



STATE OF WASHINGTON

October 22, 2015

TO: Keenan Konopaski, Legislative Auditor
Joint Legislative Audit and Review Committee

FROM: Vikki Smith, Director 
Department of Revenue

David Schumacher, Director 
Office of Financial Management

**SUBJECT: JLARC PRELIMINARY REPORT ON 2015 TAX PREFERENCE
PERFORMANCE REVIEWS**

The Washington State Department of Revenue and the Office of Financial Management appreciate the opportunity to review and comment on the Joint Legislative Audit and Review Committee's (JLARC's) preliminary report on the 2015 tax preference performance reviews.

We believe that continuous review of state tax preferences is important to help Washington State maintain a fair and equitable tax system. We appreciate the thorough analysis that has once again been done by JLARC and the Citizen Commission for Performance Measurement of Tax Preferences.

While we have no specific comments on the 2015 report, we believe it is important for JLARC to continue recommending inclusion of performance statements for the various tax preferences where there is not one today.

Again, thank you for the opportunity to review this preliminary report.