



2025 tax preference review: Energy Sales to Silicon Smelters

Legislative Auditor's conclusion

Businesses are unlikely to use three tax exemptions intended to promote a silicon smelting facility.

Key points

- Three preferences give tax exemptions for natural gas or electricity sold to or used by a silicon smelter.
- The preferences were intended to promote the development of a silicon smelting facility in northeastern Washington.
- The business built the smelting facility in Tennessee instead of Washington.
- No business has claimed the preferences. There are no silicon smelters operating in Washington, and there are no active permits to develop one.
- The preferences will expire July 1, 2027.

Tax detail

Tax type:
Multiple taxes

Beneficiary savings:
\$0

Expiration date:
July 2027

RCW:
Multiple

Read the full report: leg.wa.gov/jlarc/Audits

Recommendation to the Legislature

1. The Legislature should allow the three preferences to expire on July 1, 2027.

Contact us

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