203	206,074
Property - Public	84.36.010	County government	Government	1889	No	98,709	99,640	99,949	101,815	357,604	368,095	376,582	391,537
Property - Public	84.36.010	Cities and towns	Government	1889	No	81,579	82,348	82,604	84,146	295,545	304,215	311,229	323,589
Property - Public	84.36.010	Public colleges & universities	Government	1889	No	27,848	28,110	28,198	28,724	100,887	103,846	106,241	110,460
Property - Public	84.36.010	Public K-12 schools	Government	1889	No	66,558	67,185	67,394	68,652	241,124	248,199	253,922	264,005
Property - Public	84.36.010	Port districts	Government	1911	No	9,350	9,438	9,467	9,644	33,872	34,866	35,670	37,086
Property - Public	84.36.010	Fire districts	Government	1933	No	854	862	865	881	3,094	3,184	3,258	3,388
Property - Public	84.36.010	Public utility districts	Government	1931	No	9,763	9,419	8,623	8,184	73,281	75,282	76,410	79,154
Property - Public	84.36.010	Public hospital districts	Government	1945	No	1,923	1,941	1,947	1,983	6,966	7,171	7,336	7,627
Property - Public	84.36.010	Foreign consulates	Government	1967	No	37	37	37	38	133	136	139	145
Property - Public	84.36.130	Airports owned by cities in other states	Government	1941	No	6	6	6	7	23	24	24	25
Property - Public	84.36.135	Housing Finance Commission	Government	1983	No	0	0	0	0	0	0	0	0
Property - Public	84.36.210	Right-of-way easements	Government	1947	No	176	178	178	182	638	657	671	698
Property - Public	84.36.230	Interstate bridges	Government	1949	No	1,146	1,157	1,160	1,182	4,151	4,273	4,372	4,546
Property - Public	84.36.451	Leaseholds of public property	Tax base	1976	No	-11,168	-11,658	-12,381	-13,210	11,168	11,658	12,381	13,210
Property - Public	84.36.605	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0	0	0	0	0
Property - Nonprofit	84.36.020	Churches, parsonages and convents	Nonprofit - C	1854	No	10,905	11,257	11,579	11,892	39,598	41,687	43,729	45,814
Property - Nonprofit	84.36.030(1)	Nonsectarian organizations	Nonprofit - C	1915	No	2,418	2,496	2,567	2,637	8,781	9,244	9,697	10,158
Property - Nonprofit	84.36.030(1)	Nonprofit merchandise sales	Nonprofit - C	1983	No	127	131	135	139	462	487	510	535
Property - Nonprofit	84.36.030(2)	Church camps	Nonprofit - C	1971	No	402	415	427	439	1,460	1,537	1,613	1,689
Property - Nonprofit	84.36.030(3)	Youth organizations	Nonprofit - C	1933	No	280	289	298	306	1,018	1,072	1,124	1,178
Property - Nonprofit	84.36.030(5)	Red Cross	Nonprofit - H	1945	No	29	30	31	32	104	109	116	122
Property - Nonprofit	84.36.030(6)	Student loan organizations	Nonprofit - O	1987	No	3	3	3	3	11	11	12	12
Property - Nonprofit	84.36.032	Church offices	Nonprofit - C	1975	No	162	167	172	176	587	618	648	679
Property - Nonprofit	84.36.035	Blood, bone & tissue banks	Nonprofit - H	1971	No	117	120	124	127	423	445	468	490
Property - Nonprofit	84.36.037	Public assembly halls & meeting places	Nonprofit - O	1981	No	186	192	197	202	674	710	745	780
Property - Nonprofit	84.36.040(1a)	Day care centers	Nonprofit - H	1973	No	260	269	276	284	946	995	1,044	1,094
Property - Nonprofit	84.36.040(1b)	Nonprofit libraries	Nonprofit - A	1854	No	9	9	10	10	33	35	36	38
Property - Nonprofit	84.36.040(1c)	Orphanages	Nonprofit - H	1891	No	17	17	18	18	62	64	66	69
Property - Nonprofit	84.36.040(1d)	Nursing homes	Nonprofit - H	1891	No	716	810	912	1,026	2,601	3,000	3,446	3,954
Property - Nonprofit	84.36.040(1e)	Nonprofit hospitals	Nonprofit - H	1886	No	6,813	7,033	7,234	7,430	24,740	26,044	27,321	28,623
Property - Nonprofit	84.36.040(1f)	Dialysis facilities	Nonprofit - H	1987	No	444	459	472	485	1,614	1,699	1,782	1,867
Property - Nonprofit	84.36.041	Homes for the aging	Nonprofit - H	1989	No	1,485	1,679	1,891	2,128	5,392	6,218	7,144	8,196
Property - Nonprofit	84.36.042	Housing for the developmentally disabled	Nonprofit - H	1998	No	89	90	90	92	323	332	340	353

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Property - Private	84.56.450	Waiver of Y2K-related penalties	Other	1999	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.070	Intangibles	Intangibles	1931	Unlikely	2,212,438	2,260,931	2,282,069	2,303,011	7,958,247	8,294,085	8,537,236	8,787,997
Property - Personal Prop.	84.36.079	Ships under construction	Business incentive	1959	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.080(1)	Commercial vessels	Business incentive	1931	No	1,307	1,258	1,202	1,167	8,779	8,612	8,397	8,320
Property - Personal Prop.	84.36.080(2)	Historic vessels	Individuals	1986	No	8	8	8	8	28	28	29	30
Property - Personal Prop.	84.36.090	Other ships and vessels	Individuals	1931	No	-6,256	-6,630	-7,181	-7,595	21,544	21,709	21,472	21,693
Property - Personal Prop.	84.36.105	Cargo containers	Business incentive	1975	No	310	313	314	320	1,124	1,157	1,183	1,230
Property - Personal Prop.	84.36.110(1)	Household goods	Individuals	1871	No	80,432	82,440	84,569	86,612	289,311	302,439	316,408	330,514
Property - Personal Prop.	84.36.110(2)	\$3,000 of personal property	Individuals	1890	No	180	176	173	169	646	647	647	645
Property - Personal Prop.	84.36.240	Soil & water conservation districts	Government	1963	No	8	8	8	8	28	30	30	31
Property - Personal Prop.	84.36.300	Goods in transit	Business incentive	1961	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.470	Agricultural products held for sale	Agriculture	1984	No	7,960	8,035	8,060	8,211	28,838	29,685	30,369	31,575
Property - Personal Prop.	84.36.477	Business inventories	Other business	1974	No	103,359	104,334	104,657	106,612	374,450	385,434	394,321	409,980
Property - Personal Prop.	84.36.580	Field burning equipment	Agriculture	2000	No	14	14	14	13	51	51	51	51
Property - Personal Prop.	84.36.590	Vitrification equipment	Business incentive	2000	No	0	0	0	0	0	0	0	0
Property - Personal Prop.	84.36.595	Motor vehicles, travel trailers and campers	Tax base	2000	No	119,401	124,278	129,364	134,327	429,516	455,964	484,036	512,626
Property - Personal Prop.	84.36.600	Custom computer software	Other business	1991	No	1,230	1,242	1,246	1,269	4,457	4,588	4,694	4,880
Property - Personal Prop.	84.36.630	Farm machinery (state levy only)	Agriculture	2001	No	1,626	1,648	1,679	1,708	0	0	0	0
Property - Personal Prop.	84.36.645	Equipment for producing semiconductor materials	Business incentive	2003	No	0	0	0	613	0	0	0	2,287
Property - Personal Prop.	84.40.030(3)	Growing crops	Agriculture	1890	No	232	234	235	239	839	863	884	919
Property - Personal Prop.	84.40.037	Canned computer software	Other business	1991	No	1,181	1,192	1,196	1,218	4,279	4,405	4,506	4,685
Property - Personal Prop.	84.40.220	Nursery stock	Agriculture	1971	No	120	121	122	124	435	448	458	477
Property - Alt. Valuation	84.33.140	Forest land, statutory values	Other business	1971	No	7,659	7,731	7,755	7,900	27,747	28,561	29,219	30,380
Property - Alt. Valuation	84.33.140(13,14)	Forest land compensating tax exemptions	Other	1971	Yes	0	0	0	0	484	484	484	484
Property - Alt. Valuation	84.34.060	Open space lands, current use assessment	Other	1970	No	2,400	2,422	2,430	2,475	8,694	8,949	9,155	9,519
Property - Alt. Valuation	84.34.065	Farm lands, current use assessment	Agriculture	1973	No	16,176	16,329	16,379	16,685	58,603	60,322	61,713	64,164
Property - Alt. Valuation	84.34.108(6)	Open space compensating tax exemptions	Other	1973	Yes	249	264	280	297	898	951	1,008	1,069
Property - Alt. Valuation	84.36.381(6)	Valuation freeze, senior citizens & disabled persons	Individuals	1995	No	9,588	10,163	10,773	11,419	30,160	31,970	33,888	35,921
Property - Alt. Valuation	84.38.030	Tax deferral for senior citizens & disabled persons	Individuals	1975	Yes	542	487	439	395	0	0	0	0
In-lieu Excise - Other	43.52.460	PUD tax, steam-generated power plant	Other business	1957	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	35.21.755	Public historical sites	Government	1977	Unlikely	186	191	197	203	163	168	173	178
In-lieu Excise - Leasehold	82.29A.020(1)	Government manufacturing	Government	1976	Unlikely	1,172	1,230	1,292	1,356	1,028	1,079	1,133	1,190
In-lieu Excise - Leasehold	82.29A.020(1)	Easements for removal of products	Other	1976	Yes	186	191	197	203	163	168	173	178

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In-lieu Excise - Leasehold	82.29A.020(2)	Hanford leases; exclusion of fees	Other business	1991	Unlikely	7	6	5	5	6	5	4	4
In-lieu Excise - Leasehold	82.29A.120(1)	Credit for excessive tax	Other business	1986	Yes	205	211	218	224	180	185	191	197
In-lieu Excise - Leasehold	82.29A.120(2)	Product leases; 33% credit	Agriculture	1976	Yes	104	104	104	104	91	91	91	91
In-lieu Excise - Leasehold	82.29A.130(3)	Subsidized housing	Government	1976	Unlikely	3,622	3,731	3,843	3,958	3,177	3,272	3,371	3,472
In-lieu Excise - Leasehold	82.29A.130(5)	Public employee housing	Government	1976	Unlikely	103	106	109	112	90	93	95	98
In-lieu Excise - Leasehold	82.29A.130(6-7)	Indian trust lands	Government	1976	No	274	282	290	299	240	247	256	262
In-lieu Excise - Leasehold	82.29A.130(8-9)	Leases < \$250 per year or < 30 days in duration	Other business	1976	Yes	1,710	1,761	1,814	1,869	1,500	1,545	1,591	1,639
In-lieu Excise - Leasehold	82.29A.130(10)	Homes pending destruction	Other	1976	Unlikely	31	32	33	34	27	28	29	30
In-lieu Excise - Leasehold	82.29A.130(11)	Public works contracts	Government	1976	Unlikely	26	27	28	29	23	24	24	25
In-lieu Excise - Leasehold	82.29A.130(12)	Inmate employment programs	Government	1992	Unlikely	20	20	21	22	17	18	18	19
In-lieu Excise - Leasehold	82.29A.130(13)	Camps for disabled persons	Nonprofit - H	1995	Yes	2	2	2	2	2	2	2	2
In-lieu Excise - Leasehold	82.29A.130(14)	Professional baseball stadium	Business incentive	1995	Yes	45	47	48	49	40	41	42	43
In-lieu Excise - Leasehold	82.29A.130(15)	Professional football stadium	Business incentive	1997	Yes	59	61	62	63	52	53	54	55
In-lieu Excise - Leasehold	82.29A.130(16)	Public facilities districts	Business incentive	1999	Yes	48	49	51	52	42	43	44	46
In-lieu Excise - Leasehold	82.29A.132	2nd Narrows bridge	Business incentive	1998	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.134	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.135	Gasohol production facilities	Business incentive	1980	No	0	0	0	0	0	0	0	0
In-lieu Excise - Leasehold	82.29A.136	Residential & recreation lots; > 3,000 parcels	Tax base	2001	Yes	82	85	36	115	-111	-116	-219	-162
In-lieu Excise - Leasehold	82.29A.137	Facilities for production of super-efficient aircraft	Business incentive	2003	Yes	0	1,100	2,300	2,300	0	965	2,018	2,018
In-lieu Excise - Vehicles	82.44.010(2)	Excluded motor vehicles	Tax base	1955	No	0	0	0	0	0	0	0	0
In-lieu Excise - Vehicles	82.44.015	Ride-sharing vehicles	Other	1980	Yes	0	0	0	0	128	134	139	144
In-lieu Excise - Vehicles	82.44.022	Personal-use vehicles, \$30 credit	Individuals	1998	No	0	0	0	0	0	0	0	0
In-lieu Excise - Vehicles	82.44.023	Rental cars	Tax base	1992	No	0	0	0	0	0	0	0	0
In-lieu Excise - Vehicles	82.44.025	Taipei Economic/Cultural vehicles	Government	1996	No	0	0	0	0	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Government aircraft	Government	1949	No	6	6	6	6	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Commercial aircraft	Commerce	1949	No	48	48	48	48	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Aircraft held for sale	Other business	1955	Unlikely	2	2	2	2	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Nonresident aircraft, Pullman-Moscow airport	Other business	1999	Unlikely	2	2	2	2	0	0	0	0
In-lieu Excise - Vehicles	82.49.020	Boats less than 16 ft. in length	Individuals	1983	Yes	1,607	1,680	1,756	1,837	0	0	0	0
In-lieu Excise - Vehicles	82.50.520(1-4)	Travel trailers and campers	Individuals	1971	No	0	0	0	0	0	0	0	0
In-lieu Excise - Timber	84.33.075	Nonprofit youth organizations	Nonprofit - C	1980	Yes	0	0	0	0	0	0	0	0
In-lieu Excise - Timber	84.33.077	Credit, tax paid on public timber	Other	1983	Yes	2,200	2,300	2,400	2,600	0	0	0	0
In-lieu Excise - Timber	84.33.0775	Credit, lands impacted by salmon regulations	Other business	1999	Yes	5,600	5,700	5,760	5,760	0	0	0	0
In-lieu Excise - Timber	84.33.086	\$50 minimum timber tax	Other business	1984	Yes	1	1	1	1	7	7	7	7
In-lieu Excise - Timber	84.33.170	Christmas trees and cottonwoods	Agriculture	1971	Yes	67	67	67	67	268	268	268	268

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B&O - Public Activities	82.04.311	Tobacco Settlement Authority	Government	2002	Unlikely	543	552	561	570	0	0	0	0
B&O - Public Activities	82.04.312	Water service, small districts	Government	1997	No	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.395	Printing by schools	Government	1979	Unlikely	60	63	66	69	0	0	0	0
B&O - Public Activities	82.04.397	Printing by local governments	Government	1979	Unlikely	43	45	47	50	0	0	0	0
B&O - Public Activities	82.04.408	Housing Finance Commission	Government	1983	No	175	181	186	192	0	0	0	0
B&O - Public Activities	82.04.415	Sand and gravel for local road construction	Government	1965	Unlikely	112	118	125	132	0	0	0	0
B&O - Public Activities	82.04.418	Grants to local government	Government	1983	Unlikely	0	0	0	0	0	0	0	0
B&O - Public Activities	82.04.419	Local government business income	Government	1983	Unlikely	8,130	8,372	8,621	8,877	0	0	0	0
B&O - Public Activities	82.04.4201	Sales/leasebacks for Regional Transp. Authority	Government	2000	Yes	**	**	**	**	0	0	0	0
B&O - Public Activities	82.04.600	Printing by libraries	Government	1979	Unlikely	4	4	4	5	0	0	0	0
B&O - Business Activities	82.04.062	Precious metals and bullion	Other business	1985	Yes	200	200	200	200	0	0	0	0
B&O - Business Activities	82.04.110	Aluminum master alloys	Business incentive	1997	Yes	**	**	**	**	0	0	0	0
B&O - Business Activities	82.04.120	Processors of seafood	Business incentive	1975	Yes	20	20	20	20	0	0	0	0
B&O - Business Activities	82.04.120	Seed conditioning	Agriculture	1987	Yes	130	130	130	130	0	0	0	0
B&O - Business Activities	82.04.120	Hay cubing	Agriculture	1997	Yes	208	208	208	208	0	0	0	0
B&O - Business Activities	82.04.2403	Fish cleaning	Business incentive	1994	Yes	9	9	9	9	0	0	0	0
B&O - Business Activities	82.04.255	Shared real estate commissions	Other business	1970	Yes	15,832	16,307	16,796	17,401	0	0	0	0
B&O - Business Activities	82.04.280	Rental of real estate	Other business	1935	No	41,834	43,340	44,890	46,516	0	0	0	0
B&O - Business Activities	82.04.310	Public utilities	Tax base	1935	No	39,059	40,230	41,437	42,680	0	0	0	0
B&O - Business Activities	82.04.315	International banking facilities	Business incentive	1982	Yes	270	280	290	300	0	0	0	0
B&O - Business Activities	82.04.317	Wholesale auto auctions	Other business	1997	Yes	5,671	6,036	6,211	6,391	0	0	0	0
B&O - Business Activities	82.04.320	Insurance premiums	Tax base	1935	No	282,543	295,257	308,544	322,429	0	0	0	0
B&O - Business Activities	82.04.322	Health maintenance organizations	Tax base	1993	No	127,904	137,625	148,084	159,338	0	0	0	0
B&O - Business Activities	82.04.330	Agricultural producers	Agriculture	1935	Yes	26,230	26,755	27,290	27,840	0	0	0	0
B&O - Business Activities	82.04.330	Christmas tree producers	Agriculture	1987	Yes	330	345	360	376	0	0	0	0
B&O - Business Activities	82.04.331	Wholesaling of conditioned seed	Agriculture	1998	Yes	484	492	503	513	0	0	0	0
B&O - Business Activities	82.04.332	Wholesaling of grain	Agriculture	1998	Yes	3,000	3,000	3,000	3,000	0	0	0	0
B&O - Business Activities	82.04.333	Small timber harvesters	Other business	1990	Yes	245	245	245	245	0	0	0	0
B&O - Business Activities	82.04.335	Agricultural fairs	Agriculture	1965	Yes	151	153	154	156	0	0	0	0
B&O - Business Activities	82.04.337	Exported processed hops	Agriculture	1987	Yes	270	270	270	270	0	0	0	0
B&O - Business Activities	82.04.340	Boxing and wrestling matches	Tax base	1935	Unlikely	5	5	5	5	0	0	0	0
B&O - Business Activities	82.04.350	Horse racing	Tax base	1935	Unlikely	2,416	2,416	2,416	2,416	0	0	0	0
B&O - Business Activities	82.04.360	Income of employees	Tax base	1935	No	578,854	606,060	630,303	655,515	0	0	0	0
B&O - Business Activities	82.04.360	Life insurance "statutory" employees	Other business	1991	Possibly	625	663	699	733	0	0	0	0
B&O - Business Activities	82.04.390	Real estate sales	Tax base	1935	Unlikely	188,000	174,000	182,000	191,000	0	0	0	0

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B&O - Business Activities	82.04.392	Income from trust accounts	Other business	1997	Yes	997	1,036	1,078	1,122	0	0	0	0
B&O - Business Activities	82.04.394	Property management, on-site personnel	Tax base	1998	Yes	631	650	669	689	0	0	0	0
B&O - Business Activities	82.04.405	Credit unions; federally chartered	Other business	1970	No	2,700	2,700	2,700	2,700	0	0	0	0
B&O - Business Activities	82.04.405	Credit unions; state chartered	Other business	1970	Unlikely	17,387	18,083	18,806	19,558	0	0	0	0
B&O - Business Activities	82.04.416	2nd Narrows bridge	Business incentive	1998	Yes	0	0	0	38	0	0	0	0
B&O - Business Activities	82.04.421	Memberships to purchase at discount	Business incentive	1997	Yes	**	**	**	**	0	0	0	0
B&O - Business Activities	82.04.422(2)	Accommodation sales of autos	Tax base	2001	Yes	92	98	100	105	0	0	0	0
B&O - Business Activities	82.04.423	Direct sellers	Other business	1983	Yes	5,964	6,337	6,733	7,155	0	0	0	0
B&O - Business Activities	82.04.424	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0	0	0	0	0
B&O - Business Activities	82.04.425	Accommodation sales	Tax base	1955	Yes	977	1,043	1,114	1,190	0	0	0	0
B&O - Business Activities	82.04.426	Manufacturing of semiconductor microchips	Business incentive	2003	Yes	**	**	**	**	0	0	0	0
B&O - Business Activities	82.32.045(4)	\$28,000 minimum for filing a tax return	Other business	1996	Yes	41,000	41,000	41,000	41,000	0	0	0	0
B&O - Business Activities	82.32.420	Waiver of delinquency penalties, Y2K	Other business	1999	No	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.324	Blood, bone and tissue banks	Nonprofit - H	1995	Yes	354	367	380	393	0	0	0	0
B&O - Nonprofit	82.04.326	Organ procurement organizations	Nonprofit - H	2002	Yes	**	**	**	**	0	0	0	0
B&O - Nonprofit	82.04.327	Adult family homes	Nonprofit - H	1987	Yes	283	291	299	307	0	0	0	0
B&O - Nonprofit	82.04.338	Services for the Hop Commission	Agriculture	1998	Yes	**	**	**	**	0	0	0	0
B&O - Nonprofit	82.04.339	Day care by churches	Nonprofit - H	1992	Yes	1,167	1,232	1,299	1,370	0	0	0	0
B&O - Nonprofit	82.04.3395	Child care resource and referral	Nonprofit - H	1995	Yes	17	18	19	21	0	0	0	0
B&O - Nonprofit	82.04.355	Commuter ride-sharing	Other	1979	Yes	0	0	0	0	0	0	0	0
B&O - Nonprofit	82.04.363	Camps and conference centers	Nonprofit - C	1997	Yes	65	67	69	71	0	0	0	0
B&O - Nonprofit	82.04.3651	Nonprofit organization fund-raising	Nonprofit - O	1998	Yes	73	75	77	79	0	0	0	0
B&O - Nonprofit	82.04.367	Student loan organizations	Nonprofit - O	1987	Yes	**	**	**	**	0	0	0	0
B&O - Nonprofit	82.04.368	Credit and debt counseling services	Nonprofit - O	1993	Yes	250	250	250	250	0	0	0	0
B&O - Nonprofit	82.04.370	Fraternal insurance	Other	1935	Yes	1,916	1,959	2,002	2,046	0	0	0	0
B&O - Nonprofit	82.04.380	Red Cross	Nonprofit - H	1935	No	**	**	**	**	0	0	0	0
B&O - Nonprofit	82.04.385	Sheltered workshops	Nonprofit - H	1970	Yes	926	950	975	1,000	0	0	0	0
B&O - Nonprofit	82.04.399	Academic transcripts	Nonprofit - O	1996	Yes	3	3	3	3	0	0	0	0
B&O - Deductions	82.04280(6)	Radio and TV broadcasting	Commerce	1935	No	1,006	1,036	1,067	1,099	0	0	0	0
B&O - Deductions	82.04.298(2)	Grocery co-ops	Business incentive	2001	Yes	**	**	**	**	0	0	0	0
B&O - Deductions	82.04.4271	Youth organization fees	Nonprofit - C	1981	Yes	280	288	297	306	0	0	0	0
B&O - Deductions	82.04.4281	Investments by nonfinancial firms	Tax base	1935	Yes	456,500	478,800	503,200	530,800	0	0	0	0
B&O - Deductions	82.04.4281	Dividends from subsidiaries	Tax base	1970	Yes	596	574	587	562	0	0	0	0
B&O - Deductions	82.04.4282	Membership dues and fees	Nonprofit - O	1935	Unlikely	749	749	749	749	0	0	0	0
B&O - Deductions	82.04.4282	Contributions and donations	Tax base	1935	No	3,575	3,682	3,792	3,906	0	0	0	0

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B&O - Deductions	82.04.4282	Tuition fees	Nonprofit - O	1935	Yes	15,096	15,851	16,644	17,476	0	0	0	0
B&O - Deductions	82.04.4282	Trade shows	Nonprofit - O	1989	Yes	14	15	16	16	0	0	0	0
B&O - Deductions	82.04.4283	Cash discounts	Tax base	1935	No	11,100	11,100	11,100	11,100	0	0	0	0
B&O - Deductions	82.04.4284	Credit losses	Other business	1935	Unlikely	5,073	5,226	5,382	5,544	0	0	0	0
B&O - Deductions	82.04.4285	Motor fuel taxes	Tax base	1935	Unlikely	15,358	15,908	16,217	16,501	0	0	0	0
B&O - Deductions	82.04.4286	Deduction for constitutional reasons	Commerce	1935	No	437,800	457,700	479,700	505,300	0	0	0	0
B&O - Deductions	82.04.4287	Processing horticultural products	Agriculture	1935	Yes	688	688	688	688	0	0	0	0
B&O - Deductions	82.04.4289	Nursing homes	Nonprofit - H	1945	Yes	2,433	2,515	2,602	2,691	0	0	0	0
B&O - Deductions	82.04.4291	Intergovernmental charges	Government	1970	Unlikely	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4292	Interest on real estate loans	Other business	1970	Yes	36,916	38,410	40,002	41,859	0	0	0	0
B&O - Deductions	82.04.4293	Interest on government obligations	Government	1970	Yes	3,484	3,694	3,915	4,150	0	0	0	0
B&O - Deductions	82.04.4294	Interest on agricultural loans	Agriculture	1970	Yes	**	**	**	**	0	0	0	0
B&O - Deductions	82.04.4295	Manufacturing completed in Washington	Business incentive	1977	Yes	2,146	2,249	2,355	2,468	0	0	0	0
B&O - Deductions	82.04.4296	Funeral home reimbursement	Other business	1979	Yes	11	11	12	12	0	0	0	0
B&O - Deductions	82.04.4297	Government grants to nonprofit organizations	Nonprofit - H	1979	Yes	56,073	57,755	59,488	61,273	0	0	0	0
B&O - Deductions	82.04.4298	Condominium maintenance fees	Other business	1979	Yes	2,085	2,166	2,249	2,332	0	0	0	0
B&O - Deductions	82.04.4311	Public/nonprofit hospitals; Medicare receipts	Nonprofit - H	2002	Yes	59,450	64,093	69,196	74,813	0	0	0	0
B&O - Deductions	82.04.432	Municipal sewer charges	Government	1967	Yes	2,364	2,445	2,539	2,638	0	0	0	0
B&O - Deductions	82.04.4322	Government grants to arts organizations	Nonprofit - A	1981	Yes	1,927	1,985	2,045	2,106	0	0	0	0
B&O - Deductions	82.04.4329	Health insurance pool fees	Other business	1987	No	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.433	Fuel used in commercial vessels	Other business	1985	Unlikely	2,423	2,519	2,620	2,725	0	0	0	0
B&O - Deductions	82.04.4331	Health insurance, medical claims	Tax base	1988	No	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4332	Foreign branch campuses	Nonprofit - O	1993	No	0	0	0	0	0	0	0	0
B&O - Deductions	82.04.4334	Sale of alternative fuel	Business incentive	2003	Yes	8	13	18	23	0	0	0	0
B&O - Deductions	82.04.4335	Sale of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Differential Rates	82.04.240(2)	Manufacturing of semiconductor materials	Business incentive	2003	Yes	0	0	645	1,500	0	0	0	0
B&O - Differential Rates	82.04.250(1)	Retailing	Other business	1983	Yes	14,396	15,197	16,043	16,936	0	0	0	0
B&O - Differential Rates	82.04.250(3)	Certified aircraft repair firms	Business incentive	2003	Yes	**	**	**	**	0	0	0	0
B&O - Differential Rates	82.04.260(1a)	Manufacturers of flour and oil	Agriculture	1949	Yes	2,480	2,618	2,764	2,918	0	0	0	0
B&O - Differential Rates	82.04.260(1b)	Manufacturers of seafood	Business incentive	1959	Yes	1,467	1,549	1,635	1,726	0	0	0	0
B&O - Differential Rates	82.04.260(1c)	Processors of fresh fruit and vegetables	Agriculture	1965	Yes	5,915	6,244	6,592	6,958	0	0	0	0
B&O - Differential Rates	82.04.260(1d)	Manufacturers of dairy products	Agriculture	2001	Yes	2,010	2,121	2,239	2,364	0	0	0	0
B&O - Differential Rates	82.04.260(1e)	Manufacturers of alternative fuels	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
B&O - Differential Rates	82.04.260(2)	Processors of dry peas	Agriculture	1967	Yes	20	21	23	24	0	0	0	0
B&O - Differential Rates	82.04.260(4)	Processors of meat	Agriculture	1967	Yes	8,265	8,725	9,211	9,723	0	0	0	0
B&O - Differential Rates	82.04.260(5,6)	Nuclear fuel assemblies	Business incentive	1971	Yes	**	**	**	**	0	0	0	0

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B&O - Differential Rates	82.04.260(7)	Travel agents	Other business	1975	Yes	4,895	5,168	5,455	5,759	0	0	0	0
B&O - Differential Rates	82.04.260(8)	Charter and freight brokers	Business incentive	1979	Yes	11,503	12,143	12,819	13,532	0	0	0	0
B&O - Differential Rates	82.04.260(9)	Stevedoring	Business incentive	1979	Yes	5,098	5,382	5,681	5,997	0	0	0	0
B&O - Differential Rates	82.04.260(11)	Insurance agents	Other business	1983	Yes	14,280	15,075	15,914	16,799	0	0	0	0
B&O - Differential Rates	82.04.260(13)	Manufacturers of commercial aircraft	Business incentive	2003	Yes	0	0	21,200	33,200	0	0	0	0
B&O - Differential Rates	82.04.272	Resellers of prescription drugs	Business incentive	1998	Yes	4,940	5,150	5,373	5,611	0	0	0	0
B&O - Differential Rates	82.04.290(1)	International investment management	Business incentive	1995	Yes	5,085	5,309	5,558	5,825	0	0	0	0
B&O - Differential Rates	82.04.2905	Child care	Other business	1998	Yes	331	349	368	388	0	0	0	0
B&O - Differential Rates	82.04.2906	Treatment of chemical dependency	Other business	2003	Yes	34	34	34	35	0	0	0	0
B&O - Differential Rates	82.04.2907	Royalty income	Other business	1998	Possibly	18,513	19,254	20,024	20,825	0	0	0	0
B&O - Credits	82.04.427	Pollution control facilities	Other business	1967	No	1,650	1,485	1,336	1,203	0	0	0	0
B&O - Credits	82.04.4333	Job training services	Business incentive	1996	Yes	**	**	**	**	0	0	0	0
B&O - Credits	82.04.434	Testing and safety labs	Business incentive	1991	Yes	**	**	**	**	0	0	0	0
B&O - Credits	82.04.440(2&3)	Multiple activities, instate	Commerce	1987	No	-180	-197	-209	-222	0	0	0	0
B&O - Credits	82.04.440(2&4)	Multiple activities, interstate	Commerce	1985	No	10,075	11,060	11,735	12,462	0	0	0	0
B&O - Credits	82.04.4451	Small business credit	Other business	1994	Yes	21,631	21,749	21,868	21,988	0	0	0	0
B&O - Credits	82.04.4452	Research & development; high technology firms	Business incentive	1994	Yes	24,800	12,900	0	0	0	0	0	0
B&O - Credits	82.04.44525	International services	Business incentive	1998	Yes	**	**	**	**	0	0	0	0
B&O - Credits	82.04.4459	Field burning	Agriculture	2000	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.4461	Aircraft pre-production expenditures	Business incentive	2003	Yes	0	0	29,900	10,300	0	0	0	0
B&O - Credits	82.04.4462	Aircraft pre-production computer expenditures	Business incentive	2003	Yes	11,000	9,400	0	0	0	0	0	0
B&O - Credits	82.04.4463	Property taxes on aircraft manufacturing facilities	Business incentive	2003	Yes	0	200	900	1,300	0	0	0	0
B&O - Credits	82.04.447	Natural gas purchases by DSI customers	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
B&O - Credits	82.04.448	New jobs, manufacturing semiconductor materials	Business incentive	2003	Yes	0	0	155	360	0	0	0	0
B&O - Credits	82.35.050	Cogeneration facilities	Business incentive	1979	No	0	0	0	0	0	0	0	0
B&O - Credits	82.62.030/.045	New jobs in rural counties & CEZ	Business incentive	1986	Yes	2,736	2,773	2,831	2,888	0	0	0	0
B&O - Credits	82.70.020	Commute trip reduction	Other	2003	Yes	1,935	1,935	1,935	1,935	0	0	0	0
Public Utility	35.58.560	Transit deduction for Metro	Government	1967	Yes	420	420	420	420	0	0	0	0
Public Utility	82.16.020(1d&e)	Tax rate for urban transportation & vessels	Other business	1935	Yes	4,521	4,521	4,521	4,521	0	0	0	0
Public Utility	82.16.040	\$2,000 monthly minimum	Other business	1935	Yes	500	500	500	500	0	0	0	0
Public Utility	82.16.042	Water service, small districts	Government	1997	Yes	230	20	0	0	0	0	0	0
Public Utility	82.16.045	Credit for pollution control facilities	Other business	1967	No	1,635	1,472	1,325	1,192	0	0	0	0
Public Utility	82.16.046	2nd Narrows bridge	Tax base	1998	No	0	0	0	0	0	0	0	0
Public Utility	82.16.047	Ride-sharing & special needs transportation	Other	1979	Yes	275	297	321	347	0	0	0	0
Public Utility	82.16.0491	Credit for rural electric utility contributions	Other business	1999	Yes	300	300	300	0	0	0	0	0

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Public Utility	82.16.0495	Credit for electricity purchased by DSI customers	Business incentive	2001	Yes	0	0	0	0	0	0	0	0
Public Utility	82.16.0497	Credit for billing discounts	Other business	2001	Yes	2,500	2,500	2,500	2,500	0	0	0	0
Public Utility	82.16.050(1)	Receipts from taxes	Tax base	1935	No	11,087	11,641	12,223	12,835	0	0	0	0
Public Utility	82.16.050(2)	Sales for resale	Tax base	1935	No	3,000	3,000	3,000	3,000	0	0	0	0
Public Utility	82.16.050(3)	Joint utility services	Tax base	1935	No	16,000	16,000	16,000	16,000	0	0	0	0
Public Utility	82.16.050(4)	Cash discounts	Tax base	1935	No	7,500	7,500	7,500	7,500	0	0	0	0
Public Utility	82.16.050(5)	Credit losses	Other business	1935	Unlikely	2,100	2,100	2,100	2,100	0	0	0	0
Public Utility	82.16.050(6)	Constitutional exemptions	Commerce	1935	No	104,120	107,243	110,461	113,175	0	0	0	0
Public Utility	82.16.050(6)	Interstate transportation, instate portion	Commerce	1935	Possibly	4,633	4,772	4,916	5,063	0	0	0	0
Public Utility	82.16.050(7)	Irrigation water	Agriculture	1935	Yes	360	450	563	704	0	0	0	0
Public Utility	82.16.050(8)	Interstate transportation, through freight	Commerce	1937	No	14,317	14,746	15,188	15,644	0	0	0	0
Public Utility	82.16.050(8)	Shipments to ports	Agriculture	1937	Yes	6,768	6,971	7,180	7,395	0	0	0	0
Public Utility	82.16.050(9)	Electric power exported or resold	Tax base	1989	No	250,000	250,000	250,000	250,000	0	0	0	0
Public Utility	82.16.050(10)	Water associations	Nonprofit - O	1977	Yes	200	200	200	200	0	0	0	0
Public Utility	82.16.050(11)	Processing/disposal of sewerage	Tax base	1987	No	4,161	4,298	4,440	4,587	0	0	0	0
Public Utility	82.16.053	Electric power, low density customer base	Other business	1994	Yes	1,000	1,000	1,000	1,000	0	0	0	0
Public Utility	82.16.055	Cogeneration facilities and renewable resources	Business incentive	1980	Yes	200	200	200	200	0	0	0	0
Public Utility	82.70.020	Credit for commute trip reduction	Other	2003	Yes	315	315	315	315	0	0	0	0
Other Business Taxes	48.14.020	Title insurance	Tax base	1947	Unlikely	5,711	5,837	5,965	6,097	0	0	0	0
Other Business Taxes	48.14.020	Annuities	Tax base	1979	Unlikely	48,666	52,073	55,718	59,618	0	0	0	0
Other Business Taxes	48.14.020(3)	Tax rate for ocean marine insurance	Business incentive	1947	Yes	1,455	1,462	1,470	1,477	0	0	0	0
Other Business Taxes	48.14.0201(6a)	Medicare receipts	Other business	1993	Yes	16,817	17,036	17,376	17,863	0	0	0	0
Other Business Taxes	48.14.0201(6b)	Dentistry	Other business	1993	Yes	10,239	10,956	11,723	12,543	0	0	0	0
Other Business Taxes	48.14.022	Health insurance by Wash. State Pool	Other business	1987	Yes	414	447	483	522	0	0	0	0
Other Business Taxes	48.14.029	Tax credit for international services	Business incentive	1998	Yes	0	0	0	0	0	0	0	0
Other Business Taxes	48.32.145	Insurance guarantee funds	Other business	1976	Yes	7,559	8,215	9,792	10,072	0	0	0	0
Other Business Taxes	48.36A.240	Fraternal benefit societies	Nonprofit - C	1947	Yes	2,555	2,611	2,669	2,727	0	0	0	0
Other Business Taxes	67.16.106(1)	Parimutuel tax exemption, nonprofit races	Other business	1979	Yes	13	13	14	14	0	0	0	0
Other Business Taxes	67.16.105(2)	Differential parimutuel tax rates	Other business	1979	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.18.050	Refuse collection tax; federal govt.	Government	1986	No	267	267	266	264	0	0	0	0
Other Business Taxes	82.19.050(1)	Litter tax; products shipped out of state	Tax base	1992	Yes	33	34	35	36	0	0	0	0
Other Business Taxes	82.19.050(2)	Litter tax; agricultural products	Agriculture	1971	Unlikely	813,000	829,000	846,000	863,000	0	0	0	0
Other Business Taxes	82.19.050(3)	Litter tax; grocery co-ops	Business incentive	2001	Yes	**	**	**	**	0	0	0	0

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Other Business Taxes	82.19.050(4)	Food & beverages consumed on-premises	Tax base	2003	Yes	426	440	456	472	0	0	0	0
Other Business Taxes	82.23A.030(1)	Successive uses of petroleum	Tax base	1989	No	20,000	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(2)	Domestic uses of petroleum	Individuals	1989	Unlikely	100	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(3)	Constitutional exemptions	Commerce	1989	No	1,000	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(4)	Uses of petroleum prior to 7/1/89	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(5)	Fuel used in processing	Tax base	1989	Unlikely	100	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(6)	Exported petroleum products	Tax base	1989	No	6,500	0	0	0	0	0	0	0
Other Business Taxes	82.23A.030(7)	Packaged petroleum products	Tax base	1989	Unlikely	0	0	0	0	0	0	0	0
Other Business Taxes	82.23A.040(1)	Petroleum exported in vehicle fuel tanks	Tax base	1989	No	100	0	0	0	0	0	0	0
Other Business Taxes	82.23A.040(2)	Credit for taxes on petroleum paid in other states	Commerce	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.23B.030	Oil spill tax, secondary transportation	Tax base	1991	Unlikely	200	200	200	200	0	0	0	0
Other Business Taxes	82.23B.040	Exported petroleum products	Tax base	1991	Unlikely	2,350	2,350	2,350	2,350	0	0	0	0
Other Business Taxes	82.23B.045	Credit for nonfuel uses of petroleum	Tax base	1991	No	250	250	250	250	0	0	0	0
Other Business Taxes	82.27.010	Fish tax exemption for tuna, mackerel & jack	Other business	1995	Yes	30	30	30	30	0	0	0	0
Other Business Taxes	82.27.020	Differential fish tax rates	Other business	1980	Yes	1,881	1,881	1,881	1,881	0	0	0	0
Other Business Taxes	82.27.030(1)	Imported frozen/packaged fish	Tax base	1980	No	123	123	123	123	0	0	0	0
Other Business Taxes	82.27.030(2)	Commercially grown fish/shellfish	Tax base	1980	No	135	135	140	140	0	0	0	0
Other Business Taxes	82.27.030(3)	Imported fish	Tax base	1980	No	10	10	10	10	0	0	0	0
Other Business Taxes	82.27.040	Credit for taxes on fish paid in other states	Tax base	1980	No	222	222	222	222	0	0	0	0
Other Business Taxes	82.64.030(1)	Successive possession of soft drink syrup	Tax base	1989	No	8,835	8,835	8,835	8,835	0	0	0	0
Other Business Taxes	82.64.030(2)	Exported syrup	Tax base	1989	No	1,140	1,140	1,140	1,140	0	0	0	0
Other Business Taxes	82.64.030(3)	Trademarked beverages	Tax base	1991	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.030(4)	Possession of soft drink syrup prior to 6/1/91	Tax base	1989	No	0	0	0	0	0	0	0	0
Other Business Taxes	82.64.040	Credit for taxes on syrup paid in other states	Tax base	1989	No	0	0	0	0	0	0	0	0
Sales/use - Farm	82.04.050(3e)	Horticultural services for farmers	Agriculture	1993	Yes	6,500	6,695	6,896	7,102	1,500	1,545	1,591	1,639
Sales/use - Farm	82.04.050(8)	Feed and seed	Agriculture	1935	Unlikely	45,543	47,820	50,211	52,721	10,510	11,035	11,587	12,166
Sales/use - Farm	82.04.050(8)	Fertilizer and chemical spray	Agriculture	1943	Yes	39,022	40,973	43,022	45,173	8,405	8,825	9,266	9,730
Sales/use - Farm	82.04.050(8)	Pollination agents	Agriculture	1993	Yes	18	19	19	20	4	4	4	5
Sales/use - Farm	82.04.050(8)	Conservation & habitat development	Agriculture	1997	Yes	48	49	50	51	12	12	13	13
Sales/use - Farm	82.04.213	Christmas tree production	Agriculture	1987	Yes	403	403	403	403	93	93	93	93
Sales/use - Farm	82.08.0257	Farm auction sales	Agriculture	1943	Yes	402	402	402	402	93	93	93	93
Sales/use - Farm	82.08.0259	Breeding livestock; cattle & milk cows	Agriculture	1945	Yes	4,301	4,430	4,563	4,700	993	1,022	1,053	1,085

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Sales/use - Farm	82.08.0267	Poultry used in production	Agriculture	1961	Yes	1,786	1,840	1,895	1,952	412	425	437	450
Sales/use - Farm	82.08.0272	Semen for artificial insemination	Agriculture	1965	Yes	477	477	477	477	110	110	110	110
Sales/use - Farm	82.08.02745	Farm-worker housing	Agriculture	1996	Yes	624	624	624	624	182	182	182	182
Sales/use - Farm	82.08.0277	Pollen	Agriculture	1967	Yes	20	20	20	20	5	5	5	5
Sales/use - Farm	82.08.0288	Leased irrigation equipment	Agriculture	1983	Yes	6,430	6,559	6,690	6,824	1,484	1,514	1,544	1,575
Sales/use - Farm	82.08.0294	Fish feed for aquaculture	Agriculture	1985	Yes	102	102	102	102	23	23	23	23
Sales/use - Farm	82.08.0295	Sale/leaseback, equipment used in processing	Agriculture	1986	Yes	0	0	0	0	0	0	0	0
Sales/use - Farm	82.08.0296	Livestock feed	Agriculture	1986	Yes	116	116	116	116	27	27	27	27
Sales/use - Farm	82.08.0311	Packing materials for horticultural products	Agriculture	1988	Yes	197	197	197	197	46	46	46	46
Sales/use - Farm	82.08.840	Field burning equipment	Agriculture	2000	Yes	243	243	122	0	71	71	36	0
Sales/use - Farm	82.08.880	Medicine for livestock	Agriculture	2001	Yes	1,256	1,294	1,332	1,372	367	378	389	401
Sales/use - Farm	82.08.890	Dairy nutrient management equipment	Agriculture	2001	Yes	264	305	345	345	77	89	101	101
Sales/use - Farm	82.08.900	Anaerobic digesters for dairies	Agriculture	2001	Yes	0	0	0	0	0	0	0	0
Sales/use - Farm	82.08.910	Gas for heating chicken houses	Agriculture	2001	Yes	293	293	293	293	86	86	86	86
Sales/use - Farm	82.08.920	Bedding materials for chickens	Agriculture	2001	Yes	73	73	73	73	21	21	21	21
Sales/use - Producer	82.04.050(1d)	Ferrosilicon	Business incentive	1986	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.0255(1)	Fuel for aircraft research	Business incentive	1963	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.02565	Manufacturing machinery	Business incentive	1995	Yes	148,900	162,400	176,500	192,400	43,200	47,100	51,200	55,800
Sales/use - Producer	82.08.02566	Equipment for designing aircraft parts	Business incentive	1997	Yes	291	302	315	328	84	88	91	95
Sales/use - Producer	82.08.02567	Electric generating equipment; renewable resources	Business incentive	1996	Yes	9,750	13,000	13,000	13,000	2,850	3,800	3,800	3,800
Sales/use - Producer	82.08.02568	Anodes and cathodes for aluminum production	Business incentive	1996	Yes	2,719	2,871	2,874	2,977	788	832	833	863
Sales/use - Producer	82.08.026	Natural and manufactured gas	Tax base	1989	No	15,983	18,860	22,255	26,260	-22,457	-26,499	-31,269	-36,898
Sales/use - Producer	82.08.0274	Form lumber	Other business	1965	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.0276	Wearing apparel for display purposes	Other business	1967	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.0298	Fishing boat fuel	Other business	1987	Yes	729	735	762	796	213	215	223	233
Sales/use - Producer	82.08.0315	Film & video production equipment	Business incentive	1995	Yes	580	580	580	580	170	170	170	170
Sales/use - Producer	82.08.810	Air pollution control facilities	Business incentive	1997	Yes	**	**	**	**	**	**	**	**
Sales/use - Producer	82.08.811	Coal for thermal generating plants	Business incentive	1997	Yes	**	**	**	**	**	**	**	**
Sales/use - Producer	82.08.820	Tax remittance for warehouse expansion	Business incentive	1997	Yes	2,806	2,890	2,977	3,066	0	0	0	0
Sales/use - Producer	82.08.955	Distribution of biodiesel/alcohol fuels	Business incentive	2003	Yes	12	18	18	19	4	5	5	5
Sales/use - Producer	82.08.960	Distribution of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
Sales/use - Producer	82.08.965	Production of semiconductor materials	Business incentive	2003	Yes	0	0	700	1,700	0	0	200	500
Sales/use - Producer	82.08.970	Gasses/chemicals for semiconductor materials	Business incentive	2003	Yes	0	0	210	540	0	0	60	160
Sales/use - Producer	82.08.975	Aircraft pre-production computer expenditures	Business incentive	2003	Yes	1,900	2,800	3,300	3,500	550	810	960	1,015
Sales/use - Producer	82.08.980	Production of super-efficient aircraft	Business incentive	2003	Yes	0	20,500	2,900	0	0	6,000	800	0
Sales/use - Producer	82.12.010(1)	Use tax on rental value	Other business	1985	Yes	1,535	1,646	1,717	1,793	331	355	370	386

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Sales/use - Producer	82.12.0263	Extracted fuel	Other business	1949	Yes	2,106	1,927	1,985	2,064	616	563	580	603
Sales/use - Producer	82.12.0265	Bailed tangible personal property for R&D	Other business	1951	Yes	659	679	699	720	193	198	204	210
Sales/use - Producer	82.12.0272	Display items for trade shows	Other business	1971	Yes	539	555	572	589	157	162	167	172
Sales/use - Producer	82.12.800	Use of vessels by manufacturers/dealers	Other business	1997	Yes	309	327	345	363	90	96	102	105
Sales/use - Interstate	82.08.0254	Constitutionally exempt sales	Commerce	1935	No	136,109	145,909	152,235	158,963	35,598	38,161	39,815	41,575
Sales/use - Interstate	82.08.0255(2)	Special fuel	Commerce	1983	No	1,370	1,316	1,397	1,505	401	385	408	440
Sales/use - Interstate	82.08.0261	Items used in interstate commerce	Commerce	1935	Unlikely	109	117	122	128	29	31	31	33
Sales/use - Interstate	82.08.0262	Interstate transportation equipment	Commerce	1949	Unlikely	69,057	74,030	77,239	80,653	20,186	21,639	22,578	23,575
Sales/use - Interstate	82.08.0263	Vehicles in interstate commerce	Commerce	1949	Unlikely	11,744	12,590	13,136	13,716	3,072	3,293	3,436	3,587
Sales/use - Interstate	82.08.0264	Vehicles sold to nonresidents	Individuals	1935	No	35,814	38,392	40,056	41,827	10,487	11,242	11,730	12,248
Sales/use - Interstate	82.08.0265	Repaired items delivered to other states	Individuals	1959	No	3,712	3,979	4,152	4,335	971	1,041	1,086	1,134
Sales/use - Interstate	82.08.0266	Boats sold to nonresidents	Individuals	1959	Unlikely	5,067	5,431	5,667	5,917	1,325	1,421	1,482	1,548
Sales/use - Interstate	82.08.0268	Farm machinery sold to nonresidents	Agriculture	1961	Unlikely	3,586	3,844	4,011	4,188	1,048	1,124	1,173	1,224
Sales/use - Interstate	82.08.0269	Purchases by residents of Alaska & Hawaii	Individuals	1961	No	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.08.0273	Purchases by nonresidents, no or low sales taxes	Individuals	1965	Possibly	39,002	41,810	43,623	45,551	11,401	12,222	12,751	13,315
Sales/use - Interstate	82.08.0279	Nonresidents' rental cars	Commerce	1980	Unlikely	14	15	16	17	4	5	5	5
Sales/use - Interstate	82.08.050(5)	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0	0	0	0	0
Sales/use - Interstate	82.08.850	Conifer seedlings sold out of state	Agriculture	2001	Yes	16	16	16	16	4	4	4	4
Sales/use - Interstate	82.12.0251	Nonresidents' personal property	Individuals	1935	Unlikely	4,041,595	4,332,590	4,520,408	4,720,210	1,181,389	1,266,449	1,321,350	1,379,754
Sales/use - Interstate	82.12.0254	Vehicles used in commerce	Commerce	1937	No	30,473	32,667	34,084	35,590	7,970	8,544	8,914	9,308
Sales/use - Interstate	82.12.0266	Vehicles acquired while in military service	Individuals	1963	Yes	1,756	1,883	1,965	2,051	513	550	574	600
Sales/use - Public	82.04.050(7)	Labor for local road construction	Government	1943	Yes	74,894	79,349	84,102	89,174	18,435	19,532	20,702	21,951
Sales/use - Public	82.04.050(9)	Labor for Federal government structures	Government	1975	No	27,255	29,217	30,483	31,831	7,967	8,540	8,911	9,304
Sales/use - Public	82.08.02525	Copies of public records	Individuals	1996	Yes	22	22	22	22	6	6	6	6
Sales/use - Public	82.08.0255(1b)	Fuel for urban transit	Government	1980	Yes	1,317	1,338	1,397	1,466	385	391	408	429
Sales/use - Public	82.08.0256	Public utility property	Government	1935	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.02569	Gravitational wave observatory	Government	1996	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.0271	Expenditures for watershed & flood protection	Government	1963	Yes	25	26	27	27	7	8	8	8
Sales/use - Public	82.08.0275	Sand & gravel for local road construction	Government	1965	Yes	1,503	1,586	1,675	1,768	439	464	490	517
Sales/use - Public	82.08.0278	Annexation sales	Government	1970	Yes	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.0285	Ferry boats	Government	1977	Yes	5,302	5,302	5,986	5,986	1,550	1,550	1,750	1,750
Sales/use - Public	82.08.0287	Ride-sharing vehicles	Other	1980	Yes	401	441	485	534	117	129	142	156
Sales/use - Public	82.08.02875	Football stadium/exhibition center parking	Government	1997	Yes	286	286	286	286	84	84	84	84
Sales/use - Public	82.08.02915	Housing for youth in crisis	Nonprofit - H	1995	Yes	65	67	69	71	19	20	20	21
Sales/use - Public	82.08.0299	Lodging for homeless persons	Individuals	1988	Yes	7	7	7	7	6	6	6	6

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Sales/use - Public	82.08.0316	Cigarettes sold via tribal contracts	Government	2001	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.834	Sale/leasebacks for Regional Transp. Authority	Government	2000	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.08.870	Motorcycles used for rider training	Government	2001	Yes	3	3	3	3	1	1	1	1
Sales/use - Public	82.12.02545	Naval aircraft training equipment	Government	1995	No	0	0	0	0	0	0	0	0
Sales/use - Public	82.12.02595	Donations to nonprofits & government	Nonprofit - O	1995	Yes	441	450	461	470	129	132	135	138
Sales/use - Public	82.12.0264	Driver training vehicles	Government	1955	Yes	93	96	99	102	27	28	29	30
Sales/use - Public	82.12.0284	Computers donated to schools	Government	1983	Yes	100	103	106	110	29	30	31	32
Sales/use - Health	82.04.050(2a)	Hospital laundry service	Nonprofit - H	1973	Yes	1,115	1,177	1,241	1,310	326	344	363	382
Sales/use - Health	82.08.02795	Free public hospitals	Other	1993	Yes	77	79	82	84	19	20	20	21
Sales/use - Health	82.08.02805	Blood, bone & tissue banks	Nonprofit - H	1995	Yes	299	308	318	327	88	90	93	96
Sales/use - Health	82.08.02806	Human body parts	Other	1996	Yes	463	496	517	540	135	145	151	158
Sales/use - Health	82.08.02807	Organ procurement	Nonprofit - H	2002	Yes	**	**	**	**	**	**	**	**
Sales/use - Health	82.08.0281	Prescription drugs	Individuals	1974	Yes	219,011	234,780	244,958	255,785	64,019	68,628	71,603	74,768
Sales/use - Health	82.08.0283	Medical devices	Individuals	1975	Yes	73,004	78,260	81,653	85,262	21,340	22,876	23,868	24,923
Sales/use - Health	82.08.925	Dietary supplements	Individuals	2003	Yes	2,242	2,343	2,449	2,559	655	685	716	748
Sales/use - Health	82.08.935	Drug delivery systems	Individuals	2003	Yes	27	28	29	31	8	8	9	9
Sales/use - Health	82.08.940	Over-the-counter drugs sold via prescription	Individuals	2003	Yes	7,732	8,060	8,410	8,782	2,260	2,356	2,458	2,567
Sales/use - Health	82.08.945	Kidney dialysis equipment	Other business	2003	No	0	0	0	0	0	0	0	0
Sales/use - Other	82.04.050	Personal & professional services	Services	1935	Yes	2,477,847	2,813,157	2,967,966	3,131,294	724,294	822,307	867,559	915,301
Sales/use - Other	82.04.050(2a)	Apartment coin-op laundry facilities	Individuals	1998	Yes	3,042	3,210	3,386	3,573	888	937	989	1,043
Sales/use - Other	82.04.050(2d)	Janitorial services	Services	1935	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.04.050(3e)	Tree trimming under power lines	Tax base	1995	Yes	2,358	2,428	2,501	2,576	690	711	732	754
Sales/use - Other	82.04.050(6)	Customized computer software	Services	1998	Yes	20,603	22,148	23,809	25,595	6,022	6,474	6,960	7,482
Sales/use - Other	82.04.062	Precious metals & bullion	Other business	1985	Yes	2,500	2,500	2,500	2,500	731	731	731	731
Sales/use - Other	82.08.010(1)	Trade-ins	Individuals	1984	Yes	125,000	130,000	134,000	138,000	36,538	38,000	39,169	40,338
Sales/use - Other	82.08.0251	Casual sales	Individuals	1935	Unlikely	4,765	5,014	5,325	5,659	1,393	1,466	1,557	1,654
Sales/use - Other	82.08.0253	Newspapers	Individuals	1935	Yes	13,239	13,977	14,756	15,578	3,870	4,086	4,313	4,554
Sales/use - Other	82.08.02535	Fund-raising sales of magazines	Nonprofit - O	1995	Yes	434	447	460	474	127	131	135	138
Sales/use - Other	82.08.02537	Academic transcripts	Individuals	1996	Yes	116	117	117	117	34	34	34	34
Sales/use - Other	82.08.0255(1b)	Motor vehicle and special fuel	Individuals	1935	Yes	249,521	240,229	251,762	267,871	72,937	70,221	73,592	78,301
Sales/use - Other	82.08.02573	Fund-raising by nonprofit organizations	Nonprofit - O	1998	Yes	426	438	451	465	124	128	132	136
Sales/use - Other	82.08.0258	Red Cross	Nonprofit - H	1945	No	**	**	**	**	**	**	**	**
Sales/use - Other	82.08.0282	Returnable containers	Other business	1974	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.0289	Local residential & coin-op telephone service	Individuals	1983	Yes	42,000	41,000	41,000	41,000	12,300	12,000	12,000	12,000
Sales/use - Other	82.08.0291	Youth organizations & local physical fitness	Nonprofit - C	1981	Yes	3,861	3,977	4,096	4,219	891	918	945	974

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Sales/use - Other	82.08.0293	Food and food ingredients	Individuals	1977	Yes	670,762	719,056	750,228	783,388	196,069	210,186	219,297	228,990
Sales/use - Other	82.08.0297	Food stamp purchases	Individuals	1987	Yes	1,465	1,537	1,604	1,675	428	449	469	490
Sales/use - Other	82.08.031	Arts & cultural organizations	Nonprofit - A	1981	Yes	760	760	760	760	220	220	220	220
Sales/use - Other	82.08.032	Used park-model trailers	Individuals	2001	No	310	329	342	349	91	96	100	102
Sales/use - Other	82.08.033	Used mobile homes	Individuals	1979	No	14,294	15,240	16,248	17,324	3,943	4,204	4,482	4,779
Sales/use - Other	82.08.034	Used floating homes	Individuals	1984	No	79	79	79	79	23	23	23	23
Sales/use - Other	82.08.036	Core deposits & tire fees	Tax base	1989	No	0	0	0	0	0	0	0	0
Sales/use - Other	82.08.830	Nonprofit camps & conference centers	Nonprofit - C	1997	Yes	135	139	144	148	40	41	42	43
Sales/use - Other	82.08.832	Gun safes	Individuals	1998	Yes	43	46	48	51	13	13	14	15
Sales/use - Other	82.08.950	Electricity and steam	Tax base	2003	No	0	0	0	0	0	0	0	0
Sales/use - Other	82.14.410	Local sales tax rate cap for lodging	Other business	2001	Yes	0	0	0	0	1,285	1,324	1,364	1,405
Sales/use - Other	82.14.430	Vehicles exempt from reg. transp. sales tax	Tax base	2002	Yes	0	0	0	0	0	0	0	0
Sales/use - Other	82.14.450(3)	Vehicles exempt from local sales tax	Business incentive	2003	Yes	0	0	0	0	0	0	0	0
Sales/use - Deferrals	36.100.090	Baseball stadium deferral	Business incentive	1995	No	0	0	-2,473	-2,473	0	0	-799	-799
Sales/use - Deferrals	36.102.070	Football stadium deferral	Business incentive	1997	No	0	0	0	0	0	0	0	0
Sales/use - Deferrals	47.46.060	2nd Narrows bridge	Business incentive	1998	No	11,878	8,711	4,017	2,169	3,858	2,814	1,327	701
Sales/use - Deferrals	82.08.037	Credit for bad debts	Other business	1982	Unlikely	46,521	49,113	51,850	54,740	13,598	14,356	15,156	16,001
Sales/use - Deferrals	82.12.024	Natural gas purchased by DSI customers	Business incentive	2001	Possibly	0	0	0	0	0	0	0	0
Sales/use - Deferrals	82.12.035	Credit for tax paid to other states	Tax base	1967	Unlikely	50,637	54,283	56,636	59,139	13,244	14,197	14,812	15,467
Sales/use - Deferrals	82.32.065	Vehicles under warranty	Other business	1987	Unlikely	174	183	193	202	51	54	56	59
Sales/use - Deferrals	82.34.050(2)	Credit for tax paid on pollution control facilities	Other business	1967	Unlikely	156	141	127	114	0	0	0	0
Sales/use - Deferrals	82.60.040	Rural county deferral	Business incentive	1985	Yes	14,000	0	0	0	4,060	0	0	0
Sales/use - Deferrals	82.63.030	High technology deferral	Business incentive	1994	Yes	47,500	0	0	0	13,800	0	0	0
Sales/use - Deferrals	82.66.040	Horse race track deferral	Business incentive	1995	No	0	0	0	-411	0	0	0	-107
Tobacco Taxes	82.24.260(1c)	Cigarette allotment for Indian tribes	Government	1975	No	10,000	10,100	10,200	10,300	0	0	0	0
Tobacco Taxes	82.24.290	Cigarettes for military personnel	Government	1940	No	25,300	25,600	25,800	26,100	0	0	0	0
Tobacco Taxes	82.24.295(1)	Cigarettes covered by Indian tribal contracts	Government	2001	Unlikely	0	0	0	0	0	0	0	0
Tobacco Taxes	82.26.040	Tobacco products; constitutional reasons	Government	1940	No	1,293	1,305	1,316	1,328	0	0	0	0
Fuel Taxes	82.36.029	Gas tax exemption for handling losses	Other business	1939	Yes	2,044	2,168	2,205	2,242	0	0	0	0
Fuel Taxes	82.36.230	Exported & imported fuel	Commerce	1933	No	876,000	929,000	945,000	961,000	0	0	0	0
Fuel Taxes	82.36.230	Sales of fuel to the military	Government	1933	No	14	15	15	16	0	0	0	0
Fuel Taxes	82.36.245	Sales of fuel to foreign governments	Government	1967	Unlikely	6	6	6	6	0	0	0	0
Fuel Taxes	82.36.275	Fuel used in urban transportation	Government	1957	Yes	6,147	6,519	6,631	6,743	0	0	0	0
Fuel Taxes	82.36.280	Refunded fuel tax for nonhighway use	Tax base	1923	No	910	965	982	998	0	0	0	0

