



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 <i>(Comparison to other states on standard measures such as government spending, taxes, and education)</i>	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 proposed final report	Oct 2024	2SSB 5649 (2022) (sec. 12)
Performance Audit of Special Education Funding, Accounting, and Service Delivery View proposed final service delivery & access report View proposed final funding formulas & spending report	Nov 2024	ESHB 1436 (2023) (sec. 2)
Developmental Disabilities Administration Processes and Staffing View preliminary 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 study questions	May 2025	ESHB 1533 (2023) (sec. 2)
Cannabis Market Study View study questions	June 2025	E2SB 5080 (2023) (sec. 7)

Planned Work on Future Biennia Studies

Study	Planned Report Date	View Study Mandate
2025 Tax Preference Reviews:	July 2025	EHB 1069 (2006)
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)		

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 study questions	July 2025	ESSB 5693 (2022) (sec. 103(12))
Office of Data Privacy	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	July 2026	ESSB 5950 (2024)
Review of Ignition Interlock Device Compliance and Monitoring	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)