



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
OFFICE OF THE DIRECTOR

P.O. Box 47454 • Tumwater, Washington 98504-7454 • (360) 534-1600 • FAX (360) 534-1606

January 10, 2020

TO: Brad Hendrickson, Secretary
Washington State Senate

Bernard Dean, Chief Clerk
Washington State House of Representatives

FROM: Vikki Smith, Director *Vikki Smith*
Department of Revenue

SUBJECT: 2020 Tax Exemption Study

The 2020 Tax Exemption Study is submitted to you pursuant to RCW 43.06.400. This edition is the fourteenth in a series of tax exemption studies, starting with the first report in 1984.

Study covers 748 tax exemptions

There are currently 748 tax exemptions for major Washington state and local tax sources. The estimated savings in state and local taxes for taxpayers resulting from these exemptions total \$138.8 billion for the 2019-21 Biennium. For each exemption, the following is provided:

- A brief description,
- The purpose of the exemption,
- Taxpayer savings,
- Potential revenue gains from a full repeal of the exemption, and
- Additional information such as the year of enactment and the primary beneficiaries.

Study provided electronically

In an effort to reduce the cost of producing this study, we are providing it to you electronically.

The report is also available on our website at:

<http://www.dor.wa.gov/Content/AboutUs/StatisticsAndReports/Default.aspx>.

If you have questions about this report, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

Attachment

cc: Members, Senate Ways and Means Committee
Members, House Finance Committee
Members, House Appropriations Committee
David Schumacher, Director, Office of Financial Management
Drew Shirk, Executive Director, Legislative Affairs