

# Demographics of Tax Preference Usage

## Barriers and Avenues for Collection

*Prepared by the Washington State Department of Revenue*

**June 26, 2025**



**CENTER FOR  
ECONOMIC AND  
BUSINESS RESEARCH**

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## Acknowledgments

The Washington State Department of Revenue hired the Center for Economic and Business Research (CEBR), which is an outreach center at Western Washington University located within the College of Business and Economics. In addition to publishing the Puget Sound Economic Forecaster, the Center connects the resources found throughout the University to assist for-profit, non-profit, government agencies, quasi-government entities, and tribal communities in gathering and analyzing useful data to respond to specific questions. They use a number of collaborative approaches to help inform clients, so they are better able to hold policy discussions and craft decisions.

The Center employs students, staff and faculty from across the University as well as outside resources to meet the individual needs of those they work with. Their work is based on academic approaches and rigor that not only provides a neutral analytical perspective but also provides applied learning opportunities.

The approaches utilized are insightful, useful, and are all a part of the debate surrounding the topics explored; however, none are absolutely fail-safe. Data, by nature, is challenged by how it is collected and how it is leveraged with other data sources. Following only one approach without deviation is ill-advised.

If you have a need for analysis work or comments on this report, you may contact the WWU Center for Economic and Business Research at 360-650-3909 or [CEBR@WWU.edu](mailto:CEBR@WWU.edu).

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## Executive Summary

In 2024, the Legislature directed the Department of Revenue (DOR) to conduct a study regarding how to collect race and ethnicity information from organizations or entities that receive a tax preference(s). DOR contracted with Western Washington University's Center for Economic and Business Research to prepare this report. DOR provided a list of 786 tax preferences to the Center, which was used to search for materials related to the collection of race and ethnicity data. However, of 786 tax preferences, race or ethnicity data is generally not collected within their application materials.

As such, researchers identified several potential avenues to collect race and ethnicity data.<sup>1</sup> These avenues include a recommendation for an addendum to the Business License Application and an addendum to B&O tax filings. This addendum would come in the form of a survey to collect race and ethnicity data, guided by the existing standards set by OFM for data collection and reporting on race and ethnicity,<sup>2</sup> based upon 2024 revisions by the federal Office of Management and Budget (OMB) to *Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity (SPD 15)*.<sup>3</sup> In addition to the addendums to the Business License Application, DOR should offer the survey when taxpayers report a change in ownership, report tax preferences, or file tax returns. Many tax preferences are targeted towards businesses rather than individuals, which may require more information. Collecting race and ethnicity information from business owners alongside their business license application helps minimize the number of questions asked. The business license application already requires percentage owned for some business owners, a key piece of determining the demographics of a business. By offering a broad array of opportunities to complete the survey, taxpayers may be more likely to voluntarily self-report their race and ethnicity.

The collection of race and ethnicity data should be strictly voluntary, and sensitive to taxpayer concerns about data security or misuse. It is recommended that the Washington Legislature give DOR the authority to collect race and ethnicity data and designate data protection and uses, similar to Oregon Senate Bill 1 (2023)<sup>4</sup>. By designating clear access controls and data uses, taxpayers may be more likely to participate in voluntary reporting. Communications to taxpayers and tax preparers about what information is collected, how it is stored and used, and why it is being collected will be necessary to encourage participation. DOR estimates that the second year of implementing these recommendations will cost a total of \$664,900, followed by \$338,300 in the third year and 295,800 in ongoing costs each year thereafter.

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<sup>1</sup> Race and ethnicity information cannot currently be collected as outlined in Substitute Senate Bill 5950, Chapter 376, Laws of 2024, Operating Budget 2023 2025 Supplemental, Section 139 (11), due to existing Washington law preventing such information sharing or disclosure. See RCW 43.17.425. Legislative authority would be necessary for implementation of these potential avenues.

<sup>2</sup> [Oregon Department of Revenue, Implementation of Senate Bill 1: Legislative Report, \(2024\).](#)

<sup>3</sup> [Federal Register, Revisions to OMB's Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity, \(2024\).](#)

<sup>4</sup> [Oregon Congress. Senate. SB0001. 82nd Oregon Legislative Assembly, 2023 Regular Session.](#)

## Section 1: Introduction and Background

In accordance with Substitute Senate Bill 5950, Chapter 376, Laws of 2024, Operating Budget 2023 2025 Supplemental, Section 139 (11), the Department of Revenue (DOR) was directed to produce a report regarding its study on how to collect race and ethnicity information from organizations or entities that receive a tax Preference(s). Per [RCW 43.136.021](#), “tax preference” means an exemption, exclusion, or deduction from the base of a state tax; a credit against a state tax; a deferral of a state tax; or a preferential state tax rate. DOR collaborated with Western Washington University’s Center for Economic and Business Research (CEBR) to complete this report.

There are approximately 786 tax preferences currently active, per the [2024 Tax Exemption Study](#) completed by DOR’s Research and Fiscal Analysis Division. CEBR researchers used this list as a guide while searching for information about tax preference applications. Appendix A of this report includes a catalog of tax preferences. The catalog is composed of four tables, with tax preferences that require applications, certificates, or annual tax performance reports, and tax preferences with no documentation requirements contained in individual tables. There is some overlap between the first three tables, as some tax preferences may require both an application, a certificate, and an annual tax performance report. These preferences are then organized by type of preference for ease of reference. Please note that some tax preferences may appear in more than one table, as some preferences have shared requirements for an application, certificate, or annual tax performance report. Some preferences that require the filing of an Annual Tax Performance Report may also require additional forms, such as the Buyers Sales and Use Tax Preference Addendum. Few tax preferences require an application, certificate, or annual tax performance report. Race or ethnicity data is not generally part of their additional documentation. As a result, the research team identified several pathways that could be used to collect taxpayer race and ethnicity data.

### Proviso (verbatim)

The text of the proviso states that the study must include:

*(b) ... The report must include cost and timeline estimates for collecting the race and ethnicity information. The department must consult with the office of equity to ensure that data collection is consistent with other efforts. The report must also include, but is not limited to, the following information:*

*(i) The cost and time required for the department to revise current reporting requirements to include race and ethnicity data;*

*(ii) The cost and time required for the department to incorporate the collection of race and ethnicity data into future reporting;*

*(iii) The cost and time required for the department to incorporate the collection of race and ethnicity data into its existing information technology systems;*

*(iv) Recommendations on any exclusions from the requirement to report race and ethnicity data; and*

*(v) Any statutory changes necessary to collect race and ethnicity data.*

Based on these guidelines, CEBR researchers conducted outreach with the DOR staff, Office of Minority and Women’s Business Enterprises (OMWBE) staff, and the Attorney General’s Office to understand existing systems and limitations on the collection of race and ethnicity data.

### Literature Review

To better orient this study, a literature review of existing work on the collection of race and ethnicity from taxpayers was conducted. This included reviewing existing efforts to link taxpayer and demographic data, potential barriers, and how to determine demographics in relation to business ownership.

A key source was an Oregon DOR Legislative Report, titled *Implementation of Senate Bill 1*.<sup>5</sup> This report details the implementation of a voluntary reporting system following the adoption of Senate Bill 1 in 2023<sup>6</sup>. Oregon is the first state to collect demographic data from taxpayers, and data collection began in January 2025. Taxpayers are given a one-page form while filing their personal income tax returns, upon which they can identify their race and ethnicity. This data, called Voluntary Self Identification (VSI) data, will likely not be mature enough for policy analysis for several years due to hesitancy among taxpayers in reporting. Over time, voluntary reporting rates may improve as trust is developed and more taxpayers learn of the program.

Oregon DOR included VSI information in quarterly tax professional liaison trainings, communicating the purpose of VSI and highlighting the confidentiality of the data. The VSI form is available electronically and as a paper form to make it accessible to taxpayers. The VSI data is stored securely and separately from tax data, but is indexed with a “doc key” so it can be attached to tax return data as necessary. All VSI data is hosted within TARDIS<sup>7</sup>, and only staff authorized by Research leadership have access as deemed necessary.

Staff from the Legislative Revenue Office (LRO) and Oregon Department of Administrative Services Office of Economic Analysis (OEA) may visit DOR to access the data. LRO and OEA staff must provide information about the data required, the purpose of examining VSI data, and who will access the data ahead of visiting DOR. DOR Research staff must be present while the data is accessed and review any created aggregate data to ensure no components of an individual’s return can be identified. These restrictions are in place to protect the confidentiality of VSI data, which is prohibited from being used for audits or collections. DOR staff who perform those functions do not have access to VSI data.<sup>8</sup> Additionally, the Internal Revenue Service (IRS) is prohibited from accessing this data.

These restrictions and limitations on data usage help prevent introduction of bias in auditing. A 2023 working paper by the Stanford Institute for Economic Policy Research (SIEPR)<sup>9</sup> found that despite race-blind audit selection, Black taxpayers are audited at 2.9 to 4.7 times the rate of non-Black taxpayers. In a

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<sup>5</sup> [Oregon Department of Revenue, \*Implementation of Senate Bill 1: Legislative Report\*, \(2024\).](#)

<sup>6</sup> [Oregon Congress. Senate. SB0001. 82nd Oregon Legislative Assembly, 2023 Regular Session.](#)

<sup>7</sup> TARDIS is an Oregon Department of Revenues internal department application, and hosts a secured database location accessible to research staff.

<sup>8</sup> [Oregon Department of Revenue, \*Voluntary Self-Identification of Race and Ethnicity : Individuals\*, \(n.d.\).](#)- Under *How will the information be protected?* Tab.

<sup>9</sup> [Working Paper, \*Measuring and Mitigating Racial Disparities in Tax Audits\*, Elzayn and Smith et al, 2023. Stanford institute for Economic Policy Research \(SIEPR\)](#)

2022 Government Accountability Office (GAO) report<sup>10</sup>, researchers discussed concerns from IRS officials that the collection of demographic information may create skepticism of the agency's ability to conduct unbiased audits. Taxpayers may be concerned that race and ethnicity data is available to auditors, which has prompted the strict access controls at Oregon's DOR discussed above. That same report indicates concern that collection of demographic data could significantly compromise voluntary compliance. Similar concerns drive the strict access controls and safeguarding of VSI data by the Oregon DOR. Trust in the IRS to fairly enforce tax laws as enacted by Congress declined between 2022 and 2024<sup>11</sup>, which may also extend to state level tax agencies. This shift in trust among taxpayers may also hinder the collection of demographic information.

At the federal level, the GAO office has outlined four options for data collection and analysis for taxpayer demographic information.<sup>12</sup> These methods include the collection of data on tax forms, through surveying, interagency data matching, and imputation. The IRS does not require race or ethnicity to be included on the tax return, and as such, that information is not collected. Each of these methods would require additional resources for implementation and have their own benefits and limitations. Additionally, IRS and Treasury officials contacted for GAO's analysis expressed significant concern that collecting demographic data would hinder voluntary compliance. Current laws limit the ability for the Census Bureau and IRS to share data and any current projects involving data sharing require detailed reviews and significant resources.

Additionally, imputation does not directly link taxpayers to self-reported demographic information. Rather, it uses statistical methods to assign that information to taxpayers. While there are several methods to imputation, including the method referenced in Elzayn and Smith et al (2023), general limitations include the potential introduction of bias or error.

Previous research highlights a need for strong data security protections, segregation of responsibilities, and limited access to sensitive data. Under no circumstances should demographic data be accessed by individuals such as Washington State Department of Revenue auditors or collectors, wherein this information could unintentionally introduce bias. Some researchers argue that asking taxpayers to report race and ethnicity could introduce reluctance to file, as they may worry about data misuse.<sup>13</sup>

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<sup>10</sup> [U.S. GAO, \*Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics\*, \(2022\).](#)

<sup>11</sup> [IRS, \*Executive Report: Comprehensive Taxpayer Attitude Survey\*, \(2024\).](#)

<sup>12</sup> Please reference Pages 13-21 of the GAO report linked in footnote 9.

<sup>13</sup> [Tax Policy Center, \*Understanding Racial Inequities in Taxes\*, \(December 17, 2024\).](#)

## Section 2: Determining the demographics of businesses

While the demographics of individual taxpayers are relatively straightforward, the demographics of a business are less clear. The more complex ownership structures of businesses, excluding sole proprietorships, introduces several difficulties to identifying demographic information. However, there are some potential avenues to determine the demographics of a business, based on processes used by the Office of Minority & Women's Business Enterprise (OMWBE) and the U.S. Census Bureau's Annual Business Survey.

To be eligible for certification as a minority- or women-owned businesses, applicant businesses must meet a variety of criteria related to size, personal net worth, and ownership or control, among others. For the purposes of this report, we will focus on the ownership and control aspects of business ownership. By OMWBE's guidelines, to qualify for certification, the owners of the relevant demographic must own at least 51% of the business and show contribution of capital or expertise. These owners must also control the management and day-to-day operations of the business. Owners are required to show their contributions and prove they are proportional to the amount of the business owned, including capital contributions like money, equipment, or other items of value. Similarly, contributions of expertise are allowed in some circumstances if owners also made a capital contribution, such as expertise in a specialized field among other requirements.<sup>14</sup>

Per OMWBE guidelines, owners must show both managerial and operational control, including both high-level decision making and day-to-day operations of the company. These requirements shift depending on industry and number of involved parties, but entail the following requirements:

- The business is independent and does not overly rely on any other business to function.
- The owner is the highest officer of the company.
- The owner controls other company partners, members, or the board of directors.
- An overall understanding of the type of work the company performs, including managerial and technical competence and experience directly related to the company's work.
- The business has the necessary staff and equipment to perform its work.

These requirements make the demographic criteria utilized at OMWBE difficult to scale, as their primary audience is small businesses. When looking to apply a similar criterion to a larger management structure, this may quickly become unwieldy. Under OMWBE's criteria<sup>15</sup>, there are three types of people who can be considered to have ownership interest and are reported to determine a business's demographic information.

1. Any person who receives, or has the right to receive, more than ten percent of either the gross or the net sales from the business during any year.
2. Owners' spouse or domestic partner, if:

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<sup>14</sup> These requirements can be found within this page, under *Contributions of Expertise*. "[Certification Eligibility](#)", [Washington State Office of Minority and Women's Business Enterprises, \(2024\)](#). They are also found under current rules, [Office of Minority and Women's Business Enterprises, Permanent Rules: WSR 25-01-023, \(2024\)](#), relevant to WAC 326-20-048.

<sup>15</sup> [Washington State Office of Minority and Women's Business Enterprises, "Ownership Interest Fact Sheet", \(2024\)](#).<sup>15</sup>



- a. The owner used assets to acquire the business that were held jointly or as community property by a spouse or domestic partner, and
  - b. The spouse or domestic partner participates in the management of the business.
3. Any of the following persons, whether or not they are actively involved in the business:

Type of Ownership	Persons
<b>Sole proprietorship</b>	Sole proprietor
<b>General partnership</b>	All partners
<b>Limited partnership, limited liability partnership, or limited liability limited partnership</b>	<ol style="list-style-type: none"> <li>1. All general partners</li> <li>2. All limited partners</li> </ol>
<b>Limited liability company</b>	<ol style="list-style-type: none"> <li>1. All LLC members</li> <li>2. All managers</li> </ol>
<b>Privately held corporation</b>	<ol style="list-style-type: none"> <li>1. All stockholders</li> </ol>
<b>Publicly held corporation</b>	<ol style="list-style-type: none"> <li>1. All stockholders</li> </ol>
<b>Multi-level ownership structures</b>	OMWBE will review each entity to determine which individuals must qualify for certification.

To determine the demographics of business owners, each relevant owner then submits relevant documentation. Among this documentation is the Owner’s Affidavit<sup>16</sup>, wherein owners report their status as a minority-owned, woman-owned, or socially and economically disadvantaged business enterprise. Through this, they certify that they are a member of a relevant group before submission.<sup>17</sup> One of these forms must be completed for all relevant owners, which may be a prohibitive time cost for reporting for businesses with multiple levels of ownership or a large number of stakeholders. The OMWBE process is designed with small businesses in mind, and as such is not necessarily scalable for large businesses and corporations.

The Annual Business Survey (ABS), conducted by the United States Census Bureau, provides information on selected economic and demographic characteristics for businesses and business owners. This includes sex, ethnicity, race, and veteran status. ABS data is sourced from responses to the survey, data from the Economic Census, and administrative records data. This data is collected on a company or firm basis, rather than an establishment basis. Selected firms were asked to report the percentage of ownership and demographic information for up to four persons owning the largest percentages in the business.<sup>18</sup> ABS uses a similar 51% ownership metric<sup>19</sup> to determine majority ownership, which is then used to tabulate firms by classifiable statuses. This collected survey data, with a limitation of up to four business owners, may be more attainable due to the relatively quick nature of self-reporting in a survey rather than through multiple separate documents. However, this may naturally exclude some businesses with larger ownership structures.

<sup>16</sup> [Washington State Office of Minority & Women's Business Enterprises, Owner's Affidavit: State Certification Application, \(2018\).](#)

<sup>17</sup> Notarized copies of this document are relevant only for federal certifications, whereas state certifications only require owner signature.

<sup>18</sup> ["Annual Business Survey Methodology", United States Census Bureau, \(2023\).](#) under Sampling

<sup>19</sup> “Business ownership is defined as having 51 percent or more of the stock or equity in the business...” per methodology linked in Footnote 11.

For corporations or other multi-level ownership structures, individuals like members of the board of directors and the executive team may be an appropriate avenue for collecting demographic information. This would then allow for a smaller number of individuals to report information, potentially encouraging participation. Under a process such as the one outlined under OMWBE, reporting may become an extensive process and barrier for participation.

### Section 3: Possible avenues of collection in Washington

In [RCW 43.17.425](#), DOR must limit information collected to the minimum necessary (a) to comply with state or federal law requirements, (b) in response to a lawfully issued court order, (c) to perform agency duties, functions, or other business, as permitted by statute or rule, (d) to comply with policies, grants, waivers, or maintaining other funding requirements, or (e) in the form of deidentified or aggregated data. Absent adoption of statute or rule permitting DOR to collect race or ethnicity information, this limitation would prevent DOR from initiating new data collection practices.

Currently, a limited number of tax preferences require an application. Of the 786 tax preferences active in Washington, less than 30 require an application. These applications could be amended to include demographic information questions. An additional 23 preferences require that a business holds a certificate to be eligible for the preference. These records are kept by appropriate vendors, businesses, and local authorities, and are not inherently held by DOR. These certificates allow for business transactions to forgo appropriate taxes as outlined by individual certificates. These tax preference applications, whether filed through MyDOR or on paper, could potentially collect demographic information relevant to business owners. Additionally, when businesses file taxes each year, a voluntary reporting system, similar to Oregon, could be enacted. This system, in the form of a survey, can also be widely available for individual taxpayers utilizing preferences through tax return filing. An additional 33 tax preferences require the filing of an *Annual Tax Performance Report*. On a preference-by-preference basis, an additional question collecting business owners' race and ethnicity could be included on this form.

However, because most tax preferences do not require additional forms, an addendum to the *Business License Application* may be ideal. By collecting this information through the business licensing process, hesitancy among taxpayers about reporting may be avoided. It is important to note that collection of race and ethnicity data should be strictly voluntary. Additionally, by hosting the questions as a separate survey, it can be offered to taxpayers through a variety of avenues. An addendum can also be completed by existing licensed businesses that are required to renew their business license to maintain state or city endorsements. Other existing businesses without this renewal requirement could supply the information on a supplemental basis when filing their firm's Business & Occupation (B&O) tax filing. Collecting race and ethnicity information from individual taxpayers would be relatively straightforward comparatively. By offering the survey when taxpayers file their tax returns, the survey has a better chance of capturing a wide range of taxpayers both as individual and as businesses.

Some preferences may be utilized largely by corporations or businesses with organizational structures that complicate demographic reporting. Particularly for tax preferences related to industries such as aerospace, biofuels, or manufacturing, smaller business structures may be a minority, inhibiting data collection on race and ethnicity.

The addendum to the business license application should follow typical demographics reporting categories in alignment with the federal Office of Management and Budget and Washington’s Office of Financial Management.<sup>20</sup> Business owners are already expected to report percentage owned as part of the business licensing process, limiting the additional questions asked of business owners. Additionally, the addendum could be set on the number of owners who report demographic information. This could align with ABS maximum of four owners or expand to a greater number<sup>21</sup> to help capture larger ownership structures. Alternatively, the demographic information for a corporation’s board of directors and executive leadership may serve as an appropriate proxy without creating a significant process for businesses that hinders reporting.

While not all tax preferences require an application, all businesses have a Washington State Unified Business Identifier (UBI)<sup>22</sup> number which is reported when firms file taxes. Rather than implementing applications for all tax preferences, UBI numbers offer an existing avenue to examine tax preference usage. When assessing the usage of a tax preference, theoretically connecting the demographic information attached to UBIs with the utilization of preferences may offer insight into usage. However, it will take several years for any implemented data collection to be robust enough for analysis.

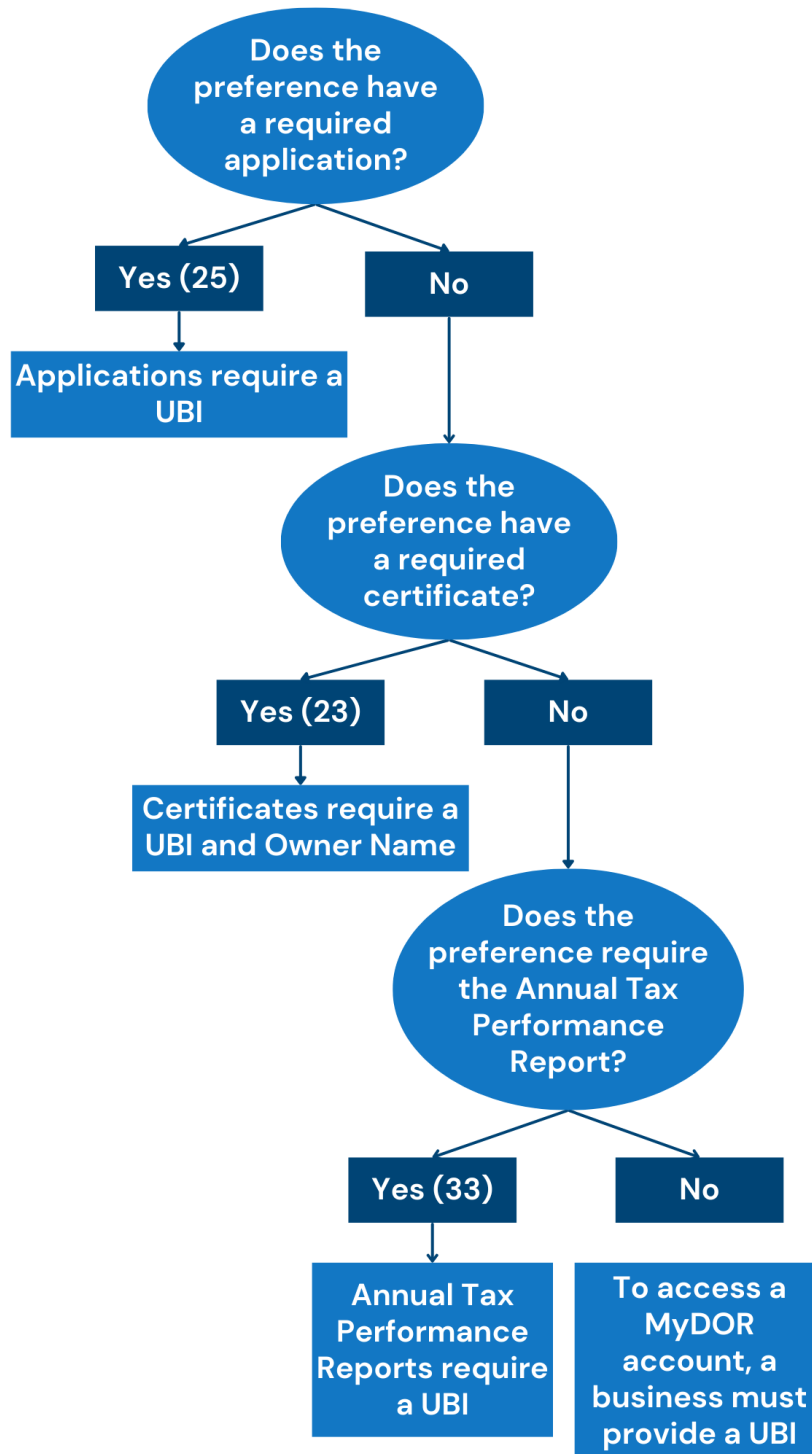
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<sup>20</sup> [State of Washington Office of Financial Management, \*Standards for Data Collection and Reporting on Race/Ethnicity\*, \(2002\).](#)

<sup>21</sup> CEBR researchers recommend that the number of maximum owners within this form be between 10 and 20, to help set reasonable reporting limits and not cause undue burden on business owners.

<sup>22</sup> A UBI number may also be called a tax registration number, a business registration number, or a business license number.

# WA Tax Preferences Flowchart



## Relevant Statutory Requirements and Changes

Through [Chapter 19.02.030 RCW](#), the DOR is given general authority to administer the business license application. Although this authority includes collecting information necessary to issue business licenses, neither [Chapter 19.02 RCW](#) nor DOR's rules under [WAC 458-02](#) specify the collection of demographic information for business licensure. Under [RCW 43.17.425](#), DOR is therefore prohibited from collecting this information. If the Legislature gives the Department the express authority to collect demographic data as part of the business license application, it should be on a voluntary basis.

Under [RCW 19.02.115](#), licensing information is generally considered confidential and privileged. If demographic information were collected during the business licensure application, this information would arguably be protected under the existing statute as confidential licensing information. RCW 19.02.115(3)(d) specifically permits the disclosure of confidential licensing information "for official purposes only, to the governor or attorney general, or to any state agency, or to any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions, or licensing," and would arguably allow for data sharing with other government entities for official purposes such as studying tax policy so long as such data sharing is done in compliance with RCW 43.17.425. This data would be subject to RCW 39.34.240(1), as confidential information under RCW 19.02.115 is considered at least category 3 data.<sup>23</sup> As such, WaTech's data sharing policy<sup>24</sup> would apply and require a data sharing agreement before DOR could share the demographic data outside of the agency.

RCW 19.02.115(3) includes other exceptions to the general prohibition against disclosing licensing information. Furthermore, the state's Public Records Act requires that any exemptions from the disclosure of public records be interpreted narrowly.

In order for DOR to collect demographic data in the manner contemplated, new legislation would be needed to allow it. It is strongly recommended that new legislation authorizing collection include strong protections against disclosure of demographic data before collection begins. Washington must be vigilant and forward-thinking in developing and implementing strong data governance policies.

Recent changes in long-standing federal policy related to the sharing of confidential tax information may also discourage voluntary reporting.<sup>25</sup> The IRS publicly disclosed a deal with the Department of Homeland Security's (DHS) Immigration and Customs Enforcement (ICE) on April 7<sup>th</sup>, 2025.<sup>26</sup> This deal will allow information sharing between the IRS to disclose the tax information of immigrants under criminal investigation to ICE. This agreement has raised significant concerns for undocumented taxpayers, who can file tax returns through an Individual Taxpayer Identification Number. The fear caused by this policy may decrease participation.

In light of the change in policy by the IRS, strong local and state level data protections are necessary to help safeguard against unauthorized access and misuse of sensitive data collected as part of the

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<sup>23</sup> Category 3 information, per the [Washington Data Classification Standard](#) is "information that is specifically protected from either release or disclosure by law" (2023)

<sup>24</sup> [Washington Technology Solutions, Data Sharing Policy, \(2023\).](#)

<sup>25</sup> [Rose, Joel, "The IRS finalizes a deal to share tax information with immigration authorities", \(April 8, 2025\).](#)

<sup>26</sup> [Duehren, Andrew, "Top IRS Officials Said to Resign After Deal to Give ICE Migrants' Data", \*Seattle Times\*, \(April 8, 2025\).](#)

business license application process. The *Keep Washington Working Act* ([Laws of 2019 ch. 440, E2SB 5497](#))<sup>27</sup> already requires state agencies (including DOR) to collect the minimal amount of personal information from people in Washington. This information collected cannot be shared with immigration agencies unless required by law according to RCW 43.17.425(2)(b). These protections can be further built upon. For example, [Oregon Senate Bill 1](#), Section 4b, specifies that collected race and ethnicity data is not accessible to the IRS. The Legislature may wish to create legislation confirming the protection of separated demographic data and designate appropriate access controls, similar to the structure implemented through [Oregon Senate Bill 1](#), Section 4. Similar legislation in Washington would help ensure that demographic data in DOR's possession is protected from disclosure or misuse.

Finally, the collection of demographic data should be guided by existing standards set by OFM for data collection and reporting on race and ethnicity,<sup>28</sup> based upon 2024 revisions by the federal Office of Management and Budget (OMB) to *Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity (SPD 15)*.<sup>29</sup> Additionally, the Washington State Office of Equity also recommends, at minimum, that the demographic data categories for race and ethnicity be aligned with the U.S. Office of Management and Budget's Statistical Policy Directive No. 15 (OMB SPD 15). This standard requires the use of one combined question for race and ethnicity and encourages respondents to select as many options as apply to how they identify.

The Washington State Office of Equity also recommends that the Department of Revenue plan to incorporate subdomains to collect disaggregated demographic data that align with the forthcoming standards. The specific race and ethnicity fields that would be collected by the Department of Revenue should align with these standards and allow for future modifications.

#### Cost of Collection and Hosting Demographic Data

DOR provided a fiscal estimate of the cost to implement the recommendations included in this report regarding demographic data collections. This estimate is inclusive of collecting data from all taxpayers, not just those utilizing tax preferences. A survey to collect race and ethnicity data would be available when taxpayers file a Business License Application, renew their license, report a change in ownership, report tax preferences, and file tax returns.

Race and ethnicity information is sensitive data and must be secured. Only limited staff should have access to the information. The Department may enter into data sharing agreements with other agencies that request the data, with protections in place to prevent sharing the data with third parties. While it is unknown when implementation would begin, the below expenditures assume implementation would begin July 1, 2026, with the survey available to taxpayers January 1, 2027.

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<sup>27</sup> [Washington Congress, Certification of Enrollment: Engrossed Second Substitute Senate Bill 5497, Chapter 440, Laws of 2019, 66th Legislature, 2019 Regular Session.](#)

<sup>28</sup> [State of Washington Office of Financial Management, Standards for Data Collection and Reporting on Race/Ethnicity, \(2002\).](#)

<sup>29</sup> [Federal Register, Revisions to OMB's Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity, \(March 29, 2024\).](#)

With these assumptions, DOR incurs no costs in the first year, fiscal year (FY) 2026. In the second year, FY2027, the department would incur total costs of \$664,900, including time and effort equal to 4.89 FTEs and \$84,700 in object costs, such as computer system changes. Activities under labor costs include:

- Set up, program, and test computer system changes.
- Gather requirements, attend implementation meetings, and document system changes.
- Design and create survey form.
- Develop and maintain survey questions.
- Manage data sharing agreements.
- Provide expertise on privacy considerations.
- Create a special notice and update relevant information on the department's website.
- Answer additional phone calls and counter inquiries from businesses, individuals, and accountants regarding demographic survey.
- Receive mail and paper correspondence, key in survey information, process paper documents for scanning and verify imaging, index data items.
- Review survey submissions to verify data quality.
- Respond to data requests and questions, compile statistics, and manage data.

For the third year, or FY2028, total costs amount to \$338,300. This includes 2.9 FTEs. This includes the following activities:

- Continued computer system testing, monitoring, and maintenance.
- Maintain survey questions.
- Receive mail and paper correspondence, key in survey information, process paper documents for scanning and verify imaging, index data items.
- Review survey submissions to verify data quality.
- Respond to data requests and questions, compile statistics, and manage data.

Ongoing costs for FY2029 and beyond total \$295,800 per year and include similar activities described in the third year, with time and effort equal to 2.6 FTEs each year. These estimates assume that this data will be held segmented for privacy and security, as outlined in previous sections.

### Barriers to Voluntary Reporting

Some barriers to the collection of demographic data include distrust of governmental institutions and potential misuse of data. In 2024, the IRS Comprehensive Taxpayer Attitude Survey (CTAS)<sup>30</sup> found declining trust in the IRS to fairly enforce tax laws as enacted by Congress. Trust in the IRS has been linked with increased tax compliance. While these findings are specific to the IRS, similar circumstances may affect state level entities like the DOR.

Similarly, ethnic communities may have additional concerns about potential misuse or abuse of demographic data. Some research has shown that historically, the IRS has audited Black taxpayers at 2.9

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<sup>30</sup> [IRS Executive Report, Comprehensive Taxpayer Attitude Survey, \(December 2024\).](#)

to 4.7 times the rate of non-Black taxpayers, despite race-blind audit selection.<sup>31</sup> The historical misuse of demographic data collected by government entities like the Census Bureau<sup>32</sup> may further contribute to mistrust of collection efforts target towards race and ethnicity data. Taxpayer concerns about data misuse, security, and confidentiality should be addressed through strict protections of collected data.

Additionally, taxpayers may be unwilling to spend the time to report voluntary race and ethnicity data. As such, efforts should be made to minimize the difficulty of voluntary reporting forms. Resources to support taxpayers and readily answer questions, such as Frequently Asked Questions (FAQ) outreach that reiterates data protections and conveys the benefits of reporting such information are essential. Similarly, including information about any collection efforts among DOR's events and workshops may help disseminate information. Clear communication and programmatic safeguards that auditors and other similar staff at DOR would have no access to race or ethnicity data may help alleviate concerns among taxpayers about potential bias.

As noted above, the memorandum of understanding<sup>33</sup> between the IRS and ICE, signed April 7th, 2025, allows for the sharing of previously internal-only tax information for immigrants under criminal investigation. Undocumented taxpayers could previously report income using a Taxpayer Identification Number without fear of that information being shared with immigration authorities. This change in IRS's long-standing policy—abandoning confidentiality protections for undocumented taxpayers—may reduce the willingness of others to provide demographic information with confidence.<sup>34</sup> As previously discussed, the Treasury Department and IRS have stringent access controls on taxpayer information to maintain confidentiality, but the law provides an exception in that confidentiality for criminal investigations, which is foundational for the agreement between the IRS and ICE. The recent actions by the IRS to share tax information with ICE raises serious concerns about data privacy and the potential misuse of sensitive personal information and confidential tax information —especially as it pertains to vulnerable communities. This development highlights the recommendation that the Legislature pass stronger data protection laws before DOR begins collecting demographic data from taxpayers.

Proactive steps to protect race and ethnicity data at the state level are necessary to safeguard against unauthorized access and misuse. This protection is especially important to protect against entities that may use such data for purposes that conflict with our values around equity, inclusion, and civil rights. It is critical that a robust framework is built at the state level, even as federal agencies make decisions that could undermine public trust. This issue is an urgent reminder of why local and state protections are not just necessary, but essential. This recent development with the IRS-ICE data sharing is a clear example of the need to be vigilant and forward-thinking in Washington's data governance policies.

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<sup>31</sup> [Working Paper, Measuring and Mitigating Racial Disparities in Tax Audits, Elzayn and Smith et al, 2023. Stanford institute for Economic Policy Research \(SIEPR\)](#)

<sup>32</sup> During World War II, the Census Bureau collaborated to help identify Japanese American citizens and Japanese resident aliens and their locations. [Aratandi, Lori, "Secret use of census info helped send Japanese Americans to internment camps in WWII", Washington Post, \(April 6, 2018\).](#)

<sup>33</sup> Rose, Joel. 2025. "The IRS Finalizes a Deal to Share Tax Information with Immigration Authorities." NPR. NPR. April 8. <https://www.npr.org/2025/04/08/g-s1-59056/irs-dhs-information-sharing-deal-immigrants-tax-records>.

<sup>34</sup> [Ruiz, Anayeli, "ICE accesses IRS data under new agreement with Homeland Security, KHOU, April 9, 2025.](#)



## Conclusion and Recommendations

As the systems currently stand, DOR would need to create additional reporting avenues to collect race and ethnicity information from business owners and individual taxpayers, which it cannot do under current legal restrictions. Legislation that gives DOR the authority to collect demographic information, with clear protections and access controls, is an essential step to collection. Oregon Senate Bill 1 (2023) provides an example of enshrined protections and access controls for collected race and ethnicity data. Once legislation authorizes DOR to collect race and ethnicity data, collection should be done through a survey accessible to taxpayers as an addendum to the Business License Application, as well as when renewing their license, reporting a change in ownership, reporting tax preferences, and filing tax returns.

The voluntary survey should be available to all taxpayers, not just those who utilize tax preferences. Businesses should be able to report multiple potential owners, based upon a standard set by the DOR. Some businesses, such as corporations, may be unable to report race and ethnicity data in a meaningful way. To help encourage participation, the survey should also be as minimal as possible. This data would need to be held securely, and with limited access to prevent misuse. Establishing protections that the information is not disclosable or accessible to Washington state DOR auditors or collectors and is maintained only in aggregate will be essential to establish and communicate with taxpayers. It may take time for voluntary reporting to reach a level that promotes data reliability and usefulness in analysis.

Furthermore, the recent change in IRS policy to share tax information with ICE raises serious concerns about data privacy and the potential misuse of sensitive personal information and confidential tax information. This development further emphasizes why adopting data protections and defining DOR's authority to collect this information are necessary steps before DOR begins collection of this data. This is critical to prevent misuse by entities that may use such data for purposes that conflict with Washington's values around equity, inclusion, and civil rights. As federal agencies make decisions that could undermine public trust, it is essential that Washington build robust frameworks for data protection at the state level.

The proviso included the following requirements, addressed briefly below:

(i) The cost and time required for the department to revise current reporting requirements to include race and ethnicity data;

To revise the existing requirements, DOR estimates total costs of \$664,900 in the second year. This is inclusive of 4.89 Full Time Equivalent (FTE) employees and \$84,700 in object costs.

(ii) The cost and time required for the department to incorporate the collection of race and ethnicity data into future reporting;

In the third year, DOR estimates total costs of \$338,300, including 2.9 FTEs. Ongoing costs for the fourth year and beyond equal \$295,800, including 2.6 FTEs.

(iii) The cost and time required for the department to incorporate the collection of race and ethnicity data into its existing information technology systems;

These costs are included in the second-year cost estimates, as discussed in Section 3 and Appendix A. Object costs total \$74,700 in the second year, inclusive of computer system changes and contract programming.

(iv) Recommendations on any exclusions from the requirement to report race and ethnicity data; and it is recommended that any reporting is strictly voluntary, with stringent data protections and access controls. Taxpayers may be hesitant to provide race and ethnicity data due to concerns about misuse and introductions of bias. Creating a requirement to submit race and ethnicity information may serve as a deterrent to filing tax documents, and reduce compliance among taxpayers. Recent agreements between the IRS and ICE may discourage compliance among vulnerable taxpayers, such as undocumented immigrants who file taxes through Individual Taxpayer Identification Numbers.

(v) Any statutory changes necessary to collect race and ethnicity data.

The Washington Legislature would need to authorize DOR to collect this information. In so doing, the statute should consider similar requirements to Oregon Senate Bill 1 (2023), which gives the Oregon Department of Revenue the authority to collect self-reported race and ethnicity data on a voluntary basis. The bill also outlines the purposes for which data may be accessed, by whom, and for what purpose.

Appendix A: Catalogue of Tax Preferences

Table 1: List of Tax Preferences that Require Applications

Tax Preferences that Require Applications								
Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
157	E1156-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987	
166	E1165-1	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004	
168	E1787-1	82.04.4488	Employee ownership	B&O Tax	Credit	Business	2023	1/1/30
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	7/1/26
171	E1169-1	82.04.4496(1)	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	1/1/30
203	E1198-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986	
204	E1199-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	7/1/24
205	E1200-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005	1/1/32
475	E1473-1	82.16.0496(1)(a)(i)	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015	1/1/30
476	E1474-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2019	1/1/30

### Tax Preferences that Require Applications

<u>Order in 2024 Tax Exemption Study</u>	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
478	E1476-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004	
505	E1501-1	82.70.020	Commuter trip reduction credit	Public Utility Tax	Credit	Other	2003	7/1/24
655	E1646-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982	
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	1/1/26
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
319	E1316-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Agriculture	1980	12/31/24
447	E1445-1	84.36.635	Anaerobic digesters	Property Tax	Exemption	Agriculture	2003	12/31/24
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	1/1/27
673	E1663-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997	

**Tax Preferences that Require Applications**

<u>Order in 2024 Tax Exemption Study</u>	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	7/1/48
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	7/1/38
708	E1696-1	82.08.993; 82.12.817	Hydrogen fuel cell electric vehicles	Retail Sales & Use Tax	Exemption	Business	2021	6/30/29
574	E1569-1	82.08.0206	Working families' tax credit	Retail Sales & Use Tax	Refund	Individuals	2008	
173	E1171-1	82.04.4497	Capital gains paid	B&O Tax	Credit	Business	2021	

Table 2: List of Tax Preferences that Require Certificates

Tax Preferences that Require Certificates								
Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
109	E1109-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967	
74	E1073-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979	1/1/32
295	E1293-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	7/1/25
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	7/1/29
473	E1471-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Business	1979	1/1/32
573	E1568-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008	
595	E1587-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995	
634	E1625-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980	1/1/32
647	E1638-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995	
671	E1662-1	82.08.816(1)(a-d); 82.12.816(1)(a-c)	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	7/1/25
678	E1668-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006	

Tax Preferences that Require Certificates								
Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
679	E1669-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006	
683	E1673-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001	
684	E1674-1	82.08.900(1)(a); 82.12.900(1)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2018	
685	E1675-1	82.08.900(1)(b); 82.12.900(2)	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001	
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	6/30/24
694	E1684-1	82.08.962(1)(c)(i)(A),(ii),(iii); 82.12.962(1)(c)(i)(A),(ii),(iii)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	1/1/30
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	1/1/30
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/1/28
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	7/1/40
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	7/1/40
710	E1698-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Business	2019	7/1/30

**Tax Preferences that Require Certificates**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
712	E1700-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008	



Table 3: List of Tax Preferences that Require Filing an Annual Tax Performance Report

Tax Preferences that Require Filing an Annual Tax Performance Report								
Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
161	E1160-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	7/1/40
162	E1161-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	7/1/40
165	E1164-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	1/1/27
170	E1168-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	7/1/26
174	E1202-1	82.04.4499	Washington equitable access to credit act	B&O Tax	Credit	Business	2022	7/1/27
757	E1747-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015	1/1/26
758	E1750-1	82.89.030	Clean technology manufacturing tax deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
759	E1752-1	82.90.030	Solar canopy deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
760	E1753-1	82.92.090	Vacant parking lot deferral	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
761	E1751-1	82.94.020; 82.94.030	Manufacturing deferral in designated counties	Retail Sales & Use Tax	Deferral	Business	2022	6/30/32
105	E1105-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	7/1/25

**Tax Preferences that Require Filing an Annual Tax Performance Report**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
107	E1107-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Agriculture	2006	7/1/25
108	E1108-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	7/1/25
206	E1203-1	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax Base	1994	
316	E1794-1	82.29A.130(23)	Public or entertainment areas of an arena	Leasehold Excise Tax	Exemption	Business	2023	
470	E1468-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	7/1/29
599	E1590-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016	1/1/27
664	E1655-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	1/1/27
693	E1683-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	6/30/24
696	E1686-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than 100 kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	1/1/30
698	E1688-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/1/28
700	E1690-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	7/1/40
701	E1691-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	7/1/40

**Tax Preferences that Require Filing an Annual Tax Performance Report**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
704	E1694-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	7/1/48
705	E1757-1	82.08.9861; 82.12.9861	Limited counties data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2022	7/1/38
13	E1012-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/1/28
14	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	7/1/40
28	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003	
29	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	7/1/45
37	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	7/1/40
41	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	1/1/27
42	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	7/1/32
194	E1023-1	82.04.759	Newspapers - Eligible digital content	B&O Tax	Preferential Rate	Business	2023	1/1/34

Table 4: List of All Other Tax Preferences

All Other Tax Preferences								
Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
649	E1640-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax		Other	2016	
154	E1155-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Nonprofit	2001	
155	E1791-1	82.04.436	Manufacturing alternative jet fuel	B&O Tax	Credit	Business	2023	
156	E1792-1	82.04.4361	Using alternative jet fuel	B&O Tax	Credit	Business	2023	
158	E1157-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985	
159	E1158-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994	
160	E1159-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998	
163	E1162-1	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001	
164	E1163-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003	1/1/24
167	E1166-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006	
169	E1167-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2006	6/30/30
172	E1170-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019	
176	E1174-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	7/1/27

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
225	E1222-1	82.87.100(2)	Taxes paid to another jurisdiction	Capital Gains Tax	Credit	Individuals	2021	
231	E1228-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Other	2019	
233	E1230-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959	
244	E1241-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967	
276	E1273-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989	
277	E1274-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989	
286	E1283-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976	
292	E1290-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Other	1986	
293	E1291-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976	
294	E1292-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017	1/1/32
331	E1329-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991	
332	E1330-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
344	E1342-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	7/1/30
345	E1343-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	7/1/30
474	E1472-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001	
477	E1475-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001	
496	E1495-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	7/1/30
497	E1758-1	82.16.184	Community solar incentive payments	Public Utility Tax	Credit	Other	2022	6/30/38
498	E1496-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019	6/30/32
499	E1797-1	82.16.187	Using alternative jet fuel	Public Utility Tax	Credit	Business	2023	
501	E1498-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Credit	Business	2017	7/1/27
506	E1502-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005	1/1/32
742	E1730-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967	
752	E1741-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987	
766	E1763-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989	

All Other Tax Preferences

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
772	E1769-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999	
773	E1770-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007	
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967	
43	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001	
110	E1110-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981	
111	E1111-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005	
112	E1112-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax Base	2011	
113	E1113-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011	
114	E1789-1	82.04.4276	Loans to rural electric cooperatives	B&O Tax	Deduction	Business	2023	
115	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Business	1935	
116	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970	
117	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Other	1935	
118	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935	
119	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935	
120	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Tax Base	1989	
121	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965	
122	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
123	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935	
124	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935	
125	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935	
126	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935	
127	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935	
128	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945	
129	E1128-1	82.04.4290	Mental health services	B&O Tax	Deduction	Nonprofit	2021	1/1/32
130	E1129-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1967	
131	E1130-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970	
132	E1131-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Business	1970	
133	E1132-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970	
134	E1133-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977	
135	E1134-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979	
136	E1135-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979	
137	E1136-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
138	E1137-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002	
139	E1138-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967	
140	E1139-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981	
141	E1141-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985	
142	E1142-1	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax Base	1988	
143	E1143-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993	
144	E1144-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004	
145	E1145-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004	
146	E1146-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010	
147	E1147-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012	
148	E1148-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013	
149	E1149-1	82.04.43395(1)	Accountable communities of health	B&O Tax	Deduction	Nonprofit	2018	
150	E1151-1	82.04.43395(2)(a)	Hospital incentive payments received through Medicaid quality improvement program	B&O Tax	Deduction	Nonprofit	2019	
151	E1152-1	82.04.43395(2)(b)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Nonprofit	2018	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
152	E1153-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Nonprofit	2019	
153	E1154-1	82.04.43396	Scan down allowances	B&O Tax	Deduction	Business	2019	
175	E1173-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006	
221	E1218-1	82.87.060(1)	Standard deduction of \$250,000 per year	Capital Gains Tax	Deduction	Individuals	2021	
222	E1219-1	82.87.060(2)	Amounts the state is prohibited from taxing	Capital Gains Tax	Deduction	Individuals	2021	
223	E1220-1	82.87.060(3)	Qualified family-owned small business deduction	Capital Gains Tax	Deduction	Individuals	2021	
224	E1221-1	82.87.060(4)	Charitable donation deduction	Capital Gains Tax	Deduction	Individuals	2021	
235	E1232-1	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax Base	1980	
241	E1238-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005	
242	E1239-1	83.100.047	Marital deduction	Estate Tax	Deduction	Individuals	2005	
243	E1240-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013	
479	E1478-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Government	1935	
480	E1484-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935	
481	E1485-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Business	1935	
482	E1486-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935	
483	E1487-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Tax Base	1935	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
484	E1488-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935	
485	E1489-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935	
486	E1490-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935	
487	E1491-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937	
488	E1492-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Interstate Commerce	1937	
489	E1479-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007	
490	E1480-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989	
491	E1481-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977	
492	E1482-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Business	1987	
493	E1483-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006	
494	E1493-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994	
495	E1494-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980	
660	E1172-1	82.08.701	Salmon recovery grants	Retail Sales & Use Tax	Deduction	Nonprofit	2021	
211	E1208-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
532	E1529-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995	
533	E1530-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997	
534	E1531-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008	
535	E1532-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998	
536	E1749-1	47.56.878	State route number 167 and Interstate 405 corridor deferral	Retail Sales & Use Tax	Deferral	Business	2022	
537	E1748-1	47.87.150	Interstate toll bridge deferral	Retail Sales & Use Tax	Deferral	Business	2022	
753	E1742-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019	1/1/30
754	E1743-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005	12/31/42
2	E1002-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exclusion	Business	2019	1/1/30
4	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985	
5	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997	
6	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997	
7	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987	
8	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
9	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999	
10	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003	
12	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994	
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935	
202	E1197-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Other	2016	1/1/27
226	E1223-1	43.06.510; 43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019	
227	E1224-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940	
228	E1225-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975	
229	E1226-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001	
230	E1227-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2019	
232	E1229-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940	
240	E1237-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005	
288	E1285-1	82.29A.020(1)(a)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976	
289	E1286-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
290	E1287-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012	
291	E1288-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991	
335	E1333-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	7/1/30
336	E1334-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	7/1/30
526	E1522-1	82.45.010(3)(t)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exclusion	Other	2018	1/1/29
529	E1525-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exclusion	Other	1951	
538	E1533-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Business	1935	
539	E1534-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Other	1986	
540	E1535-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Individuals	1981	
541	E1536-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005	
542	E1543-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Individuals	1973	
543	E1544-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
544	E1545-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935	
545	E1546-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Other	1993	
546	E1547-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Individuals	1995	
547	E1548-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998	
548	E1537-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943	
549	E1538-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935	
550	E1539-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Other	1943	
551	E1540-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993	
552	E1541-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Business	1975	
553	E1542-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Agriculture	2005	
554	E1549-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985	
569	E1564-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
570	E1565-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Interstate Commerce	1984	
571	E1566-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax Base	1935	
767	E1764-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exclusion	Business	1986	
768	E1765-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exclusion	Business	1986	
777	E1775-1	82.44.125	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955	
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Nonprofit	1971	
3	E1786-1	82.04.040(1)(c)	Senior living community meals	B&O Tax	Exemption	Individuals	2023	
44	E1043-1	82.04.299(2)(a)(i)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019	
45	E1044-1	82.04.299(2)(a)(ii)	Provider clinics exempt from workforce education surcharges	B&O Tax	Exemption	Business	2022	
46	E1045-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019	1/1/30
47	E1046-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000	
48	E1047-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007	
49	E1048-1	82.04.310(4)	Bonneville Power Administration funding	B&O Tax	Exemption	Government	2021	1/1/31
50	E1049-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
51	E1050-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982	
52	E1051-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997	
53	E1052-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935	1/1/32
54	E1053-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019	1/1/32
55	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993	
56	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	
57	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995	
58	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002	
59	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Business	1987	
60	E1059-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935	
61	E1061-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987	
62	E1060-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	
63	E1062-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998	
64	E1063-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998	
65	E1064-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007	
66	E1065-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
67	E1066-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965	
68	E1067-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987	
69	E1068-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998	
70	E1069-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992	
71	E1070-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995	
72	E1071-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935	
73	E1072-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935	
75	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935	
76	E1075-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991	
77	E1076-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997	
78	E1077-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998	
79	E1078-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987	
80	E1079-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993	
81	E1080-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935	
82	E1081-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935	
83	E1082-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970	
84	E1083-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
85	E1084-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997	
86	E1085-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Individuals	1996	
87	E1086-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970	
88	E1087-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970	
89	E1088-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983	
90	E1089-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935	
91	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965	
92	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998	
93	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983	
94	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983	
95	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000	
96	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997	
97	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax Base	2001	
98	E1097-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955	
99	E1098-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Business	2006	
100	E1099-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003	1/1/24

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
101	E1100-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004	
102	E1101-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004	
103	E1103-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Business	2005	
104	E1104-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005	
106	E1106-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005	
177	E1175-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979	
178	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007	
179	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007	
180	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007	
181	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007	
182	E1180-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008	
183	E1181-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Agriculture	2017	
184	E1182-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009	
185	E1183-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Nonprofit	2010	
186	E1184-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
187	E1185-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010	
188	E1186-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011	
189	E1187-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015	
190	E1188-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011	
191	E1189-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015	
192	E1190-1	82.04.756	Cannabis grown or cannabis products manufactured by a cooperative	B&O Tax	Exemption	Other	2015	
193	E1201-1	82.04.758	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2022	
195	E1191-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Business	2019	
196	E1192-1	82.04.767	Qualifying Grants – National emergency or state of emergency	B&O Tax	Exemption	Business	2021	
197	E1193-1	82.04.770	Plastic bags - retail establishments	B&O Tax	Exemption	Business	2020	
198	E1194-1	82.04.775	Carbon credits	B&O Tax	Exemption	Business	2021	
199	E1788-1	82.04.777	Environmental management of used batteries	B&O Tax	Exemption	Business	2023	
200	E1195-1	82.32.045(5)(a)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996	
207	E1204-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
208	E1205-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	1/1/27
209	E1206-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	7/1/27
210	E1207-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989	
212	E1209-1	82.87.050(1)	Real estate excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021	
213	E1210-1	82.87.050(2)	Interest held in a privately-held entity excluded from capital gains	Capital Gains Tax	Exemption	Individuals	2021	
214	E1211-1	82.87.050(3)	Assets held in certain retirement accounts	Capital Gains Tax	Exemption	Individuals	2021	
215	E1212-1	82.87.050(4)	Assets subject to condemnation, or sold or exchanged under imminent threat of condemnation	Capital Gains Tax	Exemption	Individuals	2021	
216	E1213-1	82.87.050(5)	Certain livestock related to farming or ranching	Capital Gains Tax	Exemption	Individuals	2021	
217	E1214-1	82.87.050(6)	Assets used in a trade or business to the extent those assets are depreciable	Capital Gains Tax	Exemption	Individuals	2021	
218	E1215-1	82.87.050(7)	Timber, timberlands, and dividends and distributions from real estate investment trusts	Capital Gains Tax	Exemption	Individuals	2021	
219	E1216-1	82.87.050(8)	Commercial fishing privileges	Capital Gains Tax	Exemption	Individuals	2021	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
220	E1217-1	82.87.050(9)	Goodwill received from the sale of a franchised auto dealership	Capital Gains Tax	Exemption	Individuals	2021	
234	E1231-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995	
239	E1236-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980	
245	E1242-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998	
246	E1243-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971	
247	E1244-1	82.38.080(1)(a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971	
248	E1245-1	82.38.080(1)(d); 82.38.180(3)(a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983	
249	E1246-1	82.38.080(1)(e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008	
250	E1247-1	82.38.080(1)(f,g); 82.38.180(3)(b)	Urban transportation	Fuel Tax	Exemption	Government	1957	
251	E1248-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933	
252	E1249-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967	
253	E1250-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998	
261	E1258-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967	
262	E1259-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967	
263	E1260-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
264	E1261-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967	
265	E1262-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003	
266	E1263-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013	
267	E1264-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013	
268	E1265-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967	
270	E1267-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989	
271	E1268-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989	
272	E1269-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989	
273	E1270-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Business	1989	
274	E1271-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Business	2015	1/1/26
275	E1272-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989	
278	E1276-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947	
279	E1277-1	48.14.020(1)(a); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
281	E1279-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993	
282	E1280-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993	
283	E1281-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993	
284	E1793-1	48.14.0201(6)(d)	Participant contributions	Insurance Premiums Tax	Exemption	Business	2004	
285	E1282-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987	
287	E1284-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1987	
296	E1294-1	82.29A.130(1)	Public utility properties	Leasehold Excise Tax	Exemption	Government	1975	1/1/34
297	E1305-1	82.29A.130(2)	Facilities owned or used by schools, colleges, or universities providing housing to students	Leasehold Excise Tax	Exemption	Business	1975	1/1/34
298	E1309-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976	1/1/34
299	E1311-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976	1/1/34
300	E1312-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976	1/1/34
301	E1313-1	82.29A.130(8)	Leases less than \$250 per year	Leasehold Excise Tax	Exemption	Business	1976	1/1/34

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
302	E1310-1	82.29A.130(9)	Leases less than 30 days	Leasehold Excise Tax	Exemption	Business	1976	
303	E1295-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976	1/1/34
304	E1296-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Other	1976	1/1/34
305	E1297-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992	1/1/34
306	E1298-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995	1/1/34
307	E1299-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995	1/1/34
308	E1300-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997	1/1/34
309	E1301-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999	1/1/34
310	E1302-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005	1/1/34
311	E1303-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005	1/1/34
312	E1304-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Business	2008	1/1/34
313	E1306-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017	1/1/34

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
314	E1307-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Business	2019	1/1/34
315	E1308-1	82.29A.130(22)	Facilities owned by state parks located at historical sites	Leasehold Excise Tax	Exemption	Individuals	2022	1/1/34
317	E1314-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Other	1998	
318	E1315-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Other	2000	
320	E1317-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001	
321	E1318-1	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	7/1/40
322	E1319-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007	
324	E1321-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993	
325	E1323-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992	
326	E1324-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971	
327	E1325-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001	
328	E1326-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003	
329	E1327-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	1987	
330	E1328-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
333	E1331-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Nonprofit	1979	
337	E1335-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	7/1/30
338	E1336-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	7/1/30
339	E1337-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Government	1989	7/1/30
340	E1338-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Business	1989	7/1/30
341	E1339-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	7/1/30
342	E1340-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	7/1/30
343	E1341-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	7/1/30
346	E1275-1	35.21.755	Public corporations	Property Tax	Exemption	Government	1974	
347	E1344-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949	
348	E1345-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995	1/1/32
349	E1346-1	84.14.021	Multi-family housing in urban area	Property Tax	Exemption	Business	2021	1/1/32
350	E1347-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015	12/31/30
352	E1349-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
356	E1353-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Individuals	1992	
361	E1359-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998	
362	E1360-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889	
363	E1361-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2007	
364	E1362-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889	
365	E1363-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854	
366	E1364-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933	
367	E1365-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967	
368	E1366-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911	
369	E1367-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889	
370	E1368-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889	
371	E1369-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931	
372	E1370-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889	
373	E1371-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004	
374	E1372-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945	
375	E1374-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997	
376	E1375-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
377	E1376-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854	
378	E1377-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915	
379	E1378-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983	
380	E1379-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971	
381	E1380-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933	
382	E1381-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929	
383	E1382-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945	
384	E1383-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1989	
385	E1384-1	84.36.031(2)	Nonprofit character building leases	Property Tax	Exemption	Nonprofit	2012	
386	E1385-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975	
387	E1386-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971	
388	E1387-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981	
389	E1388-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973	
390	E1389-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854	
391	E1390-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891	
392	E1391-1	84.36.040(1)(d)	Nonprofit homes for the sick or infirm	Property Tax	Exemption	Nonprofit	1891	
393	E1392-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
394	E1393-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987	
395	E1394-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989	
396	E1395-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998	
397	E1396-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983	
398	E1397-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975	
399	E1398-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997	
400	E1399-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977	
401	E1400-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Nonprofit	2016	1/1/38
402	E1401-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925	
403	E1402-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925	
404	E1403-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001	
405	E1404-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915	
406	E1405-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981	
407	E1406-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Nonprofit	1890	
408	E1407-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Nonprofit	1915	
409	E1408-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931	
410	E1409-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
411	E1410-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931	
412	E1411-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986	
413	E1412-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931	
414	E1413-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975	
415	E1414-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871	
416	E1415-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890	
417	E1416-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941	
418	E1417-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Other	2013	
419	E1418-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983	
420	E1419-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947	
421	E1420-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949	
422	E1421-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963	
423	E1422-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965	
424	E1423-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997	
425	E1424-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967	
426	E1425-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961	
427	E1426-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
428	E1427-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967	
429	E1428-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972	
430	E1796-1	84.36.400(2)	ADU units for low income households	Property Tax	Exemption	Other	2023	
431	E1429-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976	
432	E1430-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984	
433	E1431-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974	
434	E1432-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975	
435	E1433-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997	
436	E1434-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984	
437	E1435-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985	
438	E1436-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993	
439	E1437-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999	
440	E1438-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999	
441	E1439-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000	
442	E1440-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000	
443	E1441-1	84.36.597	Heavy equipment rental property	Property Tax	Exemption	Agriculture	2020	
444	E1442-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991	

All Other Tax Preferences

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
445	E1443-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000	
446	E1444-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001	
448	E1446-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	1/1/24
449	E1447-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003	
450	E1448-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	7/1/40
451	E1449-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008	
452	E1450-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Other	2017	1/1/28
453	E1358-1	84.36.675	Limited equity cooperative housing	Property Tax	Exemption	Other	2022	1/1/33
454	E1795-1	84.36.680	Renewable energy systems	Property Tax	Exemption	Business	2023	
457	E1453-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005	
458	E1454-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890	
459	E1455-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991	
460	E1457-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971	
463	E1460-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013	
465	E1462-1	35.58.560	METRO transit expenditures	Public Utility Tax	Exemption	Government	1967	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
469	E1467-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935	
471	E1469-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967	
472	E1470-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Business	1998	
500	E1497-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011	
502	E1499-1	82.16.320	Emergency proclamation government assistance	Public Utility Tax	Exemption	Business	2021	
503	E1463-1	82.16.325	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2022	
504	E1500-1	82.32.045(5)(b)	Minimum to file PU tax return	Public Utility Tax	Exemption	Business	1996	
507	E1503-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951	
508	E1504-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014	
509	E1505-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951	
510	E1506-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955	
511	E1507-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955	
512	E1508-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
513	E1509-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951	
514	E1510-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951	
515	E1511-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951	
516	E1512-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953	
517	E1513-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953	
518	E1514-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951	
519	E1515-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951	
520	E1516-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951	
521	E1517-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000	
522	E1518-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993	
523	E1519-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993	
524	E1520-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008	1/1/30

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
525	E1521-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Other	2018	
527	E1523-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019	1/1/30
528	E1524-1	82.45.010(3)(v)	Entities using property for low income housing	Real Estate Excise Tax	Exemption	Other	2022	1/1/30
530	E1526-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998	
531	E1527-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007	
555	E1550-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009	
556	E1551-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009	
557	E1552-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Individuals	2009	
558	E1553-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009	
559	E1555-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009	
560	E1556-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
561	E1557-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Individuals	2009	
562	E1554-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Business	2009	
563	E1558-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009	
564	E1559-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Business	2009	
565	E1560-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009	
566	E1561-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009	
567	E1562-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009	
568	E1563-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2010	
572	E1567-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008	
575	E1570-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Business	2017	1/1/28
576	E1572-1	82.08.0208; 82.12.0208(1)	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009	
577	E1754-1	82.08.0208(2); 82.12.0208(2)	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2020	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
578	E1755-1	82.08.0208(3); 82.12.0208(6)	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2020	
579	E1756-1	82.08.0208(4); 82.12.0208(7)	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2020	
580	E1571-1	82.08.0208(5); 82.12.0208(8)	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2020	
581	E1650-1	82.08.0209	Qualifying Grants – National emergency or state of emergency	Retail Sales & Use Tax	Exemption	Other	2021	
582	E1573-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935	
583	E1574-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Agriculture	1935	
584	E1575-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996	
585	E1576-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935	
586	E1577-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995	
587	E1578-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996	
588	E1579-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
589	E1580-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980	
590	E1581-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983	
591	E1582-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011	
592	E1583-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935	
593	E1584-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Individuals	1983	
594	E1585-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935	
597	E1588-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011	
598	E1589-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996	
600	E1591-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996	
601	E1592-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996	
602	E1593-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
603	E1594-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998	
604	E1595-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Government	1945	
605	E1596-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945	
606	E1597-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989	
607	E1598-1	82.08.0261(1)	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949	
608	E1599-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	2014	7/1/28
609	E1600-1	82.08.0262; 82.12.0254(1)	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949	
610	E1601-1	82.08.0263; 82.12.0254(2,3)	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949	
611	E1602-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949	
612	E1603-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959	
613	E1604-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
614	E1605-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961	
615	E1606-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961	
616	E1607-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963	
617	E1608-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965	
618	E1609-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Nonprofit	1965	
619	E1610-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965	
620	E1611-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996	1/1/32
621	E1612-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Agriculture	1965	
622	E1613-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967	
623	E1614-1	82.08.0278(1); 82.12.0274(1)	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970	1/1/30
624	E1615-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019	1/1/30
625	E1616-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
626	E1617-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993	
627	E1618-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995	
628	E1619-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996	
629	E1620-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002	
630	E1621-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974	
631	E1622-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974	
632	E1623-1	82.08.0283; 82.12.0277	Medical devices, naturopathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975	
633	E1624-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977	
635	E1626-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997	
636	E1627-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983	
637	E1628-1	82.08.0291	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981	
638	E1629-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995	

### All Other Tax Preferences

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
639	E1630-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982	
640	E1631-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985	1/1/22
641	E1632-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986	
642	E1633-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987	
643	E1634-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987	
644	E1635-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988	
645	E1636-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981	
646	E1637-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988	
648	E1639-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001	
650	E1641-1	82.08.0318; 82.12.0318	Sales of vapor products by Indian retailers	Retail Sales & Use Tax	Exemption	Government	2019	
651	E1642-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001	
652	E1643-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
653	E1644-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984	
654	E1645-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Individuals	1989	
656	E1647-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935	
657	E1648-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	7/1/31
658	E1649-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Business	2013	7/1/31
659	E1651-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007	
661	E1652-1	82.08.798; 82.12.798	Feminine hygiene products	Retail Sales & Use Tax	Exemption	Individuals	2020	
662	E1653-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004	
663	E1654-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004	
665	E1656-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004	
666	E1657-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005	
667	E1658-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
668	E1659-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997	
669	E1660-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997	
670	E1800-1	82.08.814, 82.12.814	Complex needs mobility enhancing equipment	Retail Sales & Use Tax	Exemption	Individuals	2023	
672	E1661-1	82.08.816(1)(e), 82.16.816(1)(d)	Zero emissions buses	Retail Sales & Use Tax	Exemption	Business	2019	7/1/25
675	E1665-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998	
676	E1666-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000	
677	E1667-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001	
680	E1670-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001	
681	E1671-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	7/1/28
682	E1672-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Business	2001	
686	E1676-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001	
687	E1677-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
688	E1678-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003	
689	E1679-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003	
690	E1680-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003	
691	E1681-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Individuals	2003	
692	E1682-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Business	2003	
697	E1687-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003	1/1/24
699	E1689-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003	1/1/24
702	E1692-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010	
703	E1693-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004	
706	E1799-1	82.08.989; 82.12.989	Internet and telecommunications infrastructure for tribes	Retail Sales & Use Tax	Exemption	Other	2023	
707	E1695-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
709	E1697-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007	
711	E1699-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Individuals	2008	
713	E1701-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011	
714	E1702-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017	1/1/28
715	E1703-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017	1/1/28
716	E1704-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011	
717	E1705-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014	1/1/25
718	E1706-1	82.08.9997; 82.12.9997	Cannabis, tribal contracts	Retail Sales & Use Tax	Exemption	Business	2015	
719	E1707-1	82.08.9998(1)(a); 82.12.9998	Medical cannabis sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015	
720	E1708-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015	
721	E1709-1	82.08.9998(1)(c); 82.12.9998	Cannabis with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015	
722	E1710-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015	



**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
723	E1711-1	82.08.9998(1)(e)(i); 82.12.9998	Cannabis and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Other	2015	
724	E1712-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical cannabis cooperative members	Retail Sales & Use Tax	Exemption	Business	2015	
725	E1713-1	82.08.9999; 82.12.9999	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Individuals	2019	8/1/25
726	E1714-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985	
728	E1715-1	82.12.0208(3)	Digital goods used by students	Retail Sales & Use Tax	Exemption	Individuals	2009	
729	E1716-1	82.12.0208(4)(a)(i)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009	
730	E1717-1	82.12.0208(4)(a)(ii)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009	
731	E1718-1	82.12.0208(4)(a)(iii)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009	
732	E1719-1	82.12.0208(5)	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009	
733	E1720-1	82.12.022(6); 82.14.230(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014	
734	E1721-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
735	E1723-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995	
736	E1724-1	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949	
737	E1725-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955	
738	E1726-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961	
739	E1727-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963	
740	E1728-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971	
741	E1729-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983	
743	E1732-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	
744	E1733-1	82.12.799	Vessels exempt from registration	Retail Sales & Use Tax	Exemption	Business	2021	1/1/29
745	E1734-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997	
746	E1735-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006	
747	E1798-1	82.12.9993	Senior living community meals	Retail Sales & Use Tax	Exemption	Individuals	2023	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
748	E1737-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001	
749	E1738-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Government	2002	
750	E1739-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003	
755	E1745-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Other	2015	1/1/31
756	E1746-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Other	1967	
762	E1759-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989	
763	E1760-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989	
764	E1761-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991	
765	E1762-1	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989	
769	E1766-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986	
770	E1767-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986	
771	E1768-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980	

All Other Tax Preferences

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
774	E1771-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984	
775	E1772-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971	
776	E1774-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980	
778	E1776-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949	
779	E1777-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Government	1949	
780	E1778-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949	
781	E1779-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949	7/1/31
782	E1780-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949	
783	E1781-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955	
784	E1782-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999	
785	E1783-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010	
786	E1784-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983	
355	E1352-1	84.33.140(15)	Designated forest land removal due to natural disaster	Property Tax	Individuals	Individuals	2017	
11	E1010-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003	1/1/24
15	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
16	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949	
17	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012	
18	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012	
19	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012	
20	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003	1/1/29
21	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967	
22	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Nonprofit	1965	
23	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967	
24	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975	
25	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979	
26	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979	
27	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983	
30	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006	
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009	
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998	
35	E1790-1	82.04.287	Alternative jet fuel	B&O Tax	Preferential Rate	Business	2023	
36	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
38	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998	
39	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003	
40	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004	
236	E1233-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980	
237	E1234-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980	
238	E1235-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980	
280	E1278-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947	
334	E1332-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Other	1979	
466	E1464-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935	
467	E1465-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935	
468	E1466-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015	
727	E1773-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Preferential Rate	Business	2017	1/1/29
254	E1251-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923	
255	E1252-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923	
256	E1254-1	82.38.180(1)(d,e); 82.38.180(2)(d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
257	E1253-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	2013	
258	E1255-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998	
259	E1256-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971	
260	E1257-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979	
269	E1266-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982	
596	E1586-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Remittance	Business	2014	7/1/28
674	E1664-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Remittance	Nonprofit	1997	
695	E1685-1	82.08.962(1)(c)(i)(B); 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than 100 kilowatts AC but no more than 500 kilowatts AC of electricity	Retail Sales & Use Tax	Remittance	Business	2019	1/1/30
751	E1740-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Remittance	Business	2019	
351	E1348-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985	1/1/57
353	E1350-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971	
354	E1351-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Deferral	Individuals	1971	
357	E1354-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973	
358	E1355-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Individuals	1970	

**All Other Tax Preferences**

Order in 2024 Tax Exemption Study	2024 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date
359	E1356-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973	
360	E1357-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Deferral	Individuals	1973	
455	E1451-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007	
456	E1452-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975	
464	E1461-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Individuals	1974	
201	E1196-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Other	2008	
323	E1320-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933	
461	E1458-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Waiver	Individuals	2020	
462	E1459-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984	



