



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**  
OFFICE OF THE DIRECTOR

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January 8, 2024

**TO:** Sarah Bannister, Secretary  
Washington State Senate

Bernard Dean, Chief Clerk  
Washington State House of Representatives

**FROM:** Drew Shirk, Director *DIS*  
Department of Revenue

**SUBJECT:** 2024 Tax Exemption Study

The 2024 Tax Exemption Study is submitted to you pursuant to RCW 43.06.400. This edition is the fifteenth in a series of tax exemption studies, starting with the first report in 1984.

**Study covers 786 tax exemptions**

There are currently 786 tax exemptions for the major Washington state and local tax sources. The estimated savings in state and local taxes for taxpayers resulting from these exemptions total \$192.1 billion for the 2023-25 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.
- Additional information, such as the year of enactment and the primary beneficiaries.

**Study provided electronically**

To reduce the cost of producing this study, we are providing it to you electronically. The report is also available on our website at: [dor.wa.gov/about/statistics-reports](https://dor.wa.gov/about/statistics-reports).

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  
Pat Sullivan, Executive Director, Legislative Affairs