

**PUBLIC HEALTH FINANCE: SUMMARY LISTING OF REVENUE ENHANCEMENT IDEAS**  
**New Tax/Revenue Options**  
**Est. Impact for Fiscal Year 2007 (\$000)**

<u>Tax</u>	<u>Brief Description</u>	<u>State Tax</u>	<u>Local Tax</u>
Retail Sales/Use Tax	Medical services*	660,500	203,200
Retail Sales/Use Tax	Selected consumer services**	40,900	12,600
Retail Sales/Use Tax	Sewerage/garbage services	25,600	5,000
Wholesale Soda Tax	Soda cans (5 cents per 12 oz.)	152,500	0
Public Utility Tax	Cable/satellite TV	13,700	0
Utility Connection Tax	Water systems (\$1/month)	28,800	0
Property Tax	State property tax (7 cents per \$1000 AV)	51,300	0

\* Medical services includes physicians, hospitals, dentists, medical laboratories, outpatient services, nursing homes, and other such services.

\*\* Selected consumer services include professional sports clubs, physical fitness services, golf, bowling, membership at sports clubs, coin-operated amusement devices, amusement parks, and other amusement and recreation activities.

**PUBLIC HEALTH FINANCE: SUMMARY LISTING OF REVENUE ENHANCEMENT IDEAS**  
**Changes to Existing Tax/Revenue Streams**  
**Est. Impact for Fiscal Year 2007 (\$000)**

<u>RCW</u>	<u>Tax</u>	<u>Brief Description</u>	<u>State Tax</u>	<u>Local Tax</u>
48.14.020	Insurance Premiums Tax	Health Insurance premiums surtax of 10%	13,600	0
82.16.020	Public Utility Tax	Water/sewer public utility surtax of 10%	9,600	0
82.08.020	Retail Sales/Use Tax	Incr. tax on restaurant/tavern sales by 0.5%	43,800	0
82.04	B&O Tax	Incr. rate by 0.25% on medical service providers	29,500	0
82.24	Cigarette Tax	Cigarette tax – increase by 40 cents per pack	60,000	0
various	Alcohol Taxes	Liquor/beer/wine tax - Surtax of 10% on existing taxes	19,100	0

**PUBLIC HEALTH FINANCE: SUMMARY LISTING OF TAX PREFERENCES**  
**Revenue Impacts for Fiscal Year 2007 (\$000)**

<u>RCW</u>	<u>Tax</u>	<u>Tax Pref. Type</u>	<u>Brief Description</u>	<u>State Tax</u>	<u>Local Tax Category</u>	<u>Would Revenue Be Realized?</u>	<u>Recent Changes</u>
<a href="#">Click on RCW to go to exemption</a>							
82.04.311	B&O Tax	Exemption	Tobacco Settlement Authority	570	0 Government	Unlikely	
82.04.324	B&O Tax	Exemption	Blood, bone and tissue banks	168	0 Nonprofit - H	Possibly	2005
82.04.326	B&O Tax	Exemption	Organ procurement	**	0 Nonprofit - H	Yes	
82.04.4265	B&O Tax	Exemption	Comprehensive cancer center	**	0 Nonprofit - H		
82.04.4311	B&O Tax	Deductions	Public & nonprofit hospitals	74,946	0 Nonprofit - H	Yes	2005
82.04.432	B&O Tax	Deductions	Municipal sewer charges	2,638	0 Government	Yes	
82.04.272	B&O Tax	Pref. Rate	Resellers of prescription drugs	5,611	0 Bus. incentive	Yes	
82.04.2906	B&O Tax	Pref. Rate	Chemical dependency	35	0 Other business	Yes	
82.04.4452	B&O Tax	Credit	R&D; high technology firms	20,381	0 Bus. Incentive	Yes	2004
C 265 L 06	B&O Tax	Credit	Patient lifting devices	0	0 Nonprofit - H	Yes	2006
C 245 L 06	B&O Tax	Credit	Carbonated beverage syrup tax	2,294	0 Bus. Incentive	Yes	2006
82.04.050(8)	Retail Sales/Use Tax	Exemption	Fertilizer and chemical spray	45,173	12,166 Agriculture	Yes	
82.08.840	Retail Sales/Use Tax	Exemption	Field burning equipment	2,000	554 Agriculture	Yes	2005
82.12.840	Retail Sales/Use Tax	Exemption	"				2005
82.08.890	Retail Sales/Use Tax	Exemption	Livestock nutrient management	386	114 Agriculture	Yes	2006
82.12.890	Retail Sales/Use Tax	Exemption	"				2006
82.08.900	Retail Sales/Use Tax	Exemption	Anaerobic digesters for dairies	0	0 Agriculture	Yes	
82.12.900	Retail Sales/Use Tax	Exemption	"				
82.08.810	Retail Sales/Use Tax	Exemption	Air pollution control facilities	**	0 Bus. Incentive	Yes	
82.12.810	Retail Sales/Use Tax	Exemption	"				
82.08.811	Retail Sales/Use Tax	Exemption	Coal, thermal generating plants	**	0 Bus. incentive	Yes	
82.12.811	Retail Sales/Use Tax	Exemption	"				
82.04.050(2a)	Retail Sales/Use Tax	Exemption	Hospital laundry service	1,310	382 Nonprofit - H	Yes	
82.08.02795	Retail Sales/Use Tax	Exemption	Free public hospitals	84	21 Other	Yes	
82.12.02745	Retail Sales/Use Tax	Exemption	"				
82.08.02805	Retail Sales/Use Tax	Exemption	Blood, bone & tissue banks	113	40 Nonprofit - H	Yes	2004
82.12.02747	Retail Sales/Use Tax	Exemption	"				2004
82.08.02806	Retail Sales/Use Tax	Exemption	Human body parts	540	158 Other	Yes	
82.12.02748	Retail Sales/Use Tax	Exemption	"				
82.08.02807	Retail Sales/Use Tax	Exemption	Organ procurement	**	0 Nonprofit - H	Yes	
82.12.02749	Retail Sales/Use Tax	Exemption	"				

**PUBLIC HEALTH FINANCE: SUMMARY LISTING OF TAX PREFERENCES**  
**Revenue Impacts for Fiscal Year 2007 (\$000)**

82.08.0281	Retail Sales/Use Tax	Exemption	Prescription drugs	255,785	74,768 Individuals	Yes	
82.12.0275	Retail Sales/Use Tax	Exemption	"				
82.08.0283	Retail Sales/Use Tax	Exemption	Medical devices	85,262	24,923 Individuals	Yes	
82.12.0277	Retail Sales/Use Tax	Exemption	"				
82.08.925	Retail Sales/Use Tax	Exemption	Dietary supplements	2,559	748 Individuals	Yes	
82.12.925	Retail Sales/Use Tax	Exemption	"				
82.08.935	Retail Sales/Use Tax	Exemption	Drug delivery systems	31	9 Individuals	Yes	
82.12.935	Retail Sales/Use Tax	Exemption	"				
82.08.940	Retail Sales/Use Tax	Exemption	Over-the-counter drugs	8,782	2,567 Individuals	Yes	
82.12.940	Retail Sales/Use Tax	Exemption	"				
82.08.0291	Retail Sales/Use Tax	Exemption	Recreation & physical fitness b	4,219	974 Nonprofit - C	Yes	
82.12.02917	Retail Sales/Use Tax	Exemption	"				
82.08.0293	Retail Sales/Use Tax	Exemption	Food and food ingredients	783,388	228,990 Individuals	Yes	
82.12.0293	Retail Sales/Use Tax	Exemption	"				
82.08.0293	Retail Sales/Use Tax	Exemption	Candy/gum	18,200	5,600 Individuals	Yes	
82.12.0293	Retail Sales/Use Tax	Exemption	"				
82.08.880	Retail Sales/Use Tax	Exemption	Medical supplies to cancer ctrs * *		Nonprofit - H	Yes	2005
82.12.880	Retail Sales/Use Tax	Exemption	"				2005
82.16.050(11)	Public Utility Tax	Deduction	Processing/disposing sewerage	4,587	0 Tax base	No	
48.14.0201(6b)	Insurance Prem. Tax	Exemption	Dentistry	12,543	0 Other business	Yes	
82.19.050(4)	Litter Tax	Exemption	Food & beverages on-premises	472	0 Tax base	Yes	
82.19.050(5)	Litter Tax	Exemption	Caterers	22	0 Tax Base	Yes	2005
66.24.290(3b)	Beer Tax	Exemption	Beer tax, microbrewers	1,270	0 Bus. incentive	Yes	

**NOTES:**

0 indicates zero, minimal or indeterminate fiscal impact.

\* \* data cannot be disclosed due to insufficient number of taxpayers.

## PUBLIC HEALTH FINANCE: SUMMARY LISTING OF REVENUE ENHANCEMENT IDEAS

### Local Options/Participation

Est. Impact for Fiscal Year 2007 (\$000), Assuming All Counties Impose

<u>Tax</u>	<u>Brief Description</u>	<u>Impact (\$000)</u>	
		<u>State Tax</u>	<u>Local Tax</u>
Retail Sales/Use Tax	New local option 0.1% tax for counties/LHJs	0	113,800
Property Tax	New regular property tax authority of 7 cents per \$1000 AV, countie	0	51,300
Real Estate Excise Tax	New local option REET of 0.25% for counties/LHJs	0	153,100
New Utility Tax Authority	County/LHJ utility tax of 1 percent	0	53,000
 <b><u>Other Participation Options</u></b>			
Match requirement	20% matching requirement (over and above existing funding) to receive any new state revenues		
Maintenance of Effort	Non-supplantation of existing funding, regarding any new state revenues received		
Distribution requirements	Distribute state funding based on a minimum expectation of service delivery.		
Distribution requirements	Provide funding based on local public health effort (e.g., PH funding as % of property, sales taxes collected) except allow counties/LHJs with distressed tax bases more leeway.		

2004 TAX EXEMPTION STUDY - Summary Listing of All Tax Preferences Enacted Through 2003 Session

Washington State Department of Revenue, Research Division, January 2004  
(see "Notes" section at bottom for description of terms)

Tax Type	RCW	Brief Description	Category	Year Enacted	Would Revenue Be Realized?	Savings To Taxpayers - State Taxes (\$000)		Savings To Taxpayers - Local Taxes (\$000)	
						FY 2006	FY 2007	FY 2006	FY 2007
Property - Public	35.21.755	Public corporations	Government	1984	No	221	225	831	865
Property - Public	84.36.010	Federal government	Government	1854	No	88,892	95,345	334,922	366,655
Property - Public	84.36.010	State government	Government	1889	No	52,605	53,587	198,203	206,074
Property - Public	84.36.010	County government	Government	1889	No	99,949	101,815	376,582	391,537
Property - Public	84.36.010	Cities and towns	Government	1889	No	82,604	84,146	311,229	323,589
Property - Public	84.36.010	Public colleges & universities	Government	1889	No	28,198	28,724	106,241	110,460
Property - Public	84.36.010	Public K-12 schools	Government	1889	No	67,394	68,652	253,922	264,005
Property - Public	84.36.010	Port districts	Government	1911	No	9,467	9,644	35,670	37,086
Property - Public	84.36.010	Fire districts	Government	1933	No	865	881	3,258	3,388
Property - Public	84.36.010	Public utility districts	Government	1931	No	8,623	8,184	76,410	79,154
Property - Public	84.36.010	Public hospital districts	Government	1945	No	1,947	1,983	7,336	7,627
Property - Public	84.36.010	Foreign consulates	Government	1967	No	37	38	139	145
Property - Public	84.36.130	Airports owned by cities in other states	Government	1941	No	6	7	24	25
Property - Public	84.36.135	Housing Finance Commission	Government	1983	No	0	0	0	0
Property - Public	84.36.210	Right-of-way easements	Government	1947	No	178	182	671	698
Property - Public	84.36.230	Interstate bridges	Government	1949	No	1,160	1,182	4,372	4,546
Property - Public	84.36.451	Leaseholds of public property	Tax base	1976	No	-12,381	-13,210	12,381	13,210
Property - Public	84.36.605	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0
Property - Nonprofit	84.36.020	Churches, parsonages and convents	Nonprofit - C	1854	No	11,579	11,892	43,729	45,814
Property - Nonprofit	84.36.030(1)	Nonsectarian organizations	Nonprofit - C	1915	No	2,567	2,637	9,697	10,158
Property - Nonprofit	84.36.030(1)	Nonprofit merchandise sales	Nonprofit - C	1983	No	135	139	510	535
Property - Nonprofit	84.36.030(2)	Church camps	Nonprofit - C	1971	No	427	439	1,613	1,689
Property - Nonprofit	84.36.030(3)	Youth organizations	Nonprofit - C	1933	No	298	306	1,124	1,178
Property - Nonprofit	84.36.030(5)	Red Cross	Nonprofit - H	1945	No	31	32	116	122
Property - Nonprofit	84.36.030(6)	Student loan organizations	Nonprofit - O	1987	No	3	3	12	12
Property - Nonprofit	84.36.032	Church offices	Nonprofit - C	1975	No	172	176	648	679
Property - Nonprofit	84.36.035	Blood, bone & tissue banks	Nonprofit - H	1971	No	124	127	468	490
Property - Nonprofit	84.36.037	Public assembly halls & meeting places	Nonprofit - O	1981	No	197	202	745	780
Property - Nonprofit	84.36.040(1a)	Day care centers	Nonprofit - H	1973	No	276	284	1,044	1,094
Property - Nonprofit	84.36.040(1b)	Nonprofit libraries	Nonprofit - A	1854	No	10	10	36	38
Property - Nonprofit	84.36.040(1c)	Orphanages	Nonprofit - H	1891	No	18	18	66	69
Property - Nonprofit	84.36.040(1d)	Nursing homes	Nonprofit - H	1891	No	912	1,026	3,446	3,954
Property - Nonprofit	84.36.040(1e)	Nonprofit hospitals	Nonprofit - H	1886	No	7,234	7,430	27,321	28,623
Property - Nonprofit	84.36.040(1f)	Dialysis facilities	Nonprofit - H	1987	No	472	485	1,782	1,867
Property - Nonprofit	84.36.041	Homes for the aging	Nonprofit - H	1989	No	1,891	2,128	7,144	8,196
Property - Nonprofit	84.36.042	Housing for the developmentally disabled	Nonprofit - H	1998	No	90	92	340	353
Property - Nonprofit	84.36.043	Emergency or transitional housing	Nonprofit - H	1983	No	362	372	1,368	1,433
Property - Nonprofit	84.36.045	Medical research & training facilities	Nonprofit - H	1975	No	648	665	2,445	2,563
Property - Nonprofit	84.36.046	Cancer treatment clinics	Nonprofit - H	1997	No	177	182	667	700
Property - Nonprofit	84.36.047	Nonprofit radio & TV transmission facilities	Nonprofit - O	1977	No	0	0	0	0
Property - Nonprofit	84.36.050(1)	Private colleges	Nonprofit - O	1925	No	4,577	4,742	17,285	18,269

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						FY 2006	FY 2007	FY 2006	FY 2007
Property - Nonprofit	84.36.050(1)	Private K-12 schools	Nonprofit - O	1925	No	5,115	5,449	19,319	20,992
Property - Nonprofit	84.36.050(2)	Educational foundations	Nonprofit - O	2001	No	19	20	74	77
Property - Nonprofit	84.36.060(1a)	Collections and museums	Nonprofit - A	1915	No	584	602	2,206	2,320
Property - Nonprofit	84.36.060(1b)	Performing arts	Nonprofit - A	1981	No	443	463	1,672	1,785
Property - Nonprofit	84.36.250	Water cooperatives	Nonprofit - O	1965	No	138	142	521	545
Property - Nonprofit	84.36.260	Open space & park land	Nonprofit - O	1967	No	167	196	631	756
Property - Nonprofit	84.36.350	Sheltered workshops	Nonprofit - H	1970	No	364	374	1,376	1,441
Property - Nonprofit	84.36.480	Fair associations	Nonprofit - O	1975	No	12	12	45	48
Property - Nonprofit	84.36.500	Conservation futures	Nonprofit - O	1984	No	0	0	0	0
Property - Nonprofit	84.36.550	Nonprofit fund-raising	Nonprofit - O	1993	No	29	30	112	117
Property - Nonprofit	84.36.560	Low-income rental housing	Nonprofit - H	1999	No	895	912	3,372	3,507
Property - Nonprofit	84.36.570	Demonstration farms	Nonprofit - O	1999	No	1	1	2	2
Property - Nonprofit	84.36.650	Fund-raising for support of individual artists	Nonprofit - A	2003	No	2	2	8	8
Property - Private	15.76.165	Leased agricultural fair lands	Agriculture	1973	No	0	0	0	0
Property - Private	84.14.020	Targeted public housing	Other business	1995	No	297	303	1,119	1,164
Property - Private	84.26.070	Historic property	Individual	1985	No	1,364	1,389	5,139	5,343
Property - Private	84.33.210	Forest land, special assessments	Other	1992	Yes	274	279	1,032	1,073
Property - Private	84.36.010	2nd Narrows bridge	Business Incentive	1998	No	0	0	0	0
Property - Private	84.36.015	Parcels valued at less than \$500	Other	1997	No	68	69	257	267
Property - Private	84.36.020	Cemeteries	Other	1854	No	1,150	1,182	4,345	4,552
Property - Private	84.36.030(4)	Veterans organizations	Other	1929	No	113	116	425	446
Property - Private	84.36.060(1c)	Fire companies	Other	1890	No	0	0	0	0
Property - Private	84.36.060(1d)	Humane societies	Other	1915	No	30	31	112	118
Property - Private	84.36.255	Habitat & water quality improvements	Other	1997	No	24	25	91	94
Property - Private	84.36.381	Senior citizens & disabled persons exemption	Individual	1967	No	12,543	12,292	63,797	62,521
Property - Private	84.36.400	Home improvements	Individual	1972	No	238	243	897	933
Property - Private	84.36.487	Air pollution control facilities	Other business	1997	No	516	526	1,945	2,022
Property - Private	84.36.635	Alcohol/biodiesel fuel production facilities	Business incentive	2003	No	0	0	0	0
Property - Private	84.36.640	Wood biomass fuel production facilities	Business incentive	2003	No	0	0	0	0
Property - Private	84.36.655	Facilities for producing super-efficient aircraft	Business incentive	2003	No	2,045	1,887	7,705	7,256
Property - Private	84.56.025	Waiver of delinquency penalties	Individual	1984	No	0	0	0	0
Property - Private	84.56.450	Waiver of Y2K-related penalties	Other	1999	No	0	0	0	0
Property - Personal Prop.	84.36.070	Intangibles	Intangibles	1931	Unlikely	2,282,069	2,303,011	8,537,236	8,787,997
Property - Personal Prop.	84.36.079	Ships under construction	Business incentive	1959	No	0	0	0	0
Property - Personal Prop.	84.36.080(1)	Commercial vessels	Business incentive	1931	No	1,202	1,167	8,397	8,320
Property - Personal Prop.	84.36.080(2)	Historic vessels	Individuals	1986	No	8	8	29	30
Property - Personal Prop.	84.36.090	Other ships and vessels	Individuals	1931	No	-7,181	-7,595	21,472	21,693
Property - Personal Prop.	84.36.105	Cargo containers	Business incentive	1975	No	314	320	1,183	1,230
Property - Personal Prop.	84.36.110(1)	Household goods	Individuals	1871	No	84,569	86,612	316,408	330,514
Property - Personal Prop.	84.36.110(2)	\$3,000 of personal property	Individuals	1890	No	173	169	647	645

**2004 TAX EXEMPTION STUDY - Summary Listing of All Tax Preferences Enacted Through 2003 Session**

**Washington State Department of Revenue, Research Division, January 2004**  
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Tax Type	RCW	Brief Description	Category	Year Enacted	Would Revenue Be Realized?	Savings To Taxpayers - State Taxes (\$000)		Savings To Taxpayers - Local Taxes (\$000)	
						FY 2006	FY 2007	FY 2006	FY 2007
Property - Personal Prop.	84.36.240	Soil & water conservation districts	Government	1963	No	8	8	30	31
Property - Personal Prop.	84.36.300	Goods in transit	Business incentive	1961	No	0	0	0	0
Property - Personal Prop.	84.36.470	Agricultural products held for sale	Agriculture	1984	No	8,060	8,211	30,369	31,575
Property - Personal Prop.	84.36.477	Business inventories	Other business	1974	No	104,657	106,612	394,321	409,980
Property - Personal Prop.	84.36.580	Field burning equipment	Agriculture	2000	No	14	13	51	51
Property - Personal Prop.	84.36.590	Vitrification equipment	Business incentive	2000	No	0	0	0	0
Property - Personal Prop.	84.36.595	Motor vehicles, travel trailers and campers	Tax base	2000	No	129,364	134,327	484,036	512,626
Property - Personal Prop.	84.36.600	Custom computer software	Other business	1991	No	1,246	1,269	4,694	4,880
Property - Personal Prop.	84.36.630	Farm machinery (state levy only)	Agriculture	2001	No	1,679	1,708	0	0
Property - Personal Prop.	84.36.645	Equipment for producing semiconductor materials	Business incentive	2003	No	0	613	0	2,287
Property - Personal Prop.	84.40.030(3)	Growing crops	Agriculture	1890	No	235	239	884	919
Property - Personal Prop.	84.40.037	Canned computer software	Other business	1991	No	1,196	1,218	4,506	4,685
Property - Personal Prop.	84.40.220	Nursery stock	Agriculture	1971	No	122	124	458	477
Property - Alt. Valuation	84.33.140	Forest land, statutory values	Other business	1971	No	7,755	7,900	29,219	30,380
Property - Alt. Valuation	84.33.140(13,14)	Forest land compensating tax exemptions	Other	1971	Yes	0	0	484	484
Property - Alt. Valuation	84.34.060	Open space lands, current use assessment	Other	1970	No	2,430	2,475	9,155	9,519
Property - Alt. Valuation	84.34.065	Farm lands, current use assessment	Agriculture	1973	No	16,379	16,685	61,713	64,164
Property - Alt. Valuation	84.34.108(6)	Open space compensating tax exemptions	Other	1973	Yes	280	297	1,008	1,069
Property - Alt. Valuation	84.36.381(6)	Valuation freeze, senior citizens & disabled persons	Individuals	1995	No	10,773	11,419	33,888	35,921
Property - Alt. Valuation	84.38.030	Tax deferral for senior citizens & disabled persons	Individuals	1975	Yes	439	395	0	0
In-lieu Excise - Other	43.52.460	PUD tax, steam-generated power plant	Other business	1957	No	0	0	0	0
In-lieu Excise - Leasehold	35.21.755	Public historical sites	Government	1977	Unlikely	197	203	173	178
In-lieu Excise - Leasehold	82.29A.020(1)	Government manufacturing	Government	1976	Unlikely	1,292	1,356	1,133	1,190
In-lieu Excise - Leasehold	82.29A.020(1)	Easements for removal of products	Other	1976	Yes	197	203	173	178
In-lieu Excise - Leasehold	82.29A.020(2)	Hanford leases; exclusion of fees	Other business	1991	Unlikely	5	5	4	4
In-lieu Excise - Leasehold	82.29A.120(1)	Credit for excessive tax	Other business	1986	Yes	218	224	191	197
In-lieu Excise - Leasehold	82.29A.120(2)	Product leases; 33% credit	Agriculture	1976	Yes	104	104	91	91
In-lieu Excise - Leasehold	82.29A.130(3)	Subsidized housing	Government	1976	Unlikely	3,843	3,958	3,371	3,472
In-lieu Excise - Leasehold	82.29A.130(5)	Public employee housing	Government	1976	Unlikely	109	112	95	98
In-lieu Excise - Leasehold	82.29A.130(6-7)	Indian trust lands	Government	1976	No	290	299	256	262
In-lieu Excise - Leasehold	82.29A.130(8-9)	Leases < \$250 per year or < 30 days in duration	Other business	1976	Yes	1,814	1,869	1,591	1,639
In-lieu Excise - Leasehold	82.29A.130(10)	Homes pending destruction	Other	1976	Unlikely	33	34	29	30
In-lieu Excise - Leasehold	82.29A.130(11)	Public works contracts	Government	1976	Unlikely	28	29	24	25
In-lieu Excise - Leasehold	82.29A.130(12)	Inmate employment programs	Government	1992	Unlikely	21	22	18	19
In-lieu Excise - Leasehold	82.29A.130(13)	Camps for disabled persons	Nonprofit - H	1995	Yes	2	2	2	2
In-lieu Excise - Leasehold	82.29A.130(14)	Professional baseball stadium	Business incentive	1995	Yes	48	49	42	43
In-lieu Excise - Leasehold	82.29A.130(15)	Professional football stadium	Business incentive	1997	Yes	62	63	54	55
In-lieu Excise - Leasehold	82.29A.130(16)	Public facilities districts	Business incentive	1999	Yes	51	52	44	46
In-lieu Excise - Leasehold	82.29A.132	2nd Narrows bridge	Business incentive	1998	No	0	0	0	0

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						FY 2006	FY 2007	FY 2006	FY 2007
In-lieu Excise - Leasehold	82.29A.134	Sale/leasebacks, Regional Transportation Authority	Government	2000	No	0	0	0	0
In-lieu Excise - Leasehold	82.29A.135	Gasohol production facilities	Business incentive	1980	No	0	0	0	0
In-lieu Excise - Leasehold	82.29A.136	Residential & recreation lots; > 3,000 parcels	Tax base	2001	Yes	36	115	-219	-162
In-lieu Excise - Leasehold	82.29A.137	Facilities for production of super-efficient aircraft	Business incentive	2003	Yes	2,300	2,300	2,018	2,018
In-lieu Excise - Vehicles	82.44.010(2)	Excluded motor vehicles	Tax base	1955	No	0	0	0	0
In-lieu Excise - Vehicles	82.44.015	Ride-sharing vehicles	Other	1980	Yes	0	0	139	144
In-lieu Excise - Vehicles	82.44.022	Personal-use vehicles, \$30 credit	Individuals	1998	No	0	0	0	0
In-lieu Excise - Vehicles	82.44.023	Rental cars	Tax base	1992	No	0	0	0	0
In-lieu Excise - Vehicles	82.44.025	Taipei Economic/Cultural vehicles	Government	1996	No	0	0	0	0
In-lieu Excise - Vehicles	82.48.100	Government aircraft	Government	1949	No	6	6	0	0
In-lieu Excise - Vehicles	82.48.100	Commercial aircraft	Commerce	1949	No	48	48	0	0
In-lieu Excise - Vehicles	82.48.100	Aircraft held for sale	Other business	1955	Unlikely	2	2	0	0
In-lieu Excise - Vehicles	82.48.100	Nonresident aircraft, Pullman-Moscow airport	Other business	1999	Unlikely	2	2	0	0
In-lieu Excise - Vehicles	82.49.020	Boats less than 16 ft. in length	Individuals	1983	Yes	1,756	1,837	0	0
In-lieu Excise - Vehicles	82.50.520(1-4)	Travel trailers and campers	Individuals	1971	No	0	0	0	0
In-lieu Excise - Timber	84.33.075	Nonprofit youth organizations	Nonprofit - C	1980	Yes	0	0	0	0
In-lieu Excise - Timber	84.33.077	Credit, tax paid on public timber	Other	1983	Yes	2,400	2,600	0	0
In-lieu Excise - Timber	84.33.0775	Credit, lands impacted by salmon regulations	Other business	1999	Yes	5,760	5,760	0	0
In-lieu Excise - Timber	84.33.086	\$50 minimum timber tax	Other business	1984	Yes	1	1	7	7
In-lieu Excise - Timber	84.33.170	Christmas trees and cottonwoods	Agriculture	1971	Yes	67	67	268	268
B&O - Public Activities	82.04.311	Tobacco Settlement Authority	Government	2002	Unlikely	561	570	0	0
B&O - Public Activities	82.04.312	Water service, small districts	Government	1997	No	0	0	0	0
B&O - Public Activities	82.04.395	Printing by schools	Government	1979	Unlikely	66	69	0	0
B&O - Public Activities	82.04.397	Printing by local governments	Government	1979	Unlikely	47	50	0	0
B&O - Public Activities	82.04.408	Housing Finance Commission	Government	1983	No	186	192	0	0
B&O - Public Activities	82.04.415	Sand and gravel for local road construction	Government	1965	Unlikely	125	132	0	0
B&O - Public Activities	82.04.418	Grants to local government	Government	1983	Unlikely	0	0	0	0
B&O - Public Activities	82.04.419	Local government business income	Government	1983	Unlikely	8,621	8,877	0	0
B&O - Public Activities	82.04.4201	Sales/leasebacks for Regional Transp. Authority	Government	2000	Yes	**	**	0	0
B&O - Public Activities	82.04.600	Printing by libraries	Government	1979	Unlikely	4	5	0	0
B&O - Business Activities	82.04.062	Precious metals and bullion	Other business	1985	Yes	200	200	0	0
B&O - Business Activities	82.04.110	Aluminum master alloys	Business incentive	1997	Yes	**	**	0	0
B&O - Business Activities	82.04.120	Processors of seafood	Business incentive	1975	Yes	20	20	0	0
B&O - Business Activities	82.04.120	Seed conditioning	Agriculture	1987	Yes	130	130	0	0
B&O - Business Activities	82.04.120	Hay cubing	Agriculture	1997	Yes	208	208	0	0
B&O - Business Activities	82.04.2403	Fish cleaning	Business incentive	1994	Yes	9	9	0	0
B&O - Business Activities	82.04.255	Shared real estate commissions	Other business	1970	Yes	16,796	17,401	0	0
B&O - Business Activities	82.04.280	Rental of real estate	Other business	1935	No	44,890	46,516	0	0

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B&O - Business Activities	82.04.310	Public utilities	Tax base	1935	No	41,437	42,680	0	0
B&O - Business Activities	82.04.315	International banking facilities	Business incentive	1982	Yes	290	300	0	0
B&O - Business Activities	82.04.317	Wholesale auto auctions	Other business	1997	Yes	6,211	6,391	0	0
B&O - Business Activities	82.04.320	Insurance premiums	Tax base	1935	No	308,544	322,429	0	0
B&O - Business Activities	82.04.322	Health maintenance organizations	Tax base	1993	No	148,084	159,338	0	0
B&O - Business Activities	82.04.330	Agricultural producers	Agriculture	1935	Yes	27,290	27,840	0	0
B&O - Business Activities	82.04.330	Christmas tree producers	Agriculture	1987	Yes	360	376	0	0
B&O - Business Activities	82.04.331	Wholesaling of conditioned seed	Agriculture	1998	Yes	503	513	0	0
B&O - Business Activities	82.04.332	Wholesaling of grain	Agriculture	1998	Yes	3,000	3,000	0	0
B&O - Business Activities	82.04.333	Small timber harvesters	Other business	1990	Yes	245	245	0	0
B&O - Business Activities	82.04.335	Agricultural fairs	Agriculture	1965	Yes	154	156	0	0
B&O - Business Activities	82.04.337	Exported processed hops	Agriculture	1987	Yes	270	270	0	0
B&O - Business Activities	82.04.340	Boxing and wrestling matches	Tax base	1935	Unlikely	5	5	0	0
B&O - Business Activities	82.04.350	Horse racing	Tax base	1935	Unlikely	2,416	2,416	0	0
B&O - Business Activities	82.04.360	Income of employees	Tax base	1935	No	630,303	655,515	0	0
B&O - Business Activities	82.04.360	Life insurance "statutory" employees	Other business	1991	Possibly	699	733	0	0
B&O - Business Activities	82.04.390	Real estate sales	Tax base	1935	Unlikely	182,000	191,000	0	0
B&O - Business Activities	82.04.392	Income from trust accounts	Other business	1997	Yes	1,078	1,122	0	0
B&O - Business Activities	82.04.394	Property management, on-site personnel	Tax base	1998	Yes	669	689	0	0
B&O - Business Activities	82.04.405	Credit unions; federally chartered	Other business	1970	No	2,700	2,700	0	0
B&O - Business Activities	82.04.405	Credit unions; state chartered	Other business	1970	Unlikely	18,806	19,558	0	0
B&O - Business Activities	82.04.416	2nd Narrows bridge	Business incentive	1998	Yes	0	38	0	0
B&O - Business Activities	82.04.421	Memberships to purchase at discount	Business incentive	1997	Yes	**	**	0	0
B&O - Business Activities	82.04.422(2)	Accommodation sales of autos	Tax base	2001	Yes	100	105	0	0
B&O - Business Activities	82.04.423	Direct sellers	Other business	1983	Yes	6,733	7,155	0	0
B&O - Business Activities	82.04.424	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0
B&O - Business Activities	82.04.425	Accommodation sales	Tax base	1955	Yes	1,114	1,190	0	0
B&O - Business Activities	82.04.426	Manufacturing of semiconductor microchips	Business incentive	2003	Yes	**	**	0	0
B&O - Business Activities	82.32.045(4)	\$28,000 minimum for filing a tax return	Other business	1996	Yes	41,000	41,000	0	0
B&O - Business Activities	82.32.420	Waiver of delinquency penalties, Y2K	Other business	1999	No	0	0	0	0
B&O - Nonprofit	82.04.324	Blood, bone and tissue banks	Nonprofit - H	1995	Yes	380	393	0	0
B&O - Nonprofit	82.04.326	Organ procurement organizations	Nonprofit - H	2002	Yes	**	**	0	0
B&O - Nonprofit	82.04.327	Adult family homes	Nonprofit - H	1987	Yes	299	307	0	0
B&O - Nonprofit	82.04.338	Services for the Hop Commission	Agriculture	1998	Yes	**	**	0	0
B&O - Nonprofit	82.04.339	Day care by churches	Nonprofit - H	1992	Yes	1,299	1,370	0	0
B&O - Nonprofit	82.04.3395	Child care resource and referral	Nonprofit - H	1995	Yes	19	21	0	0
B&O - Nonprofit	82.04.355	Commuter ride-sharing	Other	1979	Yes	0	0	0	0
B&O - Nonprofit	82.04.363	Camps and conference centers	Nonprofit - C	1997	Yes	69	71	0	0
B&O - Nonprofit	82.04.3651	Nonprofit organization fund-raising	Nonprofit - O	1998	Yes	77	79	0	0
B&O - Nonprofit	82.04.367	Student loan organizations	Nonprofit - O	1987	Yes	**	**	0	0
B&O - Nonprofit	82.04.368	Credit and debt counseling services	Nonprofit - O	1993	Yes	250	250	0	0

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B&O - Nonprofit	82.04.370	Fraternal insurance	Other	1935	Yes	2,002	2,046	0	0
B&O - Nonprofit	82.04.380	Red Cross	Nonprofit - H	1935	No	**	**	0	0
B&O - Nonprofit	82.04.385	Sheltered workshops	Nonprofit - H	1970	Yes	975	1,000	0	0
B&O - Nonprofit	82.04.399	Academic transcripts	Nonprofit - O	1996	Yes	3	3	0	0
B&O - Deductions	82.04280(6)	Radio and TV broadcasting	Commerce	1935	No	1,067	1,099	0	0
B&O - Deductions	82.04.298(2)	Grocery co-ops	Business incentive	2001	Yes	**	**	0	0
B&O - Deductions	82.04.4271	Youth organization fees	Nonprofit - C	1981	Yes	297	306	0	0
B&O - Deductions	82.04.4281	Investments by nonfinancial firms	Tax base	1935	Yes	503,200	530,800	0	0
B&O - Deductions	82.04.4281	Dividends from subsidiaries	Tax base	1970	Yes	587	562	0	0
B&O - Deductions	82.04.4282	Membership dues and fees	Nonprofit - O	1935	Unlikely	749	749	0	0
B&O - Deductions	82.04.4282	Contributions and donations	Tax base	1935	No	3,792	3,906	0	0
B&O - Deductions	82.04.4282	Tuition fees	Nonprofit - O	1935	Yes	16,644	17,476	0	0
B&O - Deductions	82.04.4282	Trade shows	Nonprofit - O	1989	Yes	16	16	0	0
B&O - Deductions	82.04.4283	Cash discounts	Tax base	1935	No	11,100	11,100	0	0
B&O - Deductions	82.04.4284	Credit losses	Other business	1935	Unlikely	5,382	5,544	0	0
B&O - Deductions	82.04.4285	Motor fuel taxes	Tax base	1935	Unlikely	16,217	16,501	0	0
B&O - Deductions	82.04.4286	Deduction for constitutional reasons	Commerce	1935	No	479,700	505,300	0	0
B&O - Deductions	82.04.4287	Processing horticultural products	Agriculture	1935	Yes	688	688	0	0
B&O - Deductions	82.04.4289	Nursing homes	Nonprofit - H	1945	Yes	2,602	2,691	0	0
B&O - Deductions	82.04.4291	Intergovernmental charges	Government	1970	Unlikely	0	0	0	0
B&O - Deductions	82.04.4292	Interest on real estate loans	Other business	1970	Yes	40,002	41,859	0	0
B&O - Deductions	82.04.4293	Interest on government obligations	Government	1970	Yes	3,915	4,150	0	0
B&O - Deductions	82.04.4294	Interest on agricultural loans	Agriculture	1970	Yes	**	**	0	0
B&O - Deductions	82.04.4295	Manufacturing completed in Washington	Business incentive	1977	Yes	2,355	2,468	0	0
B&O - Deductions	82.04.4296	Funeral home reimbursement	Other business	1979	Yes	12	12	0	0
B&O - Deductions	82.04.4297	Government grants to nonprofit organizations	Nonprofit - H	1979	Yes	59,488	61,273	0	0
B&O - Deductions	82.04.4298	Condominium maintenance fees	Other business	1979	Yes	2,249	2,332	0	0
B&O - Deductions	82.04.4311	Public/nonprofit hospitals; Medicare receipts	Nonprofit - H	2002	Yes	69,196	74,813	0	0
B&O - Deductions	82.04.432	Municipal sewer charges	Government	1967	Yes	2,539	2,638	0	0
B&O - Deductions	82.04.4322	Government grants to arts organizations	Nonprofit - A	1981	Yes	2,045	2,106	0	0
B&O - Deductions	82.04.4329	Health insurance pool fees	Other business	1987	No	0	0	0	0
B&O - Deductions	82.04.433	Fuel used in commercial vessels	Other business	1985	Unlikely	2,620	2,725	0	0
B&O - Deductions	82.04.4331	Health insurance, medical claims	Tax base	1988	No	0	0	0	0
B&O - Deductions	82.04.4332	Foreign branch campuses	Nonprofit - O	1993	No	0	0	0	0
B&O - Deductions	82.04.4334	Sale of alternative fuel	Business incentive	2003	Yes	18	23	0	0
B&O - Deductions	82.04.4335	Sale of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0
B&O - Differential Rates	82.04.240(2)	Manufacturing of semiconductor materials	Business incentive	2003	Yes	645	1,500	0	0
B&O - Differential Rates	82.04.250(1)	Retailing	Other business	1983	Yes	16,043	16,936	0	0
B&O - Differential Rates	82.04.250(3)	Certified aircraft repair firms	Business incentive	2003	Yes	**	**	0	0
B&O - Differential Rates	82.04.260(1a)	Manufacturers of flour and oil	Agriculture	1949	Yes	2,764	2,918	0	0

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B&O - Differential Rates	82.04.260(1b)	Manufacturers of seafood	Business incentive	1959	Yes	1,635	1,726	0	0
B&O - Differential Rates	82.04.260(1c)	Processors of fresh fruit and vegetables	Agriculture	1965	Yes	6,592	6,958	0	0
B&O - Differential Rates	82.04.260(1d)	Manufacturers of dairy products	Agriculture	2001	Yes	2,239	2,364	0	0
B&O - Differential Rates	82.04.260(1e)	Manufacturers of alternative fuels	Business incentive	2003	Yes	0	0	0	0
B&O - Differential Rates	82.04.260(2)	Processors of dry peas	Agriculture	1967	Yes	23	24	0	0
B&O - Differential Rates	82.04.260(4)	Processors of meat	Agriculture	1967	Yes	9,211	9,723	0	0
B&O - Differential Rates	82.04.260(5,6)	Nuclear fuel assemblies	Business incentive	1971	Yes	**	**	0	0
B&O - Differential Rates	82.04.260(7)	Travel agents	Other business	1975	Yes	5,455	5,759	0	0
B&O - Differential Rates	82.04.260(8)	Charter and freight brokers	Business incentive	1979	Yes	12,819	13,532	0	0
B&O - Differential Rates	82.04.260(9)	Stevedoring	Business incentive	1979	Yes	5,681	5,997	0	0
B&O - Differential Rates	82.04.260(11)	Insurance agents	Other business	1983	Yes	15,914	16,799	0	0
B&O - Differential Rates	82.04.260(13)	Manufacturers of commercial aircraft	Business incentive	2003	Yes	21,200	33,200	0	0
B&O - Differential Rates	82.04.272	Resellers of prescription drugs	Business incentive	1998	Yes	5,373	5,611	0	0
B&O - Differential Rates	82.04.290(1)	International investment management	Business incentive	1995	Yes	5,558	5,825	0	0
B&O - Differential Rates	82.04.2905	Child care	Other business	1998	Yes	368	388	0	0
B&O - Differential Rates	82.04.2906	Treatment of chemical dependency	Other business	2003	Yes	34	35	0	0
B&O - Differential Rates	82.04.2907	Royalty income	Other business	1998	Possibly	20,024	20,825	0	0
B&O - Credits	82.04.427	Pollution control facilities	Other business	1967	No	1,336	1,203	0	0
B&O - Credits	82.04.4333	Job training services	Business incentive	1996	Yes	**	**	0	0
B&O - Credits	82.04.434	Testing and safety labs	Business incentive	1991	Yes	**	**	0	0
B&O - Credits	82.04.440(2&3)	Multiple activities, instate	Commerce	1987	No	-209	-222	0	0
B&O - Credits	82.04.440(2&4)	Multiple activities, interstate	Commerce	1985	No	11,735	12,462	0	0
B&O - Credits	82.04.4451	Small business credit	Other business	1994	Yes	21,868	21,988	0	0
B&O - Credits	82.04.4452	Research & development; high technology firms	Business incentive	1994	Yes	0	0	0	0
B&O - Credits	82.04.44525	International services	Business incentive	1998	Yes	**	**	0	0
B&O - Credits	82.04.4459	Field burning	Agriculture	2000	Yes	0	0	0	0
B&O - Credits	82.04.4461	Aircraft pre-production expenditures	Business incentive	2003	Yes	29,900	10,300	0	0
B&O - Credits	82.04.4462	Aircraft pre-production computer expenditures	Business incentive	2003	Yes	0	0	0	0
B&O - Credits	82.04.4463	Property taxes on aircraft manufacturing facilities	Business incentive	2003	Yes	900	1,300	0	0
B&O - Credits	82.04.447	Natural gas purchases by DSI customers	Business incentive	2001	Yes	0	0	0	0
B&O - Credits	82.04.448	New jobs, manufacturing semiconductor materials	Business incentive	2003	Yes	155	360	0	0
B&O - Credits	82.35.050	Cogeneration facilities	Business incentive	1979	No	0	0	0	0
B&O - Credits	82.62.030/.045	New jobs in rural counties & CEZ	Business incentive	1986	Yes	2,831	2,888	0	0
B&O - Credits	82.70.020	Commute trip reduction	Other	2003	Yes	1,935	1,935	0	0
Public Utility	35.58.560	Transit deduction for Metro	Government	1967	Yes	420	420	0	0
Public Utility	82.16.020(1d&e)	Tax rate for urban transportation & vessels	Other business	1935	Yes	4,521	4,521	0	0
Public Utility	82.16.040	\$2,000 monthly minimum	Other business	1935	Yes	500	500	0	0
Public Utility	82.16.042	Water service, small districts	Government	1997	Yes	0	0	0	0
Public Utility	82.16.045	Credit for pollution control facilities	Other business	1967	No	1,325	1,192	0	0
Public Utility	82.16.046	2nd Narrows bridge	Tax base	1998	No	0	0	0	0

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Public Utility	82.16.047	Ride-sharing & special needs transportation	Other	1979	Yes	321	347	0	0
Public Utility	82.16.0491	Credit for rural electric utility contributions	Other business	1999	Yes	300	0	0	0
Public Utility	82.16.0495	Credit for electricity purchased by DSI customers	Business incentive	2001	Yes	0	0	0	0
Public Utility	82.16.0497	Credit for billing discounts	Other business	2001	Yes	2,500	2,500	0	0
Public Utility	82.16.050(1)	Receipts from taxes	Tax base	1935	No	12,223	12,835	0	0
Public Utility	82.16.050(2)	Sales for resale	Tax base	1935	No	3,000	3,000	0	0
Public Utility	82.16.050(3)	Joint utility services	Tax base	1935	No	16,000	16,000	0	0
Public Utility	82.16.050(4)	Cash discounts	Tax base	1935	No	7,500	7,500	0	0
Public Utility	82.16.050(5)	Credit losses	Other business	1935	Unlikely	2,100	2,100	0	0
Public Utility	82.16.050(6)	Constitutional exemptions	Commerce	1935	No	110,461	113,175	0	0
Public Utility	82.16.050(6)	Interstate transportation, instate portion	Commerce	1935	Possibly	4,916	5,063	0	0
Public Utility	82.16.050(7)	Irrigation water	Agriculture	1935	Yes	563	704	0	0
Public Utility	82.16.050(8)	Interstate transportation, through freight	Commerce	1937	No	15,188	15,644	0	0
Public Utility	82.16.050(8)	Shipments to ports	Agriculture	1937	Yes	7,180	7,395	0	0
Public Utility	82.16.050(9)	Electric power exported or resold	Tax base	1989	No	250,000	250,000	0	0
Public Utility	82.16.050(10)	Water associations	Nonprofit - O	1977	Yes	200	200	0	0
Public Utility	82.16.050(11)	Processing/disposal of sewerage	Tax base	1987	No	4,440	4,587	0	0
Public Utility	82.16.053	Electric power, low density customer base	Other business	1994	Yes	1,000	1,000	0	0
Public Utility	82.16.055	Cogeneration facilities and renewable resources	Business incentive	1980	Yes	200	200	0	0
Public Utility	82.70.020	Credit for commute trip reduction	Other	2003	Yes	315	315	0	0
Other Business Taxes	48.14.020	Title insurance	Tax base	1947	Unlikely	5,965	6,097	0	0
Other Business Taxes	48.14.020	Annuities	Tax base	1979	Unlikely	55,718	59,618	0	0
Other Business Taxes	48.14.020(3)	Tax rate for ocean marine insurance	Business incentive	1947	Yes	1,470	1,477	0	0
Other Business Taxes	48.14.0201(6a)	Medicare receipts	Other business	1993	Yes	17,376	17,863	0	0
Other Business Taxes	48.14.0201(6b)	Dentistry	Other business	1993	Yes	11,723	12,543	0	0
Other Business Taxes	48.14.022	Health insurance by Wash. State Pool	Other business	1987	Yes	483	522	0	0
Other Business Taxes	48.14.029	Tax credit for international services	Business incentive	1998	Yes	0	0	0	0
Other Business Taxes	48.32.145	Insurance guarantee funds	Other business	1976	Yes	9,792	10,072	0	0
Other Business Taxes	48.36A.240	Fraternal benefit societies	Nonprofit - C	1947	Yes	2,669	2,727	0	0
Other Business Taxes	67.16.106(1)	Parimutuel tax exemption, nonprofit races	Other business	1979	Yes	14	14	0	0
Other Business Taxes	67.16.105(2)	Differential parimutuel tax rates	Other business	1979	No	0	0	0	0
Other Business Taxes	82.18.050	Refuse collection tax; federal govt.	Government	1986	No	266	264	0	0
Other Business Taxes	82.19.050(1)	Litter tax; products shipped out of state	Tax base	1992	Yes	35	36	0	0
Other Business Taxes	82.19.050(2)	Litter tax; agricultural products	Agriculture	1971	Unlikely	846,000	863,000	0	0
Other Business Taxes	82.19.050(3)	Litter tax; grocery co-ops	Business incentive	2001	Yes	**	**	0	0
Other Business Taxes	82.19.050(4)	Food & beverages consumed on-premises	Tax base	2003	Yes	456	472	0	0
Other Business Taxes	82.23A.030(1)	Successive uses of petroleum	Tax base	1989	No	0	0	0	0

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Other Business Taxes	82.23A.030(2)	Domestic uses of petroleum	Individuals	1989	Unlikely	0	0	0	0
Other Business Taxes	82.23A.030(3)	Constitutional exemptions	Commerce	1989	No	0	0	0	0
Other Business Taxes	82.23A.030(4)	Uses of petroleum prior to 7/1/89	Tax base	1989	No	0	0	0	0
Other Business Taxes	82.23A.030(5)	Fuel used in processing	Tax base	1989	Unlikely	0	0	0	0
Other Business Taxes	82.23A.030(6)	Exported petroleum products	Tax base	1989	No	0	0	0	0
Other Business Taxes	82.23A.030(7)	Packaged petroleum products	Tax base	1989	Unlikely	0	0	0	0
Other Business Taxes	82.23A.040(1)	Petroleum exported in vehicle fuel tanks	Tax base	1989	No	0	0	0	0
Other Business Taxes	82.23A.040(2)	Credit for taxes on petroleum paid in other states	Commerce	1989	No	0	0	0	0
Other Business Taxes	82.23B.030	Oil spill tax, secondary transportation	Tax base	1991	Unlikely	200	200	0	0
Other Business Taxes	82.23B.040	Exported petroleum products	Tax base	1991	Unlikely	2,350	2,350	0	0
Other Business Taxes	82.23B.045	Credit for nonfuel uses of petroleum	Tax base	1991	No	250	250	0	0
Other Business Taxes	82.27.010	Fish tax exemption for tuna, mackerel & jack	Other business	1995	Yes	30	30	0	0
Other Business Taxes	82.27.020	Differential fish tax rates	Other business	1980	Yes	1,881	1,881	0	0
Other Business Taxes	82.27.030(1)	Imported frozen/packaged fish	Tax base	1980	No	123	123	0	0
Other Business Taxes	82.27.030(2)	Commercially grown fish/shellfish	Tax base	1980	No	140	140	0	0
Other Business Taxes	82.27.030(3)	Imported fish	Tax base	1980	No	10	10	0	0
Other Business Taxes	82.27.040	Credit for taxes on fish paid in other states	Tax base	1980	No	222	222	0	0
Other Business Taxes	82.64.030(1)	Successive possession of soft drink syrup	Tax base	1989	No	8,835	8,835	0	0
Other Business Taxes	82.64.030(2)	Exported syrup	Tax base	1989	No	1,140	1,140	0	0
Other Business Taxes	82.64.030(3)	Trademarked beverages	Tax base	1991	No	0	0	0	0
Other Business Taxes	82.64.030(4)	Possession of soft drink syrup prior to 6/1/91	Tax base	1989	No	0	0	0	0
Other Business Taxes	82.64.040	Credit for taxes on syrup paid in other states	Tax base	1989	No	0	0	0	0
Sales/use - Farm	82.04.050(3e)	Horticultural services for farmers	Agriculture	1993	Yes	6,896	7,102	1,591	1,639
Sales/use - Farm	82.04.050(8)	Feed and seed	Agriculture	1935	Unlikely	50,211	52,721	11,587	12,166
Sales/use - Farm	82.04.050(8)	Fertilizer and chemical spray	Agriculture	1943	Yes	43,022	45,173	9,266	9,730
Sales/use - Farm	82.04.050(8)	Pollination agents	Agriculture	1993	Yes	19	20	4	5
Sales/use - Farm	82.04.050(8)	Conservation & habitat development	Agriculture	1997	Yes	50	51	13	13
Sales/use - Farm	82.04.213	Christmas tree production	Agriculture	1987	Yes	403	403	93	93
Sales/use - Farm	82.08.0257	Farm auction sales	Agriculture	1943	Yes	402	402	93	93
Sales/use - Farm	82.08.0259	Breeding livestock; cattle & milk cows	Agriculture	1945	Yes	4,563	4,700	1,053	1,085
Sales/use - Farm	82.08.0267	Poultry used in production	Agriculture	1961	Yes	1,895	1,952	437	450
Sales/use - Farm	82.08.0272	Semen for artificial insemination	Agriculture	1965	Yes	477	477	110	110
Sales/use - Farm	82.08.02745	Farm-worker housing	Agriculture	1996	Yes	624	624	182	182
Sales/use - Farm	82.08.0277	Pollen	Agriculture	1967	Yes	20	20	5	5
Sales/use - Farm	82.08.0288	Leased irrigation equipment	Agriculture	1983	Yes	6,690	6,824	1,544	1,575
Sales/use - Farm	82.08.0294	Fish feed for aquaculture	Agriculture	1985	Yes	102	102	23	23
Sales/use - Farm	82.08.0295	Sale/leaseback, equipment used in processing	Agriculture	1986	Yes	0	0	0	0
Sales/use - Farm	82.08.0296	Livestock feed	Agriculture	1986	Yes	116	116	27	27

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						FY 2006	FY 2007	FY 2006	FY 2007
Sales/use - Farm	82.08.0311	Packing materials for horticultural products	Agriculture	1988	Yes	197	197	46	46
Sales/use - Farm	82.08.840	Field burning equipment	Agriculture	2000	Yes	122	0	36	0
Sales/use - Farm	82.08.880	Medicine for livestock	Agriculture	2001	Yes	1,332	1,372	389	401
Sales/use - Farm	82.08.890	Dairy nutrient management equipment	Agriculture	2001	Yes	345	345	101	101
Sales/use - Farm	82.08.900	Anaerobic digesters for dairies	Agriculture	2001	Yes	0	0	0	0
Sales/use - Farm	82.08.910	Gas for heating chicken houses	Agriculture	2001	Yes	293	293	86	86
Sales/use - Farm	82.08.920	Bedding materials for chickens	Agriculture	2001	Yes	73	73	21	21
Sales/use - Producer	82.04.050(1d)	Ferrosilicon	Business incentive	1986	Yes	0	0	0	0
Sales/use - Producer	82.08.0255(1)	Fuel for aircraft research	Business incentive	1963	Yes	0	0	0	0
Sales/use - Producer	82.08.02565	Manufacturing machinery	Business incentive	1995	Yes	176,500	192,400	51,200	55,800
Sales/use - Producer	82.08.02566	Equipment for designing aircraft parts	Business incentive	1997	Yes	315	328	91	95
Sales/use - Producer	82.08.02567	Electric generating equipment; renewable resources	Business incentive	1996	Yes	13,000	13,000	3,800	3,800
Sales/use - Producer	82.08.02568	Anodes and cathodes for aluminum production	Business incentive	1996	Yes	2,874	2,977	833	863
Sales/use - Producer	82.08.026	Natural and manufactured gas	Tax base	1989	No	22,255	26,260	-31,269	-36,898
Sales/use - Producer	82.08.0274	Form lumber	Other business	1965	Yes	0	0	0	0
Sales/use - Producer	82.08.0276	Wearing apparel for display purposes	Other business	1967	Yes	0	0	0	0
Sales/use - Producer	82.08.0298	Fishing boat fuel	Other business	1987	Yes	762	796	223	233
Sales/use - Producer	82.08.0315	Film & video production equipment	Business incentive	1995	Yes	580	580	170	170
Sales/use - Producer	82.08.810	Air pollution control facilities	Business incentive	1997	Yes	**	**	**	**
Sales/use - Producer	82.08.811	Coal for thermal generating plants	Business incentive	1997	Yes	**	**	**	**
Sales/use - Producer	82.08.820	Tax remittance for warehouse expansion	Business incentive	1997	Yes	2,977	3,066	0	0
Sales/use - Producer	82.08.955	Distribution of biodiesel/alcohol fuels	Business incentive	2003	Yes	18	19	5	5
Sales/use - Producer	82.08.960	Distribution of wood biomass fuel	Business incentive	2003	Yes	0	0	0	0
Sales/use - Producer	82.08.965	Production of semiconductor materials	Business incentive	2003	Yes	700	1,700	200	500
Sales/use - Producer	82.08.970	Gasses/chemicals for semiconductor materials	Business incentive	2003	Yes	210	540	60	160
Sales/use - Producer	82.08.975	Aircraft pre-production computer expenditures	Business incentive	2003	Yes	3,300	3,500	960	1,015
Sales/use - Producer	82.08.980	Production of super-efficient aircraft	Business incentive	2003	Yes	2,900	0	800	0
Sales/use - Producer	82.12.010(1)	Use tax on rental value	Other business	1985	Yes	1,717	1,793	370	386
Sales/use - Producer	82.12.0263	Extracted fuel	Other business	1949	Yes	1,985	2,064	580	603
Sales/use - Producer	82.12.0265	Bailed tangible personal property for R&D	Other business	1951	Yes	699	720	204	210
Sales/use - Producer	82.12.0272	Display items for trade shows	Other business	1971	Yes	572	589	167	172
Sales/use - Producer	82.12.800	Use of vessels by manufacturers/dealers	Other business	1997	Yes	345	363	102	105
Sales/use - Interstate	82.08.0254	Constitutionally exempt sales	Commerce	1935	No	152,235	158,963	39,815	41,575
Sales/use - Interstate	82.08.0255(2)	Special fuel	Commerce	1983	No	1,397	1,505	408	440
Sales/use - Interstate	82.08.0261	Items used in interstate commerce	Commerce	1935	Unlikely	122	128	31	33
Sales/use - Interstate	82.08.0262	Interstate transportation equipment	Commerce	1949	Unlikely	77,239	80,653	22,578	23,575
Sales/use - Interstate	82.08.0263	Vehicles in interstate commerce	Commerce	1949	Unlikely	13,136	13,716	3,436	3,587
Sales/use - Interstate	82.08.0264	Vehicles sold to nonresidents	Individuals	1935	No	40,056	41,827	11,730	12,248
Sales/use - Interstate	82.08.0265	Repaired items delivered to other states	Individuals	1959	No	4,152	4,335	1,086	1,134
Sales/use - Interstate	82.08.0266	Boats sold to nonresidents	Individuals	1959	Unlikely	5,667	5,917	1,482	1,548

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						FY 2006	FY 2007	FY 2006	FY 2007
Sales/use - Interstate	82.08.0268	Farm machinery sold to nonresidents	Agriculture	1961	Unlikely	4,011	4,188	1,173	1,224
Sales/use - Interstate	82.08.0269	Purchases by residents of Alaska & Hawaii	Individuals	1961	No	0	0	0	0
Sales/use - Interstate	82.08.0273	Purchases by nonresidents, no or low sales taxes	Individuals	1965	Possibly	43,623	45,551	12,751	13,315
Sales/use - Interstate	82.08.0279	Nonresidents' rental cars	Commerce	1980	Unlikely	16	17	5	5
Sales/use - Interstate	82.08.050(5)	Sellers with limited connection to Washington	Other business	2003	Unlikely	0	0	0	0
Sales/use - Interstate	82.08.850	Conifer seedlings sold out of state	Agriculture	2001	Yes	16	16	4	4
Sales/use - Interstate	82.12.0251	Nonresidents' personal property	Individuals	1935	Unlikely	4,520,408	4,720,210	1,321,350	1,379,754
Sales/use - Interstate	82.12.0254	Vehicles used in commerce	Commerce	1937	No	34,084	35,590	8,914	9,308
Sales/use - Interstate	82.12.0266	Vehicles acquired while in military service	Individuals	1963	Yes	1,965	2,051	574	600
Sales/use - Public	82.04.050(7)	Labor for local road construction	Government	1943	Yes	84,102	89,174	20,702	21,951
Sales/use - Public	82.04.050(9)	Labor for Federal government structures	Government	1975	No	30,483	31,831	8,911	9,304
Sales/use - Public	82.08.02525	Copies of public records	Individuals	1996	Yes	22	22	6	6
Sales/use - Public	82.08.0255(1b)	Fuel for urban transit	Government	1980	Yes	1,397	1,466	408	429
Sales/use - Public	82.08.0256	Public utility property	Government	1935	Yes	0	0	0	0
Sales/use - Public	82.08.02569	Gravitational wave observatory	Government	1996	No	0	0	0	0
Sales/use - Public	82.08.0271	Expenditures for watershed & flood protection	Government	1963	Yes	27	27	8	8
Sales/use - Public	82.08.0275	Sand & gravel for local road construction	Government	1965	Yes	1,675	1,768	490	517
Sales/use - Public	82.08.0278	Annexation sales	Government	1970	Yes	0	0	0	0
Sales/use - Public	82.08.0285	Ferry boats	Government	1977	Yes	5,986	5,986	1,750	1,750
Sales/use - Public	82.08.0287	Ride-sharing vehicles	Other	1980	Yes	485	534	142	156
Sales/use - Public	82.08.02875	Football stadium/exhibition center parking	Government	1997	Yes	286	286	84	84
Sales/use - Public	82.08.02915	Housing for youth in crisis	Nonprofit - H	1995	Yes	69	71	20	21
Sales/use - Public	82.08.0299	Lodging for homeless persons	Individuals	1988	Yes	7	7	6	6
Sales/use - Public	82.08.0316	Cigarettes sold via tribal contracts	Government	2001	No	0	0	0	0
Sales/use - Public	82.08.834	Sale/leasebacks for Regional Transp. Authority	Government	2000	No	0	0	0	0
Sales/use - Public	82.08.870	Motorcycles used for rider training	Government	2001	Yes	3	3	1	1
Sales/use - Public	82.12.02545	Naval aircraft training equipment	Government	1995	No	0	0	0	0
Sales/use - Public	82.12.02595	Donations to nonprofits & government	Nonprofit - O	1995	Yes	461	470	135	138
Sales/use - Public	82.12.0264	Driver training vehicles	Government	1955	Yes	99	102	29	30
Sales/use - Public	82.12.0284	Computers donated to schools	Government	1983	Yes	106	110	31	32
Sales/use - Health	82.04.050(2a)	Hospital laundry service	Nonprofit - H	1973	Yes	1,241	1,310	363	382
Sales/use - Health	82.08.02795	Free public hospitals	Other	1993	Yes	82	84	20	21
Sales/use - Health	82.08.02805	Blood, bone & tissue banks	Nonprofit - H	1995	Yes	318	327	93	96
Sales/use - Health	82.08.02806	Human body parts	Other	1996	Yes	517	540	151	158
Sales/use - Health	82.08.02807	Organ procurement	Nonprofit - H	2002	Yes	**	**	**	**
Sales/use - Health	82.08.0281	Prescription drugs	Individuals	1974	Yes	244,958	255,785	71,603	74,768
Sales/use - Health	82.08.0283	Medical devices	Individuals	1975	Yes	81,653	85,262	23,868	24,923
Sales/use - Health	82.08.925	Dietary supplements	Individuals	2003	Yes	2,449	2,559	716	748
Sales/use - Health	82.08.935	Drug delivery systems	Individuals	2003	Yes	29	31	9	9
Sales/use - Health	82.08.940	Over-the-counter drugs sold via prescription	Individuals	2003	Yes	8,410	8,782	2,458	2,567

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						FY 2006	FY 2007	FY 2006	FY 2007
Sales/use - Health	82.08.945	Kidney dialysis equipment	Other business	2003	No	0	0	0	0
Sales/use - Other	82.04.050	Personal & professional services	Services	1935	Yes	2,967,966	3,131,294	867,559	915,301
Sales/use - Other	82.04.050(2a)	Apartment coin-op laundry facilities	Individuals	1998	Yes	3,386	3,573	989	1,043
Sales/use - Other	82.04.050(2d)	Janitorial services	Services	1935	Yes	0	0	0	0
Sales/use - Other	82.04.050(3e)	Tree trimming under power lines	Tax base	1995	Yes	2,501	2,576	732	754
Sales/use - Other	82.04.050(6)	Customized computer software	Services	1998	Yes	23,809	25,595	6,960	7,482
Sales/use - Other	82.04.062	Precious metals & bullion	Other business	1985	Yes	2,500	2,500	731	731
Sales/use - Other	82.08.010(1)	Trade-ins	Individuals	1984	Yes	134,000	138,000	39,169	40,338
Sales/use - Other	82.08.0251	Casual sales	Individuals	1935	Unlikely	5,325	5,659	1,557	1,654
Sales/use - Other	82.08.0253	Newspapers	Individuals	1935	Yes	14,756	15,578	4,313	4,554
Sales/use - Other	82.08.02535	Fund-raising sales of magazines	Nonprofit - O	1995	Yes	460	474	135	138
Sales/use - Other	82.08.02537	Academic transcripts	Individuals	1996	Yes	117	117	34	34
Sales/use - Other	82.08.0255(1b)	Motor vehicle and special fuel	Individuals	1935	Yes	251,762	267,871	73,592	78,301
Sales/use - Other	82.08.02573	Fund-raising by nonprofit organizations	Nonprofit - O	1998	Yes	451	465	132	136
Sales/use - Other	82.08.0258	Red Cross	Nonprofit - H	1945	No	**	**	**	**
Sales/use - Other	82.08.0282	Returnable containers	Other business	1974	Yes	0	0	0	0
Sales/use - Other	82.08.0289	Local residential & coin-op telephone service	Individuals	1983	Yes	41,000	41,000	12,000	12,000
Sales/use - Other	82.08.0291	Youth organizations & local physical fitness	Nonprofit - C	1981	Yes	4,096	4,219	945	974
Sales/use - Other	82.08.0293	Food and food ingredients	Individuals	1977	Yes	750,228	783,388	219,297	228,990
Sales/use - Other	82.08.0297	Food stamp purchases	Individuals	1987	Yes	1,604	1,675	469	490
Sales/use - Other	82.08.031	Arts & cultural organizations	Nonprofit - A	1981	Yes	760	760	220	220
Sales/use - Other	82.08.032	Used park-model trailers	Individuals	2001	No	342	349	100	102
Sales/use - Other	82.08.033	Used mobile homes	Individuals	1979	No	16,248	17,324	4,482	4,779
Sales/use - Other	82.08.034	Used floating homes	Individuals	1984	No	79	79	23	23
Sales/use - Other	82.08.036	Core deposits & tire fees	Tax base	1989	No	0	0	0	0
Sales/use - Other	82.08.830	Nonprofit camps & conference centers	Nonprofit - C	1997	Yes	144	148	42	43
Sales/use - Other	82.08.832	Gun safes	Individuals	1998	Yes	48	51	14	15
Sales/use - Other	82.08.950	Electricity and steam	Tax base	2003	No	0	0	0	0
Sales/use - Other	82.14.410	Local sales tax rate cap for lodging	Other business	2001	Yes	0	0	1,364	1,405
Sales/use - Other	82.14.430	Vehicles exempt from reg. transp. sales tax	Tax base	2002	Yes	0	0	0	0
Sales/use - Other	82.14.450(3)	Vehicles exempt from local sales tax	Business incentive	2003	Yes	0	0	0	0
Sales/use - Deferrals	36.100.090	Baseball stadium deferral	Business incentive	1995	No	-2,473	-2,473	-799	-799
Sales/use - Deferrals	36.102.070	Football stadium deferral	Business incentive	1997	No	0	0	0	0
Sales/use - Deferrals	47.46.060	2nd Narrows bridge	Business incentive	1998	No	4,017	2,169	1,327	701
Sales/use - Deferrals	82.08.037	Credit for bad debts	Other business	1982	Unlikely	51,850	54,740	15,156	16,001
Sales/use - Deferrals	82.12.024	Natural gas purchased by DSI customers	Business incentive	2001	Possibly	0	0	0	0
Sales/use - Deferrals	82.12.035	Credit for tax paid to other states	Tax base	1967	Unlikely	56,636	59,139	14,812	15,467
Sales/use - Deferrals	82.32.065	Vehicles under warranty	Other business	1987	Unlikely	193	202	56	59
Sales/use - Deferrals	82.34.050(2)	Credit for tax paid on pollution control facilities	Other business	1967	Unlikely	127	114	0	0
Sales/use - Deferrals	82.60.040	Rural county deferral	Business incentive	1985	Yes	0	0	0	0

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						FY 2006	FY 2007	FY 2006	FY 2007
Sales/use - Deferrals	82.63.030	High technology deferral	Business incentive	1994	Yes	0	0	0	0
Sales/use - Deferrals	82.66.040	Horse race track deferral	Business incentive	1995	No	0	-411	0	-107
Tobacco Taxes	82.24.260(1c)	Cigarette allotment for Indian tribes	Government	1975	No	10,200	10,300	0	0
Tobacco Taxes	82.24.290	Cigarettes for military personnel	Government	1940	No	25,800	26,100	0	0
Tobacco Taxes	82.24.295(1)	Cigarettes covered by Indian tribal contracts	Government	2001	Unlikely	0	0	0	0
Tobacco Taxes	82.26.040	Tobacco products; constitutional reasons	Government	1940	No	1,316	1,328	0	0
Fuel Taxes	82.36.029	Gas tax exemption for handling losses	Other business	1939	Yes	2,205	2,242	0	0
Fuel Taxes	82.36.230	Exported & imported fuel	Commerce	1933	No	945,000	961,000	0	0
Fuel Taxes	82.36.230	Sales of fuel to the military	Government	1933	No	15	16	0	0
Fuel Taxes	82.36.245	Sales of fuel to foreign governments	Government	1967	Unlikely	6	6	0	0
Fuel Taxes	82.36.275	Fuel used in urban transportation	Government	1957	Yes	6,631	6,743	0	0
Fuel Taxes	82.36.280	Refunded fuel tax for nonhighway use	Tax base	1923	No	982	998	0	0
Fuel Taxes	82.36.285	Fuel for transportation of persons with special needs	Nonprofit - H	1983	Yes	752	765	0	0
Fuel Taxes	82.36.300	Refund of fuel tax for exported fuel	Commerce	1923	No	655,775	666,902	0	0
Fuel Taxes	82.36.305	Marine uses of fuel	Tax base	1957	No	340	346	0	0
Fuel Taxes	82.36.370	Lost or destroyed fuel	Other business	1923	Unlikely	0	0	0	0
Fuel Taxes	82.38.080	Special fuel tax exemptions	Other	1971	No	36,187	36,801	0	0
Fuel Taxes	82.38.081	Leaded motor vehicle fuel for racing	Tax base	1998	Unlikely	13	14	0	0
Fuel Taxes	82.42.020	Aircraft fuel tax exemption, crop dusting	Agriculture	1982	Yes	105	105	0	0
Fuel Taxes	82.42.020	Aircraft fuel tax exemption, emerg. transport	Other	2003	Yes	60	60	0	0
Fuel Taxes	82.42.030	Aircraft fuel tax exemption; commercial aircraft	Other business	1967	Possibly	50,181	51,185	0	0
Fuel Taxes	82.42.030	Aircraft fuel tax exemption; imported/exported fuel	Commerce	1967	No	51,821	52,858	0	0
Fuel Taxes	82.42.070	Aircraft fuel sold to the federal govt.	Government	1971	No	15,810	16,126	0	0
Other Sales Taxes	66.20.010(7)	Sales of liquor to the military	Government	1933	No	4,000	4,000	0	0
Other Sales Taxes	66.24.290(3b)	Beer tax exemption for microbrewers	Business incentive	1993	Yes	1,258	1,270	0	0
Other Sales Taxes	82.45.010	Real estate excise tax exemptions	Tax base	1951	Possibly	162,644	173,408	58,450	62,318
Other Sales Taxes	82.45.190	REET exemptions; 2nd Narrows bridge	Tax base	1998	No	0	0	0	0

STATE REVENUE IMPACT OF MAJOR 2004 TAX LEGISLATION - Fiscal Years 2004-2005 and 2005-07 Biennium

		FY 2004	FY 2005	2005-07 Biennium
<b>GENERAL FUND</b>				
SHB 1328	B&O rate reduction for boarding homes; deduction of Medicaid		(\$3,945,000)	(\$12,910,000)
HB 2453	Accommodation sales of new vehicles between dealers		(\$3,200)	(\$7,900)
E2SHB 2518	Public utility tax exemption for processors of electrolytes		(\$325,000)	(\$650,000)
ESHB 2546	Extension of B&O credit and sales tax exemption for R&D		(\$52,384,000)	(\$174,063,000)
ESHB 2675	PUT credit for power company contributions for rural development		(\$50,000)	(\$200,000)
ESHB 2693	Transfer of timber tax on public lands to counties		(\$144,000)	(\$861,000)
SHB 2929	B&O tax deduction for beef processors	(\$307,300)	(\$1,880,700)	(\$3,875,000)
EHB 2968	B&O tax deduction for salmon restoration grants	(\$46,000)	(\$324,000)	(\$840,000)
EHB 3036	Gift certificates exempt from reporting as unclaimed property			(\$5,480,000)
ESHB 3116	Exemptions for blood and tissue banks		(\$239,000)	(\$552,000)
SHB 3158	Sales tax exemption for publishers' computer equip./software		(\$1,370,000)	(\$3,120,000)
SSB 6115	Use tax exemption; donated recreational services	(\$32,400)	(\$198,500)	(\$409,200)
SSB 6240	Extension of rural county tax incentives	(\$126,000)	(\$15,708,000)	(\$39,118,000)
2SSB 6304	Various tax incentives for aluminum smelters		(\$1,713,800)	(\$3,037,600)
SB 6490	Use tax exemption for fuel cells		(\$121,300)	(\$242,700)
SB 6515	Streamlined sales tax agreement; correction of errors		(\$7,941,700)	(\$19,854,000)
<b>NET GENERAL FUND IMPACT</b>		(\$511,700)	(\$86,348,200)	(\$265,220,400)
<b>OTHER FUNDS</b>				
SSB 6286	Petroleum products tax exemption for liquefied gas		(\$26,700)	
SB 6448	Transfer of telephone excise tax administration to DOR		\$278,000	\$556,000
<i>Department of Revenue, Research Division, April 1, 2004</i>				

STATE REVENUE IMPACT OF MAJOR 2005 TAX LEGISLATION - Sources Impacting Dept. of Revenue Only  
Fiscal Years 2006 and 2007; 2005-07 Biennium

<b>GENERAL FUND</b>		<u>FY 2006</u>	<u>FY 2007</u>	<u>2005-07 Biennium</u>
2SHB 1240	Automated processing of REET; one time advance (GF portion)		\$51,571,000	\$51,571,000
EHB 1241	Driver's license required to transfer vehicle title; tax compliance	\$704,000	\$1,407,000	\$2,111,000
HB 1315	Real estate excise tax; collection of tax on controlling interests	\$2,769,000	\$2,769,000	\$5,538,000
HB 1502	Property tax exemption; property damaged by disasters	(\$15,000)	(\$31,000)	(\$46,000)
ESHB 2221	B&O tax exemption for fruit & vegetable processors	(\$3,345,000)	(\$3,750,000)	(\$7,095,000)
ESHB 2314	Omnibus tax bill; aggregate GF impact (see FN for detail)	\$42,620,000	\$45,070,000	\$87,690,000
SSB 5101	PUT credit for customer-generated power via renewable resources		(\$127,000)	(\$127,000)
2SSB 5154	Leasehold tax exemption; Ft. Vancouver	(\$11,000)	(\$15,000)	(\$26,000)
E2SSB 5111	B&O rate reduction for solar energy systems	(\$24,000)	(\$48,000)	(\$72,000)
SSB 5623	Sales tax exemption for R.T.A. maintenance contracts	(\$428,000)	(\$677,000)	(\$1,105,000)
2SSB 5663	Sales tax exemption for ag. field burning equipment	\$667,000	(\$2,000,000)	(\$1,333,000)
SB 5794	Cigarette tax agreement; Puyallup tribe - GF total	\$7,974,000	\$9,278,000	\$17,252,000
SB 5857	B&O tax deduction; govt. grants for community health centers	(\$109,000)	(\$133,000)	(\$242,000)
ESSB 6090	Budget (Sec. 138); revenue enhancement for DOR - 14 FTEs	\$6,100,000	\$9,100,000	\$15,200,000
SB 5948	Unclaimed property; sale of investments with auto. reinvestment	\$13,222,000	\$1,006,000	\$14,228,000
SSB 5999	B&O exemption; local parking & business improvement areas	(\$68,000)	(\$77,000)	(\$145,000)
ESB 6003	Commute trip reduction; B&O and PUT tax credits		(\$500,000)	(\$500,000)
ESB 6003	Commute trip reduction; transfer from multi-modal acct.		\$500,000	\$500,000
SB 6097	Tobacco product tax; rate reduction/enforcement provisions	\$1,958,000	\$2,214,000	\$4,172,000
<b>NET GENERAL FUND IMPACT</b>		<b>\$72,014,000</b>	<b>\$115,557,000</b>	<b>\$187,571,000</b>

## STATE REVENUE IMPACT OF MAJOR 2006 TAX LEGISLATION - Sources Impacting Dept. of Revenue Only

## State General Fund - Fiscal Years 2006, 2007, 2008 &amp; 2009

Bill Number	Brief Description	FY 2006	FY 2007	FY 2008	FY 2009
SHB 1523	Sales tax deferral; conditioning of vegetable seeds		(\$1,085,000)	(\$1,268,000)	(\$1,346,000)
ESHB 1672	B&O tax credit for hospitals; patient-lifting devices; G.F. impact			(\$600,000)	
HB 2348	Incentives for aluminum manuf. extended five years		(\$1,144,000)	(\$2,328,000)	(\$2,328,000)
HB 2364	Use tax exemption; certain items acquired by state credit unions		(\$158,000)	(\$165,000)	(\$173,000)
HB 2424	Sales tax exemption; diesel fuel used on farms	(\$650,000)	(\$3,899,000)	(\$4,006,000)	(\$4,126,000)
SHB 2457	Sales tax exemption; replacement parts for farm machinery		(\$5,829,000)	(\$6,540,000)	(\$6,737,000)
HB 2466	Expansion of aerospace tax incentives		(\$2,912,000)	(\$3,679,000)	(\$3,799,000)
SHB 2569	Senior citizens property tax deferral; interest rate reduced		(\$15,000)	(\$60,000)	(\$90,000)
SHB 2640	Sales tax deferral/exemption for biotechnology investments		(\$1,394,000)	(\$1,614,000)	(\$1,721,000)
HB 2644	Public utility tax credit for billing discounts; \$3 million increase		(\$3,000,000)		
HB 2671	Excise tax due date moved back to 25th; assessment penalty revised		(\$11,140,000)	(\$12,210,000)	(\$12,510,000)
E2SHB 2673	Tax increment financing; state-credited local sales tax				(\$5,000,000)
SHB 2778	B&O exemption; nonprofit org. receipts for tourism promotion		(\$210,000)	(\$221,000)	(\$232,000)
2SHB 2799	Sales tax exemption for solar hot water systems		(\$14,000)	(\$14,000)	(\$14,000)
SHB 2880	Sales tax liability of insurance companies; telephone service	\$7,983,000	\$43,615,000	\$45,074,000	\$20,352,000
EHB 3159	B&O and sales tax exemptions; dairy & seafood processors		(\$2,810,000)	(\$3,178,000)	(\$3,296,000)
SHB 3190	Sales/B&O tax incentives; producers of semiconductor materials			(\$477,000)	(\$1,285,000)
ESHB 3222	Sales tax exemption for livestock feeding operations		(\$41,000)	(\$46,000)	(\$47,000)
ESB 5048	Cigarette/ OTP sampling prohibited; GF impact (OTP & use tax)		(\$20,000)	(\$22,000)	(\$22,000)
SSB 6141	Wind turbines excluded from property tax levy limits		\$272,000	\$538,000	\$555,000
ESSB 6230	State-credited local sales tax for regional centers extended		(\$389,000)	(\$621,000)	(\$660,000)
2SSB 6326	B&O tax credit for workforce training		(\$910,000)	(\$1,573,000)	(\$1,426,000)
SB 6368	Nursing home fee is repealed, 7/1/2007			(\$14,994,000)	(\$16,357,000)
SSB 6512	B&O and sales tax exemptions for truck stops (land-based power)		(\$35,000)	(\$1,000)	(\$2,000)
SSB 6533	B&O tax credit for syrup tax paid on carbonated beverage syrup		(\$2,294,000)	(\$5,092,000)	(\$7,765,000)
ESB 6537	Use tax on wine shipped from out of state directly to consumers		\$2,462,000	\$2,512,000	\$2,564,000
2SSB 6558	B&O tax credit for contributions to motion picture program		(\$3,500,000)	(\$3,500,000)	(\$3,500,000)
SSB 6671	Professional employer organizations; deduction for certain payments		(\$2,147,000)	(\$3,257,000)	(\$3,397,000)
SSB 6686	State-credited local sales tax; municipal services in annexed areas				(\$7,699,000)
SB 6826	Public utility tax deduction for public transit		(\$476,000)	(\$519,000)	(\$519,000)
SSB 6874	Preferential B&O rates for timber extracting, manuf. of wood products		(\$4,630,000)	(\$15,620,000)	(\$16,980,000)
NET GENERAL FUND IMPACT		\$7,333,000	(\$1,703,000)	(\$33,481,000)	(\$77,560,000)

STATE REVENUE IMPACT OF MAJOR 2006 TAX LEGISLATION - Sources Impacting Dept. of Revenue Only

**State Funds other than General Fund** - Fiscal Years 2006, 2007, 2008 & 2009

<u>Bill Number</u>	<u>Brief Description</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
ESHB 1672	B&O tax credit for hospitals; patient-lifting devices; health care acct.			(\$9,400,000)	
ESB 5048	Cigarette/ OTP sampling prohibited; water quality account		(\$4,000)	(\$5,000)	(\$5,000)
ESB 5048	Cigarette/ OTP sampling prohibited; health care account		(\$18,000)	(\$19,000)	(\$19,000)
SSB 6874	New surcharge for timber extracting, manuf. of wood products			\$4,080,000	\$3,920,000

*Department of Revenue, Research Division, April 2006*