

Synopsis of Tax Incentives

Below is a list of the major tax incentive programs offered by the State of Washington.

| Description | RCW Citation | Program Adopted | Expiration Date |
|---|---------------------------|-----------------|-----------------|
| B&O Rate Reductions | | | |
| FAR Part 145 Repair Stations - .2904% | 82.04.250(3) | 2003 | 07/01/40 |
| Manufacturing Commercial Airplanes & Components - .2904% | 82.04.260(11)(a) | 2003 | 07/01/40 |
| Manufacturing Commercial Airplane Tooling - .2904% | 82.04.260(11)(b) | 2008 | 07/01/40 |
| Aluminum Smelting - .2904% | 82.04.2909 | 2004 | 01/01/27 |
| Manufacturing of Solar Energy Systems & Components - .275% | 82.04.294 | 2005 | 06/30/17 |
| Manufacturing Timber/Wood Products - .3424% (w/surtax) | 82.04.260(12) | 2006 | 06/30/24 |
| Manufacturing Semiconductor Materials - .275% | 82.04.2404 | 2006 | 12/01/18 |
| Newspapers – Printing and/or Publishing - .35% | 82.04.260(14) | 2012 | 07/01/24 |
| Aerospace Product Development - .9% | 82.04.290(3) | 2008 | 07/01/40 |
| Manufacturers of Wood biomass Fuel - .138% | 82.04.260(1)(f) | 2003 | None |
| B&O/PUT Credits | | | |
| New Employees in Rural Counties (MFG & R&D) | 82.62 | 1988 | None |
| Aerospace Product Development | 82.04.4461 | 2003 | 07/01/40 |
| Property/LH Tax Paid Commercial Airplane Manufacturing Facilities | 82.04.4463 | 2003 | 07/01/40 |
| Property Tax Paid on Aluminum Smelting Equipment | 82.04.4481 | 2004 | 01/01/26 |
| Electricity, Natural Gas, or Manufactured Gas sold to Aluminum Smelters | 82.04.4482/ 82.16.0498 | 2004 | None |
| Renewable Energy System Cost Recovery Incentive Payment Program | 82.16.130 | 2005 | 06/30/20 |
| 50% Credit for Workforce Training Expenditures | 82.04.449 | 2006 | 07/01/21 |
| Contributions to Motion Picture Program | 82.04.4489 | 2006 | 07/01/17 |
| Commute Trip Reduction | 82.70 | 2003 | 07/01/24 |
| B&O/PUT Exemptions/Deductions | | | |
| Sales of Power Used for Smelting Aluminum | 82.16.0498 | 2004 | None |
| Manufacture of Fresh Fruit & Vegetables | 82.04.4266 | 2005 | 07/01/25 |
| Manufacture of Dairy | 82.04.4268 | 2006 | 07/01/25 |
| Manufacturing of Seafood Products | 82.04.4269 | 2006 | 07/01/25 |
| Pollination Services by Apiarist to Farmer | 82.04.330 | 2015 | None |
| Environmental Handling Charge on Mercury-Containing Light Bulb | SHB 1619 | 2015 | None |

Sales/Use Tax Exemptions, Deferrals

| | | | |
|--|-------------|---------------|----------|
| Manufacturers Purchase of Machinery & Equipment | 82.08.02565 | 1995 | None |
| High Unemployment County Deferral for Manufacturing & R&D | 82.60 | 1985 | 07/01/20 |
| Computer Costs - Aerospace Products | 82.08.975 | 2003 | 07/01/40 |
| Aircraft Construction Facilities for 787 | 82.08.980 | 2003 | 07/01/40 |
| Materials for Aluminum Smelters | 82.08.805 | 2004 | 01/01/27 |
| Sales/Use Tax Exemption for Semiconductor Gases | 82.08.9651 | 2006 | 12/01/18 |
| BioTech Manufacturers Deferral | 82.75.030 | 2006 | 01/01/17 |
| Corporate HQ Deferral | 82.82 | 2008 | 12/31/20 |
| Livestock Nutrient Management Equipment & Facilities <small>*not in effect 7/1/10 – 6/30/13</small> | 82.08.890 | 2001 | None* |
| Anaerobic Digestors | 82.08.900 | 2001 | None |
| Waste Vegetable Oil RST & Special Fuels Exemption | 82.08.0205 | 2008 | None |
| Solar Energy Systems 10kW and Smaller and Solar Thermal Heat | 82.08.963 | 2009/ 2013 | 06/30/18 |
| Renewable Energy Production Equipment to Produce Electricity | 82.08.962 | 2009 | 01/01/20 |
| Hog Fuel Used to Produce Electricity, Steam, Heat or Biofuel | 82.08.956 | 2009 | 06/30/24 |
| Warehouses, Grain elevators, and Distribution Centers | 82.08.820 | 1997 | None |
| Clean Alternative Fuel and Plug-In Hybrid Vehicles | 82.08.809 | 2009 | 07/01/19 |
| Motion Picture and Video Production Companies | 82.08.0315 | 1995 | None |
| Electric Vehicle Batteries and Infrastructure | 82.08.816 | 2009 | 01/01/20 |
| Data Center Purchases of Servers and Power Infrastructure | 82.08.986 | 2010 | 07/01/25 |

Other Tax Incentives

| | | | |
|---|--------------------------|------|----------|
| Property Tax Exemption for Biodiesel Fuel Manufacturers | 84.36.635 & .640 | 2003 | 12/31/15 |
| Brokered Natural Gas - Aluminum Smelters | 82.12.022(5) | 2004 | 01/01/20 |
| Property & Leasehold - Aircraft Facilities | 84.36.655/ 82.29A.137 | 2003 | 07/01/40 |