PRELIMINARY REPORT:
2019 TAX PREFERENCE PERFORMANCE REVIEWS

Hog Fuel to Produce Energy

LEGISLATIVE AUDITOR'S CONCLUSION:

The Legislature should continue this preference because beneficiaries are exceeding the goal of retaining 75% of the jobs at participating facilities.

July 2019

Sales and use tax exemption for businesses that purchase hog fuel to produce energy

Estimated Biennial Beneficiary Savings $5.6 Million
Tax Type Sales and Use Tax RCWs 82.08.956, 82.12.956 Applicable Statutes

Businesses that purchase hog fuel to produce electricity, steam, heat, or biofuel do not pay sales or use tax on their fuel purchases.

The term "hog fuel" is used to describe:

- Wood waste and other wood residuals, including forest-derived biomass, that are ground into small wood chips.
- These wood remnants are used in boilers and furnaces to produce energy.

The preference originally took effect July 1, 2009. In 2013, the Legislature extended the expiration date to June 30, 2024.

Beneficiaries are meeting stated public policy objective

The Legislature stated an objective for this preference in 2013 when it revised the existing sales and use tax exemption for businesses that purchase hog fuel to produce energy.

Objective (Stated)	Result
Retain "relatively high wage jobs" in counties with facilities that purchase and use hog fuel. Specifically, each of the facilities that use the exemption should retain 75% of the jobs it had on January 1, 2013.	**Meeting objective**. Between January 2013 and December 2017, facilities that used the exemption have retained 94.5% of their jobs. In 2017, 47% of beneficiary employees earned $60,000 or more, which is $9,000 more than the average wage in counties where beneficiary facilities are located. In addition, the percent of employees earning $60,000 or more per year increased in each county cohort between 2013 and 2017. The Legislature's job retention goal continues through 2024, when the preference is scheduled to expire.

Recommendations

Legislative Auditor's Recommendation: Continue if facilities keep achieving the 75% job retention goal

The Legislature should continue the preference because the statutory employment goal is being met.

The Legislature should monitor facility employment levels through 2023 to determine if they continue to meet the statutory goal.

- If employment levels continue to meet the statutory goal, then the Legislature will need to decide in the 2024 legislative session whether to extend the preference and re-state or update employment goals.
- If employment levels do not continue to meet the statutory goal, then the Legislature should allow the preference to expire on June 30, 2024.

More information is available on the Recommendations Tab.

Commissioners' Recommendation

Available October 2019.

REVIEW DETAILS

1. What is the preference?

Businesses do not pay sales or use tax when they purchase hog fuel to produce energy

Legislature stated its intent to retain manufacturing jobs in rural areas

In 2013, the Legislature extended an existing sales and use tax exemption for businesses that purchase hog fuel to produce energy. The Legislature stated its intent to retain "relatively high wage jobs" in counties where these businesses are located.

This preference only applies to businesses that purchase hog fuel from others

The preference applies to businesses that purchase hog fuel from other entities in order to produce electricity, steam, heat, or biofuel. When wood scraps and forest debris are ground into small pieces, the remnants can be used to fuel boilers and furnaces that generate energy.

The term "hog fuel" came from a device known as a "hog" that was once commonly used to process wood and forest debris. "Hog fuel" is now used to describe the ground remnants made from:

- Wood waste and other wood residuals that often come from lumber mills and construction and demolition sites.
- Tree limbs, tree tops, needles, leaves, and other woody debris that are generated from timber harvesting, forest thinning, fire suppression, and other forest health activities. This debris is also known as "forest-derived biomass."

A different statute exempts businesses that produce their own hog fuel

When hog fuel is produced and used within the same facility or manufacturing operation, it is exempt from use tax under a different statute[1].

For example, if a lumber mill generates wood chips as a byproduct of its manufacturing activities, and then uses those wood chips to create steam or energy within its manufacturing facility, the wood chip byproducts are not taxed.

2013 legislation established a job retention goal and a penalty for facilities that close after using the exemption

The 2013 Legislature revised an existing sales and use tax exemption for businesses that purchase hog fuel. The Legislature set a job retention goal for each of the facilities that use the preference, and directed JLARC staff to review the preference by October 31, 2019.

The goal for beneficiaries is to retain 75% of the jobs that they reported having in January 2013. This goal was set in response to concerns raised by the industry about economic pressure to close industrial mills in rural areas of Washington and move the economic activity out-of-state or overseas.

Statute also directed JLARC staff to report on the following job-related metrics for the facilities that were using the preference on January 1, 2013:

- Baseline job numbers and employee wages and benefits as of January 1, 2013.
- Changes in job numbers during the years reviewed.
- Job retention rates and whether facilities have achieved the goal of retaining 75% of their jobs compared to their baseline job numbers.
- Wages and benefits (including medical, dental, and retirement) of employees at these facilities compared to average wages and benefits in the counties where they are located.

The Legislature also included a penalty or "clawback" provision. If a facility uses the preference and later closes (resulting in job losses), then the Department of Revenue must bill the facility for the amount of sales and use tax exempted during the prior two calendar years.

[1] RCW 82.12.0263

Preference scheduled to expire in 2024

The preference originally took effect July 1, 2009. In 2013, the Legislature revised the preference to add a public policy objective, metrics, and a penalty provision. It also extended the expiration date to June 30, 2024.

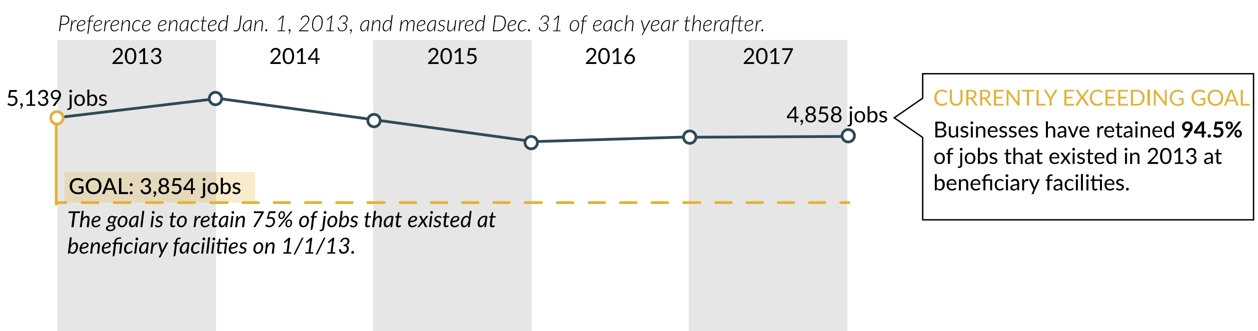
2. Facilities are exceeding 75% job retention goal

Facilities that use the preference retained 94.5% of their jobs between 2013 and 2017

The Legislature set a goal for each of the facilities using the preference: retain 75% of the jobs that they reported having on January 1, 2013.

As of December 31, 2017, beneficiaries maintained 94.5% of their jobs. This percentage is based on the total jobs reported by all facilities using the preference in 2013 compared to the total jobs reported by facilities using the preference in 2017. The percentage of jobs maintained at each facility using the preference ranged from 82% to 112%.

Exhibit 2.1: Businesses retained 94.5% of the jobs they had in 2013



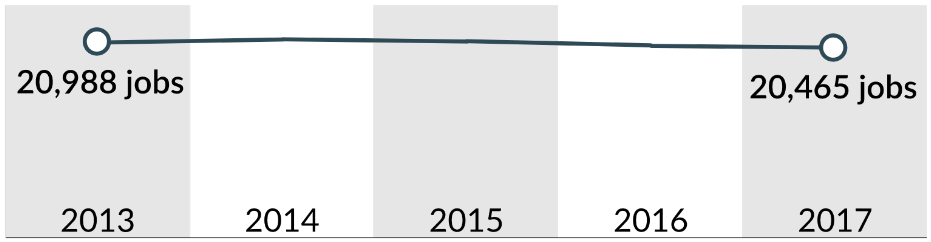
Source: JLARC staff analysis of Department of Revenue Annual Survey data for hog fuel sales and use tax exemption and consultation with Department of Revenue staff.

During the same time period, the Washington wood product and paper product manufacturing industry reported a high job retention rate. The industry includes businesses that use the preference and businesses that do not. Many of Washington's wood and paper product manufacturers use hog fuel, but produce enough for their own needs that they do not need to purchase it from other sources.

Most facilities using the preference are located in rural areas of Western Washington

Beneficiary facilities are located throughout the state, but the majority are in rural areas of Western Washington. In 2017, beneficiaries included wood product manufacturers, paper product manufacturers, and a facility producing electrical energy.

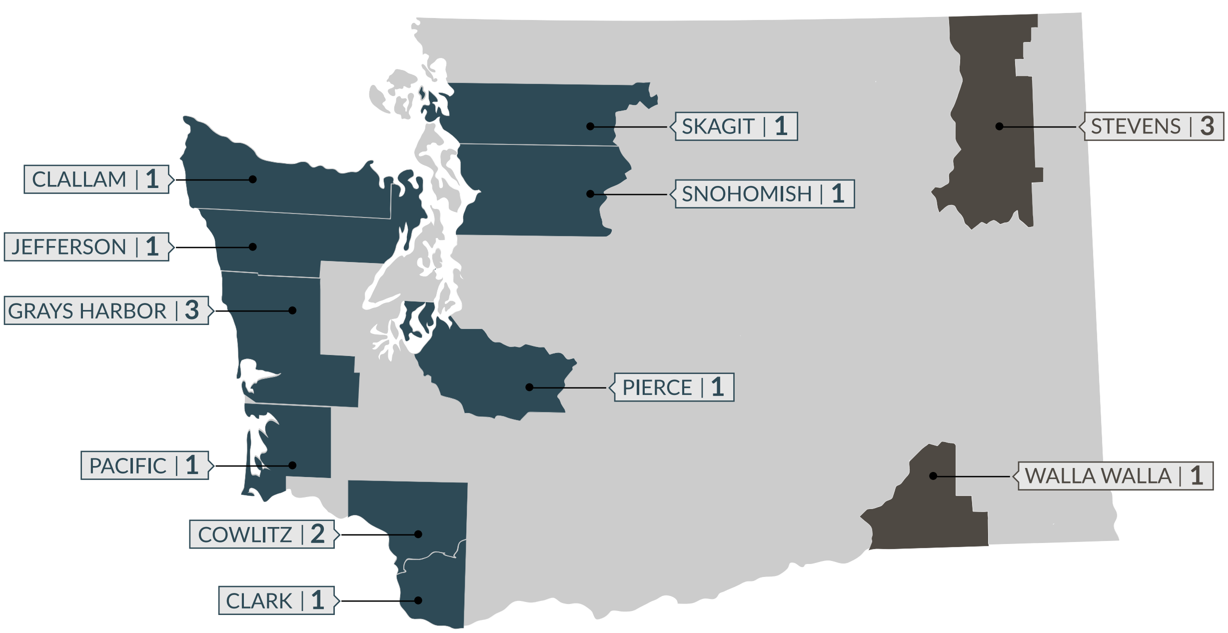
Exhibit 2.2: Statewide employment for wood and paper product manufacturing industry in 2017 was 97.5% of 2013 employment levels



Source: JLARC staff analysis of Employment Security Department Quarterly Census of Employment and Wages, annual reports, 2013 through 2017.

There was a total of 16 facilities in 11 counties that used the preference in 2017. Due to ownership changes in two facilities, a total of 18 businesses claimed the exemption.

Exhibit 2.3: Twelve of the 16 facilities using the preference in 2017 are located in Western Washington



Source: JLARC staff analysis of Department of Revenue 2017 annual survey detail and online business information detail.

3. Nearly half of beneficiary employees earned over $60,000

In 2017, 47% of employees' annual wages were above $60,000

In 2017, almost half of the employees at beneficiary facilities earned more than the average county wage. The actual percentages ranged from 34% to 54% of all employees, depending on the county. The average annual wage for the 11 counties where facilities operated was $51,000.

Beneficiaries are grouped into five geographic cohorts and three wage bands

State law prohibits public disclosure of wage data reported by facilities using the preference. In order to provide information on wages, JLARC staff grouped facilities from a similar geographic area into cohorts. Below is the wage detail for five cohorts made up of three or more facilities each. Facilities report their employee wages in three wage bands:

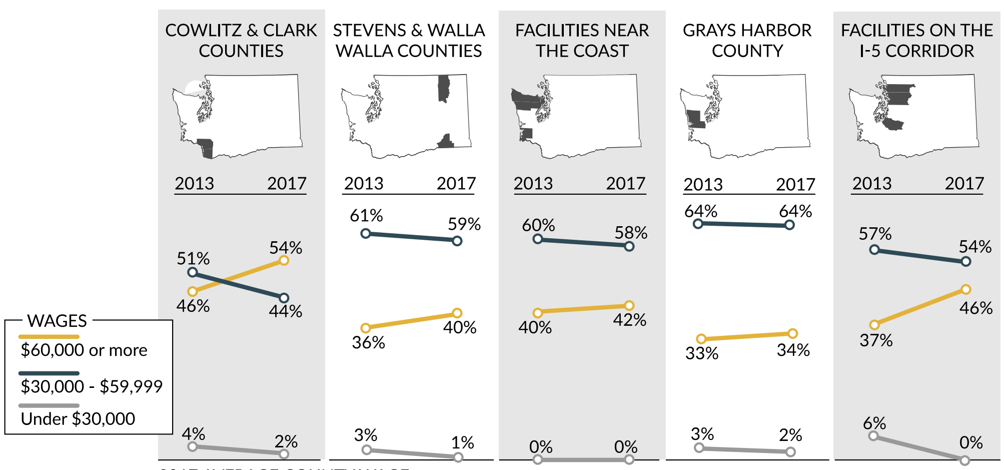
1) Under $30,000.

2) $30,000 to $59,999.

3) $60,000 or more.

JLARC staff also looked at how wages at beneficiary facilities compared to the average wages in the counties where the facilities are located. In 2017, the average wage in all counties with beneficiary facilities fell within the medium wage band of $30,000 to $59,999.

Exhibit 3.1: The percentage of jobs with wages of $60,000 or more increased in all of the cohorts



2017 AVERAGE COUNTY WAGE

Cowlitz & Clark Counties		Stevens & Walla Walla Counties		Facilities Near the Coast		Grays Harbor County		Facilities on the I-5 Corridor	
Clark	$50,879	Stevens	$37,554	Clallam	$38,864	Grays Harbor	$39,848	Pierce	$49,555
Cowlitz	$47,667	Walla Walla	$42,999	Jefferson	$38,834			Skagit	$47,035
				Pacific	$36,161			Snohomish	$58,835

Source: JLARC staff analysis of confidential Department of Revenue annual survey wage detail, 2013 through 2017 and of Employment Security Quarterly Census of Employment and Wages Annual Report for 2017.

4. Benefit enrollment rates exceeded state, national averages

Enrollment rates for medical, dental, and retirement plans offered by beneficiaries exceeded 80% in 2017

The Legislature directed JLARC staff to compare employer-provided benefits at facilities that use the preference with employer-provided benefits in the counties where the facilities are located. However, county-level detail on private sector benefit coverage is not available.

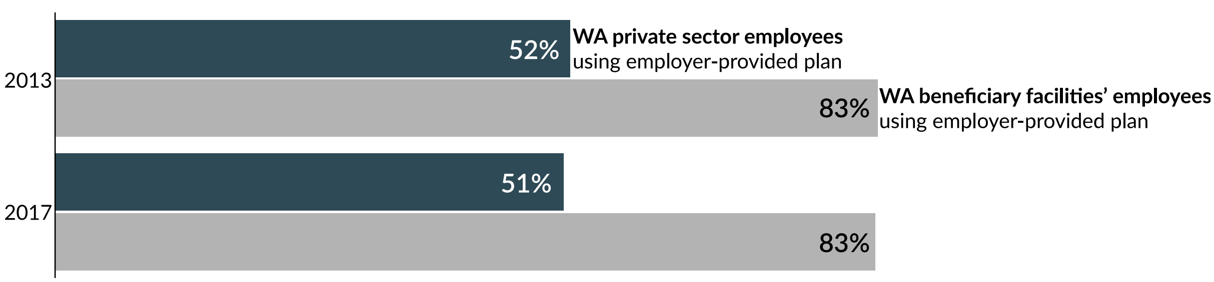
In the absence of county-level data, JLARC staff used the best available data: state and national data on benefit enrollment rates for employees. These rates were compared to enrollment rates among beneficiary employees.

Medical plan enrollment rates were higher for beneficiary employees than statewide rates

In 2017, beneficiary employees enrolled in their employer-provided medical plans at a higher rate than private-sector employees statewide. About 83% of beneficiary employees enrolled in medical plans compared to 51% of private sector employees who enrolled in employer-provided medical plans. The comparison rates were similar in 2013.

Beneficiaries only report whether an employee uses an employer-provided plan. The data does not indicate if an employee has medical insurance through other means, such as a plan provided through a spouse's employer.

Exhibit 4.1: In 2017, 83% of beneficiary employees enrolled in medical plans compared to 51% of Washington's private-sector employees



Source: JLARC staff analysis of Department of Revenue annual survey detail for 2013, 2017; detail provided by the State Health Data Assistance Center for Washington employer-provided insurance use for 2013, 2017.

83% of beneficiary employees were enrolled in dental plans in 2017

In 2017, 83% of beneficiary employees enrolled in dental benefits provided by their employer. This is an increase from a 72% enrollment rate in 2013. No county or state-level detail is available on private-sector employee dental coverage.

According to the U.S. Department of Health & Human Services' Medical Expenditure Panel Survey, 52% of U.S. private-sector employers offered dental benefits to their employees in 2017. This is a slight increase from 50% of employers offering plans in 2013.

87% of beneficiary employees were enrolled in retirement plans in 2017

Beneficiary employees have increased their use of employer-provided retirement benefits over time. Retirement plan enrollment rates went from 58% in 2013 to 87% in 2017.

For perspective, a 2013 Employment Security Department survey found that 40% of all Washington private-sector employers offered retirement plans in 2012. This is the most recent year for which state-level data is available. On a national level, 48% of private-sector employers offered retirement benefits to their employees in 2017.

5. Beneficiary savings: $2.8 million in 2017

Estimated biennial beneficiary savings is $5.6 million

JLARC staff estimate that beneficiaries will save $5.6 million in the 2021-2023 biennium. This estimate is based on several factors:

- Department of Revenue data indicates that the beneficiary savings for calendar year 2017 was $2.8 million.
- JLARC staff assume that the number of facilities using the preference and the value of hog fuel purchases will remain consistent over time.

Exhibit 5.1: Estimated beneficiary savings assume consistent use of preference

Biennium	Fiscal Year	Estimated Beneficiary Savings
2015-2017 *7/1/15-6/30/17*	2016	$3.0 million
	2017	$2.8 million
2017-2019 *7/1/17-6/30/19*	2018	$2.8 million
	2019	$2.8 million
2019-2021 *7/1/19 - 6/30/21*	2020	$2.8 million
	2021	$2.8 million
2021-2023 *7/1/21-6/30/23*	2022	$2.8 million
	2023	$2.8 million
	2021-23 Biennium	$5.6 million

Source: JLARC staff analysis of Department of Revenue hog fuel annual survey data 2013-2017. Estimate for 2018 and beyond based on industry interviews on expected future use.

Preference has been used by 16 to 19 facilities each year since 2013

The number of facilities using the preference each year has remained fairly consistent, ranging from 16 to 19 between 2013 and 2017.

Facilities that use the preference are required to report the value of their sales and use tax exemption on a calendar year basis. This information is publicly available.

Exhibit 5.2: Most facilities that used the preference in 2013 continued to do so in 2017

		Value of hog fuel tax exemption by calendar year				
Business	County location	2013	2014	2015	2016	2017
Avista Corporation	Stevens	$390,360	$541,584	$407,593	$498,568	$490,419
Boise Cascade Plywood Plant - Kettle Falls	Stevens	$57,442	$72,896	$71,892	$67,244	$71,893
Boise Cascade Wood Products - Kettle Falls	Stevens	$14,486	$25,389	$24,306	$23,063	$24,505
Boise White Paper, LLC	Walla Walla	$373,564	$526,491	$378,835	$268,228	$428,736
Cosmo Specialty Fibers, Inc.	Grays Harbor	$119,743	$84,860	$78,884	$117,111	$124,983
Enwave Seattle	King	Did not report	*Not disclosed (ND)	*Not disclosed (ND)	Did not report	Did not report
Georgia Pacific Consumer Products	Clark	$107,481	$105,267	$76,704	$63,759	$50,235
Georgia Pacific Consumer Operations, LLC	Clark	Did not report	Did not report	Did not report	Did not report	$4,567
Hampton Lumber Mills - Darrington	Snohomish	$12,220	$13,701	$9,754	$7,219	$5,528
Longview Fibre Paper & Packaging, Inc.	Cowlitz	$288,394	$341,107	$406,942	$304,451	$279,738
McKinley Paper Co.	Clallam	Did not report	Did not report	Did not report	Did not report	$0

Business	County location	Value of hog fuel tax exemption by calendar year				
		2013	2014	2015	2016	2017
Nippon Dynawave Packaging Co. LLC	Cowlitz	Did not report	Did not report	Did not report	$89,145	$310,327
Nippon Paper Industries US Co., Ltd.	Clallam	Did not report	Did not report	$492,830	$415,844	$117,861
Pacific Veneer (Willis Enterprises)	Grays Harbor	$20,787	$20,072	$14,003	$15,892	$21,436
Port Townsend Paper Corporation	Jefferson	$51,270	$29,618	Did not report	$470,000	$469,138
Seattle Steam Co.	King	$90,542	$46,984	Did not report	Did not report	Did not report
Sierra Pacific Industries - Aberdeen	Grays Harbor	$7,129	$19,948	$18,181	$4,448	$3,933
Sierra Pacific Industries - Burlington	Skagit	$78,579	$120,489	$104,561	$111,690	$96,486
Simpson Shelton Lumber Mill	Mason	$140,513	$82,129	$41,065	Did not report	Did not report
Simpson Tacoma Craft	Pierce	$229,463	$91,785	Did not report	Did not report	Did not report
Westrock CP, LLC	Pierce	Did not report	$204,821	$347,985	$354,673	$284,172
Weyerhaeuser Longview Liquid Packaging	Cowlitz	$226,699	$268,427	$258,924	$172,507	Did not report
Weyerhaeuser Co. - Raymond Sawmill	Pacific	$29,484	$26,691	$29,968	$32,278	$24,276

Source: JLARC staff analysis of Department of Revenue public disclosure web site detail on tax incentive use; JLARC staff analysis of facility location detail.

***ND - Through 2017, if beneficiary savings were under $10,000, a business could elect to not disclose the value of the sales and use tax exemption.**

Use of clawback provision cannot be disclosed

The Department of Revenue reports it has attempted to use the penalty ("clawback") provision of the tax preference that requires facilities to pay back two calendar years' worth of savings if the business closes and jobs are lost. However, due to confidentiality laws, JLARC staff cannot disclose any further details.

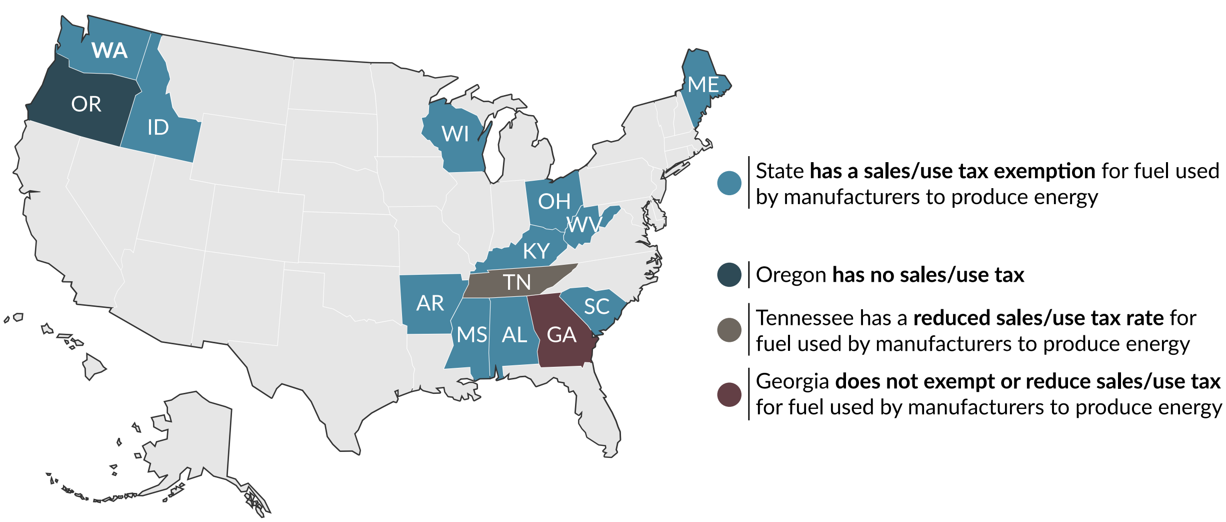
6. Other states have similar exemptions

Ten states with a large wood or paper manufacturing industry provide similar exemptions

Ten of 13 states that rank nationally in wood or paper product manufacturing provide a sales and use tax exemption for manufacturers that purchase and use fuel to produce energy. According to stakeholders and national industry data, these businesses are concentrated in the southeastern United States. The comparison includes states that are ranked nationally for their concentration of employment in wood product or paper product manufacturing, as well as Oregon and Idaho.

Seven of the 13 states offer an exemption for any fuel used to produce energy in the manufacturing process.

Exhibit 6.1: 10 out of 13 leading wood or paper product manufacturing states provide exemptions to manufacturers that purchase fuel to produce energy



Source: JLARC staff analysis of other state statutes, sales and use tax exemptions; JLARC staff analysis of Bureau of Labor and Statistics Location Quotient detail for paper product and wood product manufacturing.

7. Applicable statutes

RCWs 82.08.956, 82.12.956, 43.136.057

Exemptions-Hog fuel used to generate electricity, steam, heat, or biofuel.

RCW 82.08.956

(Expires June 30, 2024.)

(1) The tax levied by RCW 82.08.020 does not apply to sales of hog fuel used to produce electricity, steam, heat, or biofuel. This exemption is available only if the buyer provides the

seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(2) For the purposes of this section the following definitions apply:

(a) "Hog fuel" means wood waste and other wood residuals including forest derived biomass. "Hog fuel" does not include firewood or wood pellets; and

(b) "Biofuel" has the same meaning as provided in *RCW 43.325.010.

(3) If a taxpayer who claimed an exemption under this section closes a facility in Washington for which employment positions were reported under RCW 82.32.605, resulting in a loss of jobs located within the state, the department must declare the amount of the tax exemption claimed under this section for the previous two calendar years to be immediately due.

(4) This section expires June 30, 2024.

[2013 2nd sp.s. c 13 § 1002; 2009 c 469 § 301.]

NOTES:

***Reviser's note:** RCW 43.325.010 expired June 30, 2016.

Intent - 2013 2nd sp.s. c 13: "It is the intent of the legislature to retain and grow family-wage jobs in rural, economically distressed areas; to promote healthy forests; and to utilize Washington's abundant natural resources to promote diversified renewable energy use in the state." [2013 2nd sp.s. c 13 § 1001.]

Effective date - 2013 2nd sp.s. c 13: "Parts III, X, XV, and XVI of this act are necessary for the immediate preservation of the public peace, health, or safety of the state government and its existing public institutions, and take effect July 1, 2013." 2013 2nd sp.s. c 13 § 1903.]

Effective date - 2009 c 469: See note following RCW 82.08.962.

Exemptions - Hog fuel used to generate electricity, steam, heat, or biofuel.

RCW 82.12.956

(Expires June 30, 2024.)

(1) The provisions of this chapter do not apply with respect to the use of hog fuel for production of electricity, steam, heat, or biofuel.

(2) For the purposes of this section:

(a) "Hog fuel" has the same meaning as provided in RCW 82.08.956; and

(b) "Biofuel" has the same meaning as provided in *RCW 43.325.010.

(3) This section expires June 30, 2024.

[2013 2nd sp.s. c 13 § 1003; 2009 c 469 § 302.]

NOTES:

***Reviser's note:** RCW 43.325.010 expired June 30, 2016.

Intent - Effective date - 2013 2nd sp.s. c 13: See notes following RCW 82.08.956.

Effective date - 2009 c 469: See note following RCW 82.08.962.

Review of hog fuel tax exemption by joint legislative audit and review committee.

RCW 43.136.057

(Expires June 30, 2024.)

(1) The intent of the tax exemption provided in RCW 82.08.956 and 82.12.956 is to promote the retention of relatively high wage jobs in the counties where facilities who purchase and use hog fuel are located. Specifically, in a time when there is increasing pressure to close industrial facilities like mills and relocate this economic activity out of state or overseas, rural areas of the state are at risk of losing critical jobs that directly, or indirectly, support entire communities. The legislature, in enacting the hog fuel tax exemption, hopes to retain seventy-five percent of the jobs at each facility in the state at which the exemption is claimed, between now and June 30, 2024.

(2) The joint legislative audit and review committee must review the performance through July 1, 2018, of the tax preferences established in RCW 82.08.956 and 82.12.956, and prepare a report to the legislature by October 31, 2019.

(3) The department of revenue must provide the committee with annual survey information and any other tax data necessary to conduct the review required in subsection (2) of this section. The employment security department and other agencies, as requested, must cooperate with the committee by providing information about the average wage of employment in the county where each facility owned or operated by a company claiming the exemption is located. The report is not limited to, but must include, the following information:

(a) Identification of the baseline number of jobs existing as of January 1, 2013, in facilities where the preference has been claimed, as well as related wage and benefit information;

(b) Identification of how the number of jobs at these facilities has changed during the duration of the credit;

(c) Analysis of how the wages provided to employee at affected facilities compare to the average wages in the county in which the facility is located;

(d) Analysis of how the benefits, including medical and other health care benefits, provided to employees at affected facilities compare to the average wages in the county in which the facility is located; and

(e) Whether and to what extent the goal has been achieved, of retaining seventy-five percent of employment at the facilities at which the exemption has been claimed.

(4) This section expires June 30, 2024.

[2013 2nd sp.s. c 13 § 1005.]

NOTES:
Intent - Effective date - 2013 2nd sp.s. c 13: See notes following RCW 82.08.956.

RECOMMENDATIONS & RESPONSES

Legislative Auditor's Recommendation

The Legislative Auditor recommends continuing the preference if facilities keep achieving the 75% job retention goal

The Legislature should continue the preference because the statutory employment goal is being met.

The Legislature should monitor facility employment levels through 2023 to determine if they continue to meet the statutory goal.

- If employment levels continue to meet the statutory goal, then the Legislature will need to decide in the 2024 legislative session whether to extend the preference and re-state or update employment goals.
- If employment levels do not continue to meet the statutory goal, then the Legislature should allow the preference to expire on June 30, 2024.

Legislation Required: Yes, if Legislature wants to extend the preference beyond the current 2024 expiration date.

Fiscal Impact: Depends on legislation.

Letter from Commission Chair

Available October 2019.

Commissioners' Recommendation

Available October 2019.

Agency Response

If applicable, available December 2019.

MORE ABOUT THIS REVIEW
Study questions

WASHINGTON JLARC

Proposed Study Questions: Hog Fuel to Produce Energy

State of Washington Joint Legislative Audit and Review Committee ● September 2018

Legislature directed JLARC to review a sales and use tax exemption for hog fuel purchases

The 2006 Legislature directed the staff of the Joint Legislative Audit and Review Committee (JLARC) to conduct performance audits of tax preferences. This preference is included in the 10-year review schedule set by the Citizen Commission for Performance Measurement of Tax Preferences.

The 2013 Legislature extended an existing sales and use tax exemption for businesses operating facilities that purchase hog fuel to produce energy. It required JLARC to review the preference by October 31, 2019. The preference is scheduled to expire June 30, 2024.

"Hog fuel" is wood waste, wood residual, or forest derived biomass product that is ground and used as a commercial energy source. It is used in boilers to generate electric power at lumber mills and also to generate power for sale.

Sales and use tax exemption established with goal of retaining jobs in Washington

The Legislature stated its objective in extending the preference was to retain "relatively high wage jobs" in counties where businesses that purchase and use hog fuel are located. The Legislature set a goal of retaining 75 percent of the jobs at each business facility that has used the preference.

This study will answer the following questions in July 2019:

1) Have the businesses using this preference maintained at least 75 percent of the jobs they reported at their qualifying facilities as of January 1, 2013?
2) How do the wages and benefits provided to employees at these facilities compare to the average wages and benefits provided in the counties where the facilities are located?

Study Timeframe

Preliminary Report:	July 2019	Proposed Final Report: December 2019

Study Team

Team Lead:	Dana Lynn	360.786.5177	dana.lynn@leg.wa.gov
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JLARC Study Process

Study Mandate → Proposed Study Questions → Legislative Auditor's Preliminary Report → For Tax Preferences: → Legislative Auditor's Proposed Final Report → Final Report

Study Mandate: Budget, legislation, committee direction

For Tax Preferences:
- Citizen Commission meeting
- Public testimony
- Commission adopts comments

Legislative Auditor's Proposed Final Report: Agency response included

Final Report: Option to append committee comment

Committee votes to distribute completed audit

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