

Special Notice

Intended audience: Manufacturers and processors for hire of semiconductor materials.

Aug. 21, 2024

Semiconductor manufacturers tax incentives extended through Dec. 31, 2033

Effective April 1, 2024, the following existing tax preferences for the semiconductor industry are extended:

- Reduced business and occupation (B&O) tax rate.
- Sales and use tax exemption on purchases of gases and chemicals used in producing semiconductor materials.

These tax preferences were previously set to expire Dec. 1, 2028.

For more information, please see our tax incentive pages for the [Semiconductor Industry](#).

Questions?

If you have questions, please call 360-705-6705.