Joint Legislative Audit and Review Committee (JLARC)

2023-25 JLARC Biennial Work Plan

Work plan is subject to change based on other Committee and/or Legislative priorities

Current Work in 2023-25 Biennia

Study	Planned Report Date	View Study Mandate
Legislative Implementation of SAO Recommendations: Annual Report *View report*	Yearly (July)	*Initiative 900 (2005)*
Lodging Tax Expenditures Reported by Municipalities: Annual Non-Audit Report *View report*	Yearly	*ESHB 1253 (2013)*
Public Records: State and Local Agency Annual Reporting on Metrics *View report*	Yearly (January)	*ESHB 1594 (2017)*
Washington Compares *(Comparison to other states on standard measures such as government spending, taxes, and education)*	Biennial (April)	*JLARC Sponsored (2019)*
Tax Preference Review: International Services B&O Tax Credit *View final report*	Completed Nov 2023	*EHB 1069 (2006)*
Tax Preference Review: Rural County and CEZ B&O Job Credit *View final report*	Completed Nov 2023	*EHB 1069 (2006)*
Tax Preference Review: Historic Ships and Vessels (Property Tax) *View final report*	Completed Nov 2023	*EHB 1069 (2006)*
Tax Preference Review: Rehabilitated Historic Properties (Property Tax) *View final report*	Completed Nov 2023	*SHB 2868 (2020)*
Tax Preference Review: Agricultural Crop Protection Products (Hazardous Substance Tax) *View final report*	Completed Nov 2023	*ESSB 6057 (2015)*
Tax Preference Review: Interstate Commercial Transportation (Public Utility Tax) *View final report*	Completed Nov 2023	*EHB 1069 (2006)*
Dedicated Cannabis Account Appropriations and Expenditures *View final report*	Completed Jan 2024	*ESSB 5796 (2022)*
ESD Administration of the H-2A Temporary Worker Visa Program *View final report*	Completed Apr 2024	*ESSB 5693 (2022)*
Pesticide Safety Programs to Protect Farmworkers *View final report*	Completed Apr 2024	*ESSB 5693 (2022)*

Tax Preference Review: Aerospace *View final report*	Completed Dec 2024	*EHB 1069 (2006)* *ESSB 5952 (2013)*
Tax Preference Review: Alternative Fuel Transportation *View final report*	Completed Dec 2024	*EHB 1069 (2006)*
Tax Preference Review: Aluminum *View final report*	Completed Dec 2024	*EHB 1069 (2006)* *ESSB 6057 (2015)*
Tax Preference Review: Customized Workforce Training *View final report*	Completed Dec 2024	*EHB 1069 (2006)* *2SHB 1033 (2021)*
Tax Preference Review: Precious Metal and Monetized Bullion *View final report*	Completed Dec 2024	*EHB 1069 (2006)*
Tax Preference Review: Public Utility Tax Credit for Home Energy Assistance *View final report*	Completed Dec 2024	*EHB 1069 (2006)* *EHB 2247 (2001)*
Sunset Review: Dual Enrollment Scholarship Pilot Program *View final report*	Completed Dec 2024	*2SHB 1973 (2019) (sec. 3)*
Paid Family and Medical Leave Program *View final report*	Completed Jan 2025	*2SSB 5649 (2022) (sec. 12)*
Performance Audit of Special Education Funding, Accounting, and Service Delivery *View final service delivery & access report* *View final funding formulas & spending report*	Completed Jan 2025	*ESHB 1436 (2023) (sec. 2)*
Developmental Disabilities Administration Processes and Staffing *View final report*	Dec 2024	*ESSB 5268 (2022) (sec. 8)*
Review of Administration of Recreational Boating *View study questions*	April 2025	*ESSB 5187 (2023) (sec. 103(5))*
Public Records Exemption for Survivors of Domestic Violence, Sexual Abuse, Stalking, or Harassment *View preliminary report*	May 2025	*ESHB 1533 (2023) (sec. 2)*
Cannabis Market Study *View preliminary report*	June 2025	*E2SB 5080 (2023) (sec. 7)*

Planned Work on Future Biennia Studies

Study	Planned Report Date	View Study Mandate
2025 Tax Preference Reviews: Natural Gas Used for Transportation (Public Utility Tax and Use Tax) Sales of LNG for Use by Private or Common Carriers in Interstate or Foreign Commerce (Sales Tax) Multipurpose Senior Citizen Centers (Property Tax) Trade Convention Attendance (Multiple Taxes) Nonprofit Low-Income Housing Development (Property Tax) Nonprofit Low-Income Rentals (Property Tax) Disabled Veteran Adapted Housing (Sales and Use Tax)	July 2025	*EHB 1069 (2006)*

Agricultural Fertilizer and Seed Wholesaling (B&O Tax)

Warehoused Agricultural Crop Protection Products

Electric Power Sales to Silicon Smelters (Public Utility Tax and B&O Tax)

Natural and Manufactured Gas Sales to Silicon Smelters (Use Tax)

Travel Agents and Tour Operators (B&O Tax)

View study questions

Oversight of Hospital Data Reporting, Inspections, and Complaints *View preliminary report*	July 2025	*ESSB 5693 (2022) (sec. 103(12))*
Office of Data Privacy *View study questions*	Dec 2025	*SHB 2875 (2016) (sec. 3)*
L&I Workplace Standards and Safety Programs for Farmworkers	July 2026	*ESSB 5693 (2022) (sec. 103(6))*
DCYF's Juvenile Rehabilitation Programs Performance Audit *View study questions*	July 2026	*ESSB 5950 (2024)*
Review of Ignition Interlock Device Compliance and Monitoring *View study questions*	July 2026	*ESHB 2134 (2024)*
DNR's Long-Term Forest Health Planning and Sustainable Harvest Approach: **Eastern WA**	Sept 2026	*2SHB 1168 (2021)*
Briefing Report: Implementation of Clean Fuel Standards and Cap and Investment Programs	Jan 2027	*E3SHB 1091 (2021)* *E2SSB 5126 (2021)*
Thermal Energy Networks	July 2027	*ESHB 2131 (2024)*
Sunset Review: Corrections Ombudsmen	Sept 2027	*E2SHB 1889 (2018) (sec. 10)*
Sunset Review: Medication Disposal	Sept 2027	*ESHB 1047 (2018) (sec. 26)*
Funding of State Implementation of National 988 System	Nov 2027	*E2SHB 1477 (2021) (sec. 105)*
Apple Health and Homes Program	Dec 2027	*ESHB 1866 (2022) (sec. 9)*
DNR's Long-Term Forest Health Planning and Sustainable Harvest Approach: **Western WA**	Jan 2028	*2SHB 1168 (2021)*
Sunset Review: Underground Storage Tanks	Sept 2028	*SB 6159 (2018) (sec. 1)*
Review of State Patrol Longevity Bonus Pilot Program	Sept 2028	*SHB 2357 (2024)*
Sunset Review: Grants to Large Port Districts for Noise Mitigation	Sept 2028	*E2SSB 5955 (2024)*
Commercial Office Space	Oct 2028	*SHB 1746 (2019) (sec. 10)*
Analysis of the Unemployment Insurance Training Benefits Program	Dec 2028, then every five years	*EHB 1091 (2011) (sec. 15)*
Impact of Tourism Marketing Program Authority	Dec 2028	*E4SSB 5251 (2018) (sec. 11)*

WA Statewide Reentry Council	Jan 2029, then every six years	*2SHB 2791 (2016) (sec. 9)*
Sunset Review: Aerospace Innovation	Sept 2029	*2SSB 6139 (2020) (sec. 1)*
Sunset Review: Alternative Public Works Contracting Procedures	Sept 2029	*SB 5032 (2021) (sec. 21)*
Breakfast After the Bell	Dec 2029	*2ESHB 1508 (2018) (sec. 9)*
Implementation of Cap and Invest Program	Dec 2029	*E2SSB 5126 (2021) (sec. 32)*
Review of Attorney General's Enforcement of Consumer Health Data Protections	Sept 2030	*ESHB 1155 (2023) (sec. 13)*
Implementation of Clean Fuel Standards Program	Dec 2030	*E3SHB 1091 (2021) (sec. 15)*
Low-Income Housing Development - Religious Organizations	Dec 2030	*SHB 1377 (2019) (sec.4)*

Initiative 900 Requirements

Study	Planned Report Date	View Study Mandate
Legislative Hearings on SAO Audits	Ongoing	*Initiative 900 (2005)*