

## 2016 Tax Exemption Study Revenue Impacts

### The following four tabs provide:

- STATE Taxpayer Savings for Fiscal Year 2016 through Fiscal Year 2019
- STATE Potential Revenue Gains for Fiscal Year 2016 through Fiscal Year 2019
  
- LOCAL Taxpayer Savings for Fiscal Year 2016 through Fiscal Year 2019
- LOCAL Potential Revenue Gains for Fiscal Year 2016 through Fiscal Year 2019

### Taxpayer savings versus potential revenue gains:

Savings to taxpayers does not indicate the potential revenue that governmental jurisdictions would accrue if the exemption did not exist. For example, some exemptions will not increase state revenues by the same amount as the taxpayer savings due to:

- Constitutional prohibitions against taxing certain activities,
- Property tax exemptions that result in tax shifts among remaining property owners,
- Possible changes in taxpayer reporting behavior, or
- Actual cash receipts lower as a result of compliance factors.

In all cases, it is assumed that a full repeal would be effective July 1, 2016 resulting in no revenue gain in Fiscal Year 2016 and only 11 months of revenue gain for Fiscal Year 2017. This is the first study that includes estimates of potential revenue gains for a full repeal of the exemption in addition to the taxpayer savings amounts.

**2016 Exemption Study (\$ in millions)**

Property Tax Total Exempt Assessed Value in dollars

KEY: C = Combined with estimate above / D = Unable to disclose / I = Impact is indeterminate / M = Minimal but not zero

2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.036	0.036	0.036	0.036	
2	E1715-1	82.04	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.008	0.009	0.009	0.009	
3	E1716-1	82.04	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015			0.000	0.000	0.000	0.000	
4	E1718-1	82.04	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Business	2015			I	I	I	I	
5	E1728-1	82.04	Businesses that hire veterans	B&O Tax	Credit	Business	2015	06/30/2023		0.000	0.450	0.450	0.450	
6	E1002-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.675	0.712	0.747	0.779	
7	E1003-1	82.04.110(2b)	Aluminum master alloys	B&O Tax	Exclusion	Business	1997			D	D	D	D	
8	E1004-1	82.04.120(2a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.546	0.546	0.546	0.560	
9	E1005-1	82.04.120(2a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			1.973	2.076	2.182	2.295	
10	E1006-1	82.04.120(2b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000	
11	E1007-1	82.04.120(2d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000	
12	E1008-1	82.04.120(2e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax base	2003			0.000	0.000	0.000	0.000	
13	E1009-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
14	E1010-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.019	0.019	0.019	0.019	
15	E1011-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2018		D	D	D	D	
16	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.546	0.571	0.597	0.624	
17	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			33.690	34.660	35.650	36.670	
18	E1015-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			120.724	126.329	132.081	137.999	
19	E1016-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		19.884	20.808	21.755	22.730	
20	E1017-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			D	D	D	D	
21	E1018-1	82.04.260(14)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009			1.105	1.105	1.105	1.105	
22	E1019-1	82.04.260(1a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.071	0.074	0.077	0.081	
23	E1020-1	82.04.260(1b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			1.890	1.978	2.068	2.161	
24	E1021-1	82.04.260(1c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			3.688	3.840	3.997	4.161	
25	E1022-1	82.04.260(1d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			12.330	12.694	13.068	13.454	
26	E1023-1	82.04.260(1f)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			D	D	D	D	
27	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.004	0.004	0.004	0.004	
28	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Business	1965			D	D	D	D	
29	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			22.639	23.690	24.769	25.879	
30	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			5.836	6.107	6.385	6.671	

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
31	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			6.230	6.567	6.897	7.237	
32	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			8.424	8.879	9.326	9.785	
33	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			24.321	25.636	26.925	28.251	
34	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			27.800	27.800	27.800	27.800	
35	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			17.524	18.337	19.172	20.031	
36	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			61.631	64.644	67.287	69.769	
37	E1034-1	82.04.280(1f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			1.000	1.000	1.000	1.000	
38	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			17.742	18.904	19.949	21.007	
39	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		1.837	1.979	2.090	2.207	
40	E1039-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.978	1.032	1.082	1.129	
41	E1040-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.169	0.177	0.186	0.195	
42	E1042-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			9.751	9.751	9.751	9.751	
43	E1043-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		D	D	D	D	
44	E1044-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	06/30/2017		0.778	0.809	0.000	0.000	
45	E1045-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			D	D	D	D	
46	E1046-1	82.04.310(1)	Public utilities	B&O Tax	Exemption	Tax base	1935			61.000	63.400	66.400	69.300	
47	E1047-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax base	2000			D	D	D	D	
48	E1048-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax base	2007			M	M	M	M	
49	E1050-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			D	D	D	D	
50	E1051-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			5.800	6.770	7.820	8.610	
51	E1052-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			1.410	1.468	1.513	1.534	
52	E1053-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax base	1935			584.000	614.000	644.000	677.000	
53	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax base	1993			237.400	252.800	269.200	286.700	
54	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		D	D	D	D	
55	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			D	D	D	D	
56	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			D	D	D	D	
57	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			3.048	3.048	3.048	3.048	
58	E1059-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.197	0.195	0.193	0.192	
59	E1060-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			51.800	53.900	56.100	58.300	
60	E1061-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.892	0.940	0.990	1.043	
61	E1062-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			7.100	7.200	7.200	7.200	
62	E1063-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.056	0.056	0.057	0.058	
63	E1064-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			I	I	I	I	
64	E1065-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.585	0.591	0.597	0.603	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
65	E1066-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			1.940	1.940	1.940	1.940	
66	E1067-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.021	0.021	0.021	0.021	
67	E1068-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.784	0.788	0.830	0.873	
68	E1069-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.215	0.224	0.233	0.242	
69	E1070-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax base	1935			0.094	0.097	0.100	0.103	
70	E1071-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax base	1935			D	D	D	D	
71	E1072-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			M	M	M	M	
72	E1073-1	82.04.360	Life insurance sales employees	B&O Tax	Exemption	Business	1991			1.132	1.166	1.202	1.238	
73	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax base	1935			1,764.390	1,866.534	1,966.411	2,074.626	
74	E1075-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.492	0.507	0.522	0.538	
75	E1076-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			48.292	49.741	51.233	52.770	
76	E1077-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
77	E1078-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			M	M	M	M	
78	E1079-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			2.700	2.700	2.700	2.700	
79	E1080-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			D	D	D	D	
80	E1081-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			3.020	3.220	3.430	3.660	
81	E1082-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax base	1935			241.894	254.279	263.034	271.869	
82	E1083-1	82.04.392	Amounts from trust accounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.562	0.602	0.643	0.697	
83	E1084-1	82.04.395	Printing by schools	B&O Tax	Exemption	Government	1979			0.042	0.042	0.042	0.042	
84	E1085-1	82.04.397	Printing by local governments	B&O Tax	Exemption	Government	1979			0.012	0.012	0.012	0.012	
85	E1086-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.010	0.010	0.010	0.010	
86	E1087-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			3.000	3.000	3.100	3.200	
87	E1088-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			26.800	27.300	27.900	28.400	
88	E1089-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			D	D	D	D	
89	E1711-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.002	0.002	0.002	0.002	
90	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.128	0.128	0.128	0.128	
91	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			D	D	D	D	
92	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
93	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			157.000	161.000	165.000	169.000	
94	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
95	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
96	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax base	2001			0.938	1.024	1.055	1.070	
97	E1097-1	82.04.424	Sellers with limited Washington connection	B&O Tax	Exemption	Business	2003			1.859	1.963	2.062	2.162	
98	E1098-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax base	1955			0.819	0.873	0.914	0.928	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
99	E1099-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000	
100	E1100-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
101	E1101-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.301	0.318	0.335	0.353	
102	E1102-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.104	0.110	0.116	
103	E1103-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			D	D	D	D	
104	E1104-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.098	0.098	0.098	0.098	
105	E1105-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			D	D	D	D	
106	E1106-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		4.723	4.723	4.723	4.723	
107	E1107-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.312	0.328	0.344	0.362	
108	E1108-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		1.300	1.300	1.300	1.300	
109	E1109-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.700	0.700	0.700	0.700	
110	E1110-1	82.04.427; 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.633	0.633	0.633	0.633	
111	E1111-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.513	0.528	0.544	0.560	
112	E1112-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.020	0.021	0.022	0.023	
113	E1113-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax base	2011			0.728	0.769	0.810	0.852	
114	E1114-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.725	0.725	0.725	0.725	
115	E1115-1	82.04.4277	Mental health services	B&O Tax	Deduction	Nonprofit	2011	08/01/2016		1.873	0.156	0.000	0.000	
116	E1116-1	82.04.4281(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax base	1935			307.000	325.000	342.000	357.000	
117	E1117-1	82.04.4281(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax base	1970			I	I	I	I	
118	E1118-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			14.759	16.691	17.398	18.134	
119	E1119-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax base	1935			8.127	8.546	8.947	9.352	
120	E1120-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			9.965	10.479	10.971	11.468	
121	E1121-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.011	0.012	0.013	0.013	
122	E1122-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
123	E1123-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
124	E1124-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax base	1935			70.386	74.319	78.034	81.936	
125	E1125-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			12.956	13.592	14.259	14.959	
126	E1126-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax base	1935			6.807	8.371	8.659	8.882	
127	E1127-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			756.461	795.498	832.851	870.554	
128	E1128-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			3.955	4.100	4.280	4.500	
129	E1129-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			5.100	5.203	5.307	5.413	



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130	E1130-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
131	E1131-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			33.030	33.961	34.365	35.052	
132	E1132-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			3.890	3.930	4.010	4.100	
133	E1133-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			4.500	4.500	4.500	4.500	
134	E1134-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	
135	E1135-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.029	0.030	0.032	0.033	
136	E1136-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			96.585	99.482	102.467	105.540	
137	E1137-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			10.203	10.313	10.424	10.535	
138	E1138-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			122.000	131.000	140.000	150.000	
139	E1139-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			2.173	2.238	2.350	2.374	
140	E1140-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.820	0.845	0.870	0.896	
141	E1141-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.127	0.131	0.135	0.139	
142	E1142-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.656	0.676	0.695	0.717	
143	E1143-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			2.760	2.919	3.080	3.243	
144	E1144-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			3.112	3.357	3.472	3.562	
145	E1145-1	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax base	1988			0.000	0.000	0.000	0.000	
146	E1146-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			7.000	7.000	7.000	7.000	
147	E1147-1	82.04.4333	Job training services	B&O Tax	Deduction	Business	1996			0.000	0.000	0.000	0.000	
148	E1149-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			1.304	1.304	1.304	1.304	
149	E1151-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.527	0.527	0.527	0.527	
150	E1152-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			D	D	D	D	
151	E1153-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.007	0.007	0.007	0.007	
152	E1154-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.330	0.343	0.356	0.369	
153	E1155-1	82.04.43394	Cooperative finance organizations	B&O Tax	Deduction	Business	2013	07/01/2017		D	D	D	D	
154	E1156-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000	
155	E1157-1	82.04.440(2&3)	Multiple activities tax credit - in-state	B&O Tax	Credit	Interstate Commerce	1987			174.000	183.000	190.000	196.000	
156	E1158-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			1.211	1.272	1.322	1.363	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
157	E1159-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			50.000	51.000	53.000	54.000	
158	E1161-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.076	0.800	0.085	0.089	
159	E1162-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		88.090	94.883	100.224	105.805	
160	E1163-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		18.575	20.351	21.497	22.707	
161	E1164-1	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
162	E1165-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003			0.000	0.000	0.000	0.000	
163	E1166-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		D	D	D	D	
164	E1167-1	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004			0.000	0.000	0.000	0.000	
165	E1168-1	82.04.4483	Programming or manufacturing software in rural counties	B&O Tax	Credit	Business	2004	12/31/2010		0.000	0.000	0.000	0.000	
166	E1169-1	82.04.4485	Hospital patient lifting devices	B&O Tax	Credit	Business	2006	12/30/2010		0.000	0.000	0.000	0.000	
167	E1170-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			5.178	5.231	5.284	5.337	
168	E1171-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	07/01/2017		3.500	3.500	0.000	0.000	
169	E1172-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2021		0.064	0.064	0.064	0.064	
170	E1174-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax base	2006			3.220	3.430	3.520	3.640	
171	E1175-1	82.04.600	Printing by libraries	B&O Tax	Exemption	Government	1979			0.005	0.005	0.005	0.005	
172	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.004	0.004	0.004	0.004	
173	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			62.480	64.350	66.280	68.270	
174	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.028	0.030	0.031	0.033	
175	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			1.400	1.400	1.400	1.400	
176	E1180-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		D	D	D	D	
177	E1181-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			D	D	D	D	
178	E1182-1	82.04.629	Honey bee products	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.006	0.006	0.000	0.000	
179	E1183-1	82.04.630	Pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.008	0.008	0.000	0.000	
180	E1184-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.500	0.506	0.511	0.517	
181	E1185-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			D	D	D	D	
182	E1186-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			I	I	I	I	
183	E1187-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			14.000	14.000	14.000	14.000	
184	E1188-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			D	D	D	D	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
185	E1189-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.199	0.210	0.221	0.230	
186	E1190-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
187	E1191-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			D	D	D	D	
188	E1192-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			1.500	1.500	1.500	1.500	
189	E1193-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		2.657	2.657	2.657	2.657	
190	E1194-1	82.73.030	Commercial area revitalization contributions	B&O Tax	Credit	Other	2005			1.400	1.400	1.500	1.500	
191	E1195-1	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax base	1994			0.000	0.000	0.000	0.000	
192	E1196-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax base	1989			32.988	33.920	34.940	36.063	
193	E1197-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
194	E1198-1	82.12.022(6)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
195	E1199-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
196	E1200-1	82.24.260(1b); 82.24.290	Cigarettes for military personnel	Cigarette & Tobacco Taxes	Exclusion	Government	1940			44.000	44.000	44.000	44.000	
197	E1201-1	82.24.260(1c)	Cigarette allotment for Tribes	Cigarette & Tobacco Taxes	Exclusion	Government	1975			3.000	3.000	3.000	3.000	
198	E1202-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette & Tobacco Taxes	Exclusion	Government	2001			96.800	96.800	96.800	96.800	
199	E1203-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette & Tobacco Taxes	Exclusion	Government	1940			2.400	2.400	2.400	2.400	
200	E1204-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette & Tobacco Taxes	Credit	Government	1959			60.000	60.000	60.000	60.000	
201	E1205-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.562	0.562	0.562	0.562	
202	E1206-1	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax base	1980			0.000	0.000	0.000	0.000	
203	E1207-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			3.562	3.562	3.562	3.562	
204	E1208-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			7.210	7.210	7.210	7.210	
205	E1209-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			6.109	6.109	6.109	6.109	
206	E1210-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax base	1980			0.194	0.194	0.194	0.194	
207	E1211-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			3,810.700	3,953.100	4,311.400	4,467.800	
208	E1212-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			1.650	1.650	1.650	1.650	
209	E1213-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax base	2005			210.000	210.000	210.000	210.000	



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210	E1214-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			1.200	1.200	1.200	1.200	
211	E1215-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000	
212	E1216-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			I	I	I	I	
213	E1217-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.355	0.359	0.363	0.367	
214	E1220-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			76.197	77.336	78.287	79.123	
215	E1221-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			5.602	5.686	5.756	5.817	
216	E1222-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			45.907	46.593	47.166	47.669	
217	E1223-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			1.963	1.993	2.017	2.039	
218	E1224-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			40.642	41.249	41.757	42.202	
219	E1225-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			14.239	14.452	14.630	14.786	
220	E1226-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
221	E1240-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000	
222	E1241-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			2.696	3.123	3.193	3.245	
223	E1242-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.450	0.516	0.520	0.523	
224	E1243-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			I	I	I	I	
225	E1244-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			12.802	14.698	14.802	14.882	
226	E1246-1	82.38.080(2a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.024	0.027	0.027	0.028	
227	E1247-1	82.38.080(2b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.014	0.015	0.016	0.016	
228	E1248-1	82.38.080(2c)	Racing fuel	Fuel Tax	Exemption	Tax base	1998			I	I	I	I	
229	E1709-1	82.38.083	Handling losses for motor vehicle fuel	Fuel Tax	Deduction	Business	2013			3.292	3.780	3.807	3.828	
230	E1249-1	82.38.180(1a)	Nonhighway fuel use	Fuel Tax	Refund	Tax base	1923			8.722	10.090	10.296	10.445	
231	E1250-1	82.38.180(1b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			2.177	2.503	2.527	2.545	
232	E1251-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000	
233	E1252-1	82.38.180(1f)	Power pumping unit	Fuel Tax	Refund	Other	1971			2.793	3.235	3.307	3.360	
234	E1253-1	82.38.180(2a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000	
235	E1254-1	82.38.180(2b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
236	E1255-1	82.38.180(2c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000	
237	E1730-1	82.21.040	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.225	0.300	0.300	0.300	
238	E1256-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			262.699	303.921	347.353	381.575	
239	E1257-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.542	0.531	0.520	0.510	
240	E1258-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.012	0.012	0.012	0.012	

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241	E1259-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax base	1989			13.004	13.004	13.004	13.004	
242	E1260-1	82.21.040(5)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
243	E1261-1	82.21.040(6)	Hazardous substance used prior to 3/1/1989	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
244	E1262-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax base	1989			14.263	16.501	18.859	20.717	
245	E1263-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000	
246	E1264-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			2.320	2.370	2.430	2.490	
247	E1265-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax base	1947			6.500	6.700	7.000	7.300	
248	E1267-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			2.000	2.000	2.000	2.000	
249	E1268-1	48.14.0201(6a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			78.835	82.666	86.683	90.895	
250	E1269-1	48.14.0201(6b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			1.964	1.964	1.964	1.964	
251	E1270-1	48.14.0201(6c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			11.977	11.977	11.977	11.977	
252	E1271-1	48.14.021; 48.14.020	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax base	1963			82.800	82.800	82.800	82.800	
253	E1272-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.800	0.800	0.800	0.800	
254	E1273-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.480	0.480	0.480	0.480	
255	E1274-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			4.200	4.300	4.500	4.600	
256	E1276-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			D	D	D	D	
257	E1275-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.252	0.258	0.264	0.271	
258	E1277-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & doc	Leasehold Excise Tax	Exclusion	Other	2012			5.118	5.226	5.357	5.498	
259	E1278-1	82.29A.020(2b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			D	D	D	D	
260	E1279-1	82.29A.120(1)	Senion and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Business	1986			I	I	I	I	
261	E1280-1	82.29A.120(2)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.309	0.315	0.323	0.332	

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262	E1281-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2020		I	I	I	I	
263	E1292-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			10.431	10.829	11.242	11.671	
264	E1293-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.116	0.118	0.121	0.124	
265	E1294-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.846	0.864	0.886	0.909	
266	E1295-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.365	1.416	1.467	1.521	
267	E1282-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.048	0.050	0.052	0.054	
268	E1283-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.039	0.041	0.042	0.044	
269	E1284-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000	
270	E1285-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.243	0.248	0.254	0.261	
271	E1286-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D	
272	E1287-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D	
273	E1288-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			1.108	1.131	1.160	1.190	
274	E1289-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.023	0.024	0.024	0.024	
275	E1290-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D	
276	E1291-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.284	0.292	0.301	0.310	
277	E1296-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
278	E1297-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
279	E1298-1	82.29A.135	Manufacturing alternative fuels	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000	
280	E1299-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax base	2001			0.140	0.146	0.154	0.163	
281	E1300-1	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
282	E1301-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.007	0.007	0.008	0.008	
283	E1302-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000	
284	E1303-1	66.24.290(3b)	Microbrewers beer tax exemption of 1st 60,000 barrels	Liquor Taxes	Exemption	Business	1993			2.910	3.069	3.138	3.265	
285	E1304-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax base	1992			0.936	0.992	1.043	1.094	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
286	E1305-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			1.398	1.398	1.398	1.398	
287	E1306-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			D	D	D	D	
288	E1307-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax base	2003			0.858	0.888	0.919	0.951	
289	E1308-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.003	0.003	0.003	0.004	
290	E1309-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
291	E1310-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax base	1991			2.379	2.004	1.817	1.629	
292	E1311-1	82.23B.045	Credit for nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.125	0.105	0.096	0.086	
293	E1312-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.006	0.006	0.060	0.006	
294	E1313-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			D	D	D	D	
295	E1314-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax base	1989	07/01/2020		24.604	0.000	25.861	0.000	
296	E1315-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2020		0.153	0.000	0.171	0.000	
297	E1316-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		82.796	0.000	72.103	0.000	
298	E1317-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.174	0.000	0.112	0.000	
299	E1318-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000	
300	E1319-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
301	E1320-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.839	0.000	0.559	0.000	
302	E1321-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		4.144	0.000	4.356	0.000	
303	E1322-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
304	E1323-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax base	1989	07/01/2020		4.584	0.000	4.041	0.000	
305	E1324-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000	
306	E1326-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		491,800,000	1.064	1.087	1.115	1.144	
307	E1732-1	84	New construction of industrial or manufacturing facilities in targeted urban areas	Property Tax	Exemption	Business	2015		12,340,000	0.000	0.000	0.000	0.000	
308	E1327-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		3,430,000,000	7.423	7.583	7.781	7.984	
309	E1328-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985		240,850,000	0.521	0.532	0.546	0.560	
310	E1329-1	84.33.040	Timber	Property Tax	Exemption	Tax base	1971		315,200,000	0.645	0.682	0.761	0.784	
311	E1330-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971		16,100,000,000	34.854	35.603	36.532	37.488	
312	E1331-1	84.33.140(13,14)	Compensating tax on removal of forest land	Property Tax	Special Valuation or Deferral	Other	1971		8,580,000,000	0.227	0.243	0.262	0.277	
313	E1332-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		N/A	0.000	0.000	0.000	0.000	



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
314	E1333-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973		0	0.000	0.000	0.000	0.000	
315	E1334-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Other	1970		1,760,000,000	3.801	3.883	3.984	4.088	
316	E1335-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973		10,410,000,000	22.527	23.010	23.611	24.228	
317	E1336-1	84.34.108(6)	Additional tax, interest, and penalty on removal of classified land, current use	Property Tax	Special Valuation or Deferral	Other	1973		29,960,000	0.491	0.524	0.566	0.599	
318	E1337-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		69,170,000,000	149.609	152.821	156.810	160.912	
319	E1338-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		70,350,000,000	152.170	155.436	159.494	163.667	
320	E1339-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		38,810,000,000	88.998	90.908	93.281	95.722	
321	E1340-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,410,000,000	2.300	2.350	2.411	2.474	
322	E1341-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		7,680,000	0.017	0.017	0.017	0.018	
323	E1342-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		9,670,000,000	20.919	21.368	21.925	22.499	
324	E1343-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		17,310,000,000	37.438	38.242	39.240	40.267	
325	E1344-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		55,260,000,000	119.517	122.083	125.270	128.547	
326	E1345-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		29,780,000,000	64.411	65.794	67.511	69.277	
327	E1346-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		39,230,000,000	84.841	86.662	88.924	91.251	
328	E1347-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		198,960,000	0.430	0.440	0.451	0.463	
329	E1348-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		39,750,000,000	0.086	0.088	0.090	0.092	
330	E1349-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000	
331	E1350-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,740,000,000	3.761	3.842	3.942	4.046	
332	E1712-1	84.36.010(2)	Tribal property – Economic development	Property Tax	Exemption	Government	2014		108,450,000	0.235	0.240	0.246	0.252	
333	E1351-1	84.36.015	Parcels valued at < \$500	Property Tax	Exemption	Other	1997		37,880,000	0.079	0.075	0.074	0.075	
334	E1352-1	84.36.020	Cemeteries	Property Tax	Exemption	Other	1854		551,100,000	1.105	1.129	1.159	1.189	
335	E1353-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		10,410,000,000	15.465	15.797	16.209	16.633	
336	E1354-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,300,000,000	4.976	5.083	5.216	5.352	
337	E1355-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		54,100,000	0.117	0.120	0.123	0.126	
338	E1356-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		126,000,000	0.565	0.577	0.592	0.607	
339	E1357-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		230,000,000	0.497	0.508	0.521	0.535	
340	E1358-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Other	1929		71,600,000	0.155	0.158	0.162	0.167	
341	E1359-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D	
342	E1360-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000	
343	E1361-1	84.36.031(2)	Nonprofit Youth Character Building Leases	Property Tax	Exemption	Nonprofit	2012		1,800,000	0.004	0.004	0.004	0.004	
344	E1362-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		101,400,000	0.219	0.224	0.230	0.236	
345	E1363-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		113,400,000	0.245	0.251	0.257	0.264	
346	E1364-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		106,200,000	0.230	0.235	0.241	0.247	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
347	E1365-1	84.36.040(1a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		185,000,000	0.400	0.409	0.419	0.430	
348	E1366-1	84.36.040(1b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		4,500,000	0.010	0.010	0.010	0.011	
349	E1367-1	84.36.040(1c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000	
350	E1368-1	84.36.040(1d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		541,900,000	1.172	1.197	1.228	1.261	
351	E1369-1	84.36.040(1e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		7,290,000,000	15.759	16.097	16.517	16.949	
352	E1370-1	84.36.040(1f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		398,500,000	0.862	0.880	0.903	0.927	
353	E1371-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		2,070,000,000	4.476	4.572	4.691	4.814	
354	E1372-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		59,000,000	0.128	0.130	0.134	0.137	
355	E1373-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		243,600,000	0.527	0.538	0.552	0.567	
356	E1374-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		1,000,000,000	2.178	2.224	2.282	2.342	
357	E1375-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		107,200,000	0.232	0.237	0.243	0.249	
358	E1376-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000	
359	E1377-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		2,100,000,000	4.538	4.635	4.756	4.881	
360	E1378-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,500,000	3.251	3.321	3.408	3.497	
361	E1379-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		223,900,000	0.484	0.495	0.508	0.521	
362	E1380-1	84.36.060(1a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		576,100,000	1.246	1.273	1.306	1.340	
363	E1381-1	84.36.060(1b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		262,100,000	0.567	0.579	0.594	0.610	
364	E1382-1	84.36.060(1c)	Fire companies	Property Tax	Exemption	Other	1890		190,000	0.000	0.000	0.000	0.000	
365	E1383-1	84.36.060(1d)	Humane societies	Property Tax	Exemption	Other	1915		24,400,000	0.053	0.054	0.055	0.057	
366	E1384-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		1,907,530,000,000	4,139.614	4,141.420	4,106.726	4,111.182	
367	E1385-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000	
368	E1386-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		438,710,000	0.949	0.969	0.995	1.021	
369	E1387-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		13,200,000	0.028	0.027	0.026	0.025	
370	E1388-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		2,580,000,000	5.443	5.188	4.928	4.775	
371	E1389-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		184,270,000	0.391	0.375	0.356	0.345	
372	E1390-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		41,790,000,000	88.880	85.430	81.420	79.150	
373	E1391-1	84.36.110(2)	\$15,000 of nonresidential personal property	Property Tax	Exemption	Individuals	1890		62,420,000	0.446	0.435	0.422	0.417	
374	E1392-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000	
375	E1393-1	84.36.133	Commuter Air Carriers Paying Excise Tax	Property Tax	Exemption	Business	2013		7,250,000	0.016	0.016	0.016	0.017	
376	E1394-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000	
377	E1395-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I	
378	E1396-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		937,300,000	2.027	2.071	2.125	2.180	
379	E1397-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,760,000	0.006	0.006	0.005	0.005	
380	E1398-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		76,500,000	0.165	0.169	0.173	0.178	

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381	E1399-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		1,630,000	0.004	0.004	0.004	0.004	
382	E1400-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		146,100,000	0.316	0.323	0.331	0.340	
383	E1401-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000	
384	E1402-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		161,600,000	0.349	0.357	0.366	0.376	
385	E1403-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		14,890,000,000	24.358	26.471	27.249	28.957	
386	E1405-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		88,750,000	0.192	0.196	0.201	0.206	
387	E1406-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax base	1976		4,400,000,000	(17.795)	(18.168)	(18.612)	(19.102)	
388	E1407-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		10,560,000,000	22.911	22.888	22.685	22.934	
389	E1408-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		48,500,000,000	102.002	98.964	98.112	99.065	
390	E1409-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		20,900,000	0.045	0.046	0.047	0.049	
391	E1410-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		88,500,000	0.214	0.189	0.194	0.199	
392	E1411-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000	
393	E1713-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		13,500,000	0.027	0.024	0.020	0.018	
394	E1412-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		16,700,000	0.036	0.037	0.038	0.039	
395	E1413-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		2,280,000,000	4.927	5.033	5.164	5.299	
396	E1414-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		1,200,000	0.002	0.003	0.003	0.003	
397	E1415-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Nonprofit	2010	01/01/2020	0	0.000	0.000	0.000	0.000	
398	E1416-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000	
399	E1417-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax base	2000		42,280,000,000	91.445	93.408	95.846	98.354	
400	E1418-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,100,000,000	2.375	2.426	2.489	2.554	
401	E1419-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000	
402	E1420-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,020,000,000	2.202	2.249	2.308	2.368	
403	E1421-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	10,000,000	0.021	0.017	0.011	0.008	
404	E1422-1	84.36.640	Wood biomass fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	0	0.000	0.000	0.000	0.000	
405	E1423-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003		0	0.000	0.000	0.000	0.000	
406	E1424-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		0	0.000	0.000	0.000	0.000	
407	E1425-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000	
408	E1426-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/31/2009	110,000	0.000	0.000	0.000	0.000	
409	E1427-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		166,680,000	0.354	0.342	0.331	0.328	
410	E1428-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		N/A	0.033	0.034	0.034	0.035	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
411	E1429-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		N/A	0.074	0.094	0.099	0.105	
412	E1430-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		N/A	0.003	0.003	0.003	0.003	
413	E1431-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		82,200,000	0.178	0.182	0.186	0.191	
414	E1432-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		990,300,000	2.142	2.188	2.245	2.304	
415	E1433-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		N/A	0.000	0.000	0.000	0.000	
416	E1434-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		120,850,000	0.256	0.248	0.240	0.238	
417	E1435-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		N/A	0.000	0.000	0.000	0.000	
418	E1436-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		135,000	0.001	0.001	0.001	0.001	
419	E1437-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Other	1974		11,380,000	0.025	0.025	0.026	0.026	
420	E1438-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.127	0.127	0.127	0.127	
421	E1717-1	82.16	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			2.500	6.000	6.000	6.000	
422	E1729-1	82.16	Businesses that hire veterans	Public Utility Tax	Credit	Business	2015	06/30/2023		0.000	0.050	0.050	0.050	
423	E1726-1	82.16.020	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.800	1.000	1.000	1.100	
424	E1439-1	82.16.020(1d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			7.947	8.186	8.431	8.684	
425	E1440-1	82.16.020(1e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.019	0.020	0.020	0.021	
426	E1442-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			1.691	1.776	1.864	1.958	
427	E1443-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	06/30/2019		D	D	D	D	
428	E1444-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
429	E1445-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000	
430	E1446-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.373	0.369	0.365	0.360	
431	E1447-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000	
432	E1448-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
433	E1449-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			2.500	2.500	2.500	2.500	
434	E1450-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			D	D	D	D	
435	E1451-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax base	1935			0.647	0.647	0.647	0.647	
436	E1452-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			1.216	1.246	1.278	1.390	
437	E1453-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax base	1989			14.406	14.406	14.406	14.406	
438	E1454-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.400	0.400	0.400	0.400	
439	E1455-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax base	1987			8.815	9.167	9.534	9.915	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
440	E1456-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.300	0.300	0.300	0.300	
441	E1457-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax base	1935			2.500	2.500	2.500	2.500	
442	E1458-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax base	1935			14.234	14.803	15.395	16.011	
443	E1459-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax base	1935			0.760	0.798	0.838	0.880	
444	E1460-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			2.184	2.250	2.317	2.387	
445	E1461-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			35.668	36.312	37.206	37.970	
446	E1462-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			28.740	29.415	29.996	30.611	
447	E1463-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			1.390	1.432	1.475	1.519	
448	E1464-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
449	E1465-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000	
450	E1466-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			2.616	2.616	2.616	2.616	
451	E1467-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			D	D	D	D	
452	E1468-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		9.626	13.663	23.338	28.650	
453	E1469-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		I	I	I	I	
454	E1470-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			D	D	D	D	
455	E1471-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
456	E1472-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.093	0.093	0.093	0.093	
457	E1473-1	82.73.030	Commercial area revitalization contributions	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
458	E1475-1	82.45.010(3a)	Gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			68.135	72.149	74.871	77.700	
459	E1710-1	82.45.010(3b)	Death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.111	0.118	0.122	0.127	
460	E1476-1	82.45.010(3c)	Certain leasehold interests	Real Estate Excise Tax	Exemption	Other	1951			1.656	1.754	1.820	1.889	
461	E1477-1	82.45.010(3d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.332	0.352	0.365	0.379	
462	E1478-1	82.45.010(3e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			2.167	2.295	2.381	2.471	
463	E1479-1	82.45.010(3f)	Assignment of property through divorce, property settlement	Real Estate Excise Tax	Exemption	Other	1955			73.170	77.481	80.404	83.443	
464	E1480-1	82.45.010(3g)	Assignment/transfer of vendor's interest in contract	Real Estate Excise Tax	Exemption	Other	1951			0.502	0.531	0.552	0.572	
465	E1481-1	82.45.010(3h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			10.354	10.964	11.378	11.808	
466	E1482-1	82.45.010(3i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.285	0.302	0.314	0.325	



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
467	E1483-1	82.45.010(3j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			52.135	55.207	57.290	59.455	
468	E1484-1	82.45.010(3k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			4.652	4.926	5.112	5.305	
469	E1485-1	82.45.010(3l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.007	0.007	0.008	0.008	
470	E1486-1	82.45.010(3m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.113	0.118	0.123	0.128	
471	E1487-1	82.45.010(3n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			38.382	40.644	42.177	43.771	
472	E1488-1	82.45.010(3o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000	
473	E1489-1	82.45.010(3p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			116.774	123.653	128.319	133.168	
474	E1490-1	82.45.010(3q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			16.053	16.998	17.640	18.306	
475	E1491-1	82.45.010(3r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008			D	D	D	D	
476	E1492-1	82.45.030(3)	Exclusion, liens/relocation asst.	Real Estate Excise Tax	Exclusion	Tax base	1951			0.000	0.000	0.000	0.000	
477	E1493-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000	
478	E1494-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.256	0.280	0.291	0.300	
479	E1495-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
480	E1496-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			D	D	0.000	0.000	
481	E1497-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	0.000	0.000	0.000	
482	E1498-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000	
483	E1499-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			2,203.685	2,323.874	2,437.509	2,542.739	
484	E1500-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			124.035	126.144	127.531	128.297	
485	E1501-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			100.480	103.500	106.599	109.797	
486	E1502-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			80.371	84.390	88.610	93.040	
487	E1503-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.018	0.018	0.018	0.018	
488	E1504-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			79.701	79.701	79.701	79.701	



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489	E1505-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.666	0.680	0.694	0.709	
490	E1506-1	82.04.050(1a)(iv); 82.04.190(1d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000	
491	E1507-1	82.04.050(1a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			23.878	24.355	24.842	25.339	
492	E1508-1	82.04.050(1a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			79.211	83.667	87.839	91.648	
493	E1509-1	82.04.050(2a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			1.734	1.734	1.734	1.734	
494	E1510-1	82.04.050(2a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			1.497	1.566	1.637	1.712	
495	E1511-1	82.04.050(2d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			22.887	21.625	22.735	23.716	
496	E1513-1	82.04.050(3e)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax base	1995			4.574	4.710	4.853	4.998	
497	E1514-1	82.04.050(3e)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			8.303	8.303	8.303	8.303	
498	E1515-1	82.04.050(6)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			43.177	48.971	54.111	56.432	
499	E1516-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			9.311	9.821	10.307	10.752	
500	E1517-1	82.04.213; 82.04.050(11b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.748	0.748	0.748	0.748	
501	E1725-1	82.08	Invest in Washington pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.000	0.000	0.000	
502	E1719-1	82.08; 82.12	Medical marijuana sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	26.578	30.550	30.550	
503	E1720-1	82.08; 82.12	Low THC products sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	1.329	1.527	1.527	
504	E1721-1	82.08; 82.12	All marijuana types with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I	
505	E1722-1	82.08; 82.12	Topical low THC products sold or provided for use by health care professionals	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.001	0.002	0.002	
506	E1723-1	82.08; 82.12	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I	
507	E1724-1	82.08; 82.12	Nonmonetary resources and labor contributed by an individual member of a medical marijuana cooperative	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I	

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508	E1731-1	82.08; 82.12	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			D	D	D	D	
509	E1733-1	82.08; 82.12	Medical marijuana sold by collective gardens through June 30, 2016	Retail Sales & Use Tax	Exemption	Business	2015	06/30/2016		5.507	0.000	0.000	0.000	
510	E1518-1	82.08.010(1)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			159.592	161.187	162.799	164.427	
511	E1519-1	82.08.010(1,b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax base	1935			24.496	25.858	27.141	28.312	
512	E1520-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.093	0.096	0.100	0.103	
513	E1521-1	82.08.0204; 82.12.0204	Honey bees	Retail Sales & Use Tax	Exemption	Agriculture	2008	07/01/2017		0.004	0.004	0.004	0.004	
514	E1522-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Other	2008			0.435	0.435	0.435	0.435	
515	E1523-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
516	E1524-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.200	0.200	0.200	0.200	
517	E1525-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			1.812	1.915	2.013	2.118	
518	E1526-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			1.177	1.277	1.386	1.504	
519	E1527-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			16.230	17.974	19.862	21.897	
520	E1528-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.200	0.200	0.200	0.200	
521	E1529-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			7.648	7.975	8.317	8.675	
522	E1530-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax base	1935			612.736	636.389	666.287	694.972	
523	E1531-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.096	0.098	0.100	0.102	
524	E1532-1	82.08.0253; 82.12.0345	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			15.579	15.579	15.579	15.579	
525	E1533-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.500	0.560	0.570	0.590	
526	E1534-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.138	0.138	0.138	0.139	
527	E1535-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			240.992	254.389	267.007	278.530	
528	E1536-1	82.08.0255(1a,c); 82.12.0256(2a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			3.501	3.776	3.906	4.006	
529	E1537-1	82.08.0255(1b); 82.12.0256(2b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.115	0.124	0.129	0.132	

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530	E1538-1	82.08.0255(1d,e); 82.12.0256(2e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			2.222	2.397	2.479	2.543	
531	E1539-1	82.08.0255(1f); 82.12.0256(2d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			455.291	491.392	508.275	521.376	
532	E1540-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Interstate Commerce	1983			C	C	C	C	
533	E1541-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
534	E1542-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			296.535	308.003	319.290	330.456	
535	E1543-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			5.150	5.425	5.683	5.962	
536	E1544-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
537	E1545-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			D	D	D	D	
538	E1546-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
539	E1547-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			3.011	3.101	3.194	3.290	
540	E1548-1	82.08.02573	Nonprofit organization fund- raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			11.958	12.317	12.686	13.067	
541	E1549-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			D	D	D	D	
542	E1550-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			9.500	9.690	9.880	10.080	
543	E1551-1	82.08.026; 82.12.023 & 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax base	1989			19.540	20.092	20.696	21.361	
544	E1552-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			170.127	179.420	187.189	193.658	
545	E1553-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			46.256	48.126	50.073	52.098	
546	E1554-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			9.590	10.346	10.701	10.977	
547	E1555-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			47.284	49.252	50.792	51.468	
548	E1556-1	82.08.0265	Items repaired for nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			2.186	2.306	2.419	2.522	
549	E1557-1	82.08.0266; 82.08.2665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			3.835	4.074	4.343	4.553	
550	E1558-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.176	0.179	0.182	0.186	
551	E1559-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			7.042	7.394	7.764	8.155	

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
552	E1560-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			M	M	M	M	
553	E1561-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.000	0.000	0.000	
554	E1562-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.258	0.258	0.258	0.258	
555	E1563-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			33.587	35.089	36.488	37.647	
556	E1564-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000	
557	E1565-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.685	0.685	0.685	0.685	
558	E1566-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			1.835	1.897	1.962	2.029	
559	E1567-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.026	0.026	0.026	0.026	
560	E1568-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	0.000	0.000	0.000	
561	E1569-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.250	0.264	0.277	0.289	
562	E1570-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			D	D	D	D	
563	E1571-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			7.155	5.951	6.011	6.071	
564	E1572-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			D	D	D	D	
565	E1573-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			D	D	D	D	
566	E1574-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			379.228	379.228	379.228	379.228	
567	E1575-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.211	0.232	0.255	0.281	
568	E1576-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			43.963	45.231	46.136	47.059	
569	E1577-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			7.003	7.010	4.410	4.417	
570	E1578-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			1.005	1.047	1.080	1.094	
571	E1579-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			D	D	D	D	
572	E1580-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			2.941	3.030	3.120	3.214	
573	E1582-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			11.586	11.933	12.291	12.660	
574	E1583-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.080	0.084	0.088	0.092	



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
575	E1584-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			1,148.976	1,203.564	1,260.709	1,320.531	
576	E1585-1	82.08.0294; 82.12.0294	Fish feed for aquaculture	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.090	0.090	0.090	0.090	
577	E1586-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.114	0.114	0.114	0.114	
578	E1587-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			16.417	16.261	16.111	15.968	
579	E1588-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			2.007	2.165	2.240	2.297	
580	E1589-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.029	0.030	0.031	0.032	
581	E1590-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			1.940	2.050	2.150	2.260	
582	E1591-1	82.08.0311; 82.120.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.513	0.549	0.587	0.628	
583	E1592-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.513	0.549	0.587	0.628	
584	E1593-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			16.300	16.300	16.300	16.300	
585	E1594-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.289	0.303	0.314	0.324	
586	E1595-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			3.527	3.708	3.835	3.964	
587	E1596-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.373	0.392	0.406	0.419	
588	E1597-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
589	E1598-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			6.538	6.736	6.940	7.150	
590	E1599-1	82.08.050(11); 82.12.040(5)	Sellers with limited Washington connection	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
591	E1600-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.930	0.930	0.930	0.930	
592	E1601-1	82.08.200; 82.12.200	Honey Beekeepers Feed	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.061	0.061	0.061	0.061	
593	E1602-1	82.08.205; 82.12.205	Clay Targets	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2017		0.016	0.170	0.000	0.000	
594	E1603-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2021		0.550	0.609	0.673	0.742	
595	E1604-1	82.08.210; 82.12.210	Flavor imparters - Restaurants	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2017		0.056	0.056	0.000	0.000	
596	E1605-1	82.08.215; 82.12.215	Nonresident Large Private Airplane	Retail Sales & Use Tax	Exemption	Individuals	2013			1.625	1.625	1.625	1.625	
597	E1606-1	82.08.220; 82.12.220	Fuel Used by Mint Growers	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.160	0.160	0.000	0.000	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY2019	
598	E1607-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.743	0.791	0.844	0.886	
599	E1608-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.450	0.450	0.450	0.450	
600	E1609-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.281	0.281	0.281	0.281	
601	E1610-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
602	E1611-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.590	0.598	0.606	0.614	
603	E1612-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.251	0.265	0.278	0.290	
604	E1613-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			D	D	D	D	
605	E1614-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	07/01/2019		3.348	4.018	4.419	4.862	
606	E1615-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
607	E1616-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
608	E1618-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.175	0.175	0.175	0.175	
609	E1619-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			5.200	5.400	5.600	5.800	
610	E1621-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.679	0.699	0.720	0.741	
611	E1622-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.400	0.422	0.444	0.463	
612	E1623-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
613	E1624-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.031	0.031	0.031	0.031	
614	E1625-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			25.963	26.667	27.390	28.132	
615	E1626-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			15.394	15.921	17.311	19.563	
616	E1627-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.003	0.003	0.003	0.003	
617	E1628-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2018		D	D	D	0.000	
618	E1629-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			2.141	2.141	2.141	2.141	
619	E1630-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.631	0.631	0.631	0.631	
620	E1631-1	82.08.900; 82.12.900	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.059	0.059	0.059	0.059	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
621	E1632-1	82.08.910; 82.12.910	Gas to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			1.669	1.694	1.662	1.695	
622	E1633-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.408	0.417	0.426	0.434	
623	E1634-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			4.991	5.091	5.193	5.297	
624	E1635-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			15.605	15.605	15.605	15.605	
625	E1636-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			25.522	26.416	27.340	28.297	
626	E1637-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			3.144	3.217	3.217	3.217	
627	E1638-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000	
628	E1640-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.592	0.592	0.592	0.592	
629	E1642-1	82.08.962; 82.12.962	Renewable energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.867	0.676	0.395	0.223	
630	E1643-1	82.08.963; 82.12.863	Solar energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2018		3.856	2.533	0.948	0.000	
631	E1644-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
632	E1645-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2018		1.822	1.856	1.311	0.633	
633	E1646-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
634	E1647-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		4.262	4.591	4.850	5.120	
635	E1648-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		D	D	D	D	
636	E1649-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.292	0.291	0.300	0.310	
637	E1650-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			13.298	13.564	13.835	14.112	
638	E1651-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	01/01/2020		45.292	49.452	53.613	34.510	
639	E1652-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000	
640	E1653-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.002	0.002	0.002	0.002	
641	E1654-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.138	0.141	0.144	0.147	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
642	E1655-1	82.08.998; 82.12.998	Residential weatherization	Retail Sales & Use Tax	Exemption	Individuals	2008			0.322	0.335	0.348	0.362	
643	E1656-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			D	D	D	D	
644	E1657-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			2.752	2.902	3.044	3.175	
645	E1714-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.053	0.053	0.053	0.053	
646	E1658-1	82.12.010(7, c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			1.035	1.086	1.142	1.190	
647	E1659-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			1,125.896	1,187.480	1,245.367	1,298.784	
648	E1660-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			311.918	165.649	176.571	185.153	
649	E1661-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			1.900	2.004	2.102	2.193	
650	E1662-2	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			20.525	22.143	22.904	23.494	
651	E1663-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.014	0.015	0.017	0.019	
652	E1664-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			D	D	D	D	
653	E1665-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			5.917	6.165	6.350	6.439	
654	E1666-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I	
655	E1667-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.094	0.094	0.094	0.094	
656	E1668-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.857	0.905	0.958	1.003	
657	E1669-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	07/01/2020		0.015	0.015	0.015	0.015	
658	E1670-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.251	0.266	0.284	0.297	
659	E1727-1	82.32	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	07/01/2019		1.333	1.477	1.575	1.652	
660	E1671-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.172	0.172	0.172	0.172	
661	E1672-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000	
662	E1673-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000	

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
663	E1674-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
664	E1675-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.072	0.072	0.072	0.072	
665	E1676-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000	
666	E1677-1	82.32.760(1b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000	
667	E1678-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
668	E1679-1	82.60.040; 82.60.049	High unemployment deferral	Retail Sales & Use Tax	Deferral	Business	1985	07/01/2020		3.743	3.929	4.177	4.431	
669	E1681-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
670	E1683-1	82.75.010; 82.75.030	Biotechnology investments	Retail Sales & Use Tax	Deferral	Business	2006	01/01/2017		0.722	0.447	0.000	0.000	
671	E1684-1	82.82.020; 82.82.030	Corporate headquarters in a Community Empowerment Zone (CEZ)	Retail Sales & Use Tax	Deferral	Business	2008	12/31/2020		0.000	0.000	0.000	0.000	
672	E1685-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I	
673	E1686-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I	
674	E1687-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
675	E1688-1	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
676	E1689-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			I	I	I	I	
677	E1690-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.390	0.399	0.410	0.422	
678	E1691-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			D	D	D	D	
679	E1693-1	84.33.0775	Credit, salmon habitat	Timber Excise Tax	Credit	Business	1999			7.531	7.531	7.531	7.531	
680	E1694-1	84.33.0776	84.33.0776 - Timber harvest excise tax agreement - Quinault Nation	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000	
681	E1695-1	84.33.086	\$50 minimum timber tax	Timber Excise Tax	Exemption	Business	1984			0.001	0.001	0.001	0.001	
682	E1696-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.418	0.418	0.418	0.418	
683	E1697-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000	
684	E1706-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000	
685	E1698-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			I	I	I	I	



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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
686	E1699-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949		I	I	I	I	
687	E1700-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949		I	I	I	I	
688	E1701-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949		I	I	I	I	
689	E1702-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949		I	I	I	I	
690	E1703-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955		I	I	I	I	
691	E1704-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999		0.001	0.001	0.001	0.001	
692	E1705-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010		I	I	I	I	
693	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983		3.164	3.360	3.558	3.747	
694	E1707-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971		0.000	0.000	0.000	0.000	

**2016 Exemption Study (\$ in millions)**

Property Tax Total Exempt Assessed Value in dollars

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.036	0.036	0.036
2	E1715-1	82.04	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.009	0.009	0.009
3	E1716-1	82.04	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015			0.000	0.000	0.000	0.000
4	E1718-1	82.04	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Business	2015			0.000	I	I	I
5	E1728-1	82.04	Businesses that hire veterans	B&O Tax	Credit	Business	2015	06/30/2023		0.000	0.450	0.450	0.450
6	E1002-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.652	0.747	0.779
7	E1003-1	82.04.110(2b)	Aluminum master alloys	B&O Tax	Exclusion	Business	1997			0.000	D	D	D
8	E1004-1	82.04.120(2a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.501	0.546	0.546
9	E1005-1	82.04.120(2a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	1.903	2.182	2.295
10	E1006-1	82.04.120(2b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
11	E1007-1	82.04.120(2d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
12	E1008-1	82.04.120(2e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax base	2003			0.000	0.000	0.000	0.000
13	E1009-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
14	E1010-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.018	0.019	0.019
15	E1011-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2018		0.000	D	D	D
16	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.523	0.597	0.624
17	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	31.772	35.650	36.670
18	E1015-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	115.802	132.081	137.999
19	E1016-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		0.000	19.074	21.755	22.730
20	E1017-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	D	D	D
21	E1018-1	82.04.260(14)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009			0.000	1.013	1.105	1.105
22	E1019-1	82.04.260(1a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.068	0.077	0.081
23	E1020-1	82.04.260(1b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	1.813	2.068	2.161
24	E1021-1	82.04.260(1c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	3.520	3.997	4.161
25	E1022-1	82.04.260(1d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	11.636	13.068	13.454
26	E1023-1	82.04.260(1f)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	D	D	D
27	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.004	0.004	0.004
28	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Business	1965			0.000	D	D	D
29	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	21.716	24.769	25.879
30	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	5.598	6.385	6.671

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
31	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	6.020	6.897	7.237	
32	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	8.139	9.326	9.785	
33	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	23.500	26.925	28.251	
34	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	25.500	27.800	27.800	
35	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	16.809	19.172	20.031	
36	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	7.704	17.495	36.280	
37	E1034-1	82.04.280(1f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.900	1.000	1.000	
38	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	17.329	19.949	21.007	
39	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	1.814	2.090	2.207	
40	E1039-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.946	1.082	1.129	
41	E1040-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.162	0.186	0.195	
42	E1042-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	8.939	9.751	9.751	
43	E1043-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	D	D	D	
44	E1044-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	06/30/2017		0.000	0.742	0.070	0.000	
45	E1045-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	D	D	D	
46	E1046-1	82.04.310(1)	Public utilities	B&O Tax	Exemption	Tax base	1935			0.000	58.100	66.400	69.300	
47	E1047-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax base	2000			0.000	D	D	D	
48	E1048-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax base	2007			0.000	M	M	M	
49	E1050-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	D	D	D	
50	E1051-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	6.200	7.820	8.610	
51	E1052-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	1.346	1.513	1.534	
52	E1053-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax base	1935			0.000	563.000	644.000	677.000	
53	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax base	1993			0.000	231.700	269.200	286.700	
54	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	D	D	D	
55	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	D	D	D	
56	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	D	D	D	
57	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	2.794	3.048	3.048	
58	E1059-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.179	0.193	0.192	
59	E1060-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	49.400	56.100	58.300	
60	E1061-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.862	0.990	1.043	
61	E1062-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	6.600	7.200	7.200	
62	E1063-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.051	0.057	0.058	
63	E1064-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	I	I	I	
64	E1065-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.542	0.597	0.603	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
65	E1066-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	1.775	1.940	1.940
66	E1067-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.019	0.021	0.021
67	E1068-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.094	0.216	0.340
68	E1069-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.205	0.233	0.242
69	E1070-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax base	1935			0.000	0.089	0.100	0.103
70	E1071-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax base	1935			0.000	D	D	D
71	E1072-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	M	M	M
72	E1073-1	82.04.360	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.534	0.721	0.867
73	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax base	1935			0.000	1,539.890	1,868.090	1,970.895
74	E1075-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.464	0.522	0.538
75	E1076-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	45.596	51.233	52.770
76	E1077-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
77	E1078-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	M	M	M
78	E1079-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	2.500	2.700	2.700
79	E1080-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	D	D	D
80	E1081-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	2.950	3.430	3.660
81	E1082-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000
82	E1083-1	82.04.392	Amounts from trust accounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.110	0.129	0.139
83	E1084-1	82.04.395	Printing by schools	B&O Tax	Exemption	Government	1979			0.000	0.039	0.042	0.042
84	E1085-1	82.04.397	Printing by local governments	B&O Tax	Exemption	Government	1979			0.000	0.011	0.012	0.012
85	E1086-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.009	0.010	0.010
86	E1087-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
87	E1088-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	25.100	27.900	28.400
88	E1089-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	D	D	D
89	E1711-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.002	0.002	0.002
90	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.117	0.128	0.128
91	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	D	D	D
92	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
93	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	45.000	49.000	51.000
94	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
95	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
96	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax base	2001			0.000	0.939	1.055	1.070
97	E1097-1	82.04.424	Sellers with limited Washington connection	B&O Tax	Exemption	Business	2003			0.000	1.799	2.062	2.162
98	E1098-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax base	1955			0.000	0.400	0.549	0.742



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
99	E1099-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000
100	E1100-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
101	E1101-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.292	0.335	0.353
102	E1102-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.095	0.110	0.116
103	E1103-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	D	D	D
104	E1104-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.090	0.098	0.098
105	E1105-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	D	D	D
106	E1106-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	4.329	4.723	4.723
107	E1107-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.301	0.344	0.362
108	E1108-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	1.200	1.300	1.300
109	E1109-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.600	0.700	0.700
110	E1110-1	82.04.427; 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.580	0.633	0.633
111	E1111-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.484	0.544	0.560
112	E1112-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.019	0.022	0.023
113	E1113-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax base	2011			0.000	0.705	0.810	0.852
114	E1114-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.665	0.725	0.725
115	E1115-1	82.04.4277	Mental health services	B&O Tax	Deduction	Nonprofit	2011	08/01/2016		0.000	0.156	0.000	0.000
116	E1116-1	82.04.4281(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax base	1935			0.000	162.000	198.000	207.000
117	E1117-1	82.04.4281(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax base	1970			0.000	I	I	I
118	E1118-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	10.613	12.809	14.522
119	E1119-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax base	1935			0.000	7.834	8.947	9.352
120	E1120-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	9.606	10.971	11.468
121	E1121-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.011	0.013	0.013
122	E1122-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
123	E1123-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
124	E1124-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
125	E1125-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	12.459	14.259	14.959
126	E1126-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax base	1935			0.000	7.674	8.659	8.882
127	E1127-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
128	E1128-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	3.771	4.280	4.500
129	E1129-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	4.676	5.307	5.413

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
130	E1130-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
131	E1131-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	30.883	34.365	35.052
132	E1132-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	3.600	4.010	4.100
133	E1133-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	3.250	3.540	3.540
134	E1134-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	E1135-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.028	0.032	0.033
136	E1136-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	91.192	102.467	105.540
137	E1137-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	9.454	10.424	10.535
138	E1138-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	120.000	140.000	150.000
139	E1139-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	2.052	2.305	2.374
140	E1140-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	0.774	0.870	0.896
141	E1141-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.120	0.135	0.139
142	E1142-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	0.619	0.695	0.717
143	E1143-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	2.676	3.080	3.243
144	E1144-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	3.077	3.472	3.562
145	E1145-1	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax base	1988			0.000	0.000	0.000	0.000
146	E1146-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	6.417	7.000	7.000
147	E1147-1	82.04.4333	Job training services	B&O Tax	Deduction	Business	1996			0.000	0.000	0.000	0.000
148	E1149-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	1.195	1.304	1.304
149	E1151-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.483	0.527	0.527
150	E1152-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	D	D	D
151	E1153-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.006	0.007	0.007
152	E1154-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.210	0.343	0.356
153	E1155-1	82.04.43394	Cooperative finance organizations	B&O Tax	Deduction	Business	2013	07/01/2017		0.000	D	D	D
154	E1156-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000
155	E1157-1	82.04.440(2&3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	168.000	190.000	196.000
156	E1158-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	1.166	1.322	1.363

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
157	E1159-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	47.000	53.000	54.000
158	E1161-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.074	0.085	0.089
159	E1162-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	86.976	100.224	105.805
160	E1163-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	18.655	21.497	22.707
161	E1164-1	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
162	E1165-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003			0.000	0.000	0.000	0.000
163	E1166-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	D	D	D
164	E1167-1	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
165	E1168-1	82.04.4483	Programming or manufacturing software in rural counties	B&O Tax	Credit	Business	2004	12/31/2010		0.000	0.000	0.000	0.000
166	E1169-1	82.04.4485	Hospital patient lifting devices	B&O Tax	Credit	Business	2006	12/30/2010		0.000	0.000	0.000	0.000
167	E1170-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	4.795	5.284	5.337
168	E1171-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	07/01/2017		0.000	3.500	0.000	0.000
169	E1172-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2021		0.000	0.059	0.064	0.064
170	E1174-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax base	2006			0.000	1.050	1.170	1.210
171	E1175-1	82.04.600	Printing by libraries	B&O Tax	Exemption	Government	1979			0.000	0.005	0.005	0.005
172	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.004	0.004	0.004
173	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	7.668	17.233	26.625
174	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.027	0.031	0.033
175	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	1.300	1.400	1.400
176	E1180-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		0.000	D	D	D
177	E1181-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	D	D	D
178	E1182-1	82.04.629	Honey bee products	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.006	0.001	0.000
179	E1183-1	82.04.630	Pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.007	0.001	0.000
180	E1184-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.464	0.511	0.517
181	E1185-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	D	D	D
182	E1186-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	I	I	I
183	E1187-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	12.833	14.000	14.000
184	E1188-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	D	D	D

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185	E1189-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.025	0.029	0.030
186	E1190-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
187	E1191-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	D	D	D
188	E1192-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	1.375	1.500	1.500
189	E1193-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	2.435	2.657	2.657
190	E1194-1	82.73.030	Commercial area revitalization contributions	B&O Tax	Credit	Other	2005			0.000	1.280	1.500	1.500
191	E1195-1	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax base	1994			0.000	0.000	0.000	0.000
192	E1196-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax base	1989			0.000	31.090	34.940	36.063
193	E1197-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	D	D	D
194	E1198-1	82.12.022(6)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
195	E1199-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
196	E1200-1	82.24.260(1b); 82.24.290	Cigarettes for military personnel	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
197	E1201-1	82.24.260(1c)	Cigarette allotment for Tribes	Cigarette & Tobacco Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
198	E1202-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette & Tobacco Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
199	E1203-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
200	E1204-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette & Tobacco Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
201	E1205-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.515	0.562	0.562
202	E1206-1	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax base	1980			0.000	0.000	0.000	0.000
203	E1207-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	3.265	3.562	3.562
204	E1208-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	6.609	7.210	7.210
205	E1209-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	5.600	6.109	6.109
206	E1210-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax base	1980			0.000	0.178	0.194	0.194
207	E1211-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	1,030.300	1,540.900
208	E1212-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	1.238	1.650
209	E1213-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax base	2005			0.000	0.000	157.500	210.000



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210	E1214-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.900	1.200
211	E1215-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
212	E1216-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	I	I	I
213	E1217-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.329	0.363	0.367
214	E1220-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	70.891	78.287	79.123
215	E1221-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	5.212	5.756	5.817
216	E1222-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	42.710	47.166	47.669
217	E1223-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	1.827	2.017	2.039
218	E1224-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
219	E1225-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	13.248	14.630	14.786
220	E1226-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
221	E1240-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
222	E1241-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	2.863	3.193	3.245
223	E1242-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.473	0.520	0.523
224	E1243-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	I	I	I
225	E1244-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	13.474	14.802	14.882
226	E1246-1	82.38.080(2a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.025	0.027	0.028
227	E1247-1	82.38.080(2b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.014	0.016	0.016
228	E1248-1	82.38.080(2c)	Racing fuel	Fuel Tax	Exemption	Tax base	1998			0.000	I	I	I
229	E1709-1	82.38.083	Handling losses for motor vehicle fuel	Fuel Tax	Deduction	Business	2013			0.000	3.465	3.807	3.828
230	E1249-1	82.38.180(1a)	Nonhighway fuel use	Fuel Tax	Refund	Tax base	1923			0.000	9.249	10.296	10.445
231	E1250-1	82.38.180(1b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	2.295	2.527	2.545
232	E1251-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000
233	E1252-1	82.38.180(1f)	Power pumping unit	Fuel Tax	Refund	Other	1971			0.000	2.965	3.307	3.360
234	E1253-1	82.38.180(2a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
235	E1254-1	82.38.180(2b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
236	E1255-1	82.38.180(2c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
237	E1730-1	82.21.040	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.275	0.300	0.300
238	E1256-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	278.594	347.353	381.575
239	E1257-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.487	0.520	0.510
240	E1258-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.006	0.007	0.009

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241	E1259-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	11.921	13.004	13.004
242	E1260-1	82.21.040(5)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
243	E1261-1	82.21.040(6)	Hazardous substance used prior to 3/1/1989	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
244	E1262-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax base	1989			0.000	15.126	18.859	20.717
245	E1263-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
246	E1264-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			0.000	2.173	2.430	2.490
247	E1265-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax base	1947			0.000	6.200	7.000	7.300
248	E1267-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	1.800	2.000	2.000
249	E1268-1	48.14.0201(6a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	75.777	86.683	90.895
250	E1269-1	48.14.0201(6b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	1.800	1.964	1.964
251	E1270-1	48.14.0201(6c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	10.979	11.977	11.977
252	E1271-1	48.14.021; 48.14.020	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax base	1963			0.000	75.900	82.800	82.800
253	E1272-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.700	0.800	0.800
254	E1273-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.480	0.480	0.480
255	E1274-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	4.000	4.500	4.600
256	E1276-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	D	D	D
257	E1275-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.258	0.264	0.271
258	E1277-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & doc	Leasehold Excise Tax	Exclusion	Other	2012			0.000	5.226	5.357	5.498
259	E1278-1	82.29A.020(2b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	D	D	D
260	E1279-1	82.29A.120(1)	Senion and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Business	1986			0.000	I	I	I
261	E1280-1	82.29A.120(2)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.315	0.323	0.332

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
262	E1281-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2020		0.000	I	I	I
263	E1292-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	10.829	11.242	11.671
264	E1293-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.118	0.121	0.124
265	E1294-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.792	0.886	0.909
266	E1295-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.298	1.467	1.521
267	E1282-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.000	0.050	0.052	0.054
268	E1283-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.041	0.042	0.044
269	E1284-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000
270	E1285-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.000	0.227	0.254	0.261
271	E1286-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			0.000	D	D	D
272	E1287-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			0.000	D	D	D
273	E1288-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.000	1.131	1.160	1.190
274	E1289-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.000	0.024	0.024	0.024
275	E1290-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			0.000	D	D	D
276	E1291-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.000	0.292	0.301	0.310
277	E1296-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
278	E1297-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
279	E1298-1	82.29A.135	Manufacturing alternative fuels	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000
280	E1299-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax base	2001			0.000	0.113	0.154	0.163
281	E1300-1	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
282	E1301-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.007	0.008	0.008
283	E1302-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
284	E1303-1	66.24.290(3b)	Microbrewers beer tax exemption of 1st 60,000 barrels	Liquor Taxes	Exemption	Business	1993			0.000	2.813	3.138	3.265
285	E1304-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax base	1992			0.000	0.909	1.043	1.094

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
286	E1305-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	1.282	1.398	1.398
287	E1306-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	D	D	D
288	E1307-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax base	2003			0.000	0.814	0.919	0.951
289	E1308-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.003	0.003	0.004
290	E1309-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
291	E1310-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	1.837	1.817	1.629
292	E1311-1	82.23B.045	Credit for nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	0.097	0.096	0.086
293	E1312-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.005	0.006	0.006
294	E1313-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	D	D	D
295	E1314-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax base	1989	07/01/2020		0.000	0.000	25.861	0.000
296	E1315-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2020		0.000	0.000	0.171	0.000
297	E1316-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	72.103	0.000
298	E1317-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.000	0.000	0.112	0.000
299	E1318-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
300	E1319-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
301	E1320-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.559	0.000
302	E1321-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	4.356	0.000
303	E1322-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
304	E1323-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax base	1989	07/01/2020		0.000	0.000	4.041	0.000
305	E1324-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
306	E1326-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		491,800,000	0.000	0.000	0.000	0.000
307	E1732-1	84	New construction of industrial or manufacturing facilities in targeted urban areas	Property Tax	Exemption	Business	2015		12,340,000	0.000	0.000	0.000	0.000
308	E1327-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		3,430,000,000	0.000	0.000	0.000	0.000
309	E1328-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985		240,850,000	0.000	0.000	0.000	0.000
310	E1329-1	84.33.040	Timber	Property Tax	Exemption	Tax base	1971		315,200,000	0.000	0.000	0.000	0.000
311	E1330-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971		16,100,000,000	0.000	0.000	0.000	0.000
312	E1331-1	84.33.140(13,14)	Compensating tax on removal of forest land	Property Tax	Special Valuation or Deferral	Other	1971		8,580,000,000	0.000	0.243	0.262	0.277
313	E1332-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		N/A	0.000	0.000	0.000	0.000



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
314	E1333-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973		0	0.000	0.000	0.000	0.000
315	E1334-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Other	1970		1,760,000,000	0.000	0.000	0.000	0.000
316	E1335-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973		10,410,000,000	0.000	0.000	0.000	0.000
317	E1336-1	84.34.108(6)	Additional tax, interest, and penalty on removal of classified land, current use	Property Tax	Special Valuation or Deferral	Other	1973		29,960,000	0.000	0.524	0.566	0.599
318	E1337-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		69,170,000,000	0.000	0.000	0.000	0.000
319	E1338-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		70,350,000,000	0.000	0.000	0.000	0.000
320	E1339-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		38,810,000,000	0.000	0.000	0.000	0.000
321	E1340-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,410,000,000	0.000	0.000	0.000	0.000
322	E1341-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		7,680,000	0.000	0.000	0.000	0.000
323	E1342-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		9,670,000,000	0.000	0.000	0.000	0.000
324	E1343-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		17,310,000,000	0.000	0.000	0.000	0.000
325	E1344-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		55,260,000,000	0.000	0.000	0.000	0.000
326	E1345-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		29,780,000,000	0.000	0.000	0.000	0.000
327	E1346-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		39,230,000,000	0.000	0.000	0.000	0.000
328	E1347-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		198,960,000	0.000	0.000	0.000	0.000
329	E1348-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		39,750,000,000	0.000	0.000	0.000	0.000
330	E1349-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
331	E1350-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,740,000,000	0.000	0.000	0.000	0.000
332	E1712-1	84.36.010(2)	Tribal property – Economic development	Property Tax	Exemption	Government	2014		108,450,000	0.000	0.000	0.000	0.000
333	E1351-1	84.36.015	Parcels valued at < \$500	Property Tax	Exemption	Other	1997		37,880,000	0.000	0.000	0.000	0.000
334	E1352-1	84.36.020	Cemeteries	Property Tax	Exemption	Other	1854		551,100,000	0.000	0.000	0.000	0.000
335	E1353-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		10,410,000,000	0.000	0.000	0.000	0.000
336	E1354-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,300,000,000	0.000	0.000	0.000	0.000
337	E1355-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		54,100,000	0.000	0.000	0.000	0.000
338	E1356-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		126,000,000	0.000	0.000	0.000	0.000
339	E1357-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		230,000,000	0.000	0.000	0.000	0.000
340	E1358-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Other	1929		71,600,000	0.000	0.000	0.000	0.000
341	E1359-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	0.000	0.000	0.000	0.000
342	E1360-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
343	E1361-1	84.36.031(2)	Nonprofit Youth Character Building Leases	Property Tax	Exemption	Nonprofit	2012		1,800,000	0.000	0.000	0.000	0.000
344	E1362-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		101,400,000	0.000	0.000	0.000	0.000
345	E1363-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		113,400,000	0.000	0.000	0.000	0.000
346	E1364-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		106,200,000	0.000	0.000	0.000	0.000

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347	E1365-1	84.36.040(1a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		185,000,000	0.000	0.000	0.000	0.000
348	E1366-1	84.36.040(1b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		4,500,000	0.000	0.000	0.000	0.000
349	E1367-1	84.36.040(1c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
350	E1368-1	84.36.040(1d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		541,900,000	0.000	0.000	0.000	0.000
351	E1369-1	84.36.040(1e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		7,290,000,000	0.000	0.000	0.000	0.000
352	E1370-1	84.36.040(1f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		398,500,000	0.000	0.000	0.000	0.000
353	E1371-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		2,070,000,000	0.000	0.000	0.000	0.000
354	E1372-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		59,000,000	0.000	0.000	0.000	0.000
355	E1373-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		243,600,000	0.000	0.000	0.000	0.000
356	E1374-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		1,000,000,000	0.000	0.000	0.000	0.000
357	E1375-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		107,200,000	0.000	0.000	0.000	0.000
358	E1376-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
359	E1377-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		2,100,000,000	0.000	0.000	0.000	0.000
360	E1378-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,500,000	0.000	0.000	0.000	0.000
361	E1379-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		223,900,000	0.000	0.000	0.000	0.000
362	E1380-1	84.36.060(1a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		576,100,000	0.000	0.000	0.000	0.000
363	E1381-1	84.36.060(1b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		262,100,000	0.000	0.000	0.000	0.000
364	E1382-1	84.36.060(1c)	Fire companies	Property Tax	Exemption	Other	1890		190,000	0.000	0.000	0.000	0.000
365	E1383-1	84.36.060(1d)	Humane societies	Property Tax	Exemption	Other	1915		24,400,000	0.000	0.000	0.000	0.000
366	E1384-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		1,907,530,000,000	0.000	8.383	8.338	8.378
367	E1385-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
368	E1386-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		438,710,000	0.000	0.000	0.000	0.000
369	E1387-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		13,200,000	0.000	0.000	0.000	0.000
370	E1388-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		2,580,000,000	0.000	0.000	0.000	0.000
371	E1389-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		184,270,000	0.000	0.000	0.000	0.000
372	E1390-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		41,790,000,000	0.000	0.000	0.000	0.000
373	E1391-1	84.36.110(2)	\$15,000 of nonresidential personal property	Property Tax	Exemption	Individuals	1890		62,420,000	0.000	0.000	0.000	0.000
374	E1392-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
375	E1393-1	84.36.133	Commuter Air Carriers Paying Excise Tax	Property Tax	Exemption	Business	2013		7,250,000	0.000	0.000	0.000	0.000
376	E1394-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000
377	E1395-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	0.000	0.000	0.000	0.000
378	E1396-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		937,300,000	0.000	0.000	0.000	0.000
379	E1397-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,760,000	0.000	0.000	0.000	0.000
380	E1398-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		76,500,000	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
381	E1399-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		1,630,000	0.000	0.000	0.000	0.000
382	E1400-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		146,100,000	0.000	0.000	0.000	0.000
383	E1401-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
384	E1402-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		161,600,000	0.000	0.000	0.000	0.000
385	E1403-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		14,890,000,000	0.000	0.000	0.000	0.000
386	E1405-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		88,750,000	0.000	0.000	0.000	0.000
387	E1406-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax base	1976		4,400,000,000	0.000	(27.882)	(28.579)	(29.330)
388	E1407-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		10,560,000,000	0.000	0.000	0.000	0.000
389	E1408-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		48,500,000,000	0.000	0.000	0.000	0.000
390	E1409-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		20,900,000	0.000	0.000	0.000	0.000
391	E1410-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		88,500,000	0.000	0.000	0.000	0.000
392	E1411-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
393	E1713-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		13,500,000	0.000	0.000	0.000	0.000
394	E1412-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		16,700,000	0.000	0.000	0.000	0.000
395	E1413-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		2,280,000,000	0.000	0.000	0.000	0.000
396	E1414-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		1,200,000	0.000	0.000	0.000	0.000
397	E1415-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Nonprofit	2010	01/01/2020	0	0.000	0.000	0.000	0.000
398	E1416-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000
399	E1417-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax base	2000		42,280,000,000	0.000	0.000	0.000	0.000
400	E1418-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,100,000,000	0.000	0.000	0.000	0.000
401	E1419-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000
402	E1420-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,020,000,000	0.000	0.000	0.000	0.000
403	E1421-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	10,000,000	0.000	0.000	0.000	0.000
404	E1422-1	84.36.640	Wood biomass fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	0	0.000	0.000	0.000	0.000
405	E1423-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003		0	0.000	0.000	0.000	0.000
406	E1424-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		0	0.000	0.000	0.000	0.000
407	E1425-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
408	E1426-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/31/2009	110,000	0.000	0.000	0.000	0.000
409	E1427-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		166,680,000	0.000	0.000	0.000	0.000
410	E1428-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		N/A	0.000	0.169	0.171	0.173

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
411	E1429-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		N/A	0.000	0.470	0.496	0.525
412	E1430-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		N/A	0.000	0.013	0.013	0.013
413	E1431-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		82,200,000	0.000	0.000	0.000	0.000
414	E1432-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		990,300,000	0.000	0.000	0.000	0.000
415	E1433-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		N/A	0.000	0.000	0.000	0.000
416	E1434-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		120,850,000	0.000	0.000	0.000	0.000
417	E1435-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		N/A	0.000	0.000	0.000	0.000
418	E1436-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		135,000	0.000	0.001	0.001	0.001
419	E1437-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Other	1974		11,380,000	0.000	0.000	0.000	0.000
420	E1438-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.116	0.127	0.127
421	E1717-1	82.16	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	5.500	6.000	6.000
422	E1729-1	82.16	Businesses that hire veterans	Public Utility Tax	Credit	Business	2015	06/30/2023		0.000	0.050	0.050	0.050
423	E1726-1	82.16.020	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.900	1.000	1.100
424	E1439-1	82.16.020(1d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	7.504	8.431	8.684
425	E1440-1	82.16.020(1e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.018	0.020	0.021
426	E1442-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	1.628	1.864	1.958
427	E1443-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	06/30/2019		0.000	D	D	D
428	E1444-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
429	E1445-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
430	E1446-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.338	0.365	0.360
431	E1447-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000
432	E1448-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
433	E1449-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	2.300	2.500	2.500
434	E1450-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	D	D	D
435	E1451-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax base	1935			0.000	0.647	0.647	0.647
436	E1452-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	1.142	1.278	1.309
437	E1453-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax base	1989			0.000	13.206	14.406	14.406
438	E1454-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.367	0.400	0.400
439	E1455-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax base	1987			0.000	8.403	9.534	9.915



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
440	E1456-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.275	0.300	0.300
441	E1457-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax base	1935			0.000	2.290	2.500	2.500
442	E1458-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax base	1935			0.000	13.569	13.395	16.011
443	E1459-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax base	1935			0.000	0.732	0.838	0.880
444	E1460-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	2.063	2.317	2.387
445	E1461-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
446	E1462-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	26.964	29.996	30.611
447	E1463-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	1.313	1.475	1.519
448	E1464-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
449	E1465-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000
450	E1466-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	2.398	2.616	2.616
451	E1467-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	D	D	D
452	E1468-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		0.000	12.524	23.338	28.650
453	E1469-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		0.000	I	I	I
454	E1470-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	D	D	D
455	E1471-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
456	E1472-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.000	0.086	0.093	0.093
457	E1473-1	82.73.030	Commercial area revitalization contributions	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000
458	E1475-1	82.45.010(3a)	Gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	66.136	74.871	77.700
459	E1710-1	82.45.010(3b)	Death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.108	0.122	0.127
460	E1476-1	82.45.010(3c)	Certain leasehold interests	Real Estate Excise Tax	Exemption	Other	1951			0.000	1.608	1.820	1.889
461	E1477-1	82.45.010(3d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.322	0.365	0.379
462	E1478-1	82.45.010(3e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	2.104	2.381	2.471
463	E1479-1	82.45.010(3f)	Assignment of property through divorce, property settlement	Real Estate Excise Tax	Exemption	Other	1955			0.000	71.024	80.404	83.443
464	E1480-1	82.45.010(3g)	Assignment/transfer of vendor's interest in contract	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.487	0.552	0.572
465	E1481-1	82.45.010(3h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	10.050	11.378	11.808
466	E1482-1	82.45.010(3i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.277	0.314	0.325



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
467	E1483-1	82.45.010(3j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	50.606	57.290	59.455
468	E1484-1	82.45.010(3k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	4.515	5.112	5.305
469	E1485-1	82.45.010(3l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.007	0.008	0.008
470	E1486-1	82.45.010(3m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.108	0.123	0.128
471	E1487-1	82.45.010(3n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	37.257	42.177	43.771
472	E1488-1	82.45.010(3o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
473	E1489-1	82.45.010(3p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			0.000	113.349	128.319	133.168
474	E1490-1	82.45.010(3q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			0.000	15.582	17.640	18.306
475	E1491-1	82.45.010(3r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008			0.000	D	D	D
476	E1492-1	82.45.030(3)	Exclusion, liens/relocation asst.	Real Estate Excise Tax	Exclusion	Tax base	1951			0.000	0.000	0.000	0.000
477	E1493-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
478	E1494-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	0.256	0.291	0.300
479	E1495-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
480	E1496-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
481	E1497-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
482	E1498-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
483	E1499-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	1,943.095	2,299.025	2,399.134
484	E1500-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	115.632	127.531	128.296
485	E1501-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	94.869	106.599	109.797
486	E1502-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			0.000	77.357	88.609	93.040
487	E1503-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.016	0.018	0.018
488	E1504-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
489	E1505-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.000	0.623	0.694	0.709
490	E1506-1	82.04.050(1a)(iv); 82.04.190(1d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
491	E1507-1	82.04.050(1a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			0.000	22.325	24.842	25.339
492	E1508-1	82.04.050(1a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	76.695	87.839	91.648
493	E1509-1	82.04.050(2a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			0.000	1.589	1.734	1.734
494	E1510-1	82.04.050(2a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	1.436	1.637	1.712
495	E1511-1	82.04.050(2d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	20.511	22.735	23.716
496	E1513-1	82.04.050(3e)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax base	1995			0.000	4.318	4.853	4.998
497	E1514-1	82.04.050(3e)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	7.611	8.303	8.303
498	E1515-1	82.04.050(6)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	44.890	54.111	56.432
499	E1516-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	9.002	10.307	10.752
500	E1517-1	82.04.213; 82.04.050(11b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.684	0.748	0.748
501	E1725-1	82.08	Invest in Washington pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.000	0.000	0.000
502	E1719-1	82.08; 82.12	Medical marijuana sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	24.364	30.550	30.550
503	E1720-1	82.08; 82.12	Low THC products sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	1.218	1.527	1.527
504	E1721-1	82.08; 82.12	All marijuana types with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
505	E1722-1	82.08; 82.12	Topical low THC products sold or provided for use by health care professionals	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.001	0.002	0.002
506	E1723-1	82.08; 82.12	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
507	E1724-1	82.08; 82.12	Nonmonetary resources and labor contributed by an individual member of a medical marijuana cooperative	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
508	E1731-1	82.08; 82.12	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			0.000	D	D	D	
509	E1733-1	82.08; 82.12	Medical marijuana sold by collective gardens through June 30, 2016	Retail Sales & Use Tax	Exemption	Business	2015	06/30/2016		0.000	0.000	0.000	0.000	
510	E1518-1	82.08.010(1)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			0.000	147.756	162.799	164.427	
511	E1519-1	82.08.010(1,b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax base	1935			0.000	23.704	27.141	28.312	
512	E1520-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.088	0.100	0.103	
513	E1521-1	82.08.0204; 82.12.0204	Honey bees	Retail Sales & Use Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.004	0.004	0.004	
514	E1522-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.398	0.435	0.435	
515	E1523-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
516	E1524-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.183	0.200	0.200	
517	E1525-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			0.000	1.755	2.013	2.118	
518	E1526-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.445	0.527	0.571	
519	E1527-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	10.215	12.314	13.576	
520	E1528-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.183	0.200	0.200	
521	E1529-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	7.311	8.317	8.675	
522	E1530-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax base	1935			0.000	583.356	666.287	694.972	
523	E1531-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.090	0.100	0.102	
524	E1532-1	82.08.0253; 82.12.0345	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	14.281	15.579	15.579	
525	E1533-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.510	0.570	0.590	
526	E1534-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.127	0.138	0.139	
527	E1535-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
528	E1536-1	82.08.0255(1a,c); 82.12.0256(2a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			0.000	3.462	3.906	4.006	
529	E1537-1	82.08.0255(1b); 82.12.0256(2b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.000	0.114	0.129	0.132	

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
530	E1538-1	82.08.0255(1d,e); 82.12.0256(2e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	2.198	2.479	2.543
531	E1539-1	82.08.0255(1f); 82.12.0256(2d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	450.443	508.275	521.376
532	E1540-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Interstate Commerce	1983			C	C	C	C
533	E1541-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
534	E1542-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	242.809	274.589	284.192
535	E1543-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	4.973	5.683	5.962
536	E1544-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
537	E1545-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	D	D	D
538	E1546-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
539	E1547-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	2.843	3.194	3.290
540	E1548-1	82.08.02573	Nonprofit organization fund- raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	11.290	12.686	13.067
541	E1549-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			0.000	D	D	D
542	E1550-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	8.882	9.884	10.081
543	E1551-1	82.08.026; 82.12.023 & 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	18.418	20.696	21.361
544	E1552-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	164.469	187.189	193.658
545	E1553-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	44.116	50.073	52.098
546	E1554-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
547	E1555-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
548	E1556-1	82.08.0265	Items repaired for nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
549	E1557-1	82.08.0266; 82.08.2665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
550	E1558-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.164	0.182	0.186
551	E1559-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	6.782	7.764	8.155

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
552	E1560-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.000	M	M	M
553	E1561-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.000	0.000	0.000
554	E1562-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	0.237	0.258	0.258
555	E1563-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			0.000	28.524	32.322	33.386
556	E1564-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000
557	E1565-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.000	0.628	0.685	0.685
558	E1566-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			0.000	1.739	1.962	2.029
559	E1567-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.000	0.024	0.026	0.026
560	E1568-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	0.000	0.000	0.000
561	E1569-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	0.000	0.000	0.000
562	E1570-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			0.000	D	D	D
563	E1571-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	5.455	6.011	6.071
564	E1572-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.000	D	D	D
565	E1573-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			0.000	D	D	D
566	E1574-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			0.000	347.069	379.228	379.228
567	E1575-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.213	0.255	0.281
568	E1576-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			0.000	41.462	46.136	47.059
569	E1577-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			0.000	6.425	4.410	4.417
570	E1578-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.959	1.080	1.094
571	E1579-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	D	D	D
572	E1580-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	2.777	3.120	3.414
573	E1582-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	10.938	12.291	12.660
574	E1583-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.077	0.088	0.092



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
575	E1584-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	1,103.267	1,260.709	1,320.531
576	E1585-1	82.08.0294; 82.12.0294	Fish feed for aquaculture	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.000	0.083	0.090	0.090
577	E1586-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.104	0.114	0.114
578	E1587-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	14.906	16.111	15.968
579	E1588-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	1.984	2.240	2.297
580	E1589-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.028	0.031	0.032
581	E1590-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	1.880	2.150	2.260
582	E1591-1	82.08.0311; 82.120.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.503	0.587	0.628
583	E1592-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	0.503	0.587	0.628
584	E1593-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
585	E1594-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	0.278	0.314	0.324
586	E1595-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	3.398	3.835	3.964
587	E1596-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.360	0.406	0.419
588	E1597-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
589	E1598-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	6.175	6.940	7.150
590	E1599-1	82.08.050(11); 82.12.040(5)	Sellers with limited Washington connection	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
591	E1600-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	0.853	0.930	0.930
592	E1601-1	82.08.200; 82.12.200	Honey Beekeepers Feed	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.000	0.056	0.061	0.061
593	E1602-1	82.08.205; 82.12.205	Clay Targets	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2017		0.000	0.016	0.001	0.000
594	E1603-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2021		0.000	0.558	0.673	0.742
595	E1604-1	82.08.210; 82.12.210	Flavor imparters - Restaurants	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2017		0.000	0.051	0.005	0.000
596	E1605-1	82.08.215; 82.12.215	Nonresident Large Private Airplane	Retail Sales & Use Tax	Exemption	Individuals	2013			0.000	1.490	1.625	1.625
597	E1606-1	82.08.220; 82.12.220	Fuel Used by Mint Growers	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.000	0.147	0.013	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
598	E1607-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.742	0.844	0.886
599	E1608-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.413	0.450	0.450
600	E1609-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.257	0.281	0.281
601	E1610-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	D	D	D
602	E1611-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	0.548	0.606	0.614
603	E1612-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.242	0.278	0.290
604	E1613-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	D	D	D
605	E1614-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	07/01/2019		0.000	3.689	4.419	4.862
606	E1615-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
607	E1616-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D
608	E1618-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	0.160	0.175	0.175
609	E1619-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	4.900	5.600	5.800
610	E1621-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.000	0.641	0.720	0.741
611	E1622-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.388	0.444	0.463
612	E1623-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
613	E1624-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.029	0.031	0.031
614	E1625-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	24.445	27.390	28.132
615	E1626-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	14.594	17.311	19.563
616	E1627-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.003	0.003	0.003
617	E1628-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2018		0.000	D	D	D
618	E1629-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	1.962	2.141	2.141
619	E1630-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.579	0.631	0.631
620	E1631-1	82.08.900; 82.12.900	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.055	0.059	0.059

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
621	E1632-1	82.08.910; 82.12.910	Gas to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	1.552	1.662	1.695
622	E1633-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.383	0.426	0.434
623	E1634-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	4.667	5.193	5.296
624	E1635-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	14.304	15.605	15.605
625	E1636-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	24.215	27.340	28.297
626	E1637-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			0.000	2.949	3.217	3.217
627	E1638-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000
628	E1640-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	0.544	0.592	0.592
629	E1642-1	82.08.962; 82.12.962	Renewable energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	0.620	0.395	0.223
630	E1643-1	82.08.963; 82.12.863	Solar energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2018		0.000	2.533	0.948	0.000
631	E1644-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
632	E1645-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2018		0.000	1.670	1.311	0.633
633	E1646-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
634	E1647-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	4.209	4.850	5.120
635	E1648-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	D	D	D
636	E1649-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	0.266	0.300	0.310
637	E1650-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	12.434	13.835	14.112
638	E1651-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	01/01/2020		0.000	45.331	53.613	34.510
639	E1652-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
640	E1653-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	0.002	0.002	0.002
641	E1654-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.000	0.121	0.144	0.147

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
642	E1655-1	82.08.998; 82.12.998	Residential weatherization	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.307	0.348	0.362
643	E1656-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	D	D	D
644	E1657-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.346	0.396	0.413
645	E1714-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.048	0.053	0.053
646	E1658-1	82.12.010(7, c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	0.996	1.142	1.190
647	E1659-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	141.509	323.796	337.684
648	E1660-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			0.000	151.845	176.571	185.153
649	E1661-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	1.837	2.102	2.193
650	E1662-2	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	20.298	22.904	23.494
651	E1663-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.014	0.017	0.019
652	E1664-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	D	D	D
653	E1665-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	5.651	6.350	6.439
654	E1666-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I
655	E1667-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.086	0.094	0.094
656	E1668-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.830	0.958	1.003
657	E1669-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	07/01/2020		0.000	0.014	0.015	0.015
658	E1670-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.244	0.284	0.297
659	E1727-1	82.32	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	07/01/2019		0.000	1.354	1.575	1.652
660	E1671-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.158	0.172	0.172
661	E1672-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
662	E1673-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
663	E1674-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
664	E1675-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.066	0.072	0.072
665	E1676-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000
666	E1677-1	82.32.760(1b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000
667	E1678-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
668	E1679-1	82.60.040; 82.60.049	High unemployment deferral	Retail Sales & Use Tax	Deferral	Business	1985	07/01/2020		0.000	3.601	4.177	4.431
669	E1681-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
670	E1683-1	82.75.010; 82.75.030	Biotechnology investments	Retail Sales & Use Tax	Deferral	Business	2006	01/01/2017		0.000	0.447	0.000	0.000
671	E1684-1	82.82.020; 82.82.030	Corporate headquarters in a Community Empowerment Zone (CEZ)	Retail Sales & Use Tax	Deferral	Business	2008	12/31/2020		0.000	0.000	0.000	0.000
672	E1685-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	I	I	I
673	E1686-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	I	I	I
674	E1687-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
675	E1688-1	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
676	E1689-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	I	I	I
677	E1690-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
678	E1691-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	D	D	D
679	E1693-1	84.33.0775	Credit, salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	6.903	7.531	7.531
680	E1694-1	84.33.0776	84.33.0776 - Timber harvest excise tax agreement - Quinault Nation	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
681	E1695-1	84.33.086	\$50 minimum timber tax	Timber Excise Tax	Exemption	Business	1984			0.000	0.001	0.001	0.001
682	E1696-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	0.383	0.418	0.418
683	E1697-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
684	E1706-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
685	E1698-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	I	I	I



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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - STATE			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
686	E1699-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
687	E1700-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	I	I	I
688	E1701-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
689	E1702-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	I	I	I
690	E1703-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	I	I	I
691	E1704-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	0.000	0.000	0.000
692	E1705-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	I	I	I
693	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	0.000	3.558	3.747
694	E1707-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971			0.000	0.000	0.000	0.000

## 2016 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.000	0.000	0.000	
2	E1715-1	82.04	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000	
3	E1716-1	82.04	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015			0.000	0.000	0.000	0.000	
4	E1718-1	82.04	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000	
5	E1728-1	82.04	Businesses that hire veterans	B&O Tax	Credit	Business	2015	06/30/2023		0.000	0.000	0.000	0.000	
6	E1002-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000	
7	E1003-1	82.04.110(2b)	Aluminum master alloys	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000	
8	E1004-1	82.04.120(2a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000	
9	E1005-1	82.04.120(2a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000	
10	E1006-1	82.04.120(2b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000	
11	E1007-1	82.04.120(2d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000	
12	E1008-1	82.04.120(2e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax base	2003			0.000	0.000	0.000	0.000	
13	E1009-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
14	E1010-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000	
15	E1011-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2018		0.000	0.000	0.000	0.000	
16	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
17	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000	
18	E1015-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
19	E1016-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		0.000	0.000	0.000	0.000	
20	E1017-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000	
21	E1018-1	82.04.260(14)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000	
22	E1019-1	82.04.260(1a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000	
23	E1020-1	82.04.260(1b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000	
24	E1021-1	82.04.260(1c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
25	E1022-1	82.04.260(1d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
26	E1023-1	82.04.260(1f)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
27	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000	
28	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Business	1965			0.000	0.000	0.000	0.000	
29	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000	
30	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
31	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
32	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
33	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	0.000	0.000	0.000	
34	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000	
35	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
36	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000	
37	E1034-1	82.04.280(1f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000	
38	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	0.000	0.000	0.000	
39	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	0.000	0.000	0.000	
40	E1039-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
41	E1040-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
42	E1042-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000	
43	E1043-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
44	E1044-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	06/30/2017		0.000	0.000	0.000	0.000	
45	E1045-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000	
46	E1046-1	82.04.310(1)	Public utilities	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
47	E1047-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax base	2000			0.000	0.000	0.000	0.000	
48	E1048-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax base	2007			0.000	0.000	0.000	0.000	
49	E1050-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000	
50	E1051-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000	
51	E1052-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
52	E1053-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
53	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax base	1993			0.000	0.000	0.000	0.000	
54	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	0.000	0.000	0.000	
55	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
56	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000	
57	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
58	E1059-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
59	E1060-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
60	E1061-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
61	E1062-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
62	E1063-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
63	E1064-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
64	E1065-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
65	E1066-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
66	E1067-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
67	E1068-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000	
68	E1069-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
69	E1070-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
70	E1071-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
71	E1072-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000	
72	E1073-1	82.04.360	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000	
73	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
74	E1075-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000	
75	E1076-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000	
76	E1077-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
77	E1078-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000	
78	E1079-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000	
79	E1080-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000	
80	E1081-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000	
81	E1082-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
82	E1083-1	82.04.392	Amounts from trust accounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
83	E1084-1	82.04.395	Printing by schools	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
84	E1085-1	82.04.397	Printing by local governments	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
85	E1086-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.000	0.000	0.000	
86	E1087-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
87	E1088-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
88	E1089-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
89	E1711-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
90	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000	
91	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
92	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
93	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
94	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
95	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
96	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax base	2001			0.000	0.000	0.000	0.000	
97	E1097-1	82.04.424	Sellers with limited Washington connection	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
98	E1098-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax base	1955			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
99	E1099-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000	
100	E1100-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
101	E1101-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
102	E1102-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
103	E1103-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000	
104	E1104-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
105	E1105-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
106	E1106-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	0.000	0.000	0.000	
107	E1107-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000	
108	E1108-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000	
109	E1109-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000	
110	E1110-1	82.04.427; 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000	
111	E1111-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
112	E1112-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000	
113	E1113-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax base	2011			0.000	0.000	0.000	0.000	
114	E1114-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000	
115	E1115-1	82.04.4277	Mental health services	B&O Tax	Deduction	Nonprofit	2011	08/01/2016		0.000	0.000	0.000	0.000	
116	E1116-1	82.04.4281(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
117	E1117-1	82.04.4281(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax base	1970			0.000	0.000	0.000	0.000	
118	E1118-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			1.261	1.261	1.261	1.261	
119	E1119-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
120	E1120-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000	
121	E1121-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.000	0.000	0.000	
122	E1122-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
123	E1123-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
124	E1124-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
125	E1125-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
126	E1126-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
127	E1127-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
128	E1128-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000	
129	E1129-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
130	E1130-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
131	E1131-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000	
132	E1132-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
133	E1133-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000	
134	E1134-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	
135	E1135-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000	
136	E1136-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000	
137	E1137-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000	
138	E1138-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000	
139	E1139-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000	
140	E1140-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
141	E1141-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
142	E1142-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
143	E1143-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
144	E1144-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000	
145	E1145-1	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax base	1988			0.000	0.000	0.000	0.000	
146	E1146-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000	
147	E1147-1	82.04.4333	Job training services	B&O Tax	Deduction	Business	1996			0.000	0.000	0.000	0.000	
148	E1149-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000	
149	E1151-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000	
150	E1152-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000	
151	E1153-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000	
152	E1154-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000	
153	E1155-1	82.04.43394	Cooperative finance organizations	B&O Tax	Deduction	Business	2013	07/01/2017		0.000	0.000	0.000	0.000	
154	E1156-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000	
155	E1157-1	82.04.440(2&3)	Multiple activities tax credit - in-state	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000	
156	E1158-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000	

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157	E1159-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000	
158	E1161-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000	
159	E1162-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
160	E1163-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
161	E1164-1	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
162	E1165-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003			0.000	0.000	0.000	0.000	
163	E1166-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
164	E1167-1	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004			0.000	0.000	0.000	0.000	
165	E1168-1	82.04.4483	Programming or manufacturing software in rural counties	B&O Tax	Credit	Business	2004	12/31/2010		0.000	0.000	0.000	0.000	
166	E1169-1	82.04.4485	Hospital patient lifting devices	B&O Tax	Credit	Business	2006	12/30/2010		0.000	0.000	0.000	0.000	
167	E1170-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000	
168	E1171-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	07/01/2017		0.000	0.000	0.000	0.000	
169	E1172-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2021		0.000	0.000	0.000	0.000	
170	E1174-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax base	2006			0.000	0.000	0.000	0.000	
171	E1175-1	82.04.600	Printing by libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
172	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
173	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000	
174	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000	
175	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
176	E1180-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		0.000	0.000	0.000	0.000	
177	E1181-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000	
178	E1182-1	82.04.629	Honey bee products	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.000	0.000	0.000	
179	E1183-1	82.04.630	Pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.000	0.000	0.000	
180	E1184-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000	
181	E1185-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000	
182	E1186-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000	
183	E1187-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000	
184	E1188-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000	

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185	E1189-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000	
186	E1190-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
187	E1191-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	0.000	0.000	0.000	
188	E1192-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	0.000	0.000	0.000	
189	E1193-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000	
190	E1194-1	82.73.030	Commercial area revitalization contributions	B&O Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
191	E1195-1	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax base	1994			0.000	0.000	0.000	0.000	
192	E1196-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax base	1989			9.223	9.484	9.769	10.083	
193	E1197-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
194	E1198-1	82.12.022(6)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
195	E1199-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
196	E1200-1	82.24.260(1b); 82.24.290	Cigarettes for military personnel	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
197	E1201-1	82.24.260(1c)	Cigarette allotment for Tribes	Cigarette & Tobacco Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000	
198	E1202-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette & Tobacco Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000	
199	E1203-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
200	E1204-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette & Tobacco Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000	
201	E1205-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000	
202	E1206-1	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax base	1980			0.000	0.000	0.000	0.000	
203	E1207-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000	
204	E1208-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	0.000	0.000	0.000	
205	E1209-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	0.000	0.000	0.000	
206	E1210-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax base	1980			0.000	0.000	0.000	0.000	
207	E1211-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000	
208	E1212-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000	
209	E1213-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax base	2005			0.000	0.000	0.000	0.000	

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210	E1214-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000	
211	E1215-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000	
212	E1216-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000	
213	E1217-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
214	E1220-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
215	E1221-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000	
216	E1222-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
217	E1223-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000	
218	E1224-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000	
219	E1225-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000	
220	E1226-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
221	E1240-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000	
222	E1241-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000	
223	E1242-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000	
224	E1243-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000	
225	E1244-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000	
226	E1246-1	82.38.080(2a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000	
227	E1247-1	82.38.080(2b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000	
228	E1248-1	82.38.080(2c)	Racing fuel	Fuel Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000	
229	E1709-1	82.38.083	Handling losses for motor vehicle fuel	Fuel Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000	
230	E1249-1	82.38.180(1a)	Nonhighway fuel use	Fuel Tax	Refund	Tax base	1923			0.000	0.000	0.000	0.000	
231	E1250-1	82.38.180(1b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000	
232	E1251-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000	
233	E1252-1	82.38.180(1f)	Power pumping unit	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
234	E1253-1	82.38.180(2a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000	
235	E1254-1	82.38.180(2b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
236	E1255-1	82.38.180(2c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000	
237	E1730-1	82.21.040	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.000	0.000	0.000	
238	E1256-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
239	E1257-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000	
240	E1258-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
241	E1259-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
242	E1260-1	82.21.040(5)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
243	E1261-1	82.21.040(6)	Hazardous substance used prior to 3/1/1989	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
244	E1262-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000	
245	E1263-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000	
246	E1264-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			9.350	9.830	10.220	10.640	
247	E1265-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax base	1947			0.000	0.000	0.000	0.000	
248	E1267-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000	
249	E1268-1	48.14.0201(6a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
250	E1269-1	48.14.0201(6b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
251	E1270-1	48.14.0201(6c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
252	E1271-1	48.14.021; 48.14.020	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax base	1963			0.000	0.000	0.000	0.000	
253	E1272-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000	
254	E1273-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000	
255	E1274-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	0.000	0.000	0.000	
256	E1276-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			D	D	D	D	
257	E1275-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.221	0.226	0.232	0.238	
258	E1277-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & doc	Leasehold Excise Tax	Exclusion	Other	2012			4.490	4.585	4.699	4.823	
259	E1278-1	82.29A.020(2b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			D	D	D	D	
260	E1279-1	82.29A.120(1)	Senion and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Business	1986			I	I	I	I	
261	E1280-1	82.29A.120(2)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.271	0.277	0.283	0.291	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
262	E1281-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2020		I	I	I	I	
263	E1292-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			9.150	9.499	9.861	10.238	
264	E1293-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.101	0.104	0.106	0.109	
265	E1294-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.742	0.758	0.777	0.797	
266	E1295-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.198	1.242	1.287	1.334	
267	E1282-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.042	0.044	0.046	0.047	
268	E1283-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.034	0.036	0.037	0.038	
269	E1284-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000	
270	E1285-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.213	0.217	0.223	0.229	
271	E1286-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D	
272	E1287-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D	
273	E1288-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.972	0.992	1.017	1.044	
274	E1289-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.021	0.021	0.021	0.021	
275	E1290-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D	
276	E1291-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.249	0.256	0.264	0.272	
277	E1296-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
278	E1297-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
279	E1298-1	82.29A.135	Manufacturing alternative fuels	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000	
280	E1299-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax base	2001			(0.628)	(0.685)	(0.745)	(0.809)	
281	E1300-1	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
282	E1301-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.006	0.006	0.007	0.007	
283	E1302-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000	
284	E1303-1	66.24.290(3b)	Microbrewers beer tax exemption of 1st 60,000 barrels	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000	
285	E1304-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax base	1992			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
286	E1305-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000	
287	E1306-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000	
288	E1307-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000	
289	E1308-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000	
290	E1309-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
291	E1310-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	0.000	0.000	0.000	
292	E1311-1	82.23B.045	Credit for nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	0.000	0.000	0.000	
293	E1312-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.000	0.000	0.000	
294	E1313-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
295	E1314-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
296	E1315-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2020		0.000	0.000	0.000	0.000	
297	E1316-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
298	E1317-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.000	0.000	0.000	0.000	
299	E1318-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000	
300	E1319-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
301	E1320-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
302	E1321-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
303	E1322-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
304	E1323-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000	
305	E1324-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000	
306	E1326-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		491,800,000	4.797	5.038	5.237	5.445	
307	E1732-1	84	New construction of industrial or manufacturing facilities in targeted urban areas	Property Tax	Exemption	Business	2015		12,340,000	0.000	0.114	0.130	0.148	
308	E1327-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		3,430,000,000	33.471	35.154	36.548	38.001	
309	E1328-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985		240,850,000	2.348	2.466	2.565	2.667	
310	E1329-1	84.33.040	Timber	Property Tax	Exemption	Tax base	1971		315,200,000	2.905	3.165	3.573	3.731	
311	E1330-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971		16,100,000,000	157.156	165.056	171.602	178.421	
312	E1331-1	84.33.140(13,14)	Compensating tax on removal of forest land	Property Tax	Special Valuation or Deferral	Other	1971		8,580,000,000	0.764	0.815	0.880	0.932	
313	E1332-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		N/A	0.080	0.082	0.085	0.087	

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314	E1333-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973		0	0.000	0.000	0.000	0.000	
315	E1334-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Other	1970		1,760,000,000	17.139	18.001	18.715	19.458	
316	E1335-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973		10,410,000,000	101.571	106.676	110.907	115.314	
317	E1336-1	84.34.108(6)	Additional tax, interest, and penalty on removal of classified land, current use	Property Tax	Special Valuation or Deferral	Other	1973		29,960,000	2.748	2.933	3.166	3.352	
318	E1337-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		69,170,000,000	0.000	708.488	736.587	765.853	
319	E1338-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		70,350,000,000	686.122	720.615	749.194	778.962	
320	E1339-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		38,810,000,000	401.285	421.457	438.172	455.583	
321	E1340-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,410,000,000	10.371	10.892	11.325	11.775	
322	E1341-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		7,680,000	0.075	0.079	0.082	0.086	
323	E1342-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		9,670,000,000	94.319	99.061	102.990	107.082	
324	E1343-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		17,310,000,000	168.807	177.293	184.324	191.648	
325	E1344-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		55,260,000,000	538.894	565.985	588.432	611.811	
326	E1345-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		29,780,000,000	290.425	305.024	317.121	329.721	
327	E1346-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		39,230,000,000	382.541	401.772	417.706	434.303	
328	E1347-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		198,960,000	1.940	2.038	2.118	2.203	
329	E1348-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		39,750,000,000	0.388	0.407	0.423	0.440	
330	E1349-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000	
331	E1350-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,740,000,000	16.960	17.813	18.519	19.255	
332	E1712-1	84.36.010(2)	Tribal property – Economic development	Property Tax	Exemption	Government	2014		108,450,000	0.869	0.918	0.957	0.998	
333	E1351-1	84.36.015	Parcels valued at < \$500	Property Tax	Exemption	Other	1997		37,880,000	0.353	0.348	0.348	0.355	
334	E1352-1	84.36.020	Cemeteries	Property Tax	Exemption	Other	1854		551,100,000	4.985	5.235	5.443	5.659	
335	E1353-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		10,410,000,000	69.729	73.235	76.139	79.165	
336	E1354-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,300,000,000	22.439	23.567	24.501	25.475	
337	E1355-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		54,100,000	0.528	0.554	0.576	0.599	
338	E1356-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		126,000,000	2.546	2.674	2.779	2.890	
339	E1357-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		230,000,000	2.243	2.356	2.450	2.547	
340	E1358-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Other	1929		71,600,000	0.698	0.733	0.762	0.793	
341	E1359-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D	
342	E1360-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000	
343	E1361-1	84.36.031(2)	Nonprofit Youth Character Building Leases	Property Tax	Exemption	Nonprofit	2012		1,800,000	0.018	0.019	0.020	0.021	
344	E1362-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		101,400,000	0.989	1.039	1.080	1.123	
345	E1363-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		113,400,000	1.107	1.163	1.209	1.256	
346	E1364-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		106,200,000	1.035	1.087	1.130	1.176	

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347	E1365-1	84.36.040(1a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		185,000,000	1.804	1.895	1.970	2.049	
348	E1366-1	84.36.040(1b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		4,500,000	0.044	0.046	0.048	0.051	
349	E1367-1	84.36.040(1c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000	
350	E1368-1	84.36.040(1d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		541,900,000	5.285	5.550	5.771	6.000	
351	E1369-1	84.36.040(1e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		7,290,000,000	71.054	74.625	77.585	80.668	
352	E1370-1	84.36.040(1f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		398,500,000	3.886	4.082	4.243	4.412	
353	E1371-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		2,070,000,000	20.181	21.196	22.037	22.913	
354	E1372-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		59,000,000	0.575	0.605	0.629	0.653	
355	E1373-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		243,600,000	2.375	2.495	2.594	2.697	
356	E1374-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		1,000,000,000	9.819	10.313	10.722	11.148	
357	E1375-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		107,200,000	1.045	1.098	1.141	1.187	
358	E1376-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000	
359	E1377-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		2,100,000,000	20.460	21.489	22.341	23.229	
360	E1378-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,500,000	14.661	15.398	16.008	16.645	
361	E1379-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		223,900,000	2.184	2.294	2.385	2.479	
362	E1380-1	84.36.060(1a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		576,100,000	5.618	5.901	6.135	6.379	
363	E1381-1	84.36.060(1b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		262,100,000	2.556	2.684	2.791	2.902	
364	E1382-1	84.36.060(1c)	Fire companies	Property Tax	Exemption	Other	1890		190,000	0.002	0.002	0.002	0.002	
365	E1383-1	84.36.060(1d)	Humane societies	Property Tax	Exemption	Other	1915		24,400,000	0.238	0.250	0.260	0.270	
366	E1384-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		1,907,530,000,000	18,666.483	19,197.091	19,289.112	19,565.314	
367	E1385-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000	
368	E1386-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		438,710,000	4.279	4.494	4.672	4.857	
369	E1387-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		13,200,000	0.126	0.125	0.120	0.118	
370	E1388-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		2,580,000,000	24.529	24.044	23.141	22.721	
371	E1389-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		184,270,000	1.764	1.737	1.672	1.642	
372	E1390-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		41,790,000,000	400.610	395.960	382.360	376.670	
373	E1391-1	84.36.110(2)	\$15,000 of nonresidential personal property	Property Tax	Exemption	Individuals	1890		62,420,000	2.009	2.018	1.981	1.984	
374	E1392-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000	
375	E1393-1	84.36.133	Commuter Air Carriers Paying Excise Tax	Property Tax	Exemption	Business	2013		7,250,000	0.071	0.075	0.077	0.080	
376	E1394-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000	
377	E1395-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I	
378	E1396-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		937,300,000	9.141	9.601	9.981	10.378	
379	E1397-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,760,000	0.027	0.026	0.025	0.025	
380	E1398-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		76,500,000	0.745	0.783	0.814	0.846	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
381	E1399-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		1,630,000	0.016	0.017	0.017	0.017	
382	E1400-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		146,100,000	1.425	1.496	1.556	1.618	
383	E1401-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000	
384	E1402-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		161,600,000	1.576	1.655	1.721	1.790	
385	E1403-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		14,890,000,000	159.180	179.306	184.725	195.200	
386	E1405-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		88,750,000	0.865	0.909	0.945	0.982	
387	E1406-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax base	1976		4,400,000,000	18.928	20.577	21.751	22.952	
388	E1407-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		10,560,000,000	103.311	106.093	106.550	109.151	
389	E1408-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		48,500,000,000	459.649	458.731	460.831	471.476	
390	E1409-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		20,900,000	0.204	0.214	0.223	0.232	
391	E1410-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		88,500,000	0.961	0.875	0.910	0.946	
392	E1411-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000	
393	E1713-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		13,500,000	0.122	0.109	0.000	0.000	
394	E1412-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		16,700,000	0.163	0.172	0.178	0.185	
395	E1413-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		2,280,000,000	22.215	23.332	24.257	25.221	
396	E1414-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		1,200,000	0.011	0.012	0.013	0.013	
397	E1415-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Nonprofit	2010	01/01/2020	0	0.000	0.000	0.000	0.000	
398	E1416-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000	
399	E1417-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax base	2000		42,280,000,000	412.318	433.046	450.220	468.109	
400	E1418-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,100,000,000	10.707	11.245	11.691	12.156	
401	E1419-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000	
402	E1420-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,020,000,000	0.000	0.000	0.000	0.000	
403	E1421-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	10,000,000	0.096	0.077	0.049	0.040	
404	E1422-1	84.36.640	Wood biomass fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	0	0.000	0.000	0.000	0.000	
405	E1423-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003		0	0.000	0.000	0.000	0.000	
406	E1424-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		0	0.000	0.000	0.000	0.000	
407	E1425-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000	
408	E1426-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/31/2009	110,000	0.000	0.002	0.002	0.002	
409	E1427-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		166,680,000	1.594	1.584	1.554	1.559	
410	E1428-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		N/A	0.134	0.135	0.137	0.138	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
411	E1429-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		N/A	0.294	0.376	0.397	0.420	
412	E1430-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		N/A	0.010	0.010	0.010	0.010	
413	E1431-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		82,200,000	0.802	0.842	0.875	0.910	
414	E1432-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		990,300,000	9.658	10.143	10.546	10.965	
415	E1433-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		N/A	0.000	0.000	0.000	0.000	
416	E1434-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		120,850,000	1.156	1.148	1.126	1.130	
417	E1435-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		N/A	0.210	0.210	0.210	0.210	
418	E1436-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		135,000	0.006	0.006	0.006	0.006	
419	E1437-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Other	1974		11,380,000	0.111	0.116	0.121	0.127	
420	E1438-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.000	0.000	0.000	
421	E1717-1	82.16	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	0.000	0.000	0.000	
422	E1729-1	82.16	Businesses that hire veterans	Public Utility Tax	Credit	Business	2015	06/30/2023		0.000	0.000	0.000	0.000	
423	E1726-1	82.16.020	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000	
424	E1439-1	82.16.020(1d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000	
425	E1440-1	82.16.020(1e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000	
426	E1442-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000	
427	E1443-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	06/30/2019		0.000	0.000	0.000	0.000	
428	E1444-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
429	E1445-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000	
430	E1446-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000	
431	E1447-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000	
432	E1448-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
433	E1449-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
434	E1450-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000	
435	E1451-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
436	E1452-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000	
437	E1453-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax base	1989			0.000	0.000	0.000	0.000	
438	E1454-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000	
439	E1455-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax base	1987			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
440	E1456-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.000	0.000	0.000	
441	E1457-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
442	E1458-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
443	E1459-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
444	E1460-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
445	E1461-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
446	E1462-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
447	E1463-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000	
448	E1464-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
449	E1465-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000	
450	E1466-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000	
451	E1467-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000	
452	E1468-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		0.000	0.000	0.000	0.000	
453	E1469-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		0.000	0.000	0.000	0.000	
454	E1470-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000	
455	E1471-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
456	E1472-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000	
457	E1473-1	82.73.030	Commercial area revitalization contributions	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
458	E1475-1	82.45.010(3a)	Gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			21.913	23.240	24.080	24.989	
459	E1710-1	82.45.010(3b)	Death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.036	0.039	0.040	0.041	
460	E1476-1	82.45.010(3c)	Certain leasehold interests	Real Estate Excise Tax	Exemption	Other	1951			0.534	0.565	0.586	0.680	
461	E1477-1	82.45.010(3d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.107	0.114	0.118	0.122	
462	E1478-1	82.45.010(3e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.697	0.738	0.766	0.795	
463	E1479-1	82.45.010(3f)	Assignment of property through divorce, property settlement	Real Estate Excise Tax	Exemption	Other	1955			23.552	24.939	25.880	26.858	
464	E1480-1	82.45.010(3g)	Assignment/transfer of vendor's interest in contract	Real Estate Excise Tax	Exemption	Other	1951			0.162	0.171	0.177	0.183	
465	E1481-1	82.45.010(3h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			3.332	3.528	3.661	3.800	
466	E1482-1	82.45.010(3i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.091	0.096	0.099	0.103	

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467	E1483-1	82.45.010(3j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			16.772	17.760	18.430	19.126	
468	E1484-1	82.45.010(3k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			1.496	1.585	1.644	1.707	
469	E1485-1	82.45.010(3l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.002	0.002	0.002	0.002	
470	E1486-1	82.45.010(3m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	
471	E1487-1	82.45.010(3n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			12.312	12.997	13.448	13.919	
472	E1488-1	82.45.010(3o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000	
473	E1489-1	82.45.010(3p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			37.521	39.732	41.231	42.789	
474	E1490-1	82.45.010(3q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			5.101	5.402	5.605	5.817	
475	E1491-1	82.45.010(3r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008			D	D	D	D	
476	E1492-1	82.45.030(3)	Exclusion, liens/relocation asst.	Real Estate Excise Tax	Exclusion	Tax base	1951			0.000	0.000	0.000	0.000	
477	E1493-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000	
478	E1494-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.123	0.134	0.139	0.144	
479	E1495-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
480	E1496-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			D	D	0.000	0.000	
481	E1497-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	0.000	0.000	0.000	
482	E1498-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000	
483	E1499-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			1,088.444	1,147.808	1,203.935	1,255.910	
484	E1500-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			47.126	47.927	48.454	48.745	
485	E1501-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			26.964	27.773	28.606	29.465	
486	E1502-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			21.570	22.650	23.780	24.970	
487	E1503-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.005	0.005	0.005	0.005	
488	E1504-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			30.282	30.282	30.282	30.282	

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
489	E1505-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.283	0.289	0.295	0.302	
490	E1506-1	82.04.050(1a)(iv); 82.04.190(1d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000	
491	E1507-1	82.04.050(1a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			9.072	9.253	9.438	9.627	
492	E1508-1	82.04.050(1a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			30.068	31.737	33.295	34.731	
493	E1509-1	82.04.050(2a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			0.783	0.783	0.783	0.783	
494	E1510-1	82.04.050(2a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.676	0.707	0.739	0.773	
495	E1511-1	82.04.050(2d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			11.305	10.681	11.229	11.714	
496	E1513-1	82.04.050(3e)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax base	1995			2.065	2.127	2.190	2.256	
497	E1514-1	82.04.050(3e)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			2.228	2.228	2.228	2.228	
498	E1515-1	82.04.050(6)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			31.572	36.040	38.842	40.508	
499	E1516-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			3.553	3.747	3.933	4.102	
500	E1517-1	82.04.213; 82.04.050(11b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.284	0.284	0.284	0.284	
501	E1725-1	82.08	Invest in Washington pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.000	0.000	0.000	
502	E1719-1	82.08; 82.12	Medical marijuana sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	10.100	11.609	11.609	
503	E1720-1	82.08; 82.12	Low THC products sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.505	0.580	0.580	
504	E1721-1	82.08; 82.12	All marijuana types with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I	
505	E1722-1	82.08; 82.12	Topical low THC products sold or provided for use by health care professionals	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.001	0.001	0.001	
506	E1723-1	82.08; 82.12	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I	
507	E1724-1	82.08; 82.12	Nonmonetary resources and labor contributed by an individual member of a medical marijuana cooperative	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
508	E1731-1	82.08; 82.12	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			D	D	D	D	
509	E1733-1	82.08; 82.12	Medical marijuana sold by collective gardens through June 30, 2016	Retail Sales & Use Tax	Exemption	Business	2015	06/30/2016		2.093	0.000	0.000	0.000	
510	E1518-1	82.08.010(1)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			57.144	57.715	58.293	58.875	
511	E1519-1	82.08.010(1,b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax base	1935			9.307	9.824	10.312	10.757	
512	E1520-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.035	0.037	0.038	0.039	
513	E1521-1	82.08.0204; 82.12.0204	Honey bees	Retail Sales & Use Tax	Exemption	Agriculture	2008	07/01/2017		0.001	0.001	0.001	0.001	
514	E1522-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Other	2008			0.161	0.161	0.161	0.161	
515	E1523-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
516	E1524-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.076	0.076	0.076	0.076	
517	E1525-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			0.687	0.727	0.764	0.804	
518	E1526-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.447	0.485	0.527	0.571	
519	E1527-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			6.167	6.830	7.547	8.321	
520	E1528-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.076	0.076	0.076	0.076	
521	E1529-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			2.664	3.030	3.160	3.296	
522	E1530-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax base	1935			232.840	241.828	253.189	264.089	
523	E1531-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.036	0.037	0.038	0.039	
524	E1532-1	82.08.0253; 82.12.0345	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			5.919	5.919	5.919	5.919	
525	E1533-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.170	0.210	0.220	0.230	
526	E1534-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.052	0.052	0.053	0.053	
527	E1535-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			91.562	96.652	101.446	105.824	
528	E1536-1	82.08.0255(1a,c); 82.12.0256(2a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			1.330	1.435	1.484	1.522	
529	E1537-1	82.08.0255(1b); 82.12.0256(2b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.044	0.047	0.049	0.050	



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
530	E1538-1	82.08.0255(1d,e); 82.12.0256(2e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.844	0.911	0.942	0.966	
531	E1539-1	82.08.0255(1f); 82.12.0256(2d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			173.059	186.699	193.113	198.091	
532	E1540-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Interstate Commerce	1983			C	C	C	C	
533	E1541-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
534	E1542-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			81.655	84.812	87.920	90.995	
535	E1543-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			1.954	2.058	2.156	2.262	
536	E1544-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
537	E1545-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			D	D	D	D	
538	E1546-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
539	E1547-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.808	0.832	0.857	0.883	
540	E1548-1	82.08.02573	Nonprofit organization fund- raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			4.543	4.680	4.820	4.965	
541	E1549-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			D	D	D	D	
542	E1550-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			2.549	2.600	2.652	2.705	
543	E1551-1	82.08.026; 82.12.023 & 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax base	1989			(26.051)	(26.788)	(27.593)	(28.480)	
544	E1552-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			64.648	68.180	71.132	73.590	
545	E1553-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			17.574	18.285	19.025	19.794	
546	E1554-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			3.644	3.931	4.066	4.171	
547	E1555-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			17.172	17.887	18.432	18.692	
548	E1556-1	82.08.0265	Items repaired for nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.831	0.876	0.919	0.958	
549	E1557-1	82.08.0266; 82.08.2665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			1.457	1.548	1.650	1.730	
550	E1558-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.047	0.048	0.049	0.050	
551	E1559-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			1.890	1.990	2.080	2.190	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
552	E1560-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			M	M	M	M	
553	E1561-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.000	0.000	0.000	
554	E1562-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.070	0.070	0.070	0.070	
555	E1563-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			13.759	14.374	14.931	15.422	
556	E1564-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000	
557	E1565-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.184	0.184	0.184	0.184	
558	E1566-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			0.697	0.721	0.745	0.771	
559	E1567-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.007	0.007	0.007	0.007	
560	E1568-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	0.000	0.000	0.000	
561	E1569-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.095	0.100	0.105	0.110	
562	E1570-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			D	D	D	D	
563	E1571-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			2.604	2.649	2.190	2.212	
564	E1572-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			D	D	D	D	
565	E1573-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			D	D	D	D	
566	E1574-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			144.083	144.083	144.083	144.083	
567	E1575-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.110	0.132	0.158	
568	E1576-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			16.703	17.185	17.529	17.879	
569	E1577-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			2.661	2.663	1.676	1.678	
570	E1578-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.365	0.380	0.392	0.397	
571	E1579-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			D	D	D	D	
572	E1580-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.789	0.813	0.837	0.862	
573	E1582-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			4.402	4.534	4.670	4.810	
574	E1583-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.030	0.032	0.033	0.035	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
575	E1584-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			436.540	457.280	478.992	501.721	
576	E1585-1	82.08.0294; 82.12.0294	Fish feed for aquaculture	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.033	0.033	0.033	0.033	
577	E1586-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.007	0.007	0.007	0.007	
578	E1587-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			6.237	6.178	6.121	6.067	
579	E1588-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.762	0.822	0.851	0.873	
580	E1589-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.029	0.030	0.031	0.032	
581	E1590-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.721	0.759	0.798	0.836	
582	E1591-1	82.08.0311; 82.120.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.138	0.147	0.158	0.169	
583	E1592-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.138	0.147	0.158	0.169	
584	E1593-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			6.300	6.300	6.300	6.300	
585	E1594-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.110	0.115	0.119	0.123	
586	E1595-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			1.340	1.409	1.457	1.506	
587	E1596-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.161	0.169	0.175	0.180	
588	E1597-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
589	E1598-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			2.484	2.559	2.637	2.717	
590	E1599-1	82.08.050(11); 82.12.040(5)	Sellers with limited Washington connection	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
591	E1600-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.353	0.353	0.353	0.353	
592	E1601-1	82.08.200; 82.12.200	Honey Beekeepers Feed	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.010	0.010	0.010	0.010	
593	E1602-1	82.08.205; 82.12.205	Clay Targets	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2017		0.006	0.007	0.000	0.000	
594	E1603-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2021		0.209	0.231	0.255	0.281	
595	E1604-1	82.08.210; 82.12.210	Flavor imparters - Restaurants	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2017		0.021	0.021	0.000	0.000	
596	E1605-1	82.08.215; 82.12.215	Nonresident Large Private Airplane	Retail Sales & Use Tax	Exemption	Individuals	2013			0.618	0.618	0.618	0.618	
597	E1606-1	82.08.220; 82.12.220	Fuel Used by Mint Growers	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.061	0.061	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
598	E1607-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.289	0.307	0.328	0.343	
599	E1608-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.171	0.171	0.171	0.171	
600	E1609-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.107	0.107	0.107	0.107	
601	E1610-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
602	E1611-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.224	0.227	0.230	0.233	
603	E1612-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.101	0.106	0.110	
604	E1613-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			D	D	D	D	
605	E1614-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	07/01/2019		1.074	1.418	1.560	1.716	
606	E1615-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
607	E1616-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
608	E1618-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.065	0.065	0.065	0.065	
609	E1619-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
610	E1621-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.258	0.266	0.274	0.282	
611	E1622-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.152	0.160	0.168	0.176	
612	E1623-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
613	E1624-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.012	0.012	0.012	0.012	
614	E1625-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			6.497	6.673	6.853	7.039	
615	E1626-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			3.852	3.984	4.331	4.895	
616	E1627-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.001	0.001	0.001	0.001	
617	E1628-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2018		D	D	D	0.000	
618	E1629-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.574	0.574	0.574	0.574	
619	E1630-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.169	0.169	0.169	0.169	
620	E1631-1	82.08.900; 82.12.900	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.016	0.016	0.016	0.016	



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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
621	E1632-1	82.08.910; 82.12.910	Gas to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.448	0.455	0.456	0.455	
622	E1633-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.110	0.112	0.115	0.116	
623	E1634-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			1.896	1.934	1.973	2.013	
624	E1635-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			5.929	5.929	5.929	5.929	
625	E1636-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			9.697	10.036	10.388	10.751	
626	E1637-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			1.195	1.222	1.222	1.222	
627	E1638-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000	
628	E1640-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.219	0.219	0.219	0.219	
629	E1642-1	82.08.962; 82.12.962	Renewable energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.320	0.250	0.146	0.082	
630	E1643-1	82.08.963; 82.12.863	Solar energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2018		1.424	0.935	0.350	0.000	
631	E1644-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
632	E1645-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2018		0.502	0.511	0.361	0.174	
633	E1646-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
634	E1647-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		1.620	1.745	1.843	1.945	
635	E1648-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		D	D	D	D	
636	E1649-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.111	0.110	0.114	0.118	
637	E1650-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			5.052	5.153	5.257	5.362	
638	E1651-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	01/01/2020		12.131	13.271	14.387	9.261	
639	E1652-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000	
640	E1653-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.001	0.001	0.001	0.001	
641	E1654-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.070	0.071	0.072	0.073	



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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
642	E1655-1	82.08.998; 82.12.998	Residential weatherization	Retail Sales & Use Tax	Exemption	Individuals	2008			0.129	0.134	0.139	0.145	
643	E1656-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			D	D	D	D	
644	E1657-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			1.046	1.103	1.157	1.206	
645	E1714-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.020	0.020	0.020	0.020	
646	E1658-1	82.12.010(7, c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.380	0.400	0.420	0.440	
647	E1659-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			424.184	447.387	469.195	489.320	
648	E1660-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			117.338	62.314	66.423	69.651	
649	E1661-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.722	0.761	0.799	0.833	
650	E1662-2	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			7.677	8.282	8.566	8.787	
651	E1663-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.006	0.007	0.008	0.009	
652	E1664-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			D	D	D	D	
653	E1665-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			2.103	2.191	2.257	2.288	
654	E1666-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I	
655	E1667-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.036	0.036	0.036	0.036	
656	E1668-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.326	0.344	0.364	0.381	
657	E1669-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	07/01/2020		0.006	0.006	0.006	0.006	
658	E1670-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.095	0.101	0.108	0.113	
659	E1727-1	82.32	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	07/01/2019		0.491	0.523	0.556	0.583	
660	E1671-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.065	0.065	0.065	0.065	
661	E1672-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			11.600	12.000	12.300	12.700	
662	E1673-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
663	E1674-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			3.200	3.400	3.500	3.700	
664	E1675-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.027	0.027	0.027	0.027	
665	E1676-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000	
666	E1677-1	82.32.760(1b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000	
667	E1678-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
668	E1679-1	82.60.040; 82.60.049	High unemployment deferral	Retail Sales & Use Tax	Deferral	Business	1985	07/01/2020		1.422	1.493	1.587	1.683	
669	E1681-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
670	E1683-1	82.75.010; 82.75.030	Biotechnology investments	Retail Sales & Use Tax	Deferral	Business	2006	01/01/2017		0.274	0.146	0.000	0.000	
671	E1684-1	82.82.020; 82.82.030	Corporate headquarters in a Community Empowerment Zone (CEZ)	Retail Sales & Use Tax	Deferral	Business	2008	12/31/2020		0.000	0.000	0.000	0.000	
672	E1685-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
673	E1686-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
674	E1687-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
675	E1688-1	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
676	E1689-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000	
677	E1690-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000	
678	E1691-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	0.000	0.000	0.000	
679	E1693-1	84.33.0775	Credit, salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	0.000	0.000	0.000	
680	E1694-1	84.33.0776	84.33.0776 - Timber harvest excise tax agreement - Quinault Nation	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000	
681	E1695-1	84.33.086	\$50 minimum timber tax	Timber Excise Tax	Exemption	Business	1984			0.004	0.004	0.004	0.004	
682	E1696-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			1.671	1.671	1.671	1.671	
683	E1697-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			I	I	I	I	
684	E1706-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			I	I	I	I	
685	E1698-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
686	E1699-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000	
687	E1700-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000	
688	E1701-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000	
689	E1702-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000	
690	E1703-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	0.000	0.000	0.000	
691	E1704-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	0.000	0.000	0.000	
692	E1705-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000	
693	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000	
694	E1707-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971			0.000	0.000	0.000	0.000	

## 2016 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.000	0.000	0.000
2	E1715-1	82.04	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
3	E1716-1	82.04	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015			0.000	0.000	0.000	0.000
4	E1718-1	82.04	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
5	E1728-1	82.04	Businesses that hire veterans	B&O Tax	Credit	Business	2015	06/30/2023		0.000	0.000	0.000	0.000
6	E1002-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000
7	E1003-1	82.04.110(2b)	Aluminum master alloys	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000
8	E1004-1	82.04.120(2a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000
9	E1005-1	82.04.120(2a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000
10	E1006-1	82.04.120(2b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
11	E1007-1	82.04.120(2d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
12	E1008-1	82.04.120(2e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax base	2003			0.000	0.000	0.000	0.000
13	E1009-1	82.04.240(2)	Semiconductor materials manufacturing after \$1 billion investment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
14	E1010-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000
15	E1011-1	82.04.2404	Semiconductor materials manufacturing - preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2018		0.000	0.000	0.000	0.000
16	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
17	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000
18	E1015-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
19	E1016-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		0.000	0.000	0.000	0.000
20	E1017-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000
21	E1018-1	82.04.260(14)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000
22	E1019-1	82.04.260(1a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000
23	E1020-1	82.04.260(1b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
24	E1021-1	82.04.260(1c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
25	E1022-1	82.04.260(1d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
26	E1023-1	82.04.260(1f)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
27	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
28	E1025-1	82.04.260(3)	Nonprofit research and development	B&O Tax	Preferential Rate	Business	1965			0.000	0.000	0.000	0.000
29	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
30	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
31	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
32	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
33	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	0.000	0.000	0.000	
34	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000	
35	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
36	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000	
37	E1034-1	82.04.280(1f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000	
38	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	0.000	0.000	0.000	
39	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	0.000	0.000	0.000	
40	E1039-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
41	E1040-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
42	E1042-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000	
43	E1043-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	0.000	0.000	0.000	
44	E1044-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	06/30/2017		0.000	0.000	0.000	0.000	
45	E1045-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000	
46	E1046-1	82.04.310(1)	Public utilities	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
47	E1047-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax base	2000			0.000	0.000	0.000	0.000	
48	E1048-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax base	2007			0.000	0.000	0.000	0.000	
49	E1050-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000	
50	E1051-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000	
51	E1052-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
52	E1053-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
53	E1054-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax base	1993			0.000	0.000	0.000	0.000	
54	E1055-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	0.000	0.000	0.000	
55	E1056-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
56	E1057-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000	
57	E1058-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
58	E1059-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
59	E1060-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
60	E1061-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
61	E1062-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
62	E1063-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
63	E1064-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
64	E1065-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000	



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
65	E1066-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
66	E1067-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
67	E1068-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000	
68	E1069-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
69	E1070-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
70	E1071-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
71	E1072-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000	
72	E1073-1	82.04.360	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000	
73	E1074-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
74	E1075-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000	
75	E1076-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000	
76	E1077-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
77	E1078-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000	
78	E1079-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000	
79	E1080-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000	
80	E1081-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000	
81	E1082-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax base	1935			0.000	0.000	0.000	0.000	
82	E1083-1	82.04.392	Amounts from trust accounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
83	E1084-1	82.04.395	Printing by schools	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
84	E1085-1	82.04.397	Printing by local governments	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
85	E1086-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.000	0.000	0.000	
86	E1087-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
87	E1088-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
88	E1089-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
89	E1711-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
90	E1090-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000	
91	E1091-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
92	E1092-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
93	E1093-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
94	E1094-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
95	E1095-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
96	E1096-1	82.04.422(2)	Accommodation sales of automobiles	B&O Tax	Exemption	Tax base	2001			0.000	0.000	0.000	0.000	
97	E1097-1	82.04.424	Sellers with limited Washington connection	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
98	E1098-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax base	1955			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
99	E1099-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000
100	E1100-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
101	E1101-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
102	E1102-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000
103	E1103-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000
104	E1104-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000
105	E1105-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000
106	E1106-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	0.000	0.000	0.000
107	E1107-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
108	E1108-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000
109	E1109-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000
110	E1110-1	82.04.427; 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000
111	E1111-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
112	E1112-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000
113	E1113-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Tax base	2011			0.000	0.000	0.000	0.000
114	E1114-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000
115	E1115-1	82.04.4277	Mental health services	B&O Tax	Deduction	Nonprofit	2011	08/01/2016		0.000	0.000	0.000	0.000
116	E1116-1	82.04.4281(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
117	E1117-1	82.04.4281(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax base	1970			0.000	0.000	0.000	0.000
118	E1118-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	1.156	1.261	1.261
119	E1119-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
120	E1120-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000
121	E1121-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.000	0.000	0.000
122	E1122-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
123	E1123-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
124	E1124-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
125	E1125-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
126	E1126-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
127	E1127-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
128	E1128-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
129	E1129-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
130	E1130-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
131	E1131-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
132	E1132-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
133	E1133-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000
134	E1134-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
135	E1135-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
136	E1136-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000
137	E1137-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
138	E1138-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000
139	E1139-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
140	E1140-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
141	E1141-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
142	E1142-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
143	E1143-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
144	E1144-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000
145	E1145-1	82.04.4331	Insurance claims for state health care coverage	B&O Tax	Deduction	Tax base	1988			0.000	0.000	0.000	0.000
146	E1146-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000
147	E1147-1	82.04.4333	Job training services	B&O Tax	Deduction	Business	1996			0.000	0.000	0.000	0.000
148	E1149-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
149	E1151-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
150	E1152-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000
151	E1153-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000
152	E1154-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000
153	E1155-1	82.04.43394	Cooperative finance organizations	B&O Tax	Deduction	Business	2013	07/01/2017		0.000	0.000	0.000	0.000
154	E1156-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000
155	E1157-1	82.04.440(2&3)	Multiple activities tax credit - in-state	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000
156	E1158-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
157	E1159-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000
158	E1161-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000
159	E1162-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
160	E1163-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
161	E1164-1	82.04.447	Natural gas sold to direct service industry (DSI)	B&O Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
162	E1165-1	82.04.448	Semiconductor materials manufacturing after \$1 billion investment - new jobs credit	B&O Tax	Credit	Business	2003			0.000	0.000	0.000	0.000
163	E1166-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
164	E1167-1	82.04.4482	Aluminum smelter purchases of electricity or natural gas	B&O Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
165	E1168-1	82.04.4483	Programming or manufacturing software in rural counties	B&O Tax	Credit	Business	2004	12/31/2010		0.000	0.000	0.000	0.000
166	E1169-1	82.04.4485	Hospital patient lifting devices	B&O Tax	Credit	Business	2006	12/30/2010		0.000	0.000	0.000	0.000
167	E1170-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000
168	E1171-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	07/01/2017		0.000	0.000	0.000	0.000
169	E1172-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	07/01/2021		0.000	0.000	0.000	0.000
170	E1174-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax base	2006			0.000	0.000	0.000	0.000
171	E1175-1	82.04.600	Printing by libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000
172	E1176-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
173	E1177-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
174	E1178-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000
175	E1179-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
176	E1180-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		0.000	0.000	0.000	0.000
177	E1181-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000
178	E1182-1	82.04.629	Honey bee products	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.000	0.000	0.000
179	E1183-1	82.04.630	Pollination services by apiarists	B&O Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.000	0.000	0.000
180	E1184-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000
181	E1185-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
182	E1186-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
183	E1187-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
184	E1188-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000



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									Total Exempt Assessed Value	FY 2016	FY 2017	FY 2018	FY 2019	
185	E1189-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000	
186	E1190-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
187	E1191-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	0.000	0.000	0.000	
188	E1192-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	0.000	0.000	0.000	
189	E1193-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000	
190	E1194-1	82.73.030	Commercial area revitalization contributions	B&O Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
191	E1195-1	82.12.022(3)	Natural and manufactured gas not delivered by pipeline	Brokered Natural Gas Tax	Exemption	Tax base	1994			0.000	0.000	0.000	0.000	
192	E1196-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax base	1989			0.000	8.694	9.769	10.083	
193	E1197-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		0.000	D	D	D	
194	E1198-1	82.12.022(6)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
195	E1199-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
196	E1200-1	82.24.260(1b); 82.24.290	Cigarettes for military personnel	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
197	E1201-1	82.24.260(1c)	Cigarette allotment for Tribes	Cigarette & Tobacco Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000	
198	E1202-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette & Tobacco Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000	
199	E1203-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette & Tobacco Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
200	E1204-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette & Tobacco Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000	
201	E1205-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000	
202	E1206-1	82.27.020(2)	Deduction of one-half of fish tax	Enhanced Food Fish Tax	Deduction	Tax base	1980			0.000	0.000	0.000	0.000	
203	E1207-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000	
204	E1208-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	0.000	0.000	0.000	
205	E1209-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax base	1980			0.000	0.000	0.000	0.000	
206	E1210-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax base	1980			0.000	0.000	0.000	0.000	
207	E1211-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000	
208	E1212-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000	
209	E1213-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax base	2005			0.000	0.000	0.000	0.000	



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2016 Ord.	2016 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Potential revenues from full repeal - LOCAL			
									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
210	E1214-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000
211	E1215-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
212	E1216-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000
213	E1217-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
214	E1220-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
215	E1221-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
216	E1222-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
217	E1223-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000
218	E1224-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
219	E1225-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
220	E1226-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
221	E1240-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
222	E1241-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
223	E1242-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000
224	E1243-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000
225	E1244-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000
226	E1246-1	82.38.080(2a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000
227	E1247-1	82.38.080(2b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
228	E1248-1	82.38.080(2c)	Racing fuel	Fuel Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
229	E1709-1	82.38.083	Handling losses for motor vehicle fuel	Fuel Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000
230	E1249-1	82.38.180(1a)	Nonhighway fuel use	Fuel Tax	Refund	Tax base	1923			0.000	0.000	0.000	0.000
231	E1250-1	82.38.180(1b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000
232	E1251-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.000	0.000	0.000	0.000
233	E1252-1	82.38.180(1f)	Power pumping unit	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
234	E1253-1	82.38.180(2a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
235	E1254-1	82.38.180(2b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
236	E1255-1	82.38.180(2c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
237	E1730-1	82.21.040	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.000	0.000	0.000
238	E1256-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
239	E1257-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
240	E1258-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
241	E1259-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
242	E1260-1	82.21.040(5)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
243	E1261-1	82.21.040(6)	Hazardous substance used prior to 3/1/1989	Hazardous Substance Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
244	E1262-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
245	E1263-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
246	E1264-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			0.000	9.011	10.220	10.640
247	E1265-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax base	1947			0.000	0.000	0.000	0.000
248	E1267-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000
249	E1268-1	48.14.0201(6a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
250	E1269-1	48.14.0201(6b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
251	E1270-1	48.14.0201(6c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
252	E1271-1	48.14.021; 48.14.020	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax base	1963			0.000	0.000	0.000	0.000
253	E1272-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Business	1987			0.000	0.000	0.000	0.000
254	E1273-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000
255	E1274-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	0.000	0.000	0.000
256	E1276-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	D	D	D
257	E1275-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.226	0.232	0.238
258	E1277-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & doc	Leasehold Excise Tax	Exclusion	Other	2012			0.000	4.585	4.699	4.823
259	E1278-1	82.29A.020(2b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	D	D	D
260	E1279-1	82.29A.120(1)	Senion and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Business	1986			0.000	I	I	I
261	E1280-1	82.29A.120(2)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.277	0.283	0.291

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
262	E1281-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2020		0.000	I	I	I
263	E1292-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	9.499	9.861	10.238
264	E1293-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.104	0.106	0.109
265	E1294-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.695	0.777	0.797
266	E1295-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.138	1.287	1.334
267	E1282-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.000	0.044	0.046	0.047
268	E1283-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.036	0.037	0.038
269	E1284-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000
270	E1285-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.000	0.199	0.223	0.229
271	E1286-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			0.000	D	D	D
272	E1287-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			0.000	D	D	D
273	E1288-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.000	0.992	1.017	1.044
274	E1289-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.000	0.021	0.021	0.021
275	E1290-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			0.000	D	D	D
276	E1291-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.000	0.256	0.264	0.272
277	E1296-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
278	E1297-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
279	E1298-1	82.29A.135	Manufacturing alternative fuels	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000
280	E1299-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax base	2001			0.000	(0.713)	(0.745)	(0.809)
281	E1300-1	82.29A.137	Super-efficient airplane production facilities	Leasehold Excise Tax	Exemption	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
282	E1301-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.006	0.007	0.007
283	E1302-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Waiver	Government	1933			0.000	0.000	0.000	0.000
284	E1303-1	66.24.290(3b)	Microbrewers beer tax exemption of 1st 60,000 barrels	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000
285	E1304-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax base	1992			0.000	0.000	0.000	0.000

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286	E1305-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000
287	E1306-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
288	E1307-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000
289	E1308-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
290	E1309-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
291	E1310-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	0.000	0.000	0.000
292	E1311-1	82.23B.045	Credit for nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax base	1991			0.000	0.000	0.000	0.000
293	E1312-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.000	0.000	0.000
294	E1313-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
295	E1314-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
296	E1315-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/01/2020		0.000	0.000	0.000	0.000
297	E1316-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
298	E1317-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.000	0.000	0.000	0.000
299	E1318-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
300	E1319-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
301	E1320-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
302	E1321-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
303	E1322-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
304	E1323-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax base	1989	07/01/2020		0.000	0.000	0.000	0.000
305	E1324-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Interstate Commerce	1989	07/01/2020		0.000	0.000	0.000	0.000
306	E1326-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		491,800,000	0.000	0.280	0.550	0.570
307	E1732-1	84	New construction of industrial or manufacturing facilities in targeted urban areas	Property Tax	Exemption	Business	2015		12,340,000	0.000	0.040	0.045	0.051
308	E1327-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		3,430,000,000	0.000	1.970	3.830	3.960
309	E1328-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Deferral	Individuals	1985		240,850,000	0.000	0.140	0.270	0.280
310	E1329-1	84.33.040	Timber	Property Tax	Exemption	Tax base	1971		315,200,000	0.000	0.190	0.370	0.390
311	E1330-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Deferral	Business	1971		16,100,000,000	0.000	9.240	18.000	18.610
312	E1331-1	84.33.140(13,14)	Compensating tax on removal of forest land	Property Tax	Special Valuation or Deferral	Other	1971		8,580,000,000	0.000	0.815	0.880	0.932
313	E1332-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		N/A	0.000	0.082	0.085	0.087



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
314	E1333-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Deferral	Agriculture	1973		0	0.000	0.000	0.000	0.000
315	E1334-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Deferral	Other	1970		1,760,000,000	0.000	1.010	1.960	2.030
316	E1335-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Deferral	Agriculture	1973		10,410,000,000	0.000	5.970	11.640	12.030
317	E1336-1	84.34.108(6)	Additional tax, interest, and penalty on removal of classified land, current use	Property Tax	Special Valuation or Deferral	Other	1973		29,960,000	0.000	2.933	3.166	3.352
318	E1337-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		69,170,000,000	0.000	39.680	77.280	79.870
319	E1338-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		70,350,000,000	0.000	40.360	78.600	81.230
320	E1339-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		38,810,000,000	0.000	23.600	45.970	47.510
321	E1340-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,410,000,000	0.000	0.610	1.190	1.230
322	E1341-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		7,680,000	0.000	0.004	0.010	0.010
323	E1342-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		9,670,000,000	0.000	5.550	10.810	11.170
324	E1343-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		17,310,000,000	0.000	9.930	19.340	19.990
325	E1344-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		55,260,000,000	0.000	31.700	61.740	63.800
326	E1345-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		29,780,000,000	0.000	17.080	33.270	34.380
327	E1346-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		39,230,000,000	0.000	22.500	43.820	45.290
328	E1347-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		198,960,000	0.000	0.110	0.220	0.230
329	E1348-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Nonprofit	2010		39,750,000,000	0.000	0.020	0.040	0.050
330	E1349-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
331	E1350-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,740,000,000	0.000	1.000	1.940	2.010
332	E1712-1	84.36.010(2)	Tribal property – Economic development	Property Tax	Exemption	Government	2014		108,450,000	0.000	(0.132)	(0.078)	(0.073)
333	E1351-1	84.36.015	Parcels valued at < \$500	Property Tax	Exemption	Other	1997		37,880,000	0.000	0.020	0.040	0.040
334	E1352-1	84.36.020	Cemeteries	Property Tax	Exemption	Other	1854		551,100,000	0.000	0.290	0.570	0.590
335	E1353-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		10,410,000,000	0.000	4.100	7.990	8.260
336	E1354-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,300,000,000	0.000	1.320	2.570	2.660
337	E1355-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		54,100,000	0.000	0.030	0.060	0.060
338	E1356-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		126,000,000	0.000	0.150	0.290	0.300
339	E1357-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		230,000,000	0.000	0.130	0.260	0.270
340	E1358-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Other	1929		71,600,000	0.000	0.040	0.080	0.080
341	E1359-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D
342	E1360-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
343	E1361-1	84.36.031(2)	Nonprofit Youth Character Building Leases	Property Tax	Exemption	Nonprofit	2012		1,800,000	0.000	0.001	0.002	0.002
344	E1362-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		101,400,000	0.000	0.060	0.110	0.120
345	E1363-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		113,400,000	0.000	0.070	0.130	0.130
346	E1364-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		106,200,000	0.000	0.060	0.120	0.120



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
347	E1365-1	84.36.040(1a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		185,000,000	0.000	0.110	0.210	0.210
348	E1366-1	84.36.040(1b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		4,500,000	0.000	0.000	0.010	0.010
349	E1367-1	84.36.040(1c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
350	E1368-1	84.36.040(1d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		541,900,000	0.000	0.310	0.610	0.630
351	E1369-1	84.36.040(1e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		7,290,000,000	0.000	4.180	8.140	8.410
352	E1370-1	84.36.040(1f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		398,500,000	0.000	0.230	0.450	0.460
353	E1371-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		2,070,000,000	0.000	1.190	2.310	2.390
354	E1372-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		59,000,000	0.000	0.030	0.070	0.070
355	E1373-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		243,600,000	0.000	0.140	0.270	0.280
356	E1374-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		1,000,000,000	0.000	0.580	1.130	1.160
357	E1375-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		107,200,000	0.000	0.060	0.120	0.120
358	E1376-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
359	E1377-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		2,100,000,000	0.000	1.200	2.340	2.420
360	E1378-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,500,000	0.000	0.860	1.680	1.740
361	E1379-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		223,900,000	0.000	0.130	0.250	0.260
362	E1380-1	84.36.060(1a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		576,100,000	0.000	0.330	0.640	0.670
363	E1381-1	84.36.060(1b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		262,100,000	0.000	0.150	0.290	0.300
364	E1382-1	84.36.060(1c)	Fire companies	Property Tax	Exemption	Other	1890		190,000	0.000	0.000	0.000	0.000
365	E1383-1	84.36.060(1d)	Humane societies	Property Tax	Exemption	Other	1915		24,400,000	0.000	0.010	0.030	0.030
366	E1384-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		1,907,530,000,000	0.000	175.211	181.078	187.140
367	E1385-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
368	E1386-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		438,710,000	0.000	0.250	0.490	0.510
369	E1387-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		13,200,000	0.000	0.010	0.010	0.010
370	E1388-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		2,580,000,000	0.000	1.290	2.430	2.370
371	E1389-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		184,270,000	0.000	0.090	0.180	0.170
372	E1390-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		41,790,000,000	0.000	21.260	40.120	39.280
373	E1391-1	84.36.110(2)	\$15,000 of nonresidential personal property	Property Tax	Exemption	Individuals	1890		62,420,000	0.000	0.030	0.060	0.060
374	E1392-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
375	E1393-1	84.36.133	Commuter Air Carriers Paying Excise Tax	Property Tax	Exemption	Business	2013		7,250,000	0.000	0.000	0.010	0.010
376	E1394-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000
377	E1395-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I
378	E1396-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		937,300,000	0.000	0.540	1.050	1.080
379	E1397-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,760,000	0.000	0.002	0.003	0.003
380	E1398-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		76,500,000	0.000	0.040	0.090	0.090

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
381	E1399-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		1,630,000	0.000	0.001	0.002	0.002
382	E1400-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		146,100,000	0.000	0.080	0.160	0.170
383	E1401-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
384	E1402-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		161,600,000	0.000	0.090	0.180	0.190
385	E1403-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		14,890,000,000	0.000	8.284	14.308	15.269
386	E1405-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		88,750,000	0.000	0.050	0.100	0.100
387	E1406-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax base	1976		4,400,000,000	0.000	(21.938)	(20.159)	(20.648)
388	E1407-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		10,560,000,000	0.000	5.810	11.180	11.380
389	E1408-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		48,500,000,000	0.000	25.090	48.350	49.170
390	E1409-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		20,900,000	0.000	0.010	0.020	0.020
391	E1410-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		88,500,000	0.000	0.050	0.100	0.100
392	E1411-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
393	E1713-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		13,500,000	0.000	0.006	0.010	0.008
394	E1412-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		16,700,000	0.000	0.010	0.020	0.020
395	E1413-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		2,280,000,000	0.000	1.310	2.540	2.630
396	E1414-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		1,200,000	0.000	0.001	0.001	0.001
397	E1415-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Nonprofit	2010	01/01/2020	0	0.000	0.000	0.000	0.000
398	E1416-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000
399	E1417-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax base	2000		42,280,000,000	0.000	24.250	47.230	48.820
400	E1418-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,100,000,000	0.000	0.630	1.230	1.270
401	E1419-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000
402	E1420-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,020,000,000	0.000	0.000	0.000	0.000
403	E1421-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	10,000,000	0.000	0.008	0.005	0.004
404	E1422-1	84.36.640	Wood biomass fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2015	0	0.000	0.000	0.000	0.000
405	E1423-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003		0	0.000	0.000	0.000	0.000
406	E1424-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		0	0.000	0.000	0.000	0.000
407	E1425-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
408	E1426-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/31/2009	110,000	0.000	0.000	0.000	0.000
409	E1427-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		166,680,000	0.000	0.090	0.160	0.160
410	E1428-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	2007		N/A	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
411	E1429-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Special Valuation or Deferral	Individuals	1975		N/A	0.000	0.000	0.000	0.000
412	E1430-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		N/A	0.000	0.000	0.000	0.000
413	E1431-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		82,200,000	0.000	0.050	0.090	0.090
414	E1432-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		990,300,000	0.000	0.570	1.110	1.140
415	E1433-1	84.40.130(3)	Personal Property Tax Penalty Waiv	Property Tax	Waiver	Other	2012		N/A	0.000	0.000	0.000	0.000
416	E1434-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		120,850,000	0.000	0.060	0.120	0.120
417	E1435-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		N/A	0.210	0.210	0.210	0.210
418	E1436-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		135,000	0.000	0.006	0.006	0.006
419	E1437-1	84.70.010	Destroyed property	Property Tax	Special Valuation or Deferral	Other	1974		11,380,000	0.000	0.010	0.010	0.010
420	E1438-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
421	E1717-1	82.16	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	0.000	0.000	0.000
422	E1729-1	82.16	Businesses that hire veterans	Public Utility Tax	Credit	Business	2015	06/30/2023		0.000	0.000	0.000	0.000
423	E1726-1	82.16.020	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000
424	E1439-1	82.16.020(1d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
425	E1440-1	82.16.020(1e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
426	E1442-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000
427	E1443-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	06/30/2019		0.000	0.000	0.000	0.000
428	E1444-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
429	E1445-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
430	E1446-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000
431	E1447-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000
432	E1448-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
433	E1449-1	82.16.0497	Billing discounts provided to low-income households - credit	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
434	E1450-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
435	E1451-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000
436	E1452-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000
437	E1453-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax base	1989			0.000	0.000	0.000	0.000
438	E1454-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000
439	E1455-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax base	1987			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
440	E1456-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.000	0.000	0.000	
441	E1457-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
442	E1458-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
443	E1459-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax base	1935			0.000	0.000	0.000	0.000	
444	E1460-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
445	E1461-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
446	E1462-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
447	E1463-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000	
448	E1464-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
449	E1465-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000	
450	E1466-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000	
451	E1467-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000	
452	E1468-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		0.000	0.000	0.000	0.000	
453	E1469-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		0.000	0.000	0.000	0.000	
454	E1470-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000	
455	E1471-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
456	E1472-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000	
457	E1473-1	82.73.030	Commercial area revitalization contributions	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
458	E1475-1	82.45.010(3a)	Gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	20.412	23.108	23.981	
459	E1710-1	82.45.010(3b)	Death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.034	0.038	0.039	
460	E1476-1	82.45.010(3c)	Certain leasehold interests	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.497	0.562	0.583	
461	E1477-1	82.45.010(3d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.100	0.113	0.117	
462	E1478-1	82.45.010(3e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.649	0.735	0.763	
463	E1479-1	82.45.010(3f)	Assignment of property through divorce, property settlement	Real Estate Excise Tax	Exemption	Other	1955			0.000	21.926	24.821	25.759	
464	E1480-1	82.45.010(3g)	Assignment/transfer of vendor's interest in contract	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.150	0.170	0.176	
465	E1481-1	82.45.010(3h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	3.103	3.513	3.646	
466	E1482-1	82.45.010(3i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.085	0.097	0.101	



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
467	E1483-1	82.45.010(3j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	15.622	17.685	18.353
468	E1484-1	82.45.010(3k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	1.394	1.578	1.638
469	E1485-1	82.45.010(3l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.002	0.002	0.002
470	E1486-1	82.45.010(3m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
471	E1487-1	82.45.010(3n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	11.501	13.020	13.512
472	E1488-1	82.45.010(3o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	2000			0.000	0.000	0.000	0.000
473	E1489-1	82.45.010(3p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1993			0.000	34.976	39.596	41.092
474	E1490-1	82.45.010(3q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1993			0.000	4.795	5.428	5.633
475	E1491-1	82.45.010(3r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	2008			0.000	D	D	D
476	E1492-1	82.45.030(3)	Exclusion, liens/relocation asst.	Real Estate Excise Tax	Exclusion	Tax base	1951			0.000	0.000	0.000	0.000
477	E1493-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax base	1998			0.000	0.000	0.000	0.000
478	E1494-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	0.123	0.139	0.144
479	E1495-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
480	E1496-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
481	E1497-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	0.000	0.000	0.000
482	E1498-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
483	E1499-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	911.869	1,062.884	1,108.770
484	E1500-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	43.933	48.454	48.745
485	E1501-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	23.144	28.606	29.465
486	E1502-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			0.000	18.872	23.780	24.970
487	E1503-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.004	0.005	0.005
488	E1504-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			0.000	0.000	0.000	0.000



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489	E1505-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.000	0.265	0.295	0.302
490	E1506-1	82.04.050(1a)(iv); 82.04.190(1d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
491	E1507-1	82.04.050(1a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			0.000	7.711	9.438	9.627
492	E1508-1	82.04.050(1a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	29.092	33.295	34.731
493	E1509-1	82.04.050(2a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			0.000	0.717	0.783	0.783
494	E1510-1	82.04.050(2a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	0.648	0.739	0.773
495	E1511-1	82.04.050(2d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	9.791	11.229	11.714
496	E1513-1	82.04.050(3e)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax base	1995			0.000	1.772	2.190	2.256
497	E1514-1	82.04.050(3e)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	2.042	2.228	2.228
498	E1515-1	82.04.050(6)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	33.037	38.842	40.508
499	E1516-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	3.435	3.933	4.102
500	E1517-1	82.04.213; 82.04.050(11b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.237	0.284	0.284
501	E1725-1	82.08	Invest in Washington pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.000	0.000	0.000
502	E1719-1	82.08; 82.12	Medical marijuana sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	24.364	30.550	30.550
503	E1720-1	82.08; 82.12	Low THC products sold to qualifying patients or designated providers who have recognition cards	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.463	0.580	0.580
504	E1721-1	82.08; 82.12	All marijuana types with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
505	E1722-1	82.08; 82.12	Topical low THC products sold or provided for use by health care professionals	Retail Sales & Use Tax	Exemption	Business	2015			0.000	0.001	0.001	0.001
506	E1723-1	82.08; 82.12	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
507	E1724-1	82.08; 82.12	Nonmonetary resources and labor contributed by an individual member of a medical marijuana cooperative	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019	
508	E1731-1	82.08; 82.12	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			0.000	D	D	D	
509	E1733-1	82.08; 82.12	Medical marijuana sold by collective gardens through June 30, 2016	Retail Sales & Use Tax	Exemption	Business	2015	06/30/2016		0.000	0.000	0.000	0.000	
510	E1518-1	82.08.010(1)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			0.000	52.906	58.293	58.875	
511	E1519-1	82.08.010(1,b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Tax base	1935			0.000	9.005	10.312	10.757	
512	E1520-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.034	0.038	0.039	
513	E1521-1	82.08.0204; 82.12.0204	Honey bees	Retail Sales & Use Tax	Exemption	Agriculture	2008	07/01/2017		0.000	0.001	0.001	0.001	
514	E1522-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Other	2008			0.000	0.147	0.161	0.161	
515	E1523-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
516	E1524-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.070	0.076	0.076	
517	E1525-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.666	0.764	0.804	
518	E1526-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.169	0.200	0.217	
519	E1527-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	3.882	4.679	5.159	
520	E1528-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.070	0.076	0.076	
521	E1529-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	2.778	3.160	3.296	
522	E1530-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax base	1935			0.000	221.675	253.189	264.089	
523	E1531-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.034	0.038	0.039	
524	E1532-1	82.08.0253; 82.12.0345	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	5.426	5.919	5.919	
525	E1533-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.180	0.220	0.230	
526	E1534-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.044	0.053	0.053	
527	E1535-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
528	E1536-1	82.08.0255(1a,c); 82.12.0256(2a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			0.000	1.315	1.484	1.522	
529	E1537-1	82.08.0255(1b); 82.12.0256(2b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1983			0.000	0.043	0.049	0.050	

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
530	E1538-1	82.08.0255(1d,e); 82.12.0256(2e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	0.835	0.942	0.966
531	E1539-1	82.08.0255(1f); 82.12.0256(2d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	171.141	193.113	198.091
532	E1540-1	82.08.0255(2); 82.12.0256(1)	Special fuel purchased in WA but used outside of state	Retail Sales & Use Tax	Exemption	Interstate Commerce	1983			C	C	C	C
533	E1541-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
534	E1542-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	66.860	75.612	78.256
535	E1543-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	1.886	2.156	2.262
536	E1544-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
537	E1545-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	D	D	D
538	E1546-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
539	E1547-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	0.763	0.857	0.883
540	E1548-1	82.08.02573	Nonprofit organization fund- raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	3.900	4.820	4.965
541	E1549-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			0.000	D	D	D
542	E1550-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	2.167	2.652	2.705
543	E1551-1	82.08.026; 82.12.023 & 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	(24.555)	(27.593)	(28.480)
544	E1552-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	62.498	71.132	73.590
545	E1553-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	16.761	19.025	19.794
546	E1554-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
547	E1555-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
548	E1556-1	82.08.0265	Items repaired for nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
549	E1557-1	82.08.0266; 82.08.2665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
550	E1558-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.040	0.049	0.050
551	E1559-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	1.654	2.080	2.190

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552	E1560-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.000	M	M	M
553	E1561-1	82.08.0271; 82.12.930	Watershed and flood protection	Retail Sales & Use Tax	Exemption	Government	1963			0.000	0.000	0.000	0.000
554	E1562-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	0.060	0.070	0.070
555	E1563-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			0.000	11.786	13.355	13.794
556	E1564-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000
557	E1565-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.000	0.153	0.184	0.184
558	E1566-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			0.000	0.661	0.745	0.771
559	E1567-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.000	0.006	0.007	0.007
560	E1568-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	0.000	0.000	0.000
561	E1569-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	0.000	0.000	0.000
562	E1570-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			0.000	D	D	D
563	E1571-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	2.208	2.190	2.212
564	E1572-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.000	D	D	D
565	E1573-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			0.000	D	D	D
566	E1574-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			0.000	132.076	144.083	144.083
567	E1575-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.100	0.132	0.158
568	E1576-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			0.000	15.753	17.529	17.879
569	E1577-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			0.000	2.441	1.676	1.678
570	E1578-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.349	0.392	0.397
571	E1579-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	D	D	D
572	E1580-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	0.677	0.837	0.862
573	E1582-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	3.668	4.670	4.810
574	E1583-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.026	0.033	0.035

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575	E1584-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	419.174	478.992	501.721
576	E1585-1	82.08.0294; 82.12.0294	Fish feed for aquaculture	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.000	0.030	0.033	0.033
577	E1586-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.006	0.007	0.007
578	E1587-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	5.663	6.121	6.067
579	E1588-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	0.754	0.851	0.873
580	E1589-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.025	0.031	0.032
581	E1590-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.630	0.798	0.836
582	E1591-1	82.08.0311; 82.120.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.123	0.158	0.169
583	E1592-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	0.123	0.158	0.169
584	E1593-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
585	E1594-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	0.106	0.119	0.123
586	E1595-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	1.291	1.457	1.506
587	E1596-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.155	0.175	0.180
588	E1597-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
589	E1598-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	2.346	2.637	2.717
590	E1599-1	82.08.050(11); 82.12.040(5)	Sellers with limited Washington connection	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
591	E1600-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	0.294	0.353	0.353
592	E1601-1	82.08.200; 82.12.200	Honey Beekeepers Feed	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.000	0.008	0.010	0.010
593	E1602-1	82.08.205; 82.12.205	Clay Targets	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2017		0.000	0.006	0.001	0.000
594	E1603-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2021		0.000	0.212	0.255	0.281
595	E1604-1	82.08.210; 82.12.210	Flavor imparters - Restaurants	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2017		0.000	0.019	0.002	0.000
596	E1605-1	82.08.215; 82.12.215	Nonresident Large Private Airplane	Retail Sales & Use Tax	Exemption	Individuals	2013			0.000	0.566	0.618	0.618
597	E1606-1	82.08.220; 82.12.220	Fuel Used by Mint Growers	Retail Sales & Use Tax	Exemption	Agriculture	2013	07/01/2017		0.000	0.056	0.005	0.000



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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
598	E1607-1	82.08.700; 82.12.700	Boats sold to nonresidents - in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.282	0.328	0.343
599	E1608-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.157	0.171	0.171
600	E1609-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.098	0.107	0.107
601	E1610-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	0.000	0.000	0.000
602	E1611-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	0.208	0.230	0.233
603	E1612-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.092	0.106	0.110
604	E1613-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	D	D	D
605	E1614-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	07/01/2019		0.000	1.300	1.560	1.716
606	E1615-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
607	E1616-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D
608	E1618-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	0.060	0.065	0.065
609	E1619-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
610	E1621-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.000	0.221	0.274	0.282
611	E1622-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.147	0.168	0.176
612	E1623-1	82.08.834; 82.12.834	Regional Transit Authority Sales and Leasebacks	Retail Sales & Use Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
613	E1624-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.010	0.012	0.012
614	E1625-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	6.117	6.853	7.039
615	E1626-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	3.652	4.331	4.895
616	E1627-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.001	0.001	0.001
617	E1628-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2018		0.000	D	D	D
618	E1629-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.527	0.574	0.574
619	E1630-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.141	0.169	0.169
620	E1631-1	82.08.900; 82.12.900	Anaerobic digesters for dairies	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.013	0.016	0.016

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
621	E1632-1	82.08.910; 82.12.910	Gas to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.379	0.456	0.455
622	E1633-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.093	0.115	0.116
623	E1634-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	1.773	1.973	2.013
624	E1635-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	5.435	5.929	5.929
625	E1636-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	9.200	10.388	10.751
626	E1637-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			0.000	1.120	1.222	1.222
627	E1638-1	82.08.950; 82.12.950	Electricity and steam	Retail Sales & Use Tax	Exemption	Tax base	2003			0.000	0.000	0.000	0.000
628	E1640-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	0.201	0.219	0.219
629	E1642-1	82.08.962; 82.12.962	Renewable energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	0.229	0.146	0.082
630	E1643-1	82.08.963; 82.12.863	Solar energy equipment	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2018		0.000	0.935	0.350	0.000
631	E1644-1	82.08.965; 82.12.965	Semiconductor materials manufacturing after \$1 billion investment - construction costs	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
632	E1645-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2018		0.000	0.460	0.361	0.174
633	E1646-1	82.08.970; 82.12.970	Semiconductor materials manufacturing after \$1 billion investment - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
634	E1647-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	1.599	1.843	1.945
635	E1648-1	82.08.980; 82.12.980	Commercial airplane facilities on port district property	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	D	D	D
636	E1649-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	0.101	0.114	0.118
637	E1650-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	4.724	5.257	5.362
638	E1651-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2010	01/01/2020		0.000	12.165	14.387	9.261
639	E1652-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
640	E1653-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	0.001	0.001	0.001
641	E1654-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.000	0.059	0.072	0.073

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
642	E1655-1	82.08.998; 82.12.998	Residential weatherization	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.123	0.139	0.145
643	E1656-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	D	D	D
644	E1657-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.131	0.150	0.157
645	E1714-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.018	0.020	0.020
646	E1658-1	82.12.010(7, c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	0.368	0.420	0.440
647	E1659-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	53.314	121.991	127.223
648	E1660-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			0.000	57.121	66.423	69.651
649	E1661-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.698	0.799	0.833
650	E1662-2	82.12.0263	Extracted fuel	Retail Sales & Use Tax	Exemption	Business	1949			0.000	7.591	8.566	8.787
651	E1663-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.006	0.008	0.009
652	E1664-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	D	D	D
653	E1665-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	2.008	2.257	2.288
654	E1666-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I
655	E1667-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.030	0.036	0.036
656	E1668-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.315	0.364	0.381
657	E1669-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$10,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013	07/01/2020		0.000	0.005	0.006	0.006
658	E1670-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.093	0.108	0.113
659	E1727-1	82.32	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	07/01/2019		0.000	0.478	0.556	0.583
660	E1671-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.060	0.065	0.065
661	E1672-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	9.978	12.300	12.700
662	E1673-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
663	E1674-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	2.500	3.500	3.700
664	E1675-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.025	0.027	0.027
665	E1676-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000
666	E1677-1	82.32.760(1b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000
667	E1678-1	82.34.050(2); 82.34.060(2)	Pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
668	E1679-1	82.60.040; 82.60.049	High unemployment deferral	Retail Sales & Use Tax	Deferral	Business	1985	07/01/2020		0.000	1.369	1.587	1.683
669	E1681-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
670	E1683-1	82.75.010; 82.75.030	Biotechnology investments	Retail Sales & Use Tax	Deferral	Business	2006	01/01/2017		0.000	0.146	0.000	0.000
671	E1684-1	82.82.020; 82.82.030	Corporate headquarters in a Community Empowerment Zone (CEZ)	Retail Sales & Use Tax	Deferral	Business	2008	12/31/2020		0.000	0.000	0.000	0.000
672	E1685-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
673	E1686-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
674	E1687-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
675	E1688-1	82.64.030(4)	Carbonated beverage syrup purchased before 6/1/91	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
676	E1689-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
677	E1690-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
678	E1691-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	0.000	0.000	0.000
679	E1693-1	84.33.0775	Credit, salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	0.000	0.000	0.000
680	E1694-1	84.33.0776	84.33.0776 - Timber harvest excise tax agreement - Quinault Nation	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
681	E1695-1	84.33.086	\$50 minimum timber tax	Timber Excise Tax	Exemption	Business	1984			0.000	0.004	0.004	0.004
682	E1696-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	1.532	1.671	1.671
683	E1697-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	I	I	I
684	E1706-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	I	I	I
685	E1698-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2016	FY2017	FY 2018	FY2019
686	E1699-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
687	E1700-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
688	E1701-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
689	E1702-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
690	E1703-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	0.000	0.000	0.000
691	E1704-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	0.000	0.000	0.000
692	E1705-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000
693	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000
694	E1707-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971			0.000	0.000	0.000	0.000