

2020 Tax Exemption Study Revenue Impacts

The following five tabs provide revenue impact for Fiscal Year 2020 through Fiscal Year 2023:

- State and Local Taxpayer Savings and Potential Revenue Gains
- STATE Taxpayer Savings
- STATE Potential Revenue Gains
- LOCAL Taxpayer Savings
- LOCAL Potential Revenue Gains

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, 2020 resulting in no revenue

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

				Prop Tax				Taxpayer Savings - STATE				Potential revenues from full repeal - STATE				Taxpayer Savings - LOCAL				Potential revenues from full repeal - LOCAL					
2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	FY 20202	FY20213	FY 20224	FY20235	FY 20206	FY20217	FY 20228	FY20239	FY 202010	FY202111	FY 202212	FY202313
120	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
121	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			15.665	16.908	17.410	18.210	0.000	15.499	17.410	18.210	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
122	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			14.307	13.470	14.245	14.692	0.000	12.347	14.245	14.692	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
123	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			1,055.000	1,130.000	1,166.000	1,218.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
124	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			4.328	4.501	4.681	4.868	0.000	4.126	4.681	4.868	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
125	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			4.230	4.310	4.400	4.900	0.000	3.950	4.400	4.900	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
126	E1128-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
127	E1129-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			108.900	114.800	120.900	127.300	0.000	105.200	120.900	127.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
128	E1130-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			3.842	3.857	3.875	3.895	0.000	3.536	3.875	3.895	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
129	E1131-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			3.605	3.669	3.706	3.766	0.000	3.360	3.706	3.766	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
130	E1132-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
131	E1133-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.035	0.037	0.039	0.041	0.000	0.034	0.039	0.041	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
132	E1134-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			107.910	111.180	114.500	117.950	0.000	101.900	114.500	117.950	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
133	E1135-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			20.473	21.212	21.981	22.782	0.000	19.444	21.981	22.782	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
134	E1136-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			165.700	184.900	206.300	230.200	0.000	169.500	206.300	230.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
135	E1137-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			3.004	3.168	3.335	3.513	0.000	2.904	3.335	3.513	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
136	E1138-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			2.044	2.106	2.169	2.234	0.000	1.930	2.169	2.234	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
137	E1139-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.307	0.317	0.326	0.336	0.000	0.290	0.326	0.336	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
138	E1140-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			1.588	1.635	1.685	1.735	0.000	1.499	1.685	1.735	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
139	E1141-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			2.860	3.010	3.170	3.340	0.000	2.760	3.170	3.340	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
140	E1142-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			4.588	4.492	4.370	4.293	0.000	4.117	4.370	4.293	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
141	E1143-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
142	E1144-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			D	D	D	D	0.000	D	D	D	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
143	E1145-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			1.386	1.388	1.390	1.392	0.000	1.272	1.390	1.392	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
144	E1146-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.410	0.410	0.410	0.410	0.000	0.376	0.410	0.410	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
145	E1147-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			1.063	1.362	1.314	1.315	0.000	1.249	1.314	1.315	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
146	E1148-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			D	D	D	D	0.000	D	D	D	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
147	E1149-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			2.464	2.795	2.730	2.814	0.000	2.562	2.730	2.814	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
148	E1002-1	82.04.43395	Accountable communities of health	B&O Tax	Deduction	Business	1985			1.711	1.711	1.711	1.711	0.000	1.568	1.711	1.711	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
149	E1745-1	82.04.43395(2)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
150	E1765-1	82.04.43395(2)(a)	Hospital incentive payments received through medicaid quality improvement program	B&O Tax	Deduction	Business	2019			1.703	1.703	1.703	1.703	0.000	1.561	1.703	1.703	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
151	E1767-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Business	2019			1.711	1.711	1.711	1.711	0.000	1.568	1.711	1.711	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
152	E1743-1	82.04.43396	Scan down allowances	B&O Tax	Exemption	Business	2019			2.000	2.500	2.500	2.600	0.000	2.292	2.500	2.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
153	E1150-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
154	E1151-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			252.100	259.700	269.000	278.400	0.000	238.000	269.000	278.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
155	E1152-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			1.700	1.800	1.800	1.900	0.000	1.600	1.800	1.900	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
156	E1153-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			54.948	57.264	59.663	62.139	0.000	52.492	59.663	62.139	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
157	E1154-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.057	0.060	0.063	0.067	0.000	0.055	0.063	0.067	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
158	E1155-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		104.100	111.100	114.700	115.200	0.000	101.900	114.700	115.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
159	E1156-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2001	07/01/2040		40.700	43.400	44.800	45.000	0.000	39.800	44.800	45.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
160	E1157-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
161	E1158-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
162	E1159-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		D	D	D	D	0.000	D	D	D	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
163	E1160-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
164	E1161-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			4.134	4.441	4.372	4.305	0.000	4.070	4.372	4.305	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
165	E1162-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	06/30/2027		3.500	3.500	3.500	3.500	0.000	3.500	3.500	3.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
166	E1163-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	06/30/2021		0.081	0.081	0.081	0.081	0.000	0.074	0.081	0.081	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
167	E1164-1	82.04.4496	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2022		0.65															

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Taxpayer Savings - STATE				Potential revenues from full repeal - STATE				Taxpayer Savings - LOCAL				Potential revenues from full repeal - LOCAL				
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	FY 20202	FY20213	FY 20224	FY20235	FY 20206	FY20217	FY 20228	FY20239	FY 202010	FY202111	FY 202212	FY202313	
271	E1262-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
272	E1263-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2025		I	I	I	I	0.000	I	I	I	I	I	I	I	0.000	I	I	I	
273	E1275-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			12.310	12.950	13.630	14.340	0.000	12.790	13.630	14.340	10.800	11.360	11.960	12.580	0.000	11.220	11.960	12.580	
274	E1276-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.084	0.086	0.088	0.090	0.000	0.065	0.088	0.090	0.074	0.076	0.077	0.079	0.000	0.057	0.077	0.079	
275	E1277-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			1.990	2.013	2.029	2.039	0.000	1.510	2.029	2.039	1.746	1.766	1.780	1.789	0.000	1.324	1.780	1.789	
276	E1278-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.620	1.690	1.760	1.830	0.000	1.260	1.760	1.830	1.420	1.480	1.540	1.600	0.000	1.110	1.540	1.600	
277	E1264-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.058	0.059	0.060	0.060	0.000	0.045	0.060	0.060	0.052	0.052	0.053	0.053	0.000	0.039	0.053	0.053	
278	E1265-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.050	0.050	0.051	0.051	0.000	0.038	0.051	0.051	0.044	0.044	0.044	0.045	0.000	0.033	0.044	0.045	
279	E1266-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
280	E1267-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.027	0.027	0.027	0.028	0.000	0.020	0.027	0.028	0.024	0.024	0.024	0.024	0.000	0.018	0.024	0.024	
281	E1268-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
282	E1269-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
283	E1270-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.271	0.276	0.281	0.285	0.000	0.207	0.281	0.285	0.238	0.242	0.246	0.250	0.000	0.181	0.246	0.250	
284	E1271-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
285	E1272-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
286	E1273-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.403	0.408	0.411	0.413	0.000	0.306	0.411	0.413	0.354	0.356	0.361	0.363	0.000	0.268	0.361	0.363	
287	E1274-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
288	E1753-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Government	2019			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
289	E1279-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
290	E1280-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
291	E1281-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
292	E1282-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D	
293	E1283-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
294	E1284-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.011	0.012	0.013	0.014	0.000	0.009	0.013	0.014	0.009	0.010	0.011	0.012	0.000	0.008	0.011	0.012	
295	E1285-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Exemption	Government	1933			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
296	E1286-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			3.900	4.100	4.300	4.400	0.000	3.800	4.300	4.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
297	E1287-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.075	0.077	0.080	0.082	0.000	0.071	0.080	0.082	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
298	E1288-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			1.527	1.595	1.666	1.740	0.000	1.462	1.666	1.740	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
299	E1289-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			M	M	M	M	0.000	M	M	M	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
300	E1290-1	82.19.050(4)	Food and beverages consumed on site	Litter Tax	Exemption	Tax Base	2003			1.145	1.202	1.262	1.325	0.000	1.102	1.262	1.325	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
301	E1291-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.004	0.005	0.005	0.005	0.000	0.004	0.005	0.005	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
302	E1292-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
303	E1293-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			4.103	4.103	4.103	4.103	0.000	3.761	4.103	4.103	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
304	E1294-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.491	0.491	0.491	0.491	0.000	0.450	0.491	0.491	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
305	E1295-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.008	0.008	0.008	0.008	0.000	0.007	0.008	0.008	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
306	E1296-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.371	0.371	0.371	0.371	0.000	0.340	0.371	0.371	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
307	E1297-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2020		6.013	30.844	3.204	19.387	0.000	27.760	3.204	19.387	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
308	E1298-1	82.23A.010(1)	Liquefied gases excluded	Petroleum Products Tax	Exemption	Business	2004	07/01/2020		0.000	0.192	0.020	0.131	0.000	0.172	0.020	0.131	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
309	E1299-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2020		9.917	50.869	5.284	32.716	0.000	45.782	5.284	32.716	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
310	E1300-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/01/2020		0.000	0.159	0.016	0.091	0.000	0.143	0.016	0.091	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
311	E1301-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
312	E1302-1	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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
313	E1303-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2020		0.135	0.675	0.068	0.405	0.000	0.608	0.068	0.405	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
314	E1304-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2020		1.385	7.103	0.738	4.568	0.000	6.393	0.738	4.568	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
315	E1305-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/01/2020		M	M	M	M	0.000	M	M	M	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
316	E1306-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2020		0.134	0.687	0.071	0.442	0.000	0.619	0.071	0.442	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
317	E1307-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Tax Base	1989	07/01/2020		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
318	E1308-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949			492,700,000	1.301	1.437	1.486	1.526	0.000	0.778	1.472	1.488	4.069	4.255	4.449	4.653	0.000	0.217	0.417	0.434
319	E1309-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995			11,400,000,000	25.007	29.265	31.995	34.486	0.000	16.350	30.943	31.232	78.085	86.675	95.834	105.154	0.000	4.543	8.989	9.812

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

2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Total Exempt Assessed Value	Prop Tax				Taxpayer Savings - STATE				Potential revenues from full repeal - STATE				Taxpayer Savings - LOCAL				Potential revenues from full repeal - LOCAL			
										FY 2020	FY2021	FY 2022	FY2023	FY 2020Z	FY20213	FY 20224	FY20235	FY 20206	FY20217	FY 20228	FY20239	FY 202010	FY202111	FY 202212	FY202313				
493	E1485-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1951			22.500	30.980	31.320	32.340	0.000	28.400	31.320	32.340	5.490	5.680	5.750	5.910	0.000	5.210	5.750	5.910				
494	E1486-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	1951			0.015	0.014	0.013	0.013	0.000	0.012	0.013	0.013	0.005	0.005	0.005	0.005	0.000	0.005	0.005	0.005				
495	E1468-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Business	2018			1.920	2.710	2.710	2.900	0.000	2.470	2.710	2.900	0.260	0.270	0.270	0.280	0.000	0.250	0.270	0.280				
496	E1467-1	82.45.010(3)(t)(i)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
497	E1756-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019			0.099	0.125	0.126	0.129	0.000	0.115	0.126	0.129	0.031	0.046	0.047	0.048	0.000	0.042	0.047	0.048				
498	E1487-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
499	E1488-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
500	E1489-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.910	1.330	1.340	1.480	0.000	1.210	1.340	1.480	0.280	0.290	0.290	0.300	0.000	0.270	0.290	0.300				
501	E1490-1	82.45.197	Transfers without a will	Real Estate Excise Tax	Exemption	Other	2016			0.516	0.485	0.490	0.496	0.000	0.445	0.490	0.496	0.175	0.177	0.179	0.184	0.000	0.162	0.179	0.184				
502	E1491-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
503	E1492-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
504	E1493-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	D	D	D	0.000	D	D	D	D	D	D	D	0.000	D	D	D				
505	E1494-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
506	E1495-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			4,058.965	4,148.468	4,592.234	4,836.302	0.000	3,802.755	4,592.234	4,836.302	2,298.480	2,489.779	2,690.442	2,834.303	0.000	2,282.303	2,690.442	2,834.303				
507	E1496-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
508	E1497-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			30.201	30.805	31.421	32.049	0.000	28.238	31.421	32.049	13.131	13.393	13.661	13.934	0.000	11.161	13.661	13.934				
509	E1498-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			42.518	44.016	45.531	47.069	0.000	40.348	45.531	47.069	18.522	19.175	19.835	20.505	0.000	17.577	19.835	20.505				
510	E1505-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			2.249	2.249	2.249	2.249	0.000	2.062	2.249	2.249	1.162	1.162	1.162	1.162	0.000	1.065	1.162	1.162				
511	E1506-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			5.290	5.719	6.183	6.684	0.000	2.564	3.024	3.270	2.478	2.679	2.897	3.132	0.000	1.292	1.524	1.647				
512	E1507-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			41.170	43.415	45.704	48.148	0.000	39.797	45.704	48.148	22.144	23.352	24.583	25.897	0.000	21.406	24.583	25.897				
513	E1508-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			11.062	11.615	12.196	12.805	0.000	10.647	12.196	12.805	3.000	3.150	3.308	3.473	0.000	2.625	3.308	3.473				
514	E1509-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax Base	1995			5.705	5.933	6.171	6.417	0.000	5.439	6.171	6.417	2.947	3.065	3.187	3.315	0.000	2.554	3.187	3.315				
515	E1511-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			98.460	103.870	109.380	115.190	0.000	63.950	75.880	79.890	42.900	45.200	47.600	50.200	0.000	41.500	47.600	50.200				
516	E1499-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			150.370	151.332	154.359	155.578	0.000	138.721	154.359	155.578	65.375	65.793	67.109	67.639	0.000	60.311	67.109	67.639				
517	E1500-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			88.933	91.601	94.349	97.180	0.000	83.968	94.349	97.180	24.123	24.846	25.592	26.360	0.000	20.705	25.592	26.360				
518	E1501-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			82.792	86.932	91.278	95.842	0.000	79.688	91.278	95.842	22.457	23.580	24.759	25.997	0.000	19.650	24.759	25.997				
519	E1502-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.018	0.018	0.018	0.018	0.000	0.016	0.018	0.018	0.005	0.005	0.005	0.005	0.000	0.004	0.005	0.005				
520	E1503-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			66.665	66.665	66.665	66.665	0.000	0.000	0.000	0.000	23.835	23.835	23.835	23.835	0.000	0.000	0.000	0.000				
521	E1504-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			3.974	4.058	4.144	4.231	0.000	3.716	4.144	4.231	1.728	1.764	1.802	1.840	0.000	1.470	1.802	1.840				
522	E1512-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			2.384	2.465	2.548	2.632	0.000	2.259	2.548	2.632	1.037	1.072	1.108	1.144	0.000	0.982	1.108	1.144				
523	E1710-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	0.000	I	I	I	I	I	I	I	0.000	I	I	I				
524	E1721-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			188.035	202.089	217.195	233.429	0.000	138.956	165.759	178.113	81.750	87.861	94.428	101.486	0.000	80.539	94.428	101.486				
525	E1722-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Business	2009			8.231	8.680	9.137	9.626	0.000	6.349	7.409	7.804	3.579	3.774	3.973	4.185	0.000	3.459	3.973	4.185				
526	E1723-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			139.179	144.272	149.467	154.841	0.000	99.200	114.070	118.148	60.510	62.724	64.983	67.319	0.000	57.497	64.983	67.319				
527	E1724-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.069	0.072	0.075	0.078	0.000	0.053	0.061	0.064	0.030	0.031	0.033	0.034	0.000	0.029	0.033	0.034				
528	E1725-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	0.000	I	I	I	I	I	I	I	0.000	I	I	I				
529	E1726-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Other	2009			142.712	148.726	154.957	161.387	0.000	108.772	125.662	130.851	62.046	64.660	67.369	70.165	0.000	59.272	67.369	70.165				
530	E1727-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Individuals	2009			M	M	M	M	0.000	M	M	M	M	M	M	M	0.000	M	M	M				
531	E1739-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			121.240	127.852	134.591	141.788	0.000	93.506	109.143	114.957	52.711	55.585	58.515	61.644	0.000	50.953	58.515	61.644				
532	E1728-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Individuals	2009			8.728	9.096	9.477	9.870	0.000	7.017	7.977	8.307	3.795	3.954	4.120	4.291	0.000	3.625	4.120	4.291				
533	E1729-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			146.017	158.122	171.231	185.426	0.000	115.644	138.855	150.338	63.483	68.746	74.445	80.616	0.000	63.017	74.445	80.616				

2020 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.060	0.060	0.060	0.060
2	E1759-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exemption	Business	2019	01/01/2030		M	M	M	M
3	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.292	0.302	0.314	0.325
4	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			D	D	D	D
5	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.381	0.381	0.381	0.381
6	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			1.976	2.060	2.147	2.238
7	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
8	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
9	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
10	E1010-1	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
11	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.007	0.007	0.007	0.007
12	E1012-1	82.04.2404	Semiconductor materials manufacturing preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		D	D	D	D
13	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.720	0.768	0.793	0.797
14	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			52.279	53.046	53.719	55.036
15	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			D	D	D	D
16	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
17	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
18	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
20	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.279	0.290	0.303	0.315
21	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
22	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			20.695	23.528	24.519	25.535
23	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			2.600	2.700	2.800	2.900
24	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			8.024	8.462	8.908	9.384
25	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			11.568	12.199	12.842	13.529
26	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			21.033	22.180	23.349	24.598
27	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			128.600	137.200	141.600	142.300
28	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		17.300	17.900	18.800	19.500

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									Total Exempt Assessed Value	FY 2020	FY 2021	FY 2022	FY 2023	
29	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.159	0.174	0.183	0.193	
30	E1023-1	82.04.260(14)(a)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009	07/01/2024		1.500	1.500	1.500	1.500	
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			35.774	37.262	38.832	40.485	
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			23.956	25.202	26.263	27.381	
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			63.007	64.000	65.029	66.088	
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.866	0.866	0.866	0.866	
35	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.560	0.641	0.613	0.621	
36	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		2.359	2.521	2.603	2.603	
37	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			1.250	1.305	1.361	1.418	
38	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.546	0.592	0.646	0.707	
39	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			10.773	11.221	11.694	12.191	
40	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		D	D	D	D	
41	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	01/01/2027		0.232	0.197	0.167	0.141	
42	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			D	D	D	D	
43	E1757-1	82.04.299(5)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			5.811	6.382	4.663	4.886	
44	E1742-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019			D	D	D	D	
45	E1044-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			1.187	1.238	1.288	1.340	
46	E1045-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			M	M	M	M	
47	E1046-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			D	D	D	D	
48	E1047-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			4.490	4.620	4.730	4.840	
49	E1048-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			2.447	2.433	2.454	2.509	
50	E1049-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935			728.600	765.000	803.300	843.400	
51	E1758-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019			I	I	I	I	
52	E1050-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			313.500	331.100	349.700	369.400	
53	E1051-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		D	D	D	D	
54	E1052-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			5.086	5.300	5.522	5.751	
55	E1053-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			D	D	D	D	
56	E1054-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			4.792	4.792	4.792	4.792	
57	E1055-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			46.000	47.400	48.900	50.300	
58	E1056-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Nonprofit	2002			0.034	0.034	0.034	0.034	
59	E1057-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.091	0.093	0.094	0.095	
60	E1058-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.845	0.865	0.885	0.905	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
61	E1059-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			8.900	9.000	9.100	9.200	
62	E1060-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.070	0.071	0.072	0.074	
63	E1061-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			I	I	I	I	
64	E1062-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.576	0.582	0.588	0.593	
65	E1063-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			2.040	2.040	2.040	2.040	
66	E1064-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.003	0.003	0.003	0.003	
67	E1065-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.205	0.214	0.223	0.232	
68	E1066-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			D	D	D	D	
69	E1067-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.021	0.021	0.021	0.021	
70	E1068-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			D	D	D	D	
71	E1069-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			M	M	M	M	
72	E1070-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			1,907.500	2,044.400	2,078.800	2,122.400	
73	E1071-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			1.104	1.139	1.180	1.210	
74	E1072-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			1.799	1.853	1.908	1.966	
75	E1073-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			52.399	53.971	55.590	57.257	
76	E1074-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
77	E1075-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			M	M	M	M	
78	E1076-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			3.000	3.000	3.000	3.000	
79	E1077-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			D	D	D	D	
80	E1078-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			1.680	1.750	1.820	1.900	
81	E1079-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			350.367	355.512	360.021	368.847	
82	E1080-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.153	0.178	0.176	0.180	
83	E1083-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.011	0.011	0.012	0.012	
84	E1084-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			3.184	3.800	3.901	4.209	
85	E1085-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			48.308	59.626	63.317	70.640	
86	E1086-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			D	D	D	D	
87	E1087-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.002	0.002	0.002	0.002	
88	E1088-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.200	0.221	0.245	0.271	
89	E1089-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			D	D	D	D	
90	E1090-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
91	E1091-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			214.000	223.000	233.000	244.000	
92	E1092-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
93	E1093-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
94	E1094-1	82.04.422(2)	Dealer trades of automobiles	B&O Tax	Exemption	Tax Base	2001			1.192	1.231	1.275	1.318	
95	E1096-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			1.907	1.947	1.989	2.031	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
96	E1097-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.023	0.023	0.023	0.023	
97	E1098-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
98	E1099-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.193	0.225	0.226	0.238	
99	E1100-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.032	0.034	0.038	0.041	
100	E1101-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000	
101	E1102-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.174	0.174	0.174	0.174	
102	E1103-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			D	D	D	D	
103	E1104-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		17.300	17.300	17.300	17.300	
104	E1105-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.438	0.471	0.506	0.544	
105	E1106-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		4.900	4.900	4.900	4.900	
106	E1107-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		3.500	3.500	3.500	3.500	
107	E1108-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			D	D	D	D	
108	E1109-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.497	0.512	0.527	0.543	
109	E1110-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.022	0.023	0.024	0.025	
110	E1111-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Nonprofit	2011			0.874	0.922	0.970	1.022	
111	E1112-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			1.093	1.113	1.134	1.155	
112	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax Base	1935			269.900	298.400	300.100	311.600	
113	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			I	I	I	I	
114	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			1.282	1.332	1.384	1.440	
115	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			10.530	11.104	11.690	12.315	
116	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			9.478	9.995	10.522	11.084	
117	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.041	0.043	0.045	0.047	
118	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
119	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
120	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
121	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			15.665	16.908	17.410	18.210	
122	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			14.307	13.470	14.245	14.692	
123	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			1,055.000	1,130.000	1,166.000	1,218.000	
124	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			4.328	4.501	4.681	4.868	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
125	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			4.230	4.310	4.400	4.900	
126	E1128-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
127	E1129-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			108.900	114.800	120.900	127.300	
128	E1130-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			3.842	3.857	3.875	3.895	
129	E1131-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			3.605	3.669	3.706	3.766	
130	E1132-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	
131	E1133-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.035	0.037	0.039	0.041	
132	E1134-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			107.910	111.180	114.500	117.950	
133	E1135-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			20.473	21.212	21.981	22.782	
134	E1136-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			165.700	184.900	206.300	230.200	
135	E1137-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			3.004	3.168	3.335	3.513	
136	E1138-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			2.044	2.106	2.169	2.234	
137	E1139-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.307	0.317	0.326	0.336	
138	E1140-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			1.588	1.635	1.685	1.735	
139	E1141-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			2.860	3.010	3.170	3.340	
140	E1142-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			4.588	4.492	4.370	4.293	
141	E1143-1	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	
142	E1144-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			D	D	D	D	
143	E1145-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			1.386	1.388	1.390	1.392	
144	E1146-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.410	0.410	0.410	0.410	
145	E1147-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			1.063	1.362	1.314	1.315	
146	E1148-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			D	D	D	D	
147	E1149-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			2.464	2.795	2.730	2.814	
148	E1002-1	82.04.43395	Accountable communities of health	B&O Tax	Deduction	Business	1985			1.711	1.711	1.711	1.711	
149	E1745-1	82.04.43395(2)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000	

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150	E1765-1	82.04.43395(2)(a)	Hospital incentive payments received through medicaid quality improvement program	B&O Tax	Deduction	Business	2019			1.703	1.703	1.703	1.703	
151	E1767-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Business	2019			1.711	1.711	1.711	1.711	
152	E1743-1	82.04.43396	Scan down allowances	B&O Tax	Exemption	Business	2019			2.000	2.500	2.500	2.600	
153	E1150-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000	
154	E1151-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			252.100	259.700	269.000	278.400	
155	E1152-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			1.700	1.800	1.800	1.900	
156	E1153-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			54.948	57.264	59.663	62.139	
157	E1154-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.057	0.060	0.063	0.067	
158	E1155-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		104.100	111.100	114.700	115.200	
159	E1156-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2001	07/01/2040		40.700	43.400	44.800	45.000	
160	E1157-1	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	
161	E1158-1	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	
162	E1159-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		D	D	D	D	
163	E1160-1	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	
164	E1161-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			4.134	4.441	4.372	4.305	
165	E1162-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	06/30/2027		3.500	3.500	3.500	3.500	
166	E1163-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	06/30/2021		0.081	0.081	0.081	0.081	
167	E1164-1	82.04.4496	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2022		0.650	0.750	0.870	0.990	
168	E1760-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019	01/01/2022		0.000	0.000	0.000	0.000	
169	E1165-1	82.04.4498	Hiring veterans	B&O Tax	Credit	Business	2015	07/01/2023		0.163	0.252	0.390	0.083	
170	E1166-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.549	0.564	0.579	0.595	
171	E1167-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000	
172	E1168-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.081	0.082	0.083	0.084	
173	E1169-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.003	0.003	0.003	0.003	
174	E1170-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			29.224	38.269	47.932	58.033	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
175	E1171-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			D	D	D	D
176	E1172-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			1.925	2.006	2.090	2.177
177	E1173-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		0.025	0.025	0.025	0.025
178	E1174-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.329	0.351	0.362	0.364
179	E1175-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Business	2017			D	D	D	D
180	E1176-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.434	0.457	0.482	0.507
181	E1177-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			D	D	D	D
182	E1178-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			I	I	I	I
183	E1179-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			13.200	14.000	13.600	13.600
184	E1180-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			D	D	D	D
185	E1181-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.005	0.004	0.004	0.003
186	E1182-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.254	0.263	0.272	0.281
187	E1183-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.008	0.008	0.008	0.008
188	E1184-1	82.04.756	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Nonprofit	2015			I	I	I	I
189	E1744-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Other	2019			0.000	0.028	0.050	0.052
190	E1185-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Credit	Business	1996			0.000	0.000	0.000	0.000
191	E1186-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			D	D	D	D
192	E1187-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Business	2016	01/01/2027		I	I	I	I
193	E1188-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			1.300	1.300	1.300	1.300
194	E1189-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		2.640	2.640	2.640	2.640
195	E1190-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005			1.940	1.940	1.940	1.940
196	E1191-1	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
197	E1192-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			21.461	21.843	22.283	22.727
198	E1193-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		D	D	D	D
199	E1194-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
200	E1195-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
201	E1196-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
202	E1774-1	43.06.510,43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			I	I	I	I	
203	E1775-1	82.08.0318,82.12.0318	Vapor products, tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			I	I	I	I	
204	E1197-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			40.800	40.800	40.800	40.800	
205	E1198-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.400	0.400	0.400	0.400	
206	E1199-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			109.500	109.500	109.500	109.500	
207	E1772-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.308	0.578	0.703	0.838	
208	E1773-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.418	0.786	0.956	1.138	
209	E1200-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			2.900	2.900	2.900	2.900	
210	E1201-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			84.000	84.000	84.000	84.000	
211	E1202-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.502	0.502	0.502	0.502	
212	E1203-1	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	
213	E1204-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			5.130	5.130	5.130	5.130	
214	E1205-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			6.968	6.968	6.968	6.968	
215	E1206-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			1.315	1.315	1.315	1.315	
216	E1207-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.330	0.330	0.330	0.330	
217	E1208-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			2,151.300	2,233.900	2,322.800	2,415.800	
218	E1209-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			3.000	3.000	3.000	3.000	
219	E1210-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax Base	2005			205.000	205.000	205.000	205.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
220	E1211-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			1.680	1.680	1.680	1.680	
221	E1212-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			D	D	D	D	
222	E1755-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			D	D	D	D	
223	E1213-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			1.975	2.018	2.034	2.044	
224	E1214-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			5.414	5.534	5.577	5.604	
225	E1215-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.509	0.520	0.524	0.526	
226	E1216-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			I	I	I	I	
227	E1217-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			6.344	6.484	6.534	6.566	
228	E1218-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.078	0.079	0.079	0.080	
229	E1219-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.010	0.010	0.010	0.010	
230	E1220-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.001	0.001	0.001	0.001	
231	E1221-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			3.755	3.792	3.820	3.848	
232	E1222-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			4.414	4.458	4.491	4.523	
233	E1224-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923			0.783	0.800	0.806	0.810	
234	E1223-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	1971			3.321	3.354	3.379	3.403	
235	E1225-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			1.040	1.063	1.072	1.077	
236	E1226-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
237	E1227-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000	
238	E1228-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			I	I	I	I	
239	E1229-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			62.351	62.654	63.229	64.119	
240	E1230-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			8.557	8.599	8.677	8.800	
241	E1231-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			47.431	47.661	48.099	48.776	
242	E1232-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.114	0.115	0.116	0.117	
243	E1233-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			I	I	I	I	
244	E1234-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			21.960	22.067	22.270	22.583	
245	E1235-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
246	E1236-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			I	I	I	I	
247	E1237-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			361.383	375.612	387.052	398.518	
248	E1238-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.900	0.925	0.941	0.957	
249	E1239-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.015	0.015	0.016	0.016	
250	E1240-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax Base	1989			D	D	D	D	

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251	E1241-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.490	0.490	0.490	0.490	
252	E1242-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000	
253	E1243-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			25.371	28.594	29.441	30.322	
254	E1244-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000	
255	E1245-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			4.074	4.500	4.653	4.780	
256	E1246-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			8.357	8.644	8.940	9.247	
257	E1247-1	48.14.020(1); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			91.800	91.800	91.800	91.800	
258	E1248-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			2.024	2.024	2.024	2.024	
259	E1249-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			1,144.523	1,144.523	1,144.523	1,144.523	
260	E1250-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
261	E1251-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			151.299	151.299	151.299	151.299	
262	E1252-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Tax Base	1987			0.500	0.500	0.500	0.500	
263	E1253-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.800	0.800	0.800	0.800	
264	E1254-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			4.000	4.000	4.000	4.000	
265	E1256-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			D	D	D	D	
266	E1257-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.316	0.320	0.322	0.324	
267	E1258-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			6.800	6.870	6.930	6.960	
268	E1259-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			D	D	D	D	
269	E1260-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Individuals	1986			I	I	I	I	
270	E1261-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.311	0.320	0.329	0.338	
271	E1262-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017			D	D	D	D	

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272	E1263-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2025		I	I	I	I	
273	E1275-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			12.310	12.950	13.630	14.340	
274	E1276-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.084	0.086	0.088	0.090	
275	E1277-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			1.990	2.013	2.029	2.039	
276	E1278-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.620	1.690	1.760	1.830	
277	E1264-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.058	0.059	0.060	0.060	
278	E1265-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.050	0.050	0.051	0.051	
279	E1266-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000	
280	E1267-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.027	0.027	0.027	0.028	
281	E1268-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D	
282	E1269-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D	
283	E1270-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.271	0.276	0.281	0.285	
284	E1271-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			D	D	D	D	
285	E1272-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D	
286	E1273-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.403	0.408	0.411	0.413	
287	E1274-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017			D	D	D	D	
288	E1753-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Government	2019			D	D	D	D	
289	E1279-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
290	E1280-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
291	E1281-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000	
292	E1282-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			D	D	D	D	
293	E1283-1	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	

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294	E1284-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.011	0.012	0.013	0.014	
295	E1285-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Exemption	Government	1933			0.000	0.000	0.000	0.000	
296	E1286-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			3.900	4.100	4.300	4.400	
297	E1287-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.075	0.077	0.080	0.082	
298	E1288-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			1.527	1.595	1.666	1.740	
299	E1289-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			M	M	M	M	
300	E1290-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			1.145	1.202	1.262	1.325	
301	E1291-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.004	0.005	0.005	0.005	
302	E1292-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000	
303	E1293-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			4.103	4.103	4.103	4.103	
304	E1294-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.491	0.491	0.491	0.491	
305	E1295-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.008	0.008	0.008	0.008	
306	E1296-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.371	0.371	0.371	0.371	
307	E1297-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/012020		6.013	30.844	3.204	19.387	
308	E1298-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/012020		0.000	0.192	0.020	0.131	
309	E1299-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		9.917	50.869	5.284	32.716	
310	E1300-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/012020		0.000	0.159	0.016	0.091	
311	E1301-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/012020		0.000	0.000	0.000	0.000	
312	E1302-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
313	E1303-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.135	0.675	0.068	0.405	
314	E1304-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		1.385	7.103	0.738	4.568	
315	E1305-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		M	M	M	M	
316	E1306-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.134	0.687	0.071	0.442	
317	E1307-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
318	E1308-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		492,700,000	1.301	1.437	1.486	1.526	
319	E1309-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		11,400,000,000	25.007	29.265	31.995	34.486	
320	E1310-1	84.14.020; 84.14.040(1)(d)(i)	Multi-unit urban housing in rural counties	Property Tax	Exemption	Individuals	2014		0	0.000	0.000	0.000	0.000	
321	E1311-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015		0	0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
322	E1312-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Defferal	Individuals	1985		340,000,000	0.897	0.991	1.025	1.053	
323	E1313-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,300,000,000	3.154	3.483	3.603	3.701	
324	E1314-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Defferal	Business	1971		4,500,000,000	11.945	13.193	13.643	14.014	
325	E1315-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Defferal	Other	1971		12,700,000	0.252	0.264	0.275	0.286	
326	E1316-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		0	0.000	0.000	0.000	0.000	
327	E1317-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Defferal	Agriculture	1973		0	0.000	0.000	0.000	0.000	
328	E1318-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Defferal	Other	1970		2,970,000,000	7.849	8.669	8.965	9.209	
329	E1319-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Defferal	Agriculture	1973		16,080,000,000	38.558	42.587	44.041	45.240	
330	E1320-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Defferal	Other	1973		41,600,000	0.581	0.610	0.635	0.661	
331	E1321-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000	
332	E1323-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		81,100,000,000	194.548	214.872	222.212	228.259	
333	E1322-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Individuals	2007		D	D	D	D	D	
334	E1324-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		89,500,000,000	214.642	237.066	245.164	251.836	
335	E1325-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		49,300,000,000	118.308	130.668	135.131	138.808	
336	E1326-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,540,000,000	3.535	3.886	4.018	4.127	
337	E1327-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		12,500,000	0.030	0.033	0.035	0.036	
338	E1328-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		13,900,000,000	33.407	36.897	38.157	39.196	
339	E1329-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		24,400,000,000	58.562	64.679	66.889	68.709	
340	E1330-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		73,800,000,000	194.887	215.247	222.600	228.657	
341	E1331-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		18,570,000,000	46.415	51.265	53.015	54.458	
342	E1332-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		48,800,000,000	117.157	129.397	133.817	137.458	
343	E1333-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		600,800,000	1.207	1.505	1.764	2.055	
344	E1334-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,450,000,000	3.618	3.996	4.132	4.245	
345	E1335-1	84.36.010(2)	Tribal property - Economic development	Property Tax	Exemption	Government	2014		65,150,000	0.164	0.178	0.084	0.000	
346	E1336-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		42,900,000	0.113	0.125	0.130	0.133	
347	E1337-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		212,500,000	0.561	0.619	0.641	0.658	
348	E1338-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,100,000,000	16.231	17.927	18.539	19.044	
349	E1339-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,200,000,000	5.667	6.260	6.473	6.650	
350	E1340-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		122,000,000	0.323	0.357	0.369	0.379	
351	E1341-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		245,000,000	0.647	0.714	0.739	0.759	
352	E1342-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		229,200,000	0.605	0.668	0.691	0.710	
353	E1343-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		52,300,000	0.138	0.153	0.158	0.162	
354	E1344-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
355	E1345-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000	
356	E1346-1	84.36.031(2)	Nonprofit Character Building Leases	Property Tax	Exemption	Nonprofit	1949		6,500,000	0.018	0.019	0.020	0.020	
357	E1347-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		43,500,000	0.115	0.127	0.131	0.135	
358	E1348-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		88,900,000	0.227	0.240	0.238	0.235	
359	E1349-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		60,700,000	0.160	0.177	0.183	0.188	
360	E1350-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		266,200,000	0.703	0.776	0.803	0.825	
361	E1351-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		\$9,300,000	0.024	0.027	0.028	0.029	
362	E1352-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000	
363	E1353-1	84.36.040(1)(d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		721,000,000	1.903	2.102	2.174	2.233	
364	E1354-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		8,090,000,000	21.351	23.581	24.387	25.050	
365	E1355-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		D	D	D	D	D	
366	E1356-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		1,700,000,000	4.487	4.956	5.125	5.265	
367	E1357-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		65,900,000	0.164	0.181	0.187	0.192	
368	E1358-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		241,100,000	0.637	0.703	0.727	0.747	
369	E1359-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		2,200,000,000	5.704	6.301	6.516	6.693	
370	E1360-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		278,900,000	0.736	0.813	0.841	0.864	
371	E1361-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000	
372	E1362-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Government	2016	01/01/2038	16,700,000	0.044	0.049	0.051	0.052	
373	E1363-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,800,000,000	4.838	5.343	5.526	5.676	
374	E1364-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,050,000,000	2.768	3.057	3.161	3.247	
375	E1365-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		44,600,000	0.118	0.130	0.135	0.138	
376	E1366-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		245,000,000	0.647	0.715	0.739	0.759	
377	E1367-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		66,600,000	0.176	0.194	0.201	0.206	
378	E1368-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Other	1890		327,000	0.001	0.001	0.001	0.001	
379	E1369-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Other	1915		44,000,000	0.117	0.130	0.135	0.139	
380	E1370-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,030,000,000,000	7,309.520	8,027.764	8,256.670	8,434.701	
381	E1371-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000	
382	E1372-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		889,600,000	2.134	2.357	2.437	2.503	
383	E1373-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		12,300,000	0.032	0.033	0.033	0.032	
384	E1374-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,110,000,000	8.196	8.458	8.329	8.251	
385	E1375-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		204,000,000	0.531	0.577	0.590	0.600	
386	E1376-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		87,400,000,000	217.909	233.831	236.560	237.894	
387	E1377-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		60,180,000	0.584	0.628	0.636	0.641	
388	E1378-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000	

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389	E1379-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Business	2013		D	D	D	D	D	
390	E1380-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000	
391	E1381-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I	
392	E1382-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		2,500,000,000	6.614	7.305	7.555	7.760	
393	E1383-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,500,000	0.007	0.007	0.007	0.008	
394	E1384-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		72,700,000	0.192	0.212	0.219	0.225	
395	E1385-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		700,000	0.002	0.002	0.002	0.002	
396	E1386-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		214,000,000	0.564	0.623	0.644	0.662	
397	E1387-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000	
398	E1388-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		102,000,000	0.269	0.297	0.308	0.316	
399	E1389-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		21,400,000,000	60.196	72.704	75.154	77.385	
400	E1390-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		112,800,000	0.270	0.298	0.309	0.317	
401	E1391-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976		5,300,000,000	(23.506)	(22.591)	(22.407)	(22.191)	
402	E1392-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		7,800,000,000	19.885	20.978	20.828	20.555	
403	E1393-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		84,000,000,000	219.211	238.050	242.921	247.349	
404	E1394-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		14,500,000	0.038	0.042	0.044	0.045	
405	E1395-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		D	D	D	D	D	
406	E1396-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000	
407	E1397-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		26,000,000	0.058	0.067	0.073	0.078	
408	E1398-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		40,000,000	0.106	0.117	0.121	0.124	
409	E1399-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		4,350,000,000	11.473	12.672	13.105	13.461	
410	E1400-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		700,000	0.002	0.002	0.002	0.002	
411	E1401-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Business	2010	01/01/2020	13,900,000	0.020	0.020	0.000	0.000	
412	E1402-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000	
413	E1403-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		41,100,000,000	108.443	119.772	123.863	127.234	
414	E1404-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,620,000,000	4.284	4.732	4.893	5.027	
415	E1405-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000	
416	E1406-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,220,000,000	3.211	3.546	3.667	3.767	
417	E1407-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2024	0	0.000	0.000	0.000	0.000	
418	E1408-1	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	
419	E1409-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000	

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420	E1410-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		88,000	M	M	M	M	
421	E1411-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000	
422	E1412-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/01/2009	0	0.000	0.000	0.000	0.000	
423	E1413-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		D	D	D	D	D	
424	E1414-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Individuals	2017		5,200,000	0.014	0.015	0.016	0.016	
425	E1415-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Deferral	Individuals	2007		0	0.040	0.042	0.044	0.046	
426	E1416-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Deferral	Individuals	1975		0	0.390	0.390	0.390	0.390	
427	E1417-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	0.001	0.001	0.001	0.001	
428	E1418-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		35,400,000	0.093	0.102	0.106	0.109	
429	E1419-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		1,460,000,000	3.864	4.268	4.414	4.534	
430	E1420-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		0	0.000	0.000	0.000	0.000	
431	E1421-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		164,000,000	0.433	0.479	0.495	0.508	
432	E1776-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Exemption	Individuals	2019		0	0.000	0.000	0.000	0.000	
433	E1422-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.000	0.000	0.000	0.000	
434	E1423-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		I	I	I	I	I	
435	E1424-1	84.70.010	Destroyed property	Property Tax	Special Valuation o	Other	1974		23,500,000	0.060	0.064	0.063	0.062	
436	E1425-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.131	0.131	0.131	0.131	
437	E1428-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			6.070	6.473	6.903	7.361	
438	E1429-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.040	0.040	0.041	0.041	
439	E1430-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.838	0.874	0.906	0.941	
440	E1431-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			1.911	1.982	2.053	2.127	
441	E1432-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		D	D	D	D	
442	E1433-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
443	E1434-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	
444	E1435-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.742	0.783	0.826	0.871	
445	E1436-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000	
446	E1437-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
447	E1438-1	82.16.0496	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.150	0.170	0.200	0.230	
448	E1764-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
449	E1439-1	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	
450	E1440-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			D	D	D	D	
451	E1441-1	82.16.0499	Hiring veterans	Public Utility Tax	Credit	Business	2015	07/01/2023		0.007	0.011	0.016	0.003	
452	E1442-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax Base	1935			0.765	0.788	0.811	0.836	
453	E1448-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			3.585	3.769	3.960	4.156	
454	E1449-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax Base	1935			18.445	19.129	19.812	20.533	
455	E1450-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
456	E1451-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			1.632	1.632	1.632	1.632	
457	E1452-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			36.948	37.985	38.836	39.786	
458	E1453-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			32.868	33.520	34.125	34.757	
459	E1454-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			2.402	2.526	2.655	2.787	
460	E1455-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
461	E1456-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			12.268	12.527	12.792	13.063	
462	E1443-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.266	0.266	0.266	0.267	
463	E1444-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			16.256	16.955	17.635	18.343	
464	E1445-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.554	0.583	0.612	0.643	
465	E1446-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax Base	1987			10.948	11.344	11.766	12.194	
466	E1447-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.163	0.163	0.163	0.163	
467	E1457-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			1.161	1.211	1.259	1.310	
468	E1458-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			D	D	D	D	
469	E1459-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		48.150	48.150	13.750	13.750	
470	E1749-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019			0.000	0.000	0.000	3.193	
471	E1460-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		M	M	M	M	
472	E1461-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			I	I	I	I	
473	E1463-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000	
474	E1464-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
475	E1465-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.110	0.110	0.110	0.110	
476	E1466-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005			0.560	0.560	0.560	0.560	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
477	E1469-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			71.720	72.720	73.540	72.980	
478	E1470-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.000	0.000	0.000	
479	E1471-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			3.060	3.020	3.010	3.120	
480	E1472-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.196	0.185	0.187	0.185	
481	E1473-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			1.740	1.660	1.670	1.580	
482	E1474-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			61.830	58.410	59.070	60.530	
483	E1475-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.447	0.454	0.459	0.347	
484	E1476-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			5.660	7.100	7.180	7.310	
485	E1477-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.047	0.044	0.046	0.044	
486	E1478-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			4.350	4.410	4.460	4.700	
487	E1479-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.866	0.806	0.815	0.867	
488	E1480-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			D	D	D	D	
489	E1481-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.146	0.139	0.144	0.151	
490	E1482-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			19.700	26.290	26.580	27.860	
491	E1483-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	
492	E1484-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1951			108.200	122.800	124.100	125.100	
493	E1485-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1951			22.500	30.980	31.320	32.340	
494	E1486-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	1951			0.015	0.014	0.013	0.013	
495	E1468-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Business	2018			1.920	2.710	2.710	2.900	
496	E1467-1	82.45.010(3)(t)(i)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.000	0.000	0.000	
497	E1756-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019			0.099	0.125	0.126	0.129	
498	E1487-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
499	E1488-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	
500	E1489-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.910	1.330	1.340	1.480	
501	E1490-1	82.45.197	Transfers without a will	Real Estate Excise Tax	Exemption	Other	2016			0.516	0.485	0.490	0.496	
502	E1491-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
503	E1492-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000	
504	E1493-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	D	D	D	
505	E1494-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000	
506	E1495-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			4,058.965	4,148.468	4,592.234	4,836.302	
507	E1496-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000	
508	E1497-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			30.201	30.805	31.421	32.049	
509	E1498-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			42.518	44.016	45.531	47.069	
510	E1505-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			2.249	2.249	2.249	2.249	
511	E1506-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			5.290	5.719	6.183	6.684	
512	E1507-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			41.170	43.415	45.704	48.148	
513	E1508-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			11.062	11.615	12.196	12.805	
514	E1509-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax Base	1995			5.705	5.933	6.171	6.417	
515	E1511-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			98.460	103.870	109.380	115.190	
516	E1499-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			150.370	151.332	154.359	155.578	
517	E1500-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			88.933	91.601	94.349	97.180	
518	E1501-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			82.792	86.932	91.278	95.842	
519	E1502-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.018	0.018	0.018	0.018	
520	E1503-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			66.665	66.665	66.665	66.665	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
521	E1504-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			3.974	4.058	4.144	4.231	
522	E1512-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			2.384	2.465	2.548	2.632	
523	E1710-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
524	E1721-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			188.035	202.089	217.195	233.429	
525	E1722-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Business	2009			8.231	8.680	9.137	9.626	
526	E1723-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			139.179	144.272	149.467	154.841	
527	E1724-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.069	0.072	0.075	0.078	
528	E1725-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
529	E1726-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Other	2009			142.712	148.726	154.957	161.387	
530	E1727-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Individuals	2009			M	M	M	M	
531	E1739-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			121.240	127.852	134.591	141.788	
532	E1728-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Individuals	2009			8.728	9.096	9.477	9.870	
533	E1729-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			146.017	158.122	171.231	185.426	
534	E1730-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			170.758	177.954	185.410	193.104	
535	E1740-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			15.453	15.898	16.355	16.826	
536	E1741-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2009			15.895	16.372	16.862	17.368	
537	E1513-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.488	0.488	0.488	0.488	
538	E1514-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			162.242	163.865	165.555	167.158	
539	E1515-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000	
540	E1516-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Business	2008			0.195	0.202	0.209	0.215	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
541	E1517-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.563	0.563	0.563	0.563	
542	E1518-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
543	E1519-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000	
544	E1520-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
545	E1521-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			2.672	2.757	2.824	2.865	
546	E1522-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.457	0.473	0.489	0.505	
547	E1523-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			1.320	1.367	1.413	1.460	
548	E1524-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			7.250	7.503	7.758	8.014	
549	E1525-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.814	0.838	0.860	0.882	
550	E1526-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax Base	1935			701.279	731.034	760.852	792.209	
551	E1527-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.074	0.074	0.074	0.074	
552	E1528-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			1.966	1.912	1.860	1.809	
553	E1529-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.457	0.457	0.457	0.457	
554	E1530-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.153	0.157	0.163	0.168	
555	E1531-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			297.714	308.197	318.808	329.576	
556	E1532-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			6.313	6.359	6.348	6.452	
557	E1533-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1980			0.200	0.193	0.204	0.211	
558	E1534-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			3.177	3.052	3.236	3.338	
559	E1535-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			721.112	717.306	724.559	726.453	
560	E1536-1	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			0.000	0.000	0.000	0.000	
561	E1537-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
562	E1539-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			313.312	319.626	328.325	340.745	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
563	E1538-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.000	0.000	0.000	
564	E1540-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			6.878	7.269	7.702	8.147	
565	E1541-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
566	E1542-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016			0.000	0.000	0.000	0.000	
567	E1543-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			D	D	D	D	
568	E1544-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
569	E1545-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			3.295	3.394	3.496	3.601	
570	E1546-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			14.178	14.603	15.041	15.493	
571	E1547-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			D	D	D	D	
572	E1548-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			9.960	10.160	10.363	10.570	
573	E1549-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			18.185	18.185	18.185	18.185	
574	E1550-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			5.813	5.991	6.164	6.315	
575	E1762-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000	
576	E1552-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			19.276	19.955	20.642	21.339	
577	E1553-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			20.572	21.297	22.030	22.774	
578	E1554-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			46.325	47.956	49.607	51.283	
579	E1556-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			3.835	3.970	4.108	4.246	
580	E1557-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.163	0.163	0.163	0.163	
581	E1558-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			7.000	7.000	7.000	7.000	
582	E1559-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			M	M	M	M	
583	E1560-1	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	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
584	E1561-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.455	0.455	0.455	0.455	
585	E1562-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			3.118	3.196	3.272	3.348	
586	E1563-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000	
587	E1564-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			1.352	1.352	1.352	1.352	
588	E1565-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			2.965	3.187	3.427	3.684	
589	E1566-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.037	0.037	0.037	0.037	
590	E1567-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			I	I	I	I	
591	E1746-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019			I	I	I	I	
592	E1568-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.188	0.194	0.200	0.207	
593	E1569-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			D	D	D	D	
594	E1570-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			10.116	10.217	10.319	10.422	
595	E1571-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.075	0.077	0.080	0.083	
596	E1572-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			D	D	D	D	
597	E1573-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			581.724	603.740	625.984	648.524	
598	E1574-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.120	0.130	0.141	0.153	
599	E1575-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			48.000	48.960	49.939	50.938	
600	E1576-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			5.525	5.525	18.200	18.200	
601	E1577-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.995	0.982	0.984	0.999	
602	E1578-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			D	D	D	D	
603	E1579-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			2.432	2.505	2.580	2.657	
604	E1580-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.000	0.000	0.000	
605	E1581-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.117	0.123	0.129	0.135	
606	E1582-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			1,176.617	1,188.689	1,200.884	1,213.206	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
607	E1583-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.070	0.070	0.070	0.070	
608	E1584-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.148	0.148	0.148	0.148	
609	E1585-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			94.856	95.828	96.812	97.805	
610	E1586-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			1.362	1.397	1.451	1.498	
611	E1587-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.018	0.019	0.019	0.020	
612	E1588-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			1.411	1.460	1.510	1.560	
613	E1589-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.594	0.623	0.656	0.687	
614	E1590-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			2.500	2.500	2.500	2.500	
615	E1591-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			19.500	19.500	19.500	19.500	
616	E1592-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax	Exemption	Individuals	2016			0.000	0.000	0.000	0.000	
617	E1593-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			I	I	I	I	
618	E1594-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			71.942	73.893	75.808	78.251	
619	E1595-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.471	0.478	0.484	0.495	
620	E1596-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.942	0.966	0.990	1.015	
621	E1597-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			6.610	6.980	7.362	7.772	
622	E1599-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			1.510	1.510	1.510	1.510	
623	E1600-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		D	D	D	D	
624	E1601-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Individuals	2013			D	D	D	D	
625	E1602-1	82.08.700; 82.12.700	Boats sold to nonresidents in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.546	0.566	0.589	0.613	
626	E1603-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.449	0.465	0.481	0.497	
627	E1604-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.980	0.980	0.980	0.980	
628	E1605-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
629	E1606-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.410	0.410	0.410	0.410	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
630	E1607-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.786	0.855	0.931	1.013	
631	E1608-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			D	D	D	D	
632	E1609-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	08/01/2028		1.602	0.104	0.000	0.000	
633	E1770-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2019	08/01/2028		6.907	10.359	10.880	13.184	
634	E1610-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
635	E1611-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
636	E1612-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		1.036	1.237	0.681	0.486	
637	E1613-1	82.08.820; 82.12.820	Warehouses and grain elevators more than 200,000 square feet	Retail Sales & Use Tax	Exemption	Business	1997			7.200	7.300	7.500	7.700	
638	E1614-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			1.241	1.278	1.315	1.354	
639	E1615-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.908	0.940	0.972	1.004	
640	E1616-1	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	
641	E1617-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			D	D	D	D	
642	E1618-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			22.284	22.593	23.642	24.351	
643	E1619-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			20.071	23.356	21.644	22.283	
644	E1620-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.004	0.004	0.004	0.004	
645	E1621-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.154	0.159	0.165	0.170	
646	E1622-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			2.285	2.285	2.285	2.285	
647	E1623-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.398	0.398	0.398	0.398	
648	E1624-1	82.08.900; 82.12.900	Anaerobic digesters	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.108	0.108	0.108	0.108	
649	E1777-1	82.08.900(a); 82.12.900(a)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.497	0.497	0.497	0.497	
650	E1625-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			1.833	1.871	1.910	1.951	
651	E1626-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.444	0.455	0.467	0.479	
652	E1627-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			5.863	5.980	6.100	6.222	

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653	E1628-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			1.932	1.932	1.932	1.932	
654	E1629-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			34.166	35.362	36.600	37.881	
655	E1630-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			3.217	3.217	3.217	3.217	
656	E1631-1	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	
657	E1632-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		2.030	2.030	2.030	2.030	
658	E1633-1	82.08.962(1)(a)- (1)(c)(i)(A); 82.12.962(1)(a)- (1)(c)(i)(A)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.014	0.015	0.016	0.018	
659	E1768-1	82.08.962(1)(c)(i)(B) ; 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than one hundred kilowatts AC but no more than five hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2020		0.439	0.880	1.055	1.266	
660	E1769-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than one hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Individuals	2009	01/01/2020		4.385	5.118	5.476	5.860	
661	E1635-1	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	
662	E1636-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		1.745	1.830	1.919	2.013	
663	E1637-1	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	
664	E1638-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		2.800	2.900	2.900	3.000	
665	E1639-1	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	
666	E1640-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.301	0.307	0.316	0.328	
667	E1641-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			38.074	38.835	39.611	40.404	
668	E1642-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		48.057	48.057	48.057	48.057	
669	E1643-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			I	I	I	I	

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670	E1644-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.002	0.002	0.003	0.003
671	E1761-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Other	2019	07/01/2025		1.008	0.034	0.036	0.038
672	E1645-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.187	0.187	0.187	0.187
673	E1646-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.405	0.421	0.438	0.456
674	E1647-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			D	D	D	D
675	E1648-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017			0.005	0.005	0.005	0.005
676	E1649-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000
677	E1650-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			3.505	3.628	3.753	3.880
678	E1651-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.079	0.079	0.079	0.079
679	E1652-1	82.08.9997; 82.12.9997	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			D	D	D	D
680	E1653-1	82.08.9998(1)(a); 82.12.9998	Medical marijuana sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.711	0.722	0.732	0.743
681	E1654-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.037	0.038	0.039	0.039
682	E1655-1	82.08.9998(1)(c); 82.12.9998	Marijuana with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.057	0.057	0.057	0.057
683	E1656-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.009	0.009	0.009	0.009
684	E1657-1	82.08.9998(1)(e)(i); 82.12.9998	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I
685	E1658-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical marijuana cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I
686	E1659-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			1.222	1.255	1.284	1.317
687	E1660-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Exemption	Business	2017			14.810	11.325	9.583	9.583
688	E1735-1	82.12.02084	Digital goods used by students	Retail Sales & Use Tax	Exemption	Tax base	2009			I	I	I	I
689	E1732-1	82.12.02085(1)(a)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000
690	E1733-1	82.12.02085(1)(b)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I
691	E1734-1	82.12.02085(1)(c)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.000	0.000	0.000

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - STATE			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
692	E1731-1	82.12.02086	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I	
693	E1426-1	82.12.022(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			20.584	21.354	22.152	22.980	
694	E1661-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			1,889.380	1,954.719	2,020.227	2,087.635	
695	E1662-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			193.977	200.808	207.722	214.737	
696	E1663-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			2.385	2.469	2.554	2.640	
697	E1747-1	82.12.0263	Extracted Fuel	Retail Sales & Use Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000	
698	E1664-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.009	0.009	0.009	0.009	
699	E1665-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			D	D	D	D	
700	E1666-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			4.600	4.500	4.600	4.600	
701	E1667-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I	
702	E1668-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.072	0.072	0.072	0.072	
703	E1669-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.411	0.427	0.444	0.463	
704	E1670-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$12,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.012	0.012	0.012	0.012	
705	E1671-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.381	0.394	0.409	0.426	
706	E1672-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.127	0.127	0.127	0.127	
707	E1673-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000	
708	E1674-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000	
709	E1675-1	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	
710	E1748-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000	
711	E1763-1	82.16.0496(1)(a)(ii)	Zero emissions buses	Retail Sales & Use Tax	Credit	Other	2019	07/01/2025		2.300	2.300	0.280	0.280	
712	E1676-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.042	0.042	0.042	0.042	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
713	E1754-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019			D	D	D	D	
714	E1677-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000	
715	E1678-1	82.32.760(1)(b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000	
716	E1679-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	01/01/2026		D	D	D	D	
717	E1680-1	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	
718	E1681-1	82.60.040; 82.60.049	Rural county deferral	Retail Sales & Use Tax	Deferral	Business	1985			4.635	0.000	0.000	0.000	
719	E1682-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
720	E1684-1	82.82.020(2)	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	
721	E1685-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.601	0.601	0.601	0.601	
722	E1686-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I	
723	E1687-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			I	I	I	I	
724	E1688-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
725	E1689-1	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	
726	E1690-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			I	I	I	I	
727	E1750-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exemption	Business	1986			0.565	0.606	0.650	0.696	
728	E1751-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exemption	Business	1986			44.100	47.300	50.700	54.300	
729	E1691-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.459	0.477	0.490	0.511	
730	E1752-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			12.900	14.600	16.700	19.000	
731	E1692-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			D	D	D	D	
732	E1693-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			6.310	6.342	6.482	6.624	
733	E1694-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
734	E1695-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.001	0.001	0.001	0.001
735	E1696-1	84.33.140(15)	Designated forest land removal due to natural disaster	Timber Excise Tax	Exemption	Government	1971			0.015	0.015	0.015	0.015
736	E1697-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.189	0.191	0.194	0.196
737	E1698-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
738	E1699-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
739	E1700-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			I	I	I	I
740	E1701-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			I	I	I	I
741	E1702-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			I	I	I	I
742	E1703-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			I	I	I	I
743	E1704-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			I	I	I	I
744	E1705-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			I	I	I	I
745	E1706-1	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
746	E1707-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			I	I	I	I
747	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			4.000	4.200	4.400	4.600
748	E1709-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971			0.000	0.000	0.000	0.000

2020 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.060	0.060	0.060
2	E1759-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	M	M	M
3	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.277	0.314	0.325
4	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	D	D	D
5	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.349	0.381	0.381
6	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	1.888	2.147	2.238
7	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
8	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
9	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
10	E1010-1	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
11	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.007	0.007	0.007
12	E1012-1	82.04.2404	Semiconductor materials manufacturing preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	D	D	D
13	E1013-1	82.04.250(3)	Certified aircraft repair firms	B&O Tax	Preferential Rate	Business	2003	07/01/2040		0.000	0.704	0.793	0.797
14	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	48.626	53.719	55.036
15	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	D	D	D
16	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
17	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
18	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
20	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.266	0.303	0.315
21	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
22	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	21.600	24.519	25.535
23	E1027-1	82.04.260(5)	Travel agents and tour operators	B&O Tax	Preferential Rate	Business	1975			0.000	2.500	2.800	2.900
24	E1028-1	82.04.260(6)	International charter and freight brokers	B&O Tax	Preferential Rate	Business	1979			0.000	7.757	8.908	9.384
25	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	11.182	12.842	13.529
26	E1030-1	82.04.260(9)	Insurance producers, title insurance agents, and surplus line brokers	B&O Tax	Preferential Rate	Business	1983			0.000	20.332	23.349	24.598
27	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	125.800	141.600	142.300
28	E1021-1	82.04.260(12)	Timber and wood products extracting or manufacturing	B&O Tax	Preferential Rate	Business	2006	07/01/2024		0.000	16.390	18.800	19.500

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29	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.159	0.183	0.193
30	E1023-1	82.04.260(14)(a)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009	07/01/2024		0.000	1.400	1.500	1.500
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	34.157	38.832	40.485
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	23.102	26.263	27.381
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	7.627	16.908	25.774
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.794	0.866	0.866
35	E1035-1	82.04.290(1)	International investment management services	B&O Tax	Preferential Rate	Business	1995			0.000	0.588	0.613	0.621
36	E1036-1	82.04.290(3)	Aerospace product development	B&O Tax	Preferential Rate	Business	2008	07/01/2040		0.000	2.304	2.603	2.603
37	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	1.196	1.361	1.418
38	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.543	0.646	0.707
39	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	10.286	11.694	12.191
40	E1040-1	82.04.2909	Aluminum manufacturing and wholesaling	B&O Tax	Preferential Rate	Business	2004	01/01/2027		0.000	D	D	D
41	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	01/01/2027		0.000	0.180	0.167	0.141
42	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	D	D	D
43	E1757-1	82.04.299(5)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	5.850	4.663	4.886
44	E1742-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019			0.000	D	D	D
45	E1044-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	1.135	1.288	1.340
46	E1045-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	M	M	M
47	E1046-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	D	D	D
48	E1047-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	4.240	4.730	4.840
49	E1048-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	2.230	2.454	2.509
50	E1049-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935			0.000	701.300	803.300	843.400
51	E1758-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019			0.000	I	I	I
52	E1050-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	303.500	349.700	369.400
53	E1051-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	D	D	D
54	E1052-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	4.858	5.522	5.751
55	E1053-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	D	D	D
56	E1054-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	4.393	4.792	4.792
57	E1055-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	43.450	48.900	50.300
58	E1056-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Nonprofit	2002			0.000	0.031	0.034	0.034
59	E1057-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.085	0.094	0.095
60	E1058-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.793	0.885	0.905

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61	E1059-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	8.250	9.100	9.200
62	E1060-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.065	0.072	0.074
63	E1061-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	I	I	I
64	E1062-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.533	0.588	0.593
65	E1063-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	1.870	2.040	2.040
66	E1064-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.003	0.003	0.003
67	E1065-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.025	0.058	0.091
68	E1066-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	D	D	D
69	E1067-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	0.020	0.021	0.021
70	E1068-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	D	D	D
71	E1069-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	M	M	M
72	E1070-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	1,839.900	1,974.800	2,016.300
73	E1071-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.520	0.706	0.850
74	E1072-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	1.699	1.908	1.966
75	E1073-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	49.470	55.590	57.257
76	E1074-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
77	E1075-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	M	M	M
78	E1076-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	2.800	3.000	3.000
79	E1077-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	D	D	D
80	E1078-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	1.600	1.820	1.900
81	E1079-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
82	E1080-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.163	0.176	0.180
83	E1083-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.010	0.012	0.012
84	E1084-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
85	E1085-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	2.700	3.200	3.500
86	E1086-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	D	D	D
87	E1087-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.002	0.002	0.002
88	E1088-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.203	0.245	0.271
89	E1089-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	D	D	D
90	E1090-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
91	E1091-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	43.000	49.000	52.000
92	E1092-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
93	E1093-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
94	E1094-1	82.04.422(2)	Dealer trades of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	1.129	1.275	1.318
95	E1096-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	1.785	1.989	2.031
96	E1097-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.021	0.023	0.023
97	E1098-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000
98	E1099-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.207	0.226	0.238
99	E1100-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.032	0.038	0.041
100	E1101-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000
101	E1102-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.159	0.174	0.174
102	E1103-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	D	D	D
103	E1104-1	82.04.4266	Fruit and vegetable manufacturing or processing	B&O Tax	Exemption	Business	2005	07/01/2025		0.000	15.800	17.300	17.300
104	E1105-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.432	0.506	0.544
105	E1106-1	82.04.4268	Dairy products manufacturing or wholesaling	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	4.500	4.900	4.900
106	E1107-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	3.200	3.500	3.500
107	E1108-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	D	D	D
108	E1109-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.469	0.527	0.543
109	E1110-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.021	0.024	0.025
110	E1111-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Nonprofit	2011			0.000	0.845	0.970	1.022
111	E1112-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	1.020	1.134	1.155
112	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax Base	1935			0.000	246.100	285.100	296.100
113	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	I	I	I
114	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	1.221	1.384	1.440
115	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	10.000	11.690	12.315
116	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	9.162	10.522	11.084
117	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.036	0.045	0.047
118	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000
119	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
120	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
121	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	15.499	17.410	18.210
122	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	12.347	14.245	14.692

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
123	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
124	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	4.126	4.681	4.868
125	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	3.950	4.400	4.900
126	E1128-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
127	E1129-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	105.200	120.900	127.300
128	E1130-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	3.536	3.875	3.895
129	E1131-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	3.360	3.706	3.766
130	E1132-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
131	E1133-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.034	0.039	0.041
132	E1134-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	101.900	114.500	117.950
133	E1135-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	19.444	21.981	22.782
134	E1136-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	169.500	206.300	230.200
135	E1137-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	2.904	3.335	3.513
136	E1138-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	1.930	2.169	2.234
137	E1139-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.290	0.326	0.336
138	E1140-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	1.499	1.685	1.735
139	E1141-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	2.760	3.170	3.340
140	E1142-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	4.117	4.370	4.293
141	E1143-1	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
142	E1144-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	D	D	D
143	E1145-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	1.272	1.390	1.392
144	E1146-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.376	0.410	0.410
145	E1147-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	1.249	1.314	1.315
146	E1148-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	D	D	D
147	E1149-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	2.562	2.730	2.814
148	E1002-1	82.04.43395	Accountable communities of health	B&O Tax	Deduction	Business	1985			0.000	1.568	1.711	1.711

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
149	E1745-1	82.04.43395(2)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
150	E1765-1	82.04.43395(2)(a)	Hospital incentive payments received through medicaid quality improvement program	B&O Tax	Deduction	Business	2019			0.000	1.561	1.703	1.703
151	E1767-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Business	2019			0.000	1.568	1.711	1.711
152	E1743-1	82.04.43396	Scan down allowances	B&O Tax	Exemption	Business	2019			0.000	2.292	2.500	2.600
153	E1150-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000
154	E1151-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	238.000	269.000	278.400
155	E1152-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	1.600	1.800	1.900
156	E1153-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	52.492	59.663	62.139
157	E1154-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.055	0.063	0.067
158	E1155-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	101.900	114.700	115.200
159	E1156-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2001	07/01/2040		0.000	39.800	44.800	45.000
160	E1157-1	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
161	E1158-1	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
162	E1159-1	82.04.4481	Aluminum smelter credit for property taxes paid	B&O Tax	Credit	Business	2004	01/01/2027		0.000	D	D	D
163	E1160-1	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
164	E1161-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	4.070	4.372	4.305
165	E1162-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	06/30/2027		0.000	3.500	3.500	3.500
166	E1163-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	06/30/2021		0.000	0.074	0.081	0.081
167	E1164-1	82.04.4496	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2022		0.000	0.688	0.870	0.990
168	E1760-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019	01/01/2022		0.000	0.000	0.000	0.000
169	E1165-1	82.04.4498	Hiring veterans	B&O Tax	Credit	Business	2015	07/01/2023		0.000	0.231	0.390	0.083
170	E1166-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.517	0.579	0.595
171	E1167-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
172	E1168-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.075	0.083	0.084
173	E1169-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.003	0.003	0.003

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174	E1170-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	16.831	29.681	41.583
175	E1171-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	D	D	D
176	E1172-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	1.839	2.090	2.177
177	E1173-1	82.04.625	Custom farm and farm management services	B&O Tax	Exemption	Agriculture	2007	12/31/2020		0.000	0.023	0.025	0.025
178	E1174-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.322	0.362	0.364
179	E1175-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Business	2017			0.000	D	D	D
180	E1176-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.419	0.482	0.507
181	E1177-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	D	D	D
182	E1178-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	I	I	I
183	E1179-1	82.04.650	Financial institution investment conduit or securitization entity income	B&O Tax	Exemption	Business	2010			0.000	12.800	13.600	13.600
184	E1180-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	D	D	D
185	E1181-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.004	0.004	0.003
186	E1182-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.031	0.035	0.037
187	E1183-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	0.007	0.008	0.008
188	E1184-1	82.04.756	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Nonprofit	2015			0.000	I	I	I
189	E1744-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Other	2019			0.000	0.024	0.050	0.052
190	E1185-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Credit	Business	1996			0.000	0.000	0.000	0.000
191	E1186-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	D	D	D
192	E1187-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Business	2016	01/01/2027		0.000	I	I	I
193	E1188-1	82.62.030; 82.62.045	Rural county and Community Empowerment Zone (CEZ) new jobs	B&O Tax	Credit	Business	1986			0.000	1.192	1.300	1.300
194	E1189-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	2.420	2.640	2.640
195	E1190-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005			0.000	1.780	1.940	1.940
196	E1191-1	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
197	E1192-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			0.000	20.023	22.283	22.727

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198	E1193-1	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
199	E1194-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000
200	E1195-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
201	E1196-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
202	E1774-1	43.06.510,43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
203	E1775-1	82.08.0318,82.12.0318	Vapor products, tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
204	E1197-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
205	E1198-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
206	E1199-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
207	E1772-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
208	E1773-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
209	E1200-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
210	E1201-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
211	E1202-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.460	0.502	0.502
212	E1203-1	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
213	E1204-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	4.703	5.130	5.130
214	E1205-1	82.27.030(1,3)	Imported frozen or packaged fish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	6.387	6.968	9.968
215	E1206-1	82.27.030(2)	Commercially grown fish & shellfish	Enhanced Food Fish Tax	Preferential Rate	Tax Base	1980			0.000	1.206	1.315	1.315

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
216	E1207-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980		0.000	0.302	0.330	0.330	
217	E1208-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005		0.000	0.000	653.400	943.200	
218	E1209-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005		0.000	0.000	2.300	3.000	
219	E1210-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax Base	2005		0.000	0.000	153.750	205.000	
220	E1211-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013		0.000	0.000	1.300	1.680	
221	E1212-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967		0.000	D	D	D	
222	E1755-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998		0.000	D	D	D	
223	E1213-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971		0.000	1.850	2.034	2.044	
224	E1214-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971		0.000	5.073	5.577	5.604	
225	E1215-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983		0.000	0.476	0.524	0.526	
226	E1216-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008		0.000	I	I	I	
227	E1217-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957		0.000	5.944	6.534	6.566	
228	E1218-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933		0.000	0.072	0.079	0.080	
229	E1219-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967		0.000	0.009	0.010	0.010	
230	E1220-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998		0.000	0.001	0.001	0.001	
231	E1221-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923		0.000	3.476	3.820	3.848	
232	E1222-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923		0.000	4.086	4.491	4.523	
233	E1224-1	82.38.180(1d,e); 82.38.180(2d)	Lost or destroyed fuel	Fuel Tax	Refund	Business	1923		0.000	0.733	0.806	0.810	
234	E1223-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	1971		0.000	3.075	3.379	3.403	
235	E1225-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998		0.000	0.975	1.072	1.077	
236	E1226-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971		0.000	0.000	0.000	0.000	
237	E1227-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979		0.000	0.000	0.000	0.000	
238	E1228-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967		0.000	I	I	I	
239	E1229-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967		0.000	57.433	63.229	64.119	
240	E1230-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971		0.000	7.882	8.677	8.800	
241	E1231-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967		0.000	43.690	48.099	48.776	
242	E1232-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003		0.000	0.105	0.116	0.117	
243	E1233-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013		0.000	0.000	0.000	0.000	
244	E1234-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013		0.000	20.228	22.270	22.583	
245	E1235-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967		0.000	0.000	0.000	0.000	
246	E1236-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982		0.000	I	I	I	
247	E1237-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989		0.000	300.922	368.182	379.087	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
248	E1238-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.805	0.894	0.909
249	E1239-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.007	0.009	0.011
250	E1240-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	D	D	D
251	E1241-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.449	0.490	0.490
252	E1242-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
253	E1243-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	24.901	27.969	28.806
254	E1244-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
255	E1245-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			0.000	2.437	4.611	4.656
256	E1246-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	7.923	8.940	9.247
257	E1247-1	48.14.020(1); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	84.200	91.800	91.800
258	E1248-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	1.856	2.024	2.024
259	E1249-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	1,049.146	1,144.523	1,144.523
260	E1250-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
261	E1251-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	138.691	151.299	151.299
262	E1252-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Tax Base	1987			0.000	0.500	0.500	0.500
263	E1253-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.700	0.800	0.800
264	E1254-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	3.700	4.000	4.000
265	E1256-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	D	D	D
266	E1257-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.240	0.322	0.324
267	E1258-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			0.000	5.150	6.930	6.960
268	E1259-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	D	D	D

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
269	E1260-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Individuals	1986			0.000	I	I	I
270	E1261-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.240	0.290	0.338
271	E1262-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017			0.000	D	D	D
272	E1263-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2025		0.000	I	I	I
273	E1275-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	12.790	13.630	14.340
274	E1276-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.065	0.088	0.090
275	E1277-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.000	1.510	2.029	2.039
276	E1278-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.260	1.760	1.830
277	E1264-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.000	0.045	0.060	0.060
278	E1265-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.038	0.051	0.051
279	E1266-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000
280	E1267-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.000	0.020	0.027	0.028
281	E1268-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			0.000	D	D	D
282	E1269-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			0.000	D	D	D
283	E1270-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.000	0.207	0.281	0.285
284	E1271-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.000	D	D	D
285	E1272-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			0.000	D	D	D
286	E1273-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.000	0.306	0.411	0.413
287	E1274-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017			0.000	D	D	D
288	E1753-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Government	2019			0.000	D	D	D
289	E1279-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
290	E1280-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
291	E1281-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000
292	E1282-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			0.000	D	D	D
293	E1283-1	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
294	E1284-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.009	0.013	0.014
295	E1285-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Exemption	Government	1933			0.000	0.000	0.000	0.000
296	E1286-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	3.800	4.300	4.400
297	E1287-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.071	0.080	0.082
298	E1288-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	1.462	1.666	1.740
299	E1289-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	M	M	M
300	E1290-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			0.000	1.102	1.262	1.325
301	E1291-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.004	0.005	0.005
302	E1292-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000
303	E1293-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	3.761	4.103	4.103
304	E1294-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.450	0.491	0.491
305	E1295-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.007	0.008	0.008
306	E1296-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	0.340	0.371	0.371
307	E1297-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/012020		0.000	27.760	3.204	19.387
308	E1298-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/012020		0.000	0.172	0.020	0.131
309	E1299-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	45.782	5.284	32.716
310	E1300-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/012020		0.000	0.143	0.016	0.091
311	E1301-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/012020		0.000	0.000	0.000	0.000
312	E1302-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
313	E1303-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.608	0.068	0.405
314	E1304-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	6.393	0.738	4.568
315	E1305-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	M	M	M
316	E1306-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.619	0.071	0.442

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
317	E1307-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
318	E1308-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		492,700,000	0.000	0.778	1.472	1.488
319	E1309-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		11,400,000,000	0.000	16.350	30.943	31.232
320	E1310-1	84.14.020; 84.14.040(1)(d)(i)	Multi-unit urban housing in rural counties	Property Tax	Exemption	Individuals	2014		0	0.000	0.000	0.000	0.000
321	E1311-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015		0	0.000	0.000	0.000	0.000
322	E1312-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Defferal	Individuals	1985		340,000,000	0.000	0.537	1.015	1.026
323	E1313-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,300,000,000	0.000	1.866	3.569	3.604
324	E1314-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Defferal	Business	1971		4,500,000,000	0.000	7.144	13.520	13.653
325	E1315-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Defferal	Other	1971		12,700,000	0.000	0.264	0.275	0.286
326	E1316-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		0	0.000	0.000	0.000	0.000
327	E1317-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Defferal	Agriculture	1973		0	0.000	0.000	0.000	0.000
328	E1318-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Defferal	Other	1970		2,970,000,000	0.000	4.694	8.883	8.971
329	E1319-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Defferal	Agriculture	1973		16,080,000,000	0.000	23.061	43.644	44.073
330	E1320-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Defferal	Other	1973		41,600,000	0.000	0.610	0.635	0.661
331	E1321-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
332	E1323-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		81,100,000,000	0.000	116.354	220.203	222.373
333	E1322-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Individuals	2007		D	0.000	D	D	D
334	E1324-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		89,500,000,000	0.000	128.373	242.949	245.342
335	E1325-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		49,300,000,000	0.000	70.757	133.910	135.229
336	E1326-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,540,000,000	0.000	2.103	3.981	4.020
337	E1327-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		12,500,000	0.000	0.018	0.034	0.034
338	E1328-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		13,900,000,000	0.000	19.979	37.812	38.185
339	E1329-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		24,400,000,000	0.000	34.870	65.991	66.641
340	E1330-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		73,800,000,000	0.000	116.557	220.587	222.760
341	E1331-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		18,570,000,000	0.000	27.637	52.303	52.818
342	E1332-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		48,800,000,000	0.000	70.069	132.607	133.913
343	E1333-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		600,800,000	0.000	0.862	1.631	1.645
344	E1334-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,450,000,000	0.000	2.164	4.094	4.134
345	E1335-1	84.36.010(2)	Tribal property - Economic development	Property Tax	Exemption	Government	2014		65,150,000	0.000	0.095	0.182	0.185
346	E1336-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		42,900,000	0.000	0.068	0.129	0.131
347	E1337-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		212,500,000	0.000	0.335	0.635	0.641

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023
348	E1338-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,100,000,000	0.000	9.708	18.371	18.552
349	E1339-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,200,000,000	0.000	3.389	6.415	6.478
350	E1340-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		122,000,000	0.000	0.192	0.366	0.370
351	E1341-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		245,000,000	0.000	0.386	0.732	0.740
352	E1342-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		229,200,000	0.000	0.361	0.685	0.692
353	E1343-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		52,300,000	0.000	0.083	0.157	0.159
354	E1344-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	0.000	D	D	D
355	E1345-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
356	E1346-1	84.36.031(2)	Nonprofit Character Building Leases	Property Tax	Exemption	Nonprofit	1949		6,500,000	0.000	0.011	0.020	0.020
357	E1347-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		43,500,000	0.000	0.069	0.131	0.132
358	E1348-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		88,900,000	0.000	0.128	0.242	0.245
359	E1349-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		60,700,000	0.000	0.095	0.182	0.184
360	E1350-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		266,200,000	0.000	0.420	0.796	0.804
361	E1351-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		\$9,300,000	0.000	0.015	0.028	0.028
362	E1352-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
363	E1353-1	84.36.040(1)(d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		721,000,000	0.000	1.138	2.154	2.175
364	E1354-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		8,090,000,000	0.000	12.769	24.167	24.405
365	E1355-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		D	0.000	D	D	D
366	E1356-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		1,700,000,000	0.000	2.683	5.080	5.129
367	E1357-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		65,900,000	0.000	0.098	0.186	0.188
368	E1358-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		241,100,000	0.000	0.381	0.721	0.728
369	E1359-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		2,200,000,000	0.000	3.412	6.456	6.521
370	E1360-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		278,900,000	0.000	0.440	0.834	0.842
371	E1361-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
372	E1362-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Government	2016	01/01/2038	16,700,000	0.000	0.026	0.051	0.051
373	E1363-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,800,000,000	0.000	2.893	5.476	5.530
374	E1364-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,050,000,000	0.000	1.655	3.133	3.164
375	E1365-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		44,600,000	0.000	0.070	0.134	0.135
376	E1366-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		245,000,000	0.000	0.387	0.732	0.740
377	E1367-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		66,600,000	0.000	0.106	0.200	0.202
378	E1368-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Other	1890		327,000	0.000	0.001	0.001	0.001
379	E1369-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Other	1915		44,000,000	0.000	0.070	0.134	0.135
380	E1370-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,030,000,000,000	0.000	4,358.568	8,248.721	8,331.082

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								Prop Tax	Potential revenues from full repeal - STATE				
2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
381	E1371-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
382	E1372-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		889,600,000	0.000	1.276	2.414	2.438
383	E1373-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		12,300,000	0.000	0.018	0.034	0.034
384	E1374-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,110,000,000	0.000	4.456	8.433	8.519
385	E1375-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		204,000,000	0.000	0.311	0.588	0.594
386	E1376-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		87,400,000,000	0.000	125.307	237.146	239.527
387	E1377-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		60,180,000	0.000	0.087	0.164	0.166
388	E1378-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
389	E1379-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Business	2013		D	0.000	D	D	D
390	E1380-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000
391	E1381-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	0.000	I	I	I
392	E1382-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		2,500,000,000	0.000	3.956	7.487	7.560
393	E1383-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,500,000	0.000	0.005	0.008	0.008
394	E1384-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		72,700,000	0.000	0.115	0.218	0.220
395	E1385-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		700,000	0.000	0.001	0.002	0.002
396	E1386-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		214,000,000	0.000	0.337	0.638	0.644
397	E1387-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
398	E1388-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		102,000,000	0.000	0.161	0.305	0.308
399	E1389-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		21,400,000,000	0.000	39.339	74.450	75.182
400	E1390-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		112,800,000	0.000	0.162	0.307	0.310
401	E1391-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976		5,300,000,000	0.000	(29.027)	(22.538)	(22.576)
402	E1392-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		7,800,000,000	0.000	11.143	21.088	21.304
403	E1393-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		84,000,000,000	0.000	128.021	242.282	244.694
404	E1394-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		14,500,000	0.000	0.023	0.043	0.044
405	E1395-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		D	0.000	D	D	D
406	E1396-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
407	E1397-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		26,000,000	0.000	0.038	0.071	0.072
408	E1398-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		40,000,000	0.000	0.063	0.120	0.121
409	E1399-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		4,350,000,000	0.000	6.861	12.986	13.114
410	E1400-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		700,000	0.000	0.002	0.002	0.002
411	E1401-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Business	2010	01/01/2020	13,900,000	0.000	0.000	0.000	0.000
412	E1402-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000
413	E1403-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		41,100,000,000	0.000	64.856	122.744	123.954
414	E1404-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,620,000,000	0.000	2.563	4.849	4.896
415	E1405-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
416	E1406-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,220,000,000	0.000	1.920	3.635	3.670
417	E1407-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2024	0	0.000	0.000	0.000	0.000
418	E1408-1	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
419	E1409-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000
420	E1410-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		88,000	0.000	M	M	M
421	E1411-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
422	E1412-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/01/2009	0	0.000	0.000	0.000	0.000
423	E1413-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		D	0.000	D	D	D
424	E1414-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Individuals	2017		5,200,000	0.000	0.008	0.015	0.016
425	E1415-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Deferral	Individuals	2007		0	0.000	0.166	0.173	0.181
426	E1416-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Deferral	Individuals	1975		0	0.000	1.570	1.570	1.570
427	E1417-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	0.000	0.002	0.005	0.005
428	E1418-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		35,400,000	0.000	0.054	0.103	0.105
429	E1419-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		1,460,000,000	0.000	2.310	4.373	4.417
430	E1420-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		0	0.000	0.000	0.000	0.000
431	E1421-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		164,000,000	0.000	0.258	0.488	0.493
432	E1776-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Exemption	Individuals	2019		0	0.000	0.000	0.000	0.000
433	E1422-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.000	0.000	0.000	0.000
434	E1423-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		I	0.000	I	I	I
435	E1424-1	84.70.010	Destroyed property	Property Tax	Special Valuation o	Other	1974		23,500,000	0.000	0.034	0.064	0.065
436	E1425-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.120	0.131	0.131
437	E1428-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	5.934	6.903	7.361
438	E1429-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.037	0.041	0.041
439	E1430-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.801	0.906	0.941
440	E1431-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	1.817	2.053	2.127
441	E1432-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	D	D	D
442	E1433-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
443	E1434-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
444	E1435-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.718	0.826	0.871
445	E1436-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000
446	E1437-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
447	E1438-1	82.16.0496	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	0.156	0.200	0.230
448	E1764-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000
449	E1439-1	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
450	E1440-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	D	D	D
451	E1441-1	82.16.0499	Hiring veterans	Public Utility Tax	Credit	Business	2015	07/01/2023		0.000	0.010	0.016	0.003
452	E1442-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.722	0.811	0.836
453	E1448-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	3.455	3.960	4.156
454	E1449-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax Base	1935			0.000	17.535	19.812	20.533
455	E1450-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
456	E1451-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	1.496	1.632	1.632
457	E1452-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
458	E1453-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	30.727	34.125	34.757
459	E1454-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	2.315	2.655	2.787
460	E1455-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
461	E1456-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	11.483	12.792	13.063
462	E1443-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.244	0.266	0.267
463	E1444-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	15.542	17.635	18.343
464	E1445-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.534	0.612	0.643
465	E1446-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax Base	1987			0.000	10.399	11.766	12.194
466	E1447-1	82.16.050(14)	Transit improvements for low-income and elderly	Public Utility Tax	Deduction	Government	2006			0.000	0.149	0.163	0.163
467	E1457-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	1.110	1.259	1.310
468	E1458-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	D	D	D
469	E1459-1	82.16.130	Renewable energy system cost recovery	Public Utility Tax	Credit	Business	2005	06/30/2021		0.000	44.138	13.750	13.750

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							Enacted	End Date	Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
470	E1749-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019			0.000	0.000	0.000	3.193
471	E1460-1	82.16.300	Hauling farm products for relatives	Public Utility Tax	Exemption	Agriculture	2007	12/31/2020		0.000	M	M	M
472	E1461-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	I	I	I
473	E1463-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000
474	E1464-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
475	E1465-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.000	0.100	0.110	0.110
476	E1466-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005			0.000	0.513	0.560	0.560
477	E1469-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	66.660	73.540	72.980
478	E1470-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.000	0.000	0.000
479	E1471-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	2.770	3.010	3.120
480	E1472-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.169	0.187	0.185
481	E1473-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	1.530	1.670	1.580
482	E1474-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			0.000	53.540	59.070	60.530
483	E1475-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.417	0.459	0.347
484	E1476-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	6.510	7.180	7.310
485	E1477-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.041	0.046	0.044
486	E1478-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	4.050	4.460	4.700
487	E1479-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	0.739	0.815	0.867
488	E1480-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	D	D	D
489	E1481-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.127	0.144	0.151
490	E1482-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	24.100	26.580	27.860
491	E1483-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
492	E1484-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1951			0.000	112.600	124.100	125.100

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
493	E1485-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	28.400	31.320	32.340
494	E1486-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.012	0.013	0.013
495	E1468-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Business	2018			0.000	2.470	2.710	2.900
496	E1467-1	82.45.010(3)(t)(i)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.000	0.000	0.000
497	E1756-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019			0.000	0.115	0.126	0.129
498	E1487-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
499	E1488-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
500	E1489-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	1.210	1.340	1.480
501	E1490-1	82.45.197	Transfers without a will	Real Estate Excise Tax	Exemption	Other	2016			0.000	0.445	0.490	0.496
502	E1491-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
503	E1492-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
504	E1493-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	D	D	D
505	E1494-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
506	E1495-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	3,802.755	4,592.234	4,836.302
507	E1496-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
508	E1497-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			0.000	28.238	31.421	32.049
509	E1498-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	40.348	45.531	47.069
510	E1505-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			0.000	2.062	2.249	2.249
511	E1506-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	2.564	3.024	3.270
512	E1507-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	39.797	45.704	48.148
513	E1508-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	10.647	12.196	12.805
514	E1509-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax Base	1995			0.000	5.439	6.171	6.417
515	E1511-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	63.950	75.880	79.890

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
516	E1499-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	138.721	154.359	155.578	
517	E1500-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	83.968	94.349	97.180	
518	E1501-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			0.000	79.688	91.278	95.842	
519	E1502-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.016	0.018	0.018	
520	E1503-1	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	
521	E1504-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.000	3.716	4.144	4.231	
522	E1512-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	2.259	2.548	2.632	
523	E1710-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I	
524	E1721-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			0.000	138.956	165.759	178.113	
525	E1722-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Business	2009			0.000	6.349	7.409	7.804	
526	E1723-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	99.200	114.070	118.148	
527	E1724-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.053	0.061	0.064	
528	E1725-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I	
529	E1726-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Other	2009			0.000	108.772	125.662	130.851	
530	E1727-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	M	M	M	
531	E1739-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			0.000	93.506	109.143	114.957	
532	E1728-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	7.017	7.977	8.307	
533	E1729-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	115.644	138.855	150.338	
534	E1730-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	130.148	150.357	156.567	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
535	E1740-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			0.000	11.627	13.263	13.642
536	E1741-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2009			0.000	12.003	13.707	14.116
537	E1513-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.447	0.488	0.488
538	E1514-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			0.000	150.231	165.555	167.158
539	E1515-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000
540	E1516-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.185	0.209	0.215
541	E1517-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.516	0.563	0.563
542	E1518-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000
543	E1519-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000
544	E1520-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
545	E1521-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			0.000	2.528	2.824	2.865
546	E1522-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.434	0.489	0.505
547	E1523-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	1.253	1.413	1.460
548	E1524-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.000	6.878	7.758	8.014
549	E1525-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.454	0.513	0.531
550	E1526-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax Base	1935			0.000	670.114	760.852	792.209
551	E1527-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.068	0.074	0.074
552	E1528-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	1.578	1.674	1.628
553	E1529-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.419	0.457	0.457
554	E1530-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.144	0.163	0.168
555	E1531-1	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
556	E1532-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			0.000	5.829	6.348	6.452

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
557	E1533-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.177	0.204	0.211
558	E1534-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	2.797	3.236	3.338
559	E1535-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	657.531	724.559	726.453
560	E1536-1	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			0.000	0.000	0.000	0.000
561	E1537-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
562	E1539-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	292.969	328.325	340.745
563	E1538-1	82.08.02565(1)(c)(ii) ; 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.000	0.000	0.000
564	E1540-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	6.663	7.702	8.147
565	E1541-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
566	E1542-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016			0.000	0.000	0.000	0.000
567	E1543-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	D	D	D
568	E1544-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
569	E1545-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	3.111	3.496	3.601
570	E1546-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	13.386	15.041	15.493
571	E1547-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			0.000	D	D	D
572	E1548-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	9.313	10.363	10.570
573	E1549-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	16.670	18.185	18.185
574	E1550-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	5.492	6.164	6.315
575	E1762-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
576	E1552-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	18.292	20.642	21.339
577	E1553-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000

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578	E1554-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
579	E1556-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			0.000	0.000	0.000	0.000
580	E1557-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	0.149	0.163	0.163
581	E1558-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.000	6.420	7.000	7.000
582	E1559-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			0.000	M	M	M
583	E1560-1	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
584	E1561-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.000	0.417	0.455	0.455
585	E1562-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			0.000	2.930	3.272	3.348
586	E1563-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000
587	E1564-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.000	1.240	1.352	1.352
588	E1565-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			0.000	2.922	3.427	3.684
589	E1566-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.000	0.034	0.037	0.370
590	E1567-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			0.000	I	I	I
591	E1746-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019			0.000	I	I	I
592	E1568-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.000	0.000	0.000	0.000
593	E1569-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			0.000	D	D	D
594	E1570-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	9.366	10.319	10.422
595	E1571-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.000	0.071	0.080	0.083
596	E1572-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			0.000	D	D	D
597	E1573-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			0.000	553.428	625.984	648.524
598	E1574-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.000	0.119	0.141	0.153
599	E1575-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			0.000	44.880	49.939	50.938
600	E1576-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			0.000	5.065	18.200	18.200

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
601	E1577-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.900	0.984	0.999
602	E1578-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	D	D	D
603	E1579-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	2.296	2.580	2.657
604	E1580-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.000	0.000	0.000
605	E1581-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.113	0.129	0.135
606	E1582-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	1,089.631	1,200.884	1,213.206
607	E1583-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.000	0.060	0.070	0.070
608	E1584-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.136	0.148	0.148
609	E1585-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	87.844	96.812	97.805
610	E1586-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	1.281	1.451	1.498
611	E1587-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.017	0.019	0.020
612	E1588-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	1.338	1.510	1.560
613	E1589-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.571	0.656	0.687
614	E1590-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	2.300	2.500	2.500
615	E1591-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
616	E1592-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax	Exemption	Individuals	2016			0.000	0.000	0.000	0.000
617	E1593-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	I	I	I
618	E1594-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	67.736	75.808	78.251
619	E1595-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.438	0.484	0.495
620	E1596-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	0.885	0.990	1.015
621	E1597-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	6.400	7.362	7.772
622	E1599-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	1.384	1.510	1.510
623	E1600-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	D	D	D

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
624	E1601-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Individuals	2013			0.000	D	D	D	
625	E1602-1	82.08.700; 82.12.700	Boats sold to nonresidents in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.519	0.589	0.613	
626	E1603-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.426	0.481	0.497	
627	E1604-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.898	0.980	0.980	
628	E1605-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	D	D	D	
629	E1606-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	0.375	0.410	0.410	
630	E1607-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.784	0.931	1.013	
631	E1608-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	D	D	D	
632	E1609-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	08/01/2028		0.000	0.104	0.000	0.000	
633	E1770-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2019	08/01/2028		0.000	9.521	10.880	13.184	
634	E1610-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D	
635	E1611-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D	
636	E1612-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	1.135	0.681	0.486	
637	E1613-1	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	6.700	7.500	7.700	
638	E1614-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.000	1.172	1.315	1.354	
639	E1615-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.861	0.972	1.004	
640	E1616-1	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	
641	E1617-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	D	D	D	
642	E1618-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	22.522	23.642	24.351	
643	E1619-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	21.410	21.644	22.283	
644	E1620-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.004	0.004	0.004	
645	E1621-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.000	0.146	0.165	0.170	
646	E1622-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	2.095	2.285	2.285	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
647	E1623-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.365	0.398	0.398
648	E1624-1	82.08.900; 82.12.900	Anaerobic digesters	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.099	0.108	0.108
649	E1777-1	82.08.900(a); 82.12.900(a)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.455	0.497	0.497
650	E1625-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	1.715	1.910	1.951
651	E1626-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.417	0.467	0.479
652	E1627-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	5.482	6.100	6.222
653	E1628-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	1.771	1.932	1.932
654	E1629-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	32.416	36.600	37.881
655	E1630-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			0.000	2.949	3.217	3.217
656	E1631-1	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
657	E1632-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	1.861	2.030	2.030
658	E1633-1	82.08.962(1)(a)- (1)(c)(i)(A); 82.12.962(1)(a)- (1)(c)(i)(A)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.000	0.014	0.016	0.018
659	E1768-1	82.08.962(1)(c)(i)(B) ; 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than one hundred kilowatts AC but no more than five hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2020		0.000	0.807	1.055	1.266
660	E1769-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than one hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Individuals	2009	01/01/2020		0.000	4.692	5.476	5.860
661	E1635-1	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
662	E1636-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		0.000	1.678	1.919	2.013
663	E1637-1	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

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
664	E1638-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	2.600	2.900	3.000
665	E1639-1	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
666	E1640-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	0.282	0.316	0.328
667	E1641-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	35.599	39.611	40.404
668	E1642-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	44.052	48.057	48.057
669	E1643-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	I	I	I
670	E1644-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	0.002	0.003	0.003
671	E1761-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Other	2019	07/01/2025		0.000	0.029	0.036	0.038
672	E1645-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.000	0.172	0.187	0.187
673	E1646-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.385	0.438	0.456
674	E1647-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	D	D	D
675	E1648-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.004	0.005	0.005
676	E1649-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000
677	E1650-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.433	0.488	0.505
678	E1651-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.073	0.079	0.079
679	E1652-1	82.08.9997; 82.12.9997	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			0.000	D	D	D
680	E1653-1	82.08.9998(1)(a); 82.12.9998	Medical marijuana sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.662	0.732	0.743
681	E1654-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.035	0.039	0.039
682	E1655-1	82.08.9998(1)(c); 82.12.9998	Marijuana with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.053	0.057	0.057
683	E1656-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.009	0.009	0.009
684	E1657-1	82.08.9998(1)(e)(i); 82.12.9998	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
685	E1658-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical marijuana cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I
686	E1659-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	1.150	1.284	1.317
687	E1660-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Exemption	Business	2017			0.000	10.382	9.583	9.583
688	E1735-1	82.12.02084	Digital goods used by students	Retail Sales & Use Tax	Exemption	Tax base	2009			0.000	I	I	I
689	E1732-1	82.12.02085(1)(a)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000
690	E1733-1	82.12.02085(1)(b)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
691	E1734-1	82.12.02085(1)(c)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.000	0.000	0.000
692	E1731-1	82.12.02086	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I
693	E1426-1	82.12.022(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			0.000	19.574	22.152	22.980
694	E1661-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	232.937	525.260	814.178
695	E1662-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			0.000	0.000	0.000	0.000
696	E1663-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	2.264	2.554	2.640
697	E1747-1	82.12.0263	Extracted Fuel	Retail Sales & Use Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000
698	E1664-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.008	0.009	0.009
699	E1665-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	D	D	D
700	E1666-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	4.200	4.600	4.600
701	E1667-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I
702	E1668-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.066	0.072	0.072
703	E1669-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.372	0.444	0.463
704	E1670-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$12,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.000	0.011	0.012	0.012

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705	E1671-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.361	0.409	0.426
706	E1672-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.116	0.127	0.127
707	E1673-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
708	E1674-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000
709	E1675-1	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
710	E1748-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
711	E1763-1	82.16.0496(1)(a)(ii)	Zero emissions buses	Retail Sales & Use Tax	Credit	Other	2019	07/01/2025		0.000	2.300	0.280	0.280
712	E1676-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.039	0.042	0.042
713	E1754-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019			0.000	D	D	D
714	E1677-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000
715	E1678-1	82.32.760(1)(b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000
716	E1679-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	01/01/2026		0.000	D	D	D
717	E1680-1	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
718	E1681-1	82.60.040; 82.60.049	Rural county deferral	Retail Sales & Use Tax	Deferral	Business	1985			0.000	0.000	0.000	0.000
719	E1682-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
720	E1684-1	82.82.020(2)	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
721	E1685-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.551	0.601	0.601
722	E1686-1	82.64.030(1)	Carbonated beverage syrup previously taxed	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	I	I	I
723	E1687-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	I	I	I
724	E1688-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
725	E1689-1	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

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023
726	E1690-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	I	I	I
727	E1750-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.555	0.650	0.696
728	E1751-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exemption	Business	1986			0.000	43.300	50.700	54.300
729	E1691-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
730	E1752-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			0.000	13.400	16.700	19.000
731	E1692-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	D	D	D
732	E1693-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	5.814	6.482	6.624
733	E1694-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
734	E1695-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.000	0.001	0.001	0.001
735	E1696-1	84.33.140(15)	Designated forest land removal due to natural disaster	Timber Excise Tax	Exemption	Government	1971			0.000	0.007	0.015	0.015
736	E1697-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	0.175	0.194	0.196
737	E1698-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	0.000	0.000	0.000
738	E1699-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	0.000	0.000	0.000
739	E1700-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	I	I	I
740	E1701-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	I	I	I
741	E1702-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	I	I	I
742	E1703-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	I	I	I
743	E1704-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	I	I	I
744	E1705-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	I	I	I
745	E1706-1	82.48.100(7)	Nonresident keeping aircraft in-state at Pullman-Moscow Airport	Vehicle Excise Tax	Exemption	Individuals	1999			0.000	0.001	0.001	0.001
746	E1707-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	I	I	I
747	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	3.900	4.400	4.600

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023
748	E1709-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971		0.000	0.000	0.000	0.000	

2020 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.000	0.000	0.000	
2	E1759-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	0.000	0.000	0.000	
3	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000	
4	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000	
5	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000	
6	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000	
7	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000	
8	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000	
9	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000	
10	E1010-1	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	
11	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000	
12	E1012-1	82.04.2404	Semiconductor materials manufacturing preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	0.000	0.000	0.000	
13	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	
14	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000	
15	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000	
16	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000	
17	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
18	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000	
19	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
20	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000	
21	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	
22	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000	
23	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	
24	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	
25	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
26	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	
27	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
28	E1021-1	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	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY 2021	FY 2022	FY 2023	
29	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000	
30	E1023-1	82.04.260(14)(a)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009	07/01/2024		0.000	0.000	0.000	0.000	
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000	
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000	
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000	
35	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	
36	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	
37	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000	
38	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000	
39	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000	
40	E1040-1	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	
41	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	01/01/2027		0.000	0.000	0.000	0.000	
42	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000	
43	E1757-1	82.04.299(5)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000	
44	E1742-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000	
45	E1044-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	0.000	0.000	0.000	
46	E1045-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	0.000	0.000	0.000	
47	E1046-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000	
48	E1047-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000	
49	E1048-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
50	E1049-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000	
51	E1758-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000	
52	E1050-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	0.000	0.000	0.000	
53	E1051-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	0.000	0.000	0.000	
54	E1052-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
55	E1053-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000	
56	E1054-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
57	E1055-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
58	E1056-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000	
59	E1057-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
60	E1058-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
61	E1059-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
62	E1060-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
63	E1061-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
64	E1062-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000	
65	E1063-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000	
66	E1064-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000	
67	E1065-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000	
68	E1066-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000	
69	E1067-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000	
70	E1068-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000	
71	E1069-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000	
72	E1070-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000	
73	E1071-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000	
74	E1072-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000	
75	E1073-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000	
76	E1074-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000	
77	E1075-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000	
78	E1076-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000	
79	E1077-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000	
80	E1078-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000	
81	E1079-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000	
82	E1080-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	
83	E1083-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.000	0.000	0.000	
84	E1084-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
85	E1085-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000	
86	E1086-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
87	E1087-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000	
88	E1088-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000	
89	E1089-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	
90	E1090-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
91	E1091-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000	
92	E1092-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
93	E1093-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
94	E1094-1	82.04.422(2)	Dealer trades of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	0.000	0.000	0.000	
95	E1096-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	0.000	0.000	0.000	
96	E1097-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000	
97	E1098-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
98	E1099-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
99	E1100-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
100	E1101-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000	
101	E1102-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
102	E1103-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
103	E1104-1	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	
104	E1105-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000	
105	E1106-1	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	
106	E1107-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000	
107	E1108-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000	
108	E1109-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
109	E1110-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000	
110	E1111-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000	
111	E1112-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000	
112	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
113	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	0.000	0.000	0.000	
114	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000	
115	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
116	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000	
117	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.000	0.000	0.000	
118	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
119	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
120	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
121	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
122	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
123	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
124	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000	
125	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000	
126	E1128-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
127	E1129-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000	
128	E1130-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000	
129	E1131-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000	
130	E1132-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000	
131	E1133-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000	
132	E1134-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000	
133	E1135-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000	
134	E1136-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000	
135	E1137-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000	
136	E1138-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
137	E1139-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
138	E1140-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
139	E1141-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
140	E1142-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000	
141	E1143-1	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	
142	E1144-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000	
143	E1145-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000	
144	E1146-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000	
145	E1147-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000	
146	E1148-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000	
147	E1149-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000	
148	E1002-1	82.04.43395	Accountable communities of health	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000	

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149	E1745-1	82.04.43395(2)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000	
150	E1765-1	82.04.43395(2)(a)	Hospital incentive payments received through medicaid quality improvement program	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000	
151	E1767-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000	
152	E1743-1	82.04.43396	Scan down allowances	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000	
153	E1150-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000	
154	E1151-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000	
155	E1152-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000	
156	E1153-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000	
157	E1154-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000	
158	E1155-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000	
159	E1156-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2001	07/01/2040		0.000	0.000	0.000	0.000	
160	E1157-1	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	
161	E1158-1	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	
162	E1159-1	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	
163	E1160-1	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	
164	E1161-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000	
165	E1162-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	06/30/2027		0.000	0.000	0.000	0.000	
166	E1163-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	06/30/2021		0.000	0.000	0.000	0.000	
167	E1164-1	82.04.4496	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000	
168	E1760-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019	01/01/2022		0.000	0.000	0.000	0.000	
169	E1165-1	82.04.4498	Hiring veterans	B&O Tax	Credit	Business	2015	07/01/2023		0.000	0.000	0.000	0.000	
170	E1166-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.000	0.000	0.000	
171	E1167-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000	
172	E1168-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000	
173	E1169-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	

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174	E1170-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000	
175	E1171-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000	
176	E1172-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000	
177	E1173-1	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	
178	E1174-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000	
179	E1175-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000	
180	E1176-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000	
181	E1177-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000	
182	E1178-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000	
183	E1179-1	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	E1180-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000	
185	E1181-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000	
186	E1182-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000	
187	E1183-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000	
188	E1184-1	82.04.756	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Nonprofit	2015			0.000	0.000	0.000	0.000	
189	E1744-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Other	2019			0.000	0.000	0.000	0.000	
190	E1185-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Credit	Business	1996			0.000	0.000	0.000	0.000	
191	E1186-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	0.000	0.000	0.000	
192	E1187-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Business	2016	01/01/2027		0.000	0.000	0.000	0.000	
193	E1188-1	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	
194	E1189-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000	
195	E1190-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005			0.000	0.000	0.000	0.000	
196	E1191-1	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	
197	E1192-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			8.793	8.950	9.130	9.312	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
198	E1193-1	82.12.022(5)	Aluminum smelter purchases of natural gas	Brokered Natural Gas Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
199	E1194-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000	
200	E1195-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000	
201	E1196-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000	
202	E1774-1	43.06.510,43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000	
203	E1775-1	82.08.0318,82.12.0318	Vapor products, tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			I	I	I	I	
204	E1197-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
205	E1198-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000	
206	E1199-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000	
207	E1772-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000	
208	E1773-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000	
209	E1200-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000	
210	E1201-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000	
211	E1202-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000	
212	E1203-1	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	
213	E1204-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000	
214	E1205-1	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	
215	E1206-1	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	

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216	E1207-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.000	0.000	0.000	0.000	
217	E1208-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000	
218	E1209-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000	
219	E1210-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax Base	2005			0.000	0.000	0.000	0.000	
220	E1211-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000	
221	E1212-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000	
222	E1755-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000	
223	E1213-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000	
224	E1214-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000	
225	E1215-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000	
226	E1216-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000	
227	E1217-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000	
228	E1218-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000	
229	E1219-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000	
230	E1220-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	
231	E1221-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			0.000	0.000	0.000	0.000	
232	E1222-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000	
233	E1224-1	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	
234	E1223-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
235	E1225-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000	
236	E1226-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000	
237	E1227-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000	
238	E1228-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
239	E1229-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
240	E1230-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000	
241	E1231-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
242	E1232-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000	
243	E1233-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000	
244	E1234-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000	
245	E1235-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000	
246	E1236-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000	
247	E1237-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
248	E1238-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000	
249	E1239-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000	
250	E1240-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000	
251	E1241-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.000	0.000	0.000	
252	E1242-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000	
253	E1243-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000	
254	E1244-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000	
255	E1245-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			12.746	13.327	13.935	14.572	
256	E1246-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	0.000	0.000	0.000	
257	E1247-1	48.14.020(1); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	0.000	0.000	0.000	
258	E1248-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000	
259	E1249-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
260	E1250-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
261	E1251-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000	
262	E1252-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Tax Base	1987			0.000	0.000	0.000	0.000	
263	E1253-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000	
264	E1254-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	0.000	0.000	0.000	
265	E1256-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			D	D	D	D	
266	E1257-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.277	0.280	0.283	0.284	
267	E1258-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			5.960	6.030	6.080	6.110	
268	E1259-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			D	D	D	D	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
269	E1260-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Individuals	1986			I	I	I	I	
270	E1261-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.273	0.281	0.288	0.296	
271	E1262-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017			D	D	D	D	
272	E1263-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2025		I	I	I	I	
273	E1275-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			10.800	11.360	11.960	12.580	
274	E1276-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.074	0.076	0.077	0.079	
275	E1277-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			1.746	1.766	1.780	1.789	
276	E1278-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			1.420	1.480	1.540	1.600	
277	E1264-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.052	0.052	0.053	0.053	
278	E1265-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.044	0.044	0.044	0.045	
279	E1266-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000	
280	E1267-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.024	0.024	0.024	0.024	
281	E1268-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			D	D	D	D	
282	E1269-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			D	D	D	D	
283	E1270-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.238	0.242	0.246	0.250	
284	E1271-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			D	D	D	D	
285	E1272-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			D	D	D	D	
286	E1273-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.354	0.356	0.361	0.363	
287	E1274-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017			D	D	D	D	
288	E1753-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Government	2019			D	D	D	D	
289	E1279-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
290	E1280-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000	
291	E1281-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000	
292	E1282-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			D	D	D	D	
293	E1283-1	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	
294	E1284-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.009	0.010	0.011	0.012	
295	E1285-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Exemption	Government	1933			0.000	0.000	0.000	0.000	
296	E1286-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000	
297	E1287-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.000	0.000	0.000	
298	E1288-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000	
299	E1289-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000	
300	E1290-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			0.000	0.000	0.000	0.000	
301	E1291-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000	
302	E1292-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000	
303	E1293-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000	
304	E1294-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000	
305	E1295-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.000	0.000	0.000	
306	E1296-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000	
307	E1297-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
308	E1298-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/012020		0.000	0.000	0.000	0.000	
309	E1299-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
310	E1300-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/012020		0.000	0.000	0.000	0.000	
311	E1301-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/012020		0.000	0.000	0.000	0.000	
312	E1302-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
313	E1303-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
314	E1304-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
315	E1305-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
316	E1306-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
317	E1307-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000	
318	E1308-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		492,700,000	4.069	4.255	4.449	4.653	
319	E1309-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		11,400,000,000	78.085	86.675	95.834	105.154	
320	E1310-1	84.14.020; 84.14.040(1)(d)(i)	Multi-unit urban housing in rural counties	Property Tax	Exemption	Individuals	2014		0	0.000	0.000	0.000	0.000	
321	E1311-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015		0	0.000	0.000	0.000	0.000	
322	E1312-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Defferal	Individuals	1985		340,000,000	2.806	2.934	3.068	3.208	
323	E1313-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,300,000,000	9.866	10.316	10.788	11.281	
324	E1314-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Defferal	Business	1971		4,500,000,000	37.366	39.071	40.856	42.725	
325	E1315-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Defferal	Other	1971		12,700,000	0.929	0.974	1.015	1.056	
326	E1316-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		0	0.001	0.001	0.001	0.001	
327	E1317-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Defferal	Agriculture	1973		0	0.000	0.000	0.000	0.000	
328	E1318-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Defferal	Other	1970		2,970,000,000	24.554	25.674	26.847	28.075	
329	E1319-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Defferal	Agriculture	1973		16,080,000,000	120.623	126.125	131.886	137.916	
330	E1320-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Defferal	Other	1973		41,600,000	3.068	3.220	3.355	3.492	
331	E1321-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000	
332	E1323-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		81,100,000,000	608.604	636.369	665.443	695.860	
333	E1322-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Individuals	2007		D	D	D	D	D	
334	E1324-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		89,500,000,000	671.467	702.099	734.166	767.736	
335	E1325-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		49,300,000,000	370.104	386.988	404.662	423.166	
336	E1326-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,540,000,000	10.809	11.298	11.809	12.344	
337	E1327-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		12,500,000	0.093	0.098	0.102	0.107	
338	E1328-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		13,900,000,000	104.507	109.275	114.266	119.490	
339	E1329-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		24,400,000,000	183.198	191.555	200.304	209.463	
340	E1330-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		73,800,000,000	609.666	637.478	666.593	697.074	
341	E1331-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		18,570,000,000	145.201	151.825	158.759	166.019	
342	E1332-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		48,800,000,000	366.504	383.223	400.726	419.049	
343	E1333-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		600,800,000	3.760	4.458	5.286	6.269	
344	E1334-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,450,000,000	11.316	11.833	12.373	12.939	
345	E1335-1	84.36.010(2)	Tribal property - Economic development	Property Tax	Exemption	Government	2014		65,150,000	0.116	0.117	0.030	0.000	
346	E1336-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		42,900,000	0.354	0.371	0.388	0.406	
347	E1337-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		212,500,000	1.754	1.835	1.918	2.006	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
348	E1338-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,100,000,000	50.775	53.091	55.516	58.055	
349	E1339-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,200,000,000	17.730	18.538	19.384	20.271	
350	E1340-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		122,000,000	1.011	1.057	1.105	1.156	
351	E1341-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		245,000,000	2.024	2.116	2.213	2.314	
352	E1342-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		229,200,000	1.894	1.980	2.070	2.165	
353	E1343-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		52,300,000	0.432	0.452	0.473	0.495	
354	E1344-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	D	D	D	D	
355	E1345-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000	
356	E1346-1	84.36.031(2)	Nonprofit Character Building Leases	Property Tax	Exemption	Nonprofit	1949		6,500,000	0.054	0.056	0.059	0.061	
357	E1347-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		43,500,000	0.359	0.375	0.393	0.412	
358	E1348-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		88,900,000	0.713	0.711	0.714	0.717	
359	E1349-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		60,700,000	0.502	0.525	0.549	0.574	
360	E1350-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		266,200,000	2.199	2.299	2.404	2.513	
361	E1351-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		\$9,300,000	0.076	0.080	0.084	0.087	
362	E1352-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000	
363	E1353-1	84.36.040(1)(d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		721,000,000	5.953	6.225	6.510	6.807	
364	E1354-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		8,090,000,000	66.792	69.839	73.029	76.368	
365	E1355-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		D	D	D	D	D	
366	E1356-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		1,700,000,000	14.038	14.678	15.349	16.050	
367	E1357-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		65,900,000	0.512	0.535	0.559	0.585	
368	E1358-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		241,100,000	1.991	2.082	2.178	2.277	
369	E1359-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		2,200,000,000	17.845	18.659	19.511	20.403	
370	E1360-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		278,900,000	2.303	2.408	2.518	2.633	
371	E1361-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000	
372	E1362-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Government	2016	01/01/2038	16,700,000	0.138	0.144	0.151	0.158	
373	E1363-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,800,000,000	15.133	15.824	16.547	17.304	
374	E1364-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,050,000,000	8.658	9.053	9.466	9.899	
375	E1365-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		44,600,000	0.369	0.386	0.404	0.422	
376	E1366-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		245,000,000	2.024	2.116	2.214	2.315	
377	E1367-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		66,600,000	0.550	0.575	0.601	0.629	
378	E1368-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Other	1890		327,000	0.002	0.003	0.003	0.004	
379	E1369-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Other	1915		44,000,000	0.367	0.386	0.404	0.422	
380	E1370-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,030,000,000,000	22,873.959	23,775.085	24,724.410	25,713.341	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
381	E1371-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000	
382	E1372-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		889,600,000	6.674	6.979	7.298	7.631	
383	E1373-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		12,300,000	0.099	0.099	0.100	0.100	
384	E1374-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,110,000,000	25.708	25.048	24.937	25.148	
385	E1375-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		204,000,000	1.664	1.709	1.767	1.828	
386	E1376-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		87,400,000,000	682.517	692.505	708.334	725.168	
387	E1377-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		60,180,000	1.831	1.861	1.905	1.953	
388	E1378-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000	
389	E1379-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Business	2013		D	D	D	D	D	
390	E1380-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.002	0.002	0.002	0.002	
391	E1381-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	I	I	I	I	
392	E1382-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		2,500,000,000	20.691	21.636	22.624	23.658	
393	E1383-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,500,000	0.020	0.021	0.022	0.023	
394	E1384-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		72,700,000	0.601	0.628	0.657	0.687	
395	E1385-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		700,000	0.006	0.006	0.006	0.006	
396	E1386-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		214,000,000	1.764	1.845	1.928	2.016	
397	E1387-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000	
398	E1388-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		102,000,000	0.844	0.882	0.922	0.964	
399	E1389-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		21,400,000,000	201.562	229.911	240.468	252.070	
400	E1390-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		112,800,000	0.846	0.885	0.925	0.967	
401	E1391-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976		5,300,000,000	7.992	9.444	11.084	12.914	
402	E1392-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		7,800,000,000	62.313	62.126	62.360	62.651	
403	E1393-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		84,000,000,000	686.205	705.003	727.411	754.037	
404	E1394-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		14,500,000	0.120	0.125	0.131	0.137	
405	E1395-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		D	D	D	D	D	
406	E1396-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000	
407	E1397-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		26,000,000	0.183	0.199	0.218	0.238	
408	E1398-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		40,000,000	0.330	0.345	0.361	0.377	
409	E1399-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		4,350,000,000	35.891	37.529	39.243	41.037	
410	E1400-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		700,000	0.006	0.006	0.006	0.006	
411	E1401-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Business	2010	01/01/2020	13,900,000	0.059	0.057	0.000	0.000	
412	E1402-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000	
413	E1403-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		41,100,000,000	339.244	354.720	370.920	387.881	
414	E1404-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,620,000,000	13.402	14.014	14.654	15.324	
415	E1405-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000	

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416	E1406-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,220,000,000	10.044	10.502	10.982	11.485	
417	E1407-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2024	0	0.000	0.000	0.000	0.000	
418	E1408-1	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	
419	E1409-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000	
420	E1410-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		88,000	M	M	M	M	
421	E1411-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000	
422	E1412-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/01/2009	0	0.000	0.000	0.000	0.000	
423	E1413-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		D	D	D	D	D	
424	E1414-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Individuals	2017		5,200,000	0.043	0.045	0.047	0.049	
425	E1415-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Deferral	Individuals	2007		0	0.119	0.124	0.129	0.135	
426	E1416-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Deferral	Individuals	1975		0	1.180	1.180	1.180	1.180	
427	E1417-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	0.004	0.004	0.004	0.004	
428	E1418-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		35,400,000	0.291	0.302	0.316	0.331	
429	E1419-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		1,460,000,000	12.089	12.640	13.217	13.822	
430	E1420-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		0	0.000	0.000	0.000	0.000	
431	E1421-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		164,000,000	1.354	1.416	1.481	1.549	
432	E1776-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Exemption	Individuals	2019		0	I	I	I	I	
433	E1422-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.090	0.090	0.090	0.090	
434	E1423-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		I	I	I	I	I	
435	E1424-1	84.70.010	Destroyed property	Property Tax	Special Valuation o	Other	1974		23,500,000	0.189	0.188	0.189	0.190	
436	E1425-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.000	0.000	0.000	
437	E1428-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000	
438	E1429-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000	
439	E1430-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000	
440	E1431-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000	
441	E1432-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	0.000	0.000	0.000	
442	E1433-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000	
443	E1434-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
444	E1435-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000	
445	E1436-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000	
446	E1437-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000	
447	E1438-1	82.16.0496	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	0.000	0.000	0.000	
448	E1764-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000	
449	E1439-1	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	
450	E1440-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000	
451	E1441-1	82.16.0499	Hiring veterans	Public Utility Tax	Credit	Business	2015	07/01/2023		0.000	0.000	0.000	0.000	
452	E1442-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
453	E1448-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
454	E1449-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
455	E1450-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
456	E1451-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
457	E1452-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
458	E1453-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000	
459	E1454-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000	
460	E1455-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
461	E1456-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000	
462	E1443-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000	
463	E1444-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000	
464	E1445-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000	
465	E1446-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax Base	1987			0.000	0.000	0.000	0.000	
466	E1447-1	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	
467	E1457-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000	
468	E1458-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000	
469	E1459-1	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	

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							Enacted	End Date	Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
470	E1749-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019				0.000	0.000	0.000	0.000
471	E1460-1	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
472	E1461-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011				0.000	0.000	0.000	0.000
473	E1463-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Exemption	Business	2017	01/01/2024			0.000	0.000	0.000	0.000
474	E1464-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996				0.000	0.000	0.000	0.000
475	E1465-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024			0.000	0.000	0.000	0.000
476	E1466-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005				0.000	0.000	0.000	0.000
477	E1469-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951				23.130	23.510	23.780	24.400
478	E1470-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014				0.000	0.000	0.000	0.000
479	E1471-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951				1.010	1.020	1.030	1.060
480	E1472-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955				0.066	0.067	0.068	0.070
481	E1473-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955				0.580	0.590	0.690	0.510
482	E1474-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955				20.870	21.160	21.400	21.980
483	E1475-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951				0.144	0.146	0.148	0.150
484	E1476-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951				1.530	1.570	1.590	1.630
485	E1477-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951				0.016	0.016	0.016	0.016
486	E1478-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953				1.400	1.420	1.440	1.480
487	E1479-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953				0.295	0.299	0.303	0.311
488	E1480-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951				D	D	D	D
489	E1481-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951				0.050	0.052	0.054	0.056
490	E1482-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951				4.980	5.150	5.210	5.360
491	E1483-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	1951				0.000	0.000	0.000	0.000
492	E1484-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1951				32.000	32.800	33.100	34.000

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493	E1485-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1951			5.490	5.680	5.750	5.910	
494	E1486-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	1951			0.005	0.005	0.005	0.005	
495	E1468-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Business	2018			0.260	0.270	0.270	0.280	
496	E1467-1	82.45.010(3)(t)(i)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.000	0.000	0.000	
497	E1756-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019			0.031	0.046	0.047	0.048	
498	E1487-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000	
499	E1488-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000	
500	E1489-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.280	0.290	0.290	0.300	
501	E1490-1	82.45.197	Transfers without a will	Real Estate Excise Tax	Exemption	Other	2016			0.175	0.177	0.179	0.184	
502	E1491-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
503	E1492-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000	
504	E1493-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			D	D	D	D	
505	E1494-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000	
506	E1495-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			2,298.480	2,489.779	2,690.442	2,834.303	
507	E1496-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000	
508	E1497-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			13.131	13.393	13.661	13.934	
509	E1498-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			18.522	19.175	19.835	20.505	
510	E1505-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			1.162	1.162	1.162	1.162	
511	E1506-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			2.478	2.679	2.897	3.132	
512	E1507-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			22.144	23.352	24.583	25.897	
513	E1508-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			3.000	3.150	3.308	3.473	
514	E1509-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax Base	1995			2.947	3.065	3.187	3.315	
515	E1511-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			42.900	45.200	47.600	50.200	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
516	E1499-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			65.375	65.793	67.109	67.639	
517	E1500-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			24.123	24.846	25.592	26.360	
518	E1501-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			22.457	23.580	24.759	25.997	
519	E1502-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.005	0.005	0.005	0.005	
520	E1503-1	82.04.050(12)	Labor and services used to construct and repair federal government structures	Retail Sales & Use Tax	Exclusion	Government	1975			23.835	23.835	23.835	23.835	
521	E1504-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			1.728	1.764	1.802	1.840	
522	E1512-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			1.037	1.072	1.108	1.144	
523	E1710-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
524	E1721-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			81.750	87.861	94.428	101.486	
525	E1722-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Business	2009			3.579	3.774	3.973	4.185	
526	E1723-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			60.510	62.724	64.983	67.319	
527	E1724-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.030	0.031	0.033	0.034	
528	E1725-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
529	E1726-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Other	2009			62.046	64.660	67.369	70.165	
530	E1727-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Individuals	2009			M	M	M	M	
531	E1739-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			52.711	55.585	58.515	61.644	
532	E1728-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Individuals	2009			3.795	3.954	4.120	4.291	
533	E1729-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			63.483	68.746	74.445	80.616	
534	E1730-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			74.239	77.367	80.609	83.954	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
535	E1740-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			6.718	6.912	7.111	7.315	
536	E1741-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2009			6.911	7.118	7.331	7.551	
537	E1513-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.212	0.212	0.212	0.212	
538	E1514-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			67.913	68.592	69.278	69.971	
539	E1515-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000	
540	E1516-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Business	2008			0.085	0.088	0.091	0.094	
541	E1517-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.245	0.245	0.245	0.245	
542	E1518-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000	
543	E1519-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000	
544	E1520-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
545	E1521-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			1.162	1.199	1.228	1.245	
546	E1522-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.199	0.206	0.213	0.220	
547	E1523-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			0.574	0.594	0.614	0.635	
548	E1524-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			3.152	3.262	3.373	3.484	
549	E1525-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.154	0.157	0.159	0.160	
550	E1526-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax Base	1935			304.890	317.826	330.790	344.423	
551	E1527-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.032	0.032	0.032	0.032	
552	E1528-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.855	0.831	0.809	0.786	
553	E1529-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.199	0.199	0.199	0.199	
554	E1530-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.066	0.068	0.071	0.073	
555	E1531-1	82.08.0254; 82.12.0255	Constitutionally exempt sales	Retail Sales & Use Tax	Exemption	Interstate Commerce	1935			129.435	133.993	138.606	143.287	
556	E1532-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			2.745	2.765	2.760	2.805	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
557	E1533-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1980			0.087	0.084	0.089	0.092	
558	E1534-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			1.381	1.327	1.407	1.451	
559	E1535-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			313.517	311.863	315.016	315.839	
560	E1536-1	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			0.000	0.000	0.000	0.000	
561	E1537-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			I	I	I	I	
562	E1539-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			136.200	139.000	142.700	148.100	
563	E1538-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.000	0.000	0.000	
564	E1540-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			3.000	3.200	3.300	3.500	
565	E1541-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000	
566	E1542-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016			0.000	0.000	0.000	0.000	
567	E1543-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			D	D	D	D	
568	E1544-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000	
569	E1545-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.058	0.060	0.062	0.063	
570	E1546-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			6.164	6.349	6.540	6.736	
571	E1547-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			D	D	D	D	
572	E1548-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			2.702	2.756	2.811	2.867	
573	E1549-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			(24.245)	(24.245)	(24.245)	(24.245)	
574	E1550-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			2.527	2.605	2.680	2.745	
575	E1762-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000	
576	E1552-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			8.381	8.676	8.974	9.278	
577	E1553-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			8.944	9.259	9.578	9.901	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
578	E1554-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949			20.140	20.849	21.567	22.296	
579	E1556-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959			1.668	1.726	1.786	1.846	
580	E1557-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961			0.044	0.044	0.044	0.044	
581	E1558-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961			1.870	1.870	1.870	1.870	
582	E1559-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961			M	M	M	M	
583	E1560-1	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	
584	E1561-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965			0.123	0.123	0.123	0.123	
585	E1562-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965			0.000	0.000	0.000	0.000	
586	E1563-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965			0.000	0.000	0.000	0.000	
587	E1564-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996			0.367	0.367	0.367	0.367	
588	E1565-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965			1.289	1.386	1.490	1.601	
589	E1566-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967			0.010	0.010	0.010	0.010	
590	E1567-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970			I	I	I	I	
591	E1746-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019			I	I	I	I	
592	E1568-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980			0.054	0.056	0.057	0.059	
593	E1569-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993			D	D	D	D	
594	E1570-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995			4.398	4.442	4.486	4.531	
595	E1571-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996			0.033	0.034	0.035	0.036	
596	E1572-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002			D	D	D	D	
597	E1573-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974			252.912	262.484	272.155	281.954	
598	E1574-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974			0.057	0.056	0.061	0.066	
599	E1575-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975			20.869	21.286	21.712	22.146	
600	E1576-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977			2.380	2.380	7.840	7.840	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
601	E1577-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.413	0.408	0.409	0.415	
602	E1578-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			D	D	D	D	
603	E1579-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.660	0.679	0.670	0.721	
604	E1580-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.000	0.000	0.000	
605	E1581-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.051	0.054	0.056	0.059	
606	E1582-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			511.549	516.798	522.100	527.457	
607	E1583-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.020	0.020	0.020	0.020	
608	E1584-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.015	0.015	0.015	0.015	
609	E1585-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			41.240	41.663	42.090	42.522	
610	E1586-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.592	0.608	0.631	0.651	
611	E1587-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.019	0.020	0.021	0.021	
612	E1588-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.613	0.635	0.656	0.678	
613	E1589-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.161	0.169	0.178	0.186	
614	E1590-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			1.100	1.100	1.100	1.100	
615	E1591-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			8.500	8.500	8.500	8.500	
616	E1592-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax	Exemption	Individuals	2016			0.000	0.000	0.000	0.000	
617	E1593-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			I	I	I	I	
618	E1594-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			31.278	32.126	32.959	34.020	
619	E1595-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.205	0.208	0.210	0.215	
620	E1596-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.409	0.420	0.430	0.441	
621	E1597-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			2.870	3.030	3.200	3.380	
622	E1599-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.657	0.657	0.657	0.657	
623	E1600-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		D	D	D	D	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
624	E1601-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Individuals	2013			D	D	D	D	
625	E1602-1	82.08.700; 82.12.700	Boats sold to nonresidents in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.251	0.259	0.270	0.280	
626	E1603-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.195	0.202	0.209	0.216	
627	E1604-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.372	0.372	0.372	0.372	
628	E1605-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		D	D	D	D	
629	E1606-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.155	0.155	0.155	0.155	
630	E1607-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.342	0.372	0.405	0.440	
631	E1608-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			D	D	D	D	
632	E1609-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	08/01/2028		0.665	0.043	0.000	0.000	
633	E1770-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2019	08/01/2028		2.900	4.300	4.500	5.500	
634	E1610-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
635	E1611-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			D	D	D	D	
636	E1612-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.450	0.537	0.262	0.211	
637	E1613-1	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	
638	E1614-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.540	0.556	0.573	0.590	
639	E1615-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.395	0.409	0.422	0.436	
640	E1616-1	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	
641	E1617-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			D	D	D	D	
642	E1618-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			6.147	6.332	6.522	6.717	
643	E1619-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			5.444	6.335	5.871	6.044	
644	E1620-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.002	0.002	0.002	0.002	
645	E1621-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.067	0.069	0.072	0.074	
646	E1622-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.620	0.620	0.620	0.620	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
647	E1623-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.108	0.108	0.108	0.108	
648	E1624-1	82.08.900; 82.12.900	Anaerobic digesters	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.029	0.029	0.029	0.029	
649	E1777-1	82.08.900(a); 82.12.900(a)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.135	0.135	0.135	0.135	
650	E1625-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.497	0.507	0.518	0.529	
651	E1626-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.121	0.123	0.127	0.130	
652	E1627-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			2.228	2.272	2.318	2.364	
653	E1628-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.840	0.840	0.840	0.840	
654	E1629-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			14.854	15.374	15.912	16.469	
655	E1630-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			1.398	1.398	1.398	1.398	
656	E1631-1	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	
657	E1632-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.880	0.880	0.880	0.880	
658	E1633-1	82.08.962(1)(a)- (1)(c)(i)(A); 82.12.962(1)(a)- (1)(c)(i)(A)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.006	0.006	0.007	0.008	
659	E1768-1	82.08.962(1)(c)(i)(B) ; 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than one hundred kilowatts AC but no more than five hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2020		0.191	0.383	0.459	0.551	
660	E1769-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than one hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Individuals	2009	01/01/2020		1.905	2.224	2.379	2.546	
661	E1635-1	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	
662	E1636-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		0.451	0.473	0.496	0.520	
663	E1637-1	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	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
664	E1638-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		1.200	1.200	1.300	1.300	
665	E1639-1	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	
666	E1640-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.131	0.134	0.137	0.142	
667	E1641-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			16.553	16.884	17.222	17.566	
668	E1642-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		13.035	13.035	13.035	13.035	
669	E1643-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			I	I	I	I	
670	E1644-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.001	0.001	0.001	0.001	
671	E1761-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Other	2019	07/01/2025		0.438	0.015	0.016	0.016	
672	E1645-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.268	0.268	0.268	0.268	
673	E1646-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.174	0.181	0.188	0.196	
674	E1647-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			D	D	D	D	
675	E1648-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017			0.002	0.002	0.002	0.002	
676	E1649-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000	
677	E1650-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			1.332	1.378	1.426	1.474	
678	E1651-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.003	0.003	0.003	0.003	
679	E1652-1	82.08.9997; 82.12.9997	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			D	D	D	D	
680	E1653-1	82.08.9998(1)(a); 82.12.9998	Medical marijuana sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.309	0.314	0.318	0.323	
681	E1654-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.016	0.017	0.017	0.017	
682	E1655-1	82.08.9998(1)(c); 82.12.9998	Marijuana with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.025	0.025	0.025	0.025	
683	E1656-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.004	0.004	0.004	0.004	
684	E1657-1	82.08.9998(1)(e)(i); 82.12.9998	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax		Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
685	E1658-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical marijuana cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			I	I	I	I	
686	E1659-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.526	0.540	0.553	0.567	
687	E1660-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Exemption	Business	2017			8.908	8.908	8.908	8.908	
688	E1735-1	82.12.02084	Digital goods used by students	Retail Sales & Use Tax	Exemption	Tax base	2009			I	I	I	I	
689	E1732-1	82.12.02085(1)(a)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000	
690	E1733-1	82.12.02085(1)(b)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			I	I	I	I	
691	E1734-1	82.12.02085(1)(c)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.000	0.000	0.000	
692	E1731-1	82.12.02086	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			I	I	I	I	
693	E1426-1	82.12.022(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			8.949	9.284	9.631	9.991	
694	E1661-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			816.247	844.474	872.775	901.897	
695	E1662-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			83.509	86.449	89.425	92.446	
696	E1663-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.906	0.938	0.970	1.003	
697	E1747-1	82.12.0263	Extracted Fuel	Retail Sales & Use Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000	
698	E1664-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.004	0.004	0.004	0.004	
699	E1665-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			D	D	D	D	
700	E1666-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			1.900	1.900	1.900	1.900	
701	E1667-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			I	I	I	I	
702	E1668-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.031	0.031	0.031	0.031	
703	E1669-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.179	0.186	0.193	0.201	
704	E1670-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$12,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.005	0.005	0.005	0.005	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
705	E1671-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.166	0.171	0.178	0.185	
706	E1672-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.055	0.055	0.055	0.055	
707	E1673-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			4.528	4.664	4.804	4.948	
708	E1674-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000	
709	E1675-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			2.700	2.800	2.900	3.000	
710	E1748-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Exemption	Business	2019			I	I	I	I	
711	E1763-1	82.16.0496(1)(a)(ii)	Zero emissions buses	Retail Sales & Use Tax	Credit	Other	2019	07/01/2025		0.950	0.950	0.120	0.120	
712	E1676-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.018	0.018	0.018	0.018	
713	E1754-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019			D	D	D	D	
714	E1677-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000	
715	E1678-1	82.32.760(1)(b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000	
716	E1679-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	01/01/2026		D	D	D	D	
717	E1680-1	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	
718	E1681-1	82.60.040; 82.60.049	Rural county deferral	Retail Sales & Use Tax	Deferral	Business	1985			2.015	0.000	0.000	0.000	
719	E1682-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000	
720	E1684-1	82.82.020(2)	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	
721	E1685-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.261	0.261	0.261	0.261	
722	E1686-1	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	
723	E1687-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000	
724	E1688-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000	
725	E1689-1	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	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
726	E1690-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000	
727	E1750-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000	
728	E1751-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000	
729	E1691-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000	
730	E1752-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000	
731	E1692-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	0.000	0.000	0.000	
732	E1693-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	0.000	0.000	0.000	
733	E1694-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000	
734	E1695-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.004	0.004	0.004	0.004	
735	E1696-1	84.33.140(15)	Designated forest land removal due to natural disaster	Timber Excise Tax	Exemption	Government	1971			0.045	0.045	0.045	0.045	
736	E1697-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.758	0.767	0.776	0.786	
737	E1698-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			I	I	I	I	
738	E1699-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			I	I	I	I	
739	E1700-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000	
740	E1701-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000	
741	E1702-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000	
742	E1703-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000	
743	E1704-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000	
744	E1705-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	0.000	0.000	0.000	
745	E1706-1	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	
746	E1707-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000	
747	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000	

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year Enacted	End Date	Prop Tax	Taxpayer Savings - LOCAL			
									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
748	E1709-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971		0.000	0.000	0.000	0.000	

2020 Exemption Study (\$ in millions)

Property Tax Total Exempt Assessed Value in dollars

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023
1	E1001-1	48.32.130	Insurance guarantee association	B&O Tax	Exemption	Business	1971			0.000	0.000	0.000	0.000
2	E1759-1	82.04.040(1)(b)	Tow truck operator vehicle sales	B&O Tax	Exemption	Business	2019	01/01/2030		0.000	0.000	0.000	0.000
3	E1003-1	82.04.062	Precious metals and bullion	B&O Tax	Exclusion	Business	1985			0.000	0.000	0.000	0.000
4	E1004-1	82.04.110(2)(b)	Aluminum master alloy producers	B&O Tax	Exclusion	Business	1997			0.000	0.000	0.000	0.000
5	E1005-1	82.04.120(2)(a)	Hay cubing	B&O Tax	Exclusion	Agriculture	1997			0.000	0.000	0.000	0.000
6	E1006-1	82.04.120(2)(a)	Seed conditioning	B&O Tax	Exclusion	Agriculture	1987			0.000	0.000	0.000	0.000
7	E1007-1	82.04.120(2)(b)	Seafood processing	B&O Tax	Exclusion	Business	1975			0.000	0.000	0.000	0.000
8	E1008-1	82.04.120(2)(d)	Packing agricultural products	B&O Tax	Exclusion	Agriculture	1999			0.000	0.000	0.000	0.000
9	E1009-1	82.04.120(2)(e,f)	Computer software and digital goods	B&O Tax	Exclusion	Tax Base	2003			0.000	0.000	0.000	0.000
10	E1010-1	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
11	E1011-1	82.04.2403	Fish cleaning	B&O Tax	Exclusion	Business	1994			0.000	0.000	0.000	0.000
12	E1012-1	82.04.2404	Semiconductor materials manufacturing preferential rate	B&O Tax	Preferential Rate	Business	2006	12/01/2028		0.000	0.000	0.000	0.000
13	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
14	E1014-1	82.04.255	Shared real estate commissions	B&O Tax	Preferential Rate	Business	1970			0.000	0.000	0.000	0.000
15	E1015-1	82.04.260(1)(a)	Flour and oil manufacturing	B&O Tax	Preferential Rate	Agriculture	1949			0.000	0.000	0.000	0.000
16	E1016-1	82.04.260(1)(b)	Seafood products manufacturing	B&O Tax	Preferential Rate	Business	2012			0.000	0.000	0.000	0.000
17	E1017-1	82.04.260(1)(c)	Dairy products manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
18	E1018-1	82.04.260(1)(d)	Fruit and vegetable manufacturing	B&O Tax	Preferential Rate	Agriculture	2012			0.000	0.000	0.000	0.000
19	E1019-1	82.04.260(1)(e)	Wood biomass fuel manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
20	E1024-1	82.04.260(2)	Dried pea processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
21	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
22	E1026-1	82.04.260(4)	Meat processors	B&O Tax	Preferential Rate	Agriculture	1967			0.000	0.000	0.000	0.000
23	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
24	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
25	E1029-1	82.04.260(7)	Stevedoring	B&O Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
26	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
27	E1020-1	82.04.260(11)	Commercial airplane manufacturing	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
28	E1021-1	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

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023
29	E1022-1	82.04.260(13)	Canned salmon services	B&O Tax	Preferential Rate	Business	2006			0.000	0.000	0.000	0.000
30	E1023-1	82.04.260(14)(a)	Printing and publishing newspapers	B&O Tax	Preferential Rate	Business	2009	07/01/2024		0.000	0.000	0.000	0.000
31	E1031-1	82.04.263	Radioactive waste cleanup	B&O Tax	Preferential Rate	Business	2009			0.000	0.000	0.000	0.000
32	E1032-1	82.04.272	Prescription drug resellers	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
33	E1033-1	82.04.280	Rental of real estate	B&O Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000
34	E1034-1	82.04.280(1)(f)	Radio and TV broadcasting	B&O Tax	Deduction	Interstate Commerce	1967			0.000	0.000	0.000	0.000
35	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
36	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
37	E1037-1	82.04.2905	Child care	B&O Tax	Preferential Rate	Business	1998			0.000	0.000	0.000	0.000
38	E1038-1	82.04.2906	Chemical dependency treatment	B&O Tax	Preferential Rate	Business	2003			0.000	0.000	0.000	0.000
39	E1039-1	82.04.2908	Assisted living facilities	B&O Tax	Preferential Rate	Business	2004			0.000	0.000	0.000	0.000
40	E1040-1	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
41	E1041-1	82.04.294	Solar energy and silicon product manufacturers	B&O Tax	Preferential Rate	Business	2005	01/01/2027		0.000	0.000	0.000	0.000
42	E1042-1	82.04.298(2)	Grocery distribution co-ops	B&O Tax	Deduction	Business	2001			0.000	0.000	0.000	0.000
43	E1757-1	82.04.299(5)	Hospitals exempt from workforce education surcharges	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
44	E1742-1	82.04.301	University-managed hospital in King County	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
45	E1044-1	82.04.310(2)	Electricity sales for resale	B&O Tax	Exemption	Tax Base	2000			0.000	0.000	0.000	0.000
46	E1045-1	82.04.310(3)	Natural gas surplus sales	B&O Tax	Exemption	Tax Base	2007			0.000	0.000	0.000	0.000
47	E1046-1	82.04.311	Tobacco Settlement Authority	B&O Tax	Exemption	Government	2002			0.000	0.000	0.000	0.000
48	E1047-1	82.04.315	International banking facilities	B&O Tax	Exemption	Business	1982			0.000	0.000	0.000	0.000
49	E1048-1	82.04.317; 82.04.422(1)	Wholesale auto auctions	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
50	E1049-1	82.04.320	Insurance premiums	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
51	E1758-1	82.04.321	Health care provider qualified health plan amounts	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
52	E1050-1	82.04.322	Health maintenance organizations	B&O Tax	Exemption	Tax Base	1993			0.000	0.000	0.000	0.000
53	E1051-1	82.04.323	Health Benefit Exchange	B&O Tax	Exemption	Business	2013	07/01/2023		0.000	0.000	0.000	0.000
54	E1052-1	82.04.324	Nonprofit blood, bone and tissue banks	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
55	E1053-1	82.04.326	Organ procurement	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000
56	E1054-1	82.04.327	Adult family homes	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
57	E1055-1	82.04.330	Agricultural producers	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
58	E1056-1	82.04.330(1)	Bee pollination services by apiarists	B&O Tax	Exemption	Nonprofit	2002			0.000	0.000	0.000	0.000
59	E1057-1	82.04.330; 82.04.100	Christmas tree producers	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
60	E1058-1	82.04.331	Conditioned seed wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
61	E1059-1	82.04.332	Grain and unprocessed milk wholesaling	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
62	E1060-1	82.04.333	Small timber harvesters	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
63	E1061-1	82.04.334	Standing timber exclusion	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
64	E1062-1	82.04.335	Agricultural fairs	B&O Tax	Exemption	Agriculture	1965			0.000	0.000	0.000	0.000
65	E1063-1	82.04.337	Hops processed and exported	B&O Tax	Exemption	Agriculture	1987			0.000	0.000	0.000	0.000
66	E1064-1	82.04.338	Hop Commission services	B&O Tax	Exemption	Agriculture	1998			0.000	0.000	0.000	0.000
67	E1065-1	82.04.339	Church child care	B&O Tax	Exemption	Nonprofit	1992			0.000	0.000	0.000	0.000
68	E1066-1	82.04.3395	Child care resources and referral	B&O Tax	Exemption	Nonprofit	1995			0.000	0.000	0.000	0.000
69	E1067-1	82.04.340	Boxing and wrestling matches	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
70	E1068-1	82.04.350	Horse racing	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
71	E1069-1	82.04.355	Ride-sharing and special needs transportation	B&O Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000
72	E1070-1	82.04.360	Income of employees	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
73	E1071-1	82.04.360(1)	Life insurance sales employees	B&O Tax	Exemption	Business	1991			0.000	0.000	0.000	0.000
74	E1072-1	82.04.363	Nonprofit camps and conference centers	B&O Tax	Exemption	Nonprofit	1997			0.000	0.000	0.000	0.000
75	E1073-1	82.04.3651	Nonprofit organization fund-raising	B&O Tax	Exemption	Nonprofit	1998			0.000	0.000	0.000	0.000
76	E1074-1	82.04.367	Nonprofit student loan organizations	B&O Tax	Exemption	Nonprofit	1987			0.000	0.000	0.000	0.000
77	E1075-1	82.04.368	Nonprofit credit and debt counseling	B&O Tax	Exemption	Nonprofit	1993			0.000	0.000	0.000	0.000
78	E1076-1	82.04.370	Fraternal insurance	B&O Tax	Exemption	Other	1935			0.000	0.000	0.000	0.000
79	E1077-1	82.04.380	Federal instrumentalities furnishing aid and relief	B&O Tax	Exemption	Nonprofit	1935			0.000	0.000	0.000	0.000
80	E1078-1	82.04.385	Nonprofit sheltered workshops	B&O Tax	Exemption	Nonprofit	1970			0.000	0.000	0.000	0.000
81	E1079-1	82.04.390	Real estate sales	B&O Tax	Exemption	Tax Base	1935			0.000	0.000	0.000	0.000
82	E1080-1	82.04.392	Trust account amounts received by mortgage brokers	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000
83	E1083-1	82.04.399	Academic transcripts	B&O Tax	Exemption	Nonprofit	1996			0.000	0.000	0.000	0.000
84	E1084-1	82.04.405	Credit unions - federal chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
85	E1085-1	82.04.405	Credit unions - state chartered	B&O Tax	Exemption	Business	1970			0.000	0.000	0.000	0.000
86	E1086-1	82.04.408	Housing Finance Commission	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
87	E1087-1	82.04.410	Hatching eggs and poultry	B&O Tax	Exemption	Agriculture	1935			0.000	0.000	0.000	0.000
88	E1088-1	82.04.415	Sand and gravel for local road construction	B&O Tax	Exemption	Government	1965			0.000	0.000	0.000	0.000
89	E1089-1	82.04.416	2nd Narrows bridge	B&O Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000
90	E1090-1	82.04.418	Grants to local government	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
91	E1091-1	82.04.419	Local government business income	B&O Tax	Exemption	Government	1983			0.000	0.000	0.000	0.000
92	E1092-1	82.04.4201	Regional Transit Authority Sales and Leasebacks	B&O Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
93	E1093-1	82.04.421	Group discount purchases	B&O Tax	Exemption	Business	1997			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
94	E1094-1	82.04.422(2)	Dealer trades of automobiles	B&O Tax	Exemption	Tax Base	2001			0.000	0.000	0.000	0.000	
95	E1096-1	82.04.425	Accommodation sales	B&O Tax	Exemption	Tax Base	1955			0.000	0.000	0.000	0.000	
96	E1097-1	82.04.4251	Nonprofit convention and tourism promotion	B&O Tax	Exemption	Nonprofit	2006			0.000	0.000	0.000	0.000	
97	E1098-1	82.04.426	Semiconductor microchip manufacturing after \$1 billion investment	B&O Tax	Exemption	Business	2003			0.000	0.000	0.000	0.000	
98	E1099-1	82.04.4261	Federal small business innovation grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
99	E1100-1	82.04.4262	Federal small business technology transfer grants	B&O Tax	Exemption	Business	2004			0.000	0.000	0.000	0.000	
100	E1101-1	82.04.4263	Life sciences discovery fund	B&O Tax	Exemption	Government	2005			0.000	0.000	0.000	0.000	
101	E1102-1	82.04.4264	Nonprofit assisted living facilities	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
102	E1103-1	82.04.4265	Comprehensive cancer centers	B&O Tax	Exemption	Nonprofit	2005			0.000	0.000	0.000	0.000	
103	E1104-1	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	
104	E1105-1	82.04.4267	Parking and business improvement areas	B&O Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000	
105	E1106-1	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	
106	E1107-1	82.04.4269	Seafood products manufacturing	B&O Tax	Exemption	Business	2006	07/01/2025		0.000	0.000	0.000	0.000	
107	E1108-1	82.04.427; 82.34.050(2); 82.34.060(2)	Pollution control facilities	B&O Tax	Credit	Business	1967			0.000	0.000	0.000	0.000	
108	E1109-1	82.04.4271	Nonprofit youth organization fees	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000	
109	E1110-1	82.04.4272	Direct mail delivery charges	B&O Tax	Deduction	Business	2005			0.000	0.000	0.000	0.000	
110	E1111-1	82.04.4274	Nonprofit property management	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000	
111	E1112-1	82.04.4275	Child welfare services	B&O Tax	Deduction	Nonprofit	2011			0.000	0.000	0.000	0.000	
112	E1114-1	82.04.4281(1)(a)	Investments by nonfinancial firms	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
113	E1115-1	82.04.4281(1)(b,c)	Investment of businesses in related entities	B&O Tax	Deduction	Tax Base	1970			0.000	0.000	0.000	0.000	
114	E1116-1	82.04.4282(1,2)	Membership dues and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000	
115	E1117-1	82.04.4282(3,4)	Contributions and donations	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
116	E1118-1	82.04.4282(5)	Tuition and fees	B&O Tax	Deduction	Nonprofit	1935			0.000	0.000	0.000	0.000	
117	E1119-1	82.04.4282(6)	Trade shows	B&O Tax	Deduction	Nonprofit	1989			0.000	0.000	0.000	0.000	
118	E1120-1	82.04.4282(7)	Private kindergartens	B&O Tax	Deduction	Nonprofit	1965			0.000	0.000	0.000	0.000	
119	E1121-1	82.04.4282(8)	Endowment funds	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
120	E1122-1	82.04.4283	Cash discounts	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	
121	E1123-1	82.04.4284	Bad debts	B&O Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000	
122	E1124-1	82.04.4285	Motor fuel taxes	B&O Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
123	E1125-1	82.04.4286	Constitutional deductions	B&O Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
124	E1126-1	82.04.4287	Processing horticultural products	B&O Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
125	E1127-1	82.04.4289	Nonprofit kidney dialysis, nursing homes, and hospice	B&O Tax	Deduction	Nonprofit	1945			0.000	0.000	0.000	0.000
126	E1128-1	82.04.4291	Services performed between local governments	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
127	E1129-1	82.04.4292	Interest on real estate loans	B&O Tax	Deduction	Business	1970			0.000	0.000	0.000	0.000
128	E1130-1	82.04.4293	Interest from state and municipal obligations	B&O Tax	Deduction	Government	1970			0.000	0.000	0.000	0.000
129	E1131-1	82.04.4294	Interest on agricultural loans	B&O Tax	Deduction	Agriculture	1970			0.000	0.000	0.000	0.000
130	E1132-1	82.04.4295	Minor final assembly completed in Washington	B&O Tax	Deduction	Business	1977			0.000	0.000	0.000	0.000
131	E1133-1	82.04.4296	Funeral home reimbursement	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
132	E1134-1	82.04.4297	Nonprofit organization government grants	B&O Tax	Deduction	Nonprofit	1979			0.000	0.000	0.000	0.000
133	E1135-1	82.04.4298	Condominium homeowner maintenance fees	B&O Tax	Deduction	Business	1979			0.000	0.000	0.000	0.000
134	E1136-1	82.04.4311	Medicare payments to public and nonprofit hospitals	B&O Tax	Deduction	Nonprofit	2002			0.000	0.000	0.000	0.000
135	E1137-1	82.04.432	Municipal sewer service payments	B&O Tax	Deduction	Government	1967			0.000	0.000	0.000	0.000
136	E1138-1	82.04.4322	Arts organizations - government grants	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
137	E1139-1	82.04.4324	Arts organizations - value of items manufactured	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
138	E1140-1	82.04.4326	Arts organizations - tuition program charges	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
139	E1141-1	82.04.4327	Arts organizations - income from business activities	B&O Tax	Deduction	Nonprofit	1981			0.000	0.000	0.000	0.000
140	E1142-1	82.04.433	Fuel used in commercial vessels	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000
141	E1143-1	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
142	E1144-1	82.04.4332	Tuition fees - foreign degree-granting institutions	B&O Tax	Deduction	Nonprofit	1993			0.000	0.000	0.000	0.000
143	E1145-1	82.04.4337	Medicaid payments to assisted living facilities	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
144	E1146-1	82.04.4339	Salmon habitat restoration grants	B&O Tax	Deduction	Business	2004			0.000	0.000	0.000	0.000
145	E1147-1	82.04.43391	Commercial aircraft loan interest and fees	B&O Tax	Deduction	Business	2010			0.000	0.000	0.000	0.000
146	E1148-1	82.04.43392	Dispute Resolution Services	B&O Tax	Deduction	Business	2012			0.000	0.000	0.000	0.000
147	E1149-1	82.04.43393	Paymaster Services for Affiliates	B&O Tax	Deduction	Business	2013			0.000	0.000	0.000	0.000
148	E1002-1	82.04.43395	Accountable communities of health	B&O Tax	Deduction	Business	1985			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
149	E1745-1	82.04.43395(2)	Hospital delivery system reform incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
150	E1765-1	82.04.43395(2)(a)	Hospital incentive payments received through medicaid quality improvement program	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
151	E1767-1	82.04.43395(3)	Managed care organization incentive payments	B&O Tax	Deduction	Business	2019			0.000	0.000	0.000	0.000
152	E1743-1	82.04.43396	Scan down allowances	B&O Tax	Exemption	Business	2019			0.000	0.000	0.000	0.000
153	E1150-1	82.04.434	Testing and safety labs	B&O Tax	Credit	Business	1991			0.000	0.000	0.000	0.000
154	E1151-1	82.04.440(2,3)	Multiple activities tax credit - instate	B&O Tax	Credit	Interstate Commerce	1987			0.000	0.000	0.000	0.000
155	E1152-1	82.04.440(4)	Multiple activities tax credit - interstate	B&O Tax	Credit	Interstate Commerce	1985			0.000	0.000	0.000	0.000
156	E1153-1	82.04.4451	Small business credit	B&O Tax	Credit	Business	1994			0.000	0.000	0.000	0.000
157	E1154-1	82.04.44525	International services credit	B&O Tax	Credit	Business	1998			0.000	0.000	0.000	0.000
158	E1155-1	82.04.4461	Aerospace pre-production expenditures	B&O Tax	Credit	Business	2003	07/01/2040		0.000	0.000	0.000	0.000
159	E1156-1	82.04.4463	Commercial airplane manufacturing - credit for taxes paid	B&O Tax	Credit	Business	2001	07/01/2040		0.000	0.000	0.000	0.000
160	E1157-1	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
161	E1158-1	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
162	E1159-1	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
163	E1160-1	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
164	E1161-1	82.04.4486	Tax paid on carbonated beverage syrup	B&O Tax	Credit	Business	2006			0.000	0.000	0.000	0.000
165	E1162-1	82.04.4489	Motion Picture Program contributions	B&O Tax	Credit	Business	2012	06/30/2027		0.000	0.000	0.000	0.000
166	E1163-1	82.04.449	Workforce training costs	B&O Tax	Credit	Business	2006	06/30/2021		0.000	0.000	0.000	0.000
167	E1164-1	82.04.4496	Alternative fuel commercial vehicle tax credit	B&O Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000
168	E1760-1	82.04.4496(2)	Alternative fuel commercial vehicle infrastructure credit	B&O Tax	Credit	Business	2019	01/01/2022		0.000	0.000	0.000	0.000
169	E1165-1	82.04.4498	Hiring veterans	B&O Tax	Credit	Business	2015	07/01/2023		0.000	0.000	0.000	0.000
170	E1166-1	82.04.540(2)	Professional employer organization wages	B&O Tax	Deduction	Tax Base	2006			0.000	0.000	0.000	0.000
171	E1167-1	82.04.545	Electricity or gas sold to silicon smelters	B&O Tax	Credit	Business	2017	07/01/2027		0.000	0.000	0.000	0.000
172	E1168-1	82.04.600	Printing by counties, cities, school districts, and libraries	B&O Tax	Exemption	Government	1979			0.000	0.000	0.000	0.000
173	E1169-1	82.04.601	Cigarette stamping	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
174	E1170-1	82.04.610	Interstate commerce - import and export shipments	B&O Tax	Exemption	Interstate Commerce	2007			0.000	0.000	0.000	0.000
175	E1171-1	82.04.615	Public development authorities	B&O Tax	Exemption	Government	2007			0.000	0.000	0.000	0.000
176	E1172-1	82.04.620	Prescription drug administration	B&O Tax	Exemption	Business	2007			0.000	0.000	0.000	0.000
177	E1173-1	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
178	E1174-1	82.04.627	Commercial airplane parts	B&O Tax	Exemption	Business	2008			0.000	0.000	0.000	0.000
179	E1175-1	82.04.628	Commercial fertilizer, agricultural crop protection products, and seed	B&O Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000
180	E1176-1	82.04.635	Legal services to low-income persons	B&O Tax	Exemption	Nonprofit	2009			0.000	0.000	0.000	0.000
181	E1177-1	82.04.640	Vaccine Association assessments	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
182	E1178-1	82.04.645	Financial institution affiliate income	B&O Tax	Exemption	Business	2010			0.000	0.000	0.000	0.000
183	E1179-1	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	E1180-1	82.04.655	Joint municipal utility authority	B&O Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
185	E1181-1	82.04.660	Environmental handling charges	B&O Tax	Exemption	Business	2015			0.000	0.000	0.000	0.000
186	E1182-1	82.04.750	Restaurant employee meals	B&O Tax	Exemption	Business	2011			0.000	0.000	0.000	0.000
187	E1183-1	82.04.755	Nonprofit litter reduction grant income	B&O Tax	Exemption	Other	2015			0.000	0.000	0.000	0.000
188	E1184-1	82.04.756	Marijuana grown or marijuana products manufactured by a cooperative	B&O Tax	Exemption	Nonprofit	2015			0.000	0.000	0.000	0.000
189	E1744-1	82.04.765	Architectural paint assessment	B&O Tax	Exemption	Other	2019			0.000	0.000	0.000	0.000
190	E1185-1	82.32.045(4)	Minimum to file excise tax return	B&O Tax	Credit	Business	1996			0.000	0.000	0.000	0.000
191	E1186-1	82.32.055	Active duty military penalty waiver	B&O Tax	Waiver	Business	2008			0.000	0.000	0.000	0.000
192	E1187-1	82.32.531	Trade convention attendance/nexus	B&O Tax	Exclusion	Business	2016	01/01/2027		0.000	0.000	0.000	0.000
193	E1188-1	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
194	E1189-1	82.70.020	Commute trip reduction credit	B&O Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000
195	E1190-1	82.73.030	Commercial area revitalization contributions (main street program)	B&O Tax	Credit	Other	2005			0.000	0.000	0.000	0.000
196	E1191-1	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
197	E1192-1	82.12.022(4)	Natural gas subject to public utility tax	Brokered Natural Gas Tax	Exemption	Tax Base	1989			0.000	8.204	9.130	9.312

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
198	E1193-1	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
199	E1194-1	82.12.022(7)	Silicon smelter use of natural or manufactured gas	Brokered Natural Gas Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000
200	E1195-1	82.12.022(8)	Taxes paid in other states for natural gas	Brokered Natural Gas Tax	Exemption	Interstate Commerce	1989			0.000	0.000	0.000	0.000
201	E1196-1	82.12.024	Deferral for direct service industries (DSIs)	Brokered Natural Gas Tax	Deferral	Business	2001			0.000	0.000	0.000	0.000
202	E1774-1	43.06.510,43.06.515	Vapor products covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
203	E1775-1	82.08.0318,82.12.0318	Vapor products, tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
204	E1197-1	82.24.260(1)(b); 82.24.290	Cigarettes for military personnel	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
205	E1198-1	82.24.260(1)(c)	Cigarette allotment for Tribes	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1975			0.000	0.000	0.000	0.000
206	E1199-1	82.24.295(1)	Cigarettes covered by tribal contracts	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	2001			0.000	0.000	0.000	0.000
207	E1772-1	82.25.025	Constitutional or Federal prohibition on vapor products	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
208	E1773-1	82.25.105	Vapor products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Exemption	Government	2019			0.000	0.000	0.000	0.000
209	E1200-1	82.26.040	Constitutional or Federal prohibition on tobacco products	Cigarette, Tobacco & Vapor Taxes	Exclusion	Government	1940			0.000	0.000	0.000	0.000
210	E1201-1	82.26.110	Tobacco products sold out of state or to Indian Tribes	Cigarette, Tobacco & Vapor Taxes	Credit	Government	1959			0.000	0.000	0.000	0.000
211	E1202-1	82.27.010(1)	Tuna, mackerel & jack	Enhanced Food Fish Tax	Exemption	Business	1995			0.000	0.000	0.000	0.000
212	E1203-1	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
213	E1204-1	82.27.020(4)	Fish tax differential rates	Enhanced Food Fish Tax	Preferential Rate	Business	1980			0.000	0.000	0.000	0.000
214	E1205-1	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
215	E1206-1	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

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
216	E1207-1	82.27.040	Taxes paid in other states	Enhanced Food Fish Tax	Exemption	Tax Base	1980			0.000	0.000	0.000	0.000
217	E1208-1	83.100.020(1)	Estate tax threshold	Estate Tax	Exclusion	Individuals	2005			0.000	0.000	0.000	0.000
218	E1209-1	83.100.046	Farm property	Estate Tax	Deduction	Agriculture	2005			0.000	0.000	0.000	0.000
219	E1210-1	83.100.047	Marital deduction	Estate Tax	Deduction	Tax Base	2005			0.000	0.000	0.000	0.000
220	E1211-1	83.100.048	Family-Owned Business Interest	Estate Tax	Deduction	Individuals	2013			0.000	0.000	0.000	0.000
221	E1212-1	35.58.560	Refund of motor vehicle fuel taxes for METRO	Fuel Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
222	E1755-1	82.38.030(9)(e); 82.38.032	Fuel previously taxed	Fuel Tax	Exemption	Other	1998			0.000	0.000	0.000	0.000
223	E1213-1	82.38.080	Other special fuel tax exemptions	Fuel Tax	Exemption	Other	1971			0.000	0.000	0.000	0.000
224	E1214-1	82.38.080(1a-c)	Government and public uses	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
225	E1215-1	82.38.080(1d); 82.38.180(3a)	Special needs transportation	Fuel Tax	Exemption	Nonprofit	1983			0.000	0.000	0.000	0.000
226	E1216-1	82.38.080(1e)	Waste vegetable oil biodiesel	Fuel Tax	Exemption	Other	2008			0.000	0.000	0.000	0.000
227	E1217-1	82.38.080(1f,g); 82.38.180(3b)	Urban transportation	Fuel Tax	Exemption	Government	1957			0.000	0.000	0.000	0.000
228	E1218-1	82.38.080(2)(a)	Fuel sold to the military	Fuel Tax	Exemption	Government	1933			0.000	0.000	0.000	0.000
229	E1219-1	82.38.080(2)(b)	Fuel sold to foreign governments	Fuel Tax	Exemption	Government	1967			0.000	0.000	0.000	0.000
230	E1220-1	82.38.080(2)(c)	Racing fuel	Fuel Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
231	E1221-1	82.38.180(1)(a)	Nonhighway fuel use	Fuel Tax	Refund	Tax Base	1923			0.000	0.000	0.000	0.000
232	E1222-1	82.38.180(1)(b)	Exported fuel refunds	Fuel Tax	Refund	Interstate Commerce	1923			0.000	0.000	0.000	0.000
233	E1224-1	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
234	E1223-1	82.38.180(1)(f)	Power pumping unit	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
235	E1225-1	82.38.180(2)(a)	Logging operations using federally owned roads	Fuel Tax	Refund	Other	1998			0.000	0.000	0.000	0.000
236	E1226-1	82.38.180(2)(b)	Special mobile equipment	Fuel Tax	Refund	Other	1971			0.000	0.000	0.000	0.000
237	E1227-1	82.38.180(2)(c)	Incidental use of public highway	Fuel Tax	Refund	Other	1979			0.000	0.000	0.000	0.000
238	E1228-1	82.42.020	Fuel previously taxed	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
239	E1229-1	82.42.030(1,2)	Imported and exported fuel	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
240	E1230-1	82.42.030(3)	Aircraft fuel sold to federal government	Fuel Tax	Exemption	Government	1971			0.000	0.000	0.000	0.000
241	E1231-1	82.42.030(4,5)	Commercial air operations	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
242	E1232-1	82.42.030(6)	Emergency air transportation	Fuel Tax	Exemption	Other	2003			0.000	0.000	0.000	0.000
243	E1233-1	82.42.030(7)	Fuel sold to licensed distributors	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
244	E1234-1	82.42.030(8)	Fuel delivered into certified bulk storage tanks	Fuel Tax	Exemption	Other	2013			0.000	0.000	0.000	0.000
245	E1235-1	82.42.030(9,10)	Aircraft testing or crew training	Fuel Tax	Exemption	Other	1967			0.000	0.000	0.000	0.000
246	E1236-1	82.42.230(1)	Crop dusting	Fuel Tax	Refund	Agriculture	1982			0.000	0.000	0.000	0.000
247	E1237-1	82.21.040(1)	Successive uses of hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
248	E1238-1	82.21.040(2)	Domestic uses of hazardous substance	Hazardous Substance Tax	Exemption	Individuals	1989			0.000	0.000	0.000	0.000
249	E1239-1	82.21.040(3)	Minimal amount of hazardous substance	Hazardous Substance Tax	Exemption	Business	1989			0.000	0.000	0.000	0.000
250	E1240-1	82.21.040(4)	Alumina and natural gas	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
251	E1241-1	82.21.040(5)	Agricultural crop protection products	Hazardous Substance Tax	Exemption	Agriculture	2015	01/01/2026		0.000	0.000	0.000	0.000
252	E1242-1	82.21.040(6)	Constitutional or Federal prohibition on hazardous substance	Hazardous Substance Tax	Exemption	Tax Base	1989			0.000	0.000	0.000	0.000
253	E1243-1	82.21.050(1)	Fuel exported in fuel tanks	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
254	E1244-1	82.21.050(2)	Taxes paid in other states	Hazardous Substance Tax	Credit	Tax Base	1989			0.000	0.000	0.000	0.000
255	E1245-1	35.21.755	Public corporations	In-Lieu of Property Tax	Exemption	Government	1974			0.000	0.680	1.307	1.360
256	E1246-1	48.14.020(1)	Title insurance	Insurance Premiums Tax	Exemption	Tax Base	1947			0.000	0.000	0.000	0.000
257	E1247-1	48.14.020(1); 48.14.021	Pensions, annuities, profit-sharing plans	Insurance Premiums Tax	Exemption	Tax Base	1963			0.000	0.000	0.000	0.000
258	E1248-1	48.14.020(4)	Ocean marine insurance	Insurance Premiums Tax	Preferential Rate	Business	1947			0.000	0.000	0.000	0.000
259	E1249-1	48.14.0201(6)(a)	Medicare receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
260	E1250-1	48.14.0201(6)(b)	Washington Basic Health Care receipts	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
261	E1251-1	48.14.0201(6)(c)	Dentistry prepayments	Insurance Premiums Tax	Exemption	Business	1993			0.000	0.000	0.000	0.000
262	E1252-1	48.14.022	Health insurance by Washington State Pool	Insurance Premiums Tax	Exemption	Tax Base	1987			0.000	0.000	0.000	0.000
263	E1253-1	48.32.145; 48.32A.125	Insurance guarantee association assessments	Insurance Premiums Tax	Credit	Business	1976			0.000	0.000	0.000	0.000
264	E1254-1	48.36A.240	Fraternal benefit societies	Insurance Premiums Tax	Exemption	Nonprofit	1947			0.000	0.000	0.000	0.000
265	E1256-1	82.29A.020(1)	Manufacturing for government	Leasehold Excise Tax	Exclusion	Government	1976			0.000	D	D	D
266	E1257-1	82.29A.020(1)(b)(i)	Easements for removing products	Leasehold Excise Tax	Exclusion	Other	1976			0.000	0.210	0.283	0.284
267	E1258-1	82.29A.020(1)(b)(ii)	Publicly owned cargo cranes & docks	Leasehold Excise Tax	Exclusion	Other	2012			0.000	4.520	6.080	6.110
268	E1259-1	82.29A.020(2)(b)	Hanford lease fees	Leasehold Excise Tax	Exclusion	Business	1991			0.000	D	D	D

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
269	E1260-1	82.29A.120(1)(a)(i)	Senior and disabled homeowners exemption OR credit for excessive leasehold tax	Leasehold Excise Tax	Credit	Individuals	1986			0.000	I	I	I
270	E1261-1	82.29A.120(1)(a)(ii)	Product leases credit of 33 percent	Leasehold Excise Tax	Credit	Agriculture	1976			0.000	0.210	0.288	0.296
271	E1262-1	82.29A.120(1)(b)	Leasehold interests in real property owned by state universities	Leasehold Excise Tax	Credit	Business	2017			0.000	D	D	D
272	E1263-1	82.29A.125	Electric vehicle infrastructure	Leasehold Excise Tax	Exemption	Business	2009	01/01/2025		0.000	I	I	I
273	E1275-1	82.29A.130(3)	Subsidized housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	11.220	11.960	12.580
274	E1276-1	82.29A.130(5)	Public employee housing	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.057	0.077	0.079
275	E1277-1	82.29A.130(6-7)	Indian trust lands	Leasehold Excise Tax	Exemption	Government	1976			0.000	1.324	1.780	1.789
276	E1278-1	82.29A.130(8-9)	Leases less than \$250 per year or 30 days	Leasehold Excise Tax	Exemption	Business	1976			0.000	1.110	1.540	1.600
277	E1264-1	82.29A.130(10)	Homes pending destruction	Leasehold Excise Tax	Exemption	Other	1976			0.000	0.039	0.053	0.053
278	E1265-1	82.29A.130(11)	Public works contracts	Leasehold Excise Tax	Exemption	Government	1976			0.000	0.033	0.044	0.045
279	E1266-1	82.29A.130(12)	Inmate employment programs	Leasehold Excise Tax	Exemption	Government	1992			0.000	0.000	0.000	0.000
280	E1267-1	82.29A.130(13)	Camps for disabled persons	Leasehold Excise Tax	Exemption	Nonprofit	1995			0.000	0.018	0.024	0.024
281	E1268-1	82.29A.130(14)	Professional baseball stadium	Leasehold Excise Tax	Exemption	Business	1995			0.000	D	D	D
282	E1269-1	82.29A.130(15)	Professional football stadium	Leasehold Excise Tax	Exemption	Business	1997			0.000	D	D	D
283	E1270-1	82.29A.130(16)	Public facilities districts	Leasehold Excise Tax	Exemption	Business	1999			0.000	0.181	0.246	0.250
284	E1271-1	82.29A.130(17)	Historic property	Leasehold Excise Tax	Exemption	Government	2005			0.000	D	D	D
285	E1272-1	82.29A.130(18)	Clark County amphitheater	Leasehold Excise Tax	Exemption	Business	2005			0.000	D	D	D
286	E1273-1	82.29A.130(19)	Military housing	Leasehold Excise Tax	Exemption	Other	2008			0.000	0.268	0.361	0.363
287	E1274-1	82.29A.130(20)	Leasehold interest in facilities owned or used by community or technical colleges	Leasehold Excise Tax	Exemption	Business	2017			0.000	D	D	D
288	E1753-1	82.29A.130(21)	Tacoma dome public area	Leasehold Excise Tax	Exemption	Government	2019			0.000	D	D	D
289	E1279-1	82.29A.132	2nd Narrows bridge	Leasehold Excise Tax	Exemption	Business	1998			0.000	0.000	0.000	0.000

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2020 Ord.	2020 FE#	RCW	Title	Tax Type	Preference Type	Category	Year		Total Exempt Assessed Value	Potential revenues from full repeal - LOCAL			
							Enacted	End Date		FY 2020	FY2021	FY 2022	FY2023
290	E1280-1	82.29A.134	Regional Transit Authority Sales and Leasebacks	Leasehold Excise Tax	Exemption	Government	2000			0.000	0.000	0.000	0.000
291	E1281-1	82.29A.135	Anaerobic digesters	Leasehold Excise Tax	Exemption	Business	1980			0.000	0.000	0.000	0.000
292	E1282-1	82.29A.136	Residential and recreational developments	Leasehold Excise Tax	Exemption	Tax Base	2001			0.000	D	D	D
293	E1283-1	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
294	E1284-1	82.29A.138	Amateur radio repeaters	Leasehold Excise Tax	Exemption	Individuals	2007			0.000	0.008	0.011	0.012
295	E1285-1	66.20.010(7)	Sales of liquor to the military	Liquor Taxes	Exemption	Government	1933			0.000	0.000	0.000	0.000
296	E1286-1	66.24.290(3)(b)	Microbrewers beer tax exemption	Liquor Taxes	Exemption	Business	1993			0.000	0.000	0.000	0.000
297	E1287-1	82.19.050(1)	Products shipped out of state	Litter Tax	Exemption	Tax Base	1992			0.000	0.000	0.000	0.000
298	E1288-1	82.19.050(2)	Agricultural products	Litter Tax	Exemption	Agriculture	1971			0.000	0.000	0.000	0.000
299	E1289-1	82.19.050(3)	Grocery cooperatives	Litter Tax	Exemption	Business	2001			0.000	0.000	0.000	0.000
300	E1290-1	82.19.050(4)	Food and beverages consumed on-site	Litter Tax	Exemption	Tax Base	2003			0.000	0.000	0.000	0.000
301	E1291-1	82.19.050(5)	Caterers	Litter Tax	Exemption	Business	2005			0.000	0.000	0.000	0.000
302	E1292-1	82.23B.030	Secondary transportation	Oil Spill Tax	Exemption	Tax Base	1991			0.000	0.000	0.000	0.000
303	E1293-1	82.23B.040	Exported petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
304	E1294-1	82.23B.045	Nonfuel uses of crude oil petroleum products	Oil Spill Tax	Credit	Tax Base	1991			0.000	0.000	0.000	0.000
305	E1295-1	67.16.105(1)	Nonprofit horse races	Parimutuel Tax	Exemption	Business	1979			0.000	0.000	0.000	0.000
306	E1296-1	67.16.105(2)	Differential parimutuel tax rates	Parimutuel Tax	Preferential Rate	Business	1979			0.000	0.000	0.000	0.000
307	E1297-1	82.23A.010(1)	Crude oil excluded	Petroleum Products Tax	Exclusion	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
308	E1298-1	82.23A.010(1)	Liquefied gasses excluded	Petroleum Products Tax	Exclusion	Business	2004	07/012020		0.000	0.000	0.000	0.000
309	E1299-1	82.23A.030(1)	Successive uses of petroleum	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
310	E1300-1	82.23A.030(2)	Domestic uses of petroleum	Petroleum Products Tax	Exemption	Individuals	1989	07/012020		0.000	0.000	0.000	0.000
311	E1301-1	82.23A.030(3)	Constitutional or Federal prohibition on petroleum	Petroleum Products Tax	Exemption	Interstate Commerce	1989	07/012020		0.000	0.000	0.000	0.000
312	E1302-1	82.23A.030(4)	Petroleum used prior to 7/1/89	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
313	E1303-1	82.23A.030(5)	Fuel used to process petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
314	E1304-1	82.23A.030(6)	Exported petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
315	E1305-1	82.23A.030(7)	Packaged petroleum products	Petroleum Products Tax	Exemption	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
316	E1306-1	82.23A.040(1)	Petroleum exported in fuel tanks	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
317	E1307-1	82.23A.040(2)	Taxes paid in other states	Petroleum Products Tax	Credit	Tax Base	1989	07/012020		0.000	0.000	0.000	0.000
318	E1308-1	82.48.110	General aviation	Property Tax	Exemption	Other	1949		492,700,000	0.000	0.217	0.417	0.434
319	E1309-1	84.14.020	Multi-unit urban housing	Property Tax	Exemption	Business	1995		11,400,000,000	0.000	4.543	8.989	9.812
320	E1310-1	84.14.020; 84.14.040(1)(d)(i)	Multi-unit urban housing in rural counties	Property Tax	Exemption	Individuals	2014		0	0.000	0.000	0.000	0.000
321	E1311-1	84.25.040	Targeted urban industrial or manufacturing new construction	Property Tax	Exemption	Business	2015		0	0.000	0.000	0.000	0.000
322	E1312-1	84.26.070	Historic property rehabilitation	Property Tax	Special Valuation or Defferal	Individuals	1985		340,000,000	0.000	0.150	0.300	0.300
323	E1313-1	84.33.040	Timber	Property Tax	Exemption	Tax Base	1971		1,300,000,000	0.000	0.526	1.012	1.053
324	E1314-1	84.33.140	Forest land, statutory values	Property Tax	Special Valuation or Defferal	Business	1971		4,500,000,000	0.000	1.993	3.832	3.986
325	E1315-1	84.33.140(13,14)	Forest land compensating tax	Property Tax	Special Valuation or Defferal	Other	1971		12,700,000	0.000	0.974	1.015	1.056
326	E1316-1	84.33.210(1)	Forest land special assessments	Property Tax	Exemption	Other	1992		0	0.000	0.000	0.000	0.000
327	E1317-1	84.34.020(2)	Qualifying land used for growing plants in containers	Property Tax	Special Valuation or Defferal	Agriculture	1973		0	0.000	0.000	0.000	0.000
328	E1318-1	84.34.060	Open space land, current use	Property Tax	Special Valuation or Defferal	Other	1970		2,970,000,000	0.000	1.309	2.518	2.620
329	E1319-1	84.34.065	Farm lands, current use	Property Tax	Special Valuation or Defferal	Agriculture	1973		16,080,000,000	0.000	6.433	12.370	12.869
330	E1320-1	84.34.108(6)	Open space land classification removal - additional tax, interest, and penalty	Property Tax	Special Valuation or Defferal	Other	1973		41,600,000	0.000	3.220	3.355	3.492
331	E1321-1	84.36.010(1)	2nd Narrows bridge	Property Tax	Exemption	Business	1998		0	0.000	0.000	0.000	0.000
332	E1323-1	84.36.010(1)	Cities and towns	Property Tax	Exemption	Government	1889		81,100,000,000	0.000	32.460	62.415	64.932
333	E1322-1	84.36.010(1)	Community centers, nonprofits	Property Tax	Exemption	Individuals	2007		D	0.000	D	D	D
334	E1324-1	84.36.010(1)	County government	Property Tax	Exemption	Government	1889		89,500,000,000	0.000	35.812	68.862	71.639
335	E1325-1	84.36.010(1)	Federal government	Property Tax	Exemption	Government	1854		49,300,000,000	0.000	19.739	37.956	39.486
336	E1326-1	84.36.010(1)	Fire districts	Property Tax	Exemption	Government	1933		1,540,000,000	0.000	0.617	1.185	1.233
337	E1327-1	84.36.010(1)	Foreign consulates	Property Tax	Exemption	Government	1967		12,500,000	0.000	0.005	0.010	0.010
338	E1328-1	84.36.010(1)	Port districts	Property Tax	Exemption	Government	1911		13,900,000,000	0.000	5.574	10.718	11.150
339	E1329-1	84.36.010(1)	Public colleges & universities	Property Tax	Exemption	Government	1889		24,400,000,000	0.000	9.771	18.788	19.545
340	E1330-1	84.36.010(1)	Public K-12 schools	Property Tax	Exemption	Government	1889		73,800,000,000	0.000	32.516	62.524	65.045
341	E1331-1	84.36.010(1)	Public utility districts	Property Tax	Exemption	Government	1931		18,570,000,000	0.000	7.744	14.891	15.492
342	E1332-1	84.36.010(1)	State government	Property Tax	Exemption	Government	1889		48,800,000,000	0.000	19.547	37.586	39.102
343	E1333-1	84.36.010(1)	Tribal property - Essential government services	Property Tax	Exemption	Government	2004		600,800,000	0.000	0.241	0.496	0.585
344	E1334-1	84.36.010(1); 84.36.040(2)	Hospital districts	Property Tax	Exemption	Government	1945		1,450,000,000	0.000	0.603	1.160	1.207
345	E1335-1	84.36.010(2)	Tribal property - Economic development	Property Tax	Exemption	Government	2014		65,150,000	0.000	(0.383)	(0.197)	0.000
346	E1336-1	84.36.015	Low value parcels	Property Tax	Exemption	Other	1997		42,900,000	0.000	0.019	0.037	0.038
347	E1337-1	84.36.020	Cemeteries	Property Tax	Exemption	Tax Base	1854		212,500,000	0.000	0.093	0.180	0.187

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
348	E1338-1	84.36.020	Nonprofit churches, parsonages, and convents	Property Tax	Exemption	Nonprofit	1854		6,100,000,000	0.000	2.708	5.207	5.418
349	E1339-1	84.36.030(1)(a,c)	Nonsectarian organizations	Property Tax	Exemption	Nonprofit	1915		2,200,000,000	0.000	0.946	1.818	1.892
350	E1340-1	84.36.030(1)(b)	Nonprofit merchandise sales	Property Tax	Exemption	Nonprofit	1983		122,000,000	0.000	0.054	0.104	0.108
351	E1341-1	84.36.030(2)	Nonprofit church camps	Property Tax	Exemption	Nonprofit	1971		245,000,000	0.000	0.108	0.207	0.216
352	E1342-1	84.36.030(3)	Nonprofit youth organizations	Property Tax	Exemption	Nonprofit	1933		229,200,000	0.000	0.101	0.194	0.202
353	E1343-1	84.36.030(4)	Veterans organizations	Property Tax	Exemption	Tax Base	1929		52,300,000	0.000	0.023	0.044	0.046
354	E1344-1	84.36.030(5)	Federal instrumentalities furnishing aid and relief	Property Tax	Exemption	Nonprofit	1945		D	0.000	D	D	D
355	E1345-1	84.36.030(6)	Student loan organizations	Property Tax	Exemption	Nonprofit	1987		0	0.000	0.000	0.000	0.000
356	E1346-1	84.36.031(2)	Nonprofit Character Building Leases	Property Tax	Exemption	Nonprofit	1949		6,500,000	0.000	0.003	0.006	0.006
357	E1347-1	84.36.032	Church administrative offices	Property Tax	Exemption	Nonprofit	1975		43,500,000	0.000	0.019	0.037	0.039
358	E1348-1	84.36.035	Nonprofit blood and tissue banks	Property Tax	Exemption	Nonprofit	1971		88,900,000	0.000	0.036	0.067	0.067
359	E1349-1	84.36.037	Nonprofit public assembly halls and meeting places	Property Tax	Exemption	Nonprofit	1981		60,700,000	0.000	0.027	0.051	0.054
360	E1350-1	84.36.040(1)(a)	Nonprofit day care centers	Property Tax	Exemption	Nonprofit	1973		266,200,000	0.000	0.117	0.226	0.235
361	E1351-1	84.36.040(1)(b)	Nonprofit libraries	Property Tax	Exemption	Nonprofit	1854		\$9,300,000	0.000	0.004	0.008	0.008
362	E1352-1	84.36.040(1)(c)	Nonprofit orphanages	Property Tax	Exemption	Nonprofit	1891		0	0.000	0.000	0.000	0.000
363	E1353-1	84.36.040(1)(d)	Nonprofit nursing homes	Property Tax	Exemption	Nonprofit	1891		721,000,000	0.000	0.318	0.611	0.635
364	E1354-1	84.36.040(1)(e)	Nonprofit hospitals	Property Tax	Exemption	Nonprofit	1886		8,090,000,000	0.000	3.562	6.850	7.126
365	E1355-1	84.36.040(1)(f)	Nonprofit outpatient dialysis facilities	Property Tax	Exemption	Nonprofit	1987		D	0.000	D	D	D
366	E1356-1	84.36.041	Nonprofit homes for the aging	Property Tax	Exemption	Nonprofit	1989		1,700,000,000	0.000	0.748	1.439	1.497
367	E1357-1	84.36.042	Nonprofit developmentally disabled housing	Property Tax	Exemption	Nonprofit	1998		65,900,000	0.000	0.027	0.052	0.055
368	E1358-1	84.36.043	Nonprofit homeless shelters	Property Tax	Exemption	Nonprofit	1983		241,100,000	0.000	0.106	0.204	0.212
369	E1359-1	84.36.045	Nonprofit medical research facilities	Property Tax	Exemption	Nonprofit	1975		2,200,000,000	0.000	0.952	1.830	1.904
370	E1360-1	84.36.046	Nonprofit cancer treatment clinics	Property Tax	Exemption	Nonprofit	1997		278,900,000	0.000	0.123	0.236	0.246
371	E1361-1	84.36.047	Nonprofit radio and TV broadcast facilities	Property Tax	Exemption	Nonprofit	1977		0	0.000	0.000	0.000	0.000
372	E1362-1	84.36.049	Nonprofit low-income housing development	Property Tax	Exemption	Government	2016	01/01/2038	16,700,000	0.000	0.007	0.014	0.015
373	E1363-1	84.36.050(1)	Nonprofit private colleges	Property Tax	Exemption	Nonprofit	1925		1,800,000,000	0.000	0.807	1.552	1.614
374	E1364-1	84.36.050(1)	Nonprofit private K-12 schools	Property Tax	Exemption	Nonprofit	1925		1,050,000,000	0.000	0.462	0.888	0.924
375	E1365-1	84.36.050(2)	Nonprofit educational foundations	Property Tax	Exemption	Nonprofit	2001		44,600,000	0.000	0.020	0.038	0.040
376	E1366-1	84.36.060(1)(a)	Nonprofit art collections & museums	Property Tax	Exemption	Nonprofit	1915		245,000,000	0.000	0.108	0.208	0.216
377	E1367-1	84.36.060(1)(b)	Nonprofit performing arts	Property Tax	Exemption	Nonprofit	1981		66,600,000	0.000	0.029	0.056	0.059
378	E1368-1	84.36.060(1)(c)	Fire companies	Property Tax	Exemption	Other	1890		327,000	0.000	0.000	0.000	0.000
379	E1369-1	84.36.060(1)(d)	Humane societies	Property Tax	Exemption	Other	1915		44,000,000	0.000	0.020	0.038	0.040
380	E1370-1	84.36.070	Intangibles	Property Tax	Exemption	Other	1931		3,030,000,000,000	0.000	1,211.516	2,319.073	2,399.363

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
381	E1371-1	84.36.079	Ships under construction	Property Tax	Exemption	Business	1959		0	0.000	0.000	0.000	0.000
382	E1372-1	84.36.080(1)	Commercial vessels	Property Tax	Exemption	Business	1931		889,600,000	0.000	0.356	0.684	0.712
383	E1373-1	84.36.080(2)	Historic vessels	Property Tax	Exemption	Individuals	1986		12,300,000	0.000	0.005	0.009	0.009
384	E1374-1	84.36.090	Other ships and vessels	Property Tax	Exemption	Individuals	1931		3,110,000,000	0.000	1.243	2.339	2.346
385	E1375-1	84.36.105	Cargo containers	Property Tax	Exemption	Business	1975		204,000,000	0.000	0.087	0.166	0.171
386	E1376-1	84.36.110(1)	Household goods	Property Tax	Exemption	Individuals	1871		87,400,000,000	0.000	34.957	66.441	67.668
387	E1377-1	84.36.110(2)	Personal property up to \$15,000	Property Tax	Exemption	Individuals	1890		60,180,000	0.000	0.024	0.048	0.053
388	E1378-1	84.36.130	Airports owned by cities in other states	Property Tax	Exemption	Government	1941		0	0.000	0.000	0.000	0.000
389	E1379-1	84.36.133	Commuter air carriers paying excise tax	Property Tax	Exemption	Business	2013		D	0.000	D	D	D
390	E1380-1	84.36.135	Housing Finance Commission	Property Tax	Exemption	Government	1983		150,000	0.000	0.000	0.000	0.000
391	E1381-1	84.36.210	Public right-of-way easements	Property Tax	Exemption	Government	1947		I	0.000	I	I	I
392	E1382-1	84.36.230	Interstate bridges	Property Tax	Exemption	Government	1949		2,500,000,000	0.000	1.104	2.122	2.208
393	E1383-1	84.36.240	Soil & water conservation districts	Property Tax	Exemption	Government	1963		2,500,000	0.000	0.001	0.002	0.002
394	E1384-1	84.36.250	Nonprofit water cooperatives	Property Tax	Exemption	Nonprofit	1965		72,700,000	0.000	0.032	0.062	0.064
395	E1385-1	84.36.255	Habitat and water quality improvements	Property Tax	Exemption	Other	1997		700,000	0.000	0.001	0.001	0.001
396	E1386-1	84.36.260	Nonprofit conservation and open space lands	Property Tax	Exemption	Nonprofit	1967		214,000,000	0.000	0.094	0.181	0.188
397	E1387-1	84.36.300	Goods in transit	Property Tax	Exemption	Business	1961		0	0.000	0.000	0.000	0.000
398	E1388-1	84.36.350	Nonprofit sheltered workshops	Property Tax	Exemption	Nonprofit	1970		102,000,000	0.000	0.045	0.087	0.090
399	E1389-1	84.36.381	Senior and disabled homeowners exemption	Property Tax	Exemption	Individuals	1967		21,400,000,000	0.000	8.911	17.187	18.006
400	E1390-1	84.36.400	Home improvements	Property Tax	Exemption	Individuals	1972		112,800,000	0.000	0.045	0.087	0.090
401	E1391-1	84.36.451	Public property leaseholds	Property Tax	Exemption	Tax Base	1976		5,300,000,000	0.000	(30.008)	(28.310)	(28.303)
402	E1392-1	84.36.470	Agricultural products	Property Tax	Exemption	Agriculture	1984		7,800,000,000	0.000	3.109	5.849	5.846
403	E1393-1	84.36.477	Business inventories	Property Tax	Exemption	Business	1974		84,000,000,000	0.000	35.714	68.230	70.361
404	E1394-1	84.36.480	Nonprofit fair associations	Property Tax	Exemption	Nonprofit	1975		14,500,000	0.000	0.006	0.013	0.013
405	E1395-1	84.36.487	Air pollution control facilities	Property Tax	Exemption	Business	1997		D	0.000	D	D	D
406	E1396-1	84.36.500	Conservation futures on agricultural land	Property Tax	Exemption	Nonprofit	1984		0	0.000	0.000	0.000	0.000
407	E1397-1	84.36.510	Mobile homes in dealer's inventory	Property Tax	Exemption	Business	1985		26,000,000	0.000	0.011	0.021	0.022
408	E1398-1	84.36.550	Nonprofit fund-raising	Property Tax	Exemption	Nonprofit	1993		40,000,000	0.000	0.018	0.034	0.036
409	E1399-1	84.36.560	Nonprofit low-income rental housing	Property Tax	Exemption	Nonprofit	1999		4,350,000,000	0.000	1.914	3.681	3.829
410	E1400-1	84.36.570	Nonprofit demonstration farms	Property Tax	Exemption	Nonprofit	1999		700,000	0.000	0.001	0.001	0.001
411	E1401-1	84.36.575	Emergency medical aircraft	Property Tax	Exemption	Business	2010	01/01/2020	13,900,000	0.000	0.000	0.000	0.000
412	E1402-1	84.36.590	Vitrification equipment	Property Tax	Exemption	Business	2000		0	0.000	0.000	0.000	0.000
413	E1403-1	84.36.595	Motor vehicles, trailers, and campers	Property Tax	Exemption	Tax Base	2000		41,100,000,000	0.000	18.093	34.791	36.194
414	E1404-1	84.36.600	Custom computer software	Property Tax	Exemption	Business	1991		1,620,000,000	0.000	0.715	1.400	1.400
415	E1405-1	84.36.605	Regional Transit Authority Sales and Leasebacks	Property Tax	Exemption	Government	2000		0	0.000	0.000	0.000	0.000

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416	E1406-1	84.36.630	Farm machinery (state levy)	Property Tax	Exemption	Agriculture	2001		1,220,000,000	0.000	0.536	1.030	1.072
417	E1407-1	84.36.635	Biodiesel and alcohol fuel production facilities	Property Tax	Exemption	Business	2003	12/31/2024	0	0.000	0.000	0.000	0.000
418	E1408-1	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
419	E1409-1	84.36.645	Semiconductor Materials Manufacturing After \$1 Billion Investment - Machinery and Equipment	Property Tax	Exemption	Business	2003	01/01/2024	0	0.000	0.000	0.000	0.000
420	E1410-1	84.36.650	Nonprofit fund-raising to support artists	Property Tax	Exemption	Nonprofit	2003		88,000	0.000	M	M	M
421	E1411-1	84.36.655	Aircraft facilities, port property	Property Tax	Exemption	Business	2003	07/01/2040	0	0.000	0.000	0.000	0.000
422	E1412-1	84.36.660	Sprinkler systems in nightclubs	Property Tax	Exemption	Business	2005	12/01/2009	0	0.000	0.000	0.000	0.000
423	E1413-1	84.36.665	Military housing	Property Tax	Exemption	Other	2008		D	0.000	D	D	D
424	E1414-1	84.36.670	Multipurpose senior citizen centers	Property Tax	Exemption	Individuals	2017		5,200,000	0.000	0.002	0.005	0.005
425	E1415-1	84.37.030	Low-income homeowners tax deferral	Property Tax	Deferral	Individuals	2007		0	0.000	0.000	0.000	0.000
426	E1416-1	84.38.030	Senior and disabled homeowners tax deferral	Property Tax	Deferral	Individuals	1975		0	0.000	0.000	0.000	0.000
427	E1417-1	84.39.010	Veteran widows and widowers	Property Tax	Exemption	Individuals	2005		0	0.000	0.000	0.000	0.000
428	E1418-1	84.40.030(3)	Growing crops	Property Tax	Exemption	Agriculture	1890		35,400,000	0.000	0.015	0.030	0.031
429	E1419-1	84.40.037	Prewritten computer software	Property Tax	Exemption	Business	1991		1,460,000,000	0.000	0.645	1.240	1.290
430	E1420-1	84.40.130(3)	Personal Property Tax Penalty Waiver	Property Tax	Waiver	Other	2012		0	0.000	0.000	0.000	0.000
431	E1421-1	84.40.220	Nursery stock	Property Tax	Exemption	Agriculture	1971		164,000,000	0.000	0.072	0.139	0.144
432	E1776-1	84.56.020(19)	Waiver of interest and penalties for qualified taxpayers subject to foreclosure	Property Tax	Exemption	Individuals	2019		0	0.000	I	I	I
433	E1422-1	84.56.025	Delinquency penalty and interest waivers	Property Tax	Waiver	Individuals	1984		0	0.000	0.090	0.090	0.090
434	E1423-1	84.56.335	Mobile Homes Possessed by Landlords	Property Tax	Exemption	Other	2013		I	0.000	I	I	I
435	E1424-1	84.70.010	Destroyed property	Property Tax	Special Valuation o	Other	1974		23,500,000	0.000	0.010	0.018	0.018
436	E1425-1	35.58.560	METRO transit expenditures	Public Utility Tax	Credit	Government	1967			0.000	0.000	0.000	0.000
437	E1428-1	82.16.020(1)(d)	Urban transportation	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
438	E1429-1	82.16.020(1)(e)	Vessels under 65 feet in length	Public Utility Tax	Preferential Rate	Business	1935			0.000	0.000	0.000	0.000
439	E1430-1	82.16.020(1)(h)	Log transportation businesses	Public Utility Tax	Preferential Rate	Business	2015			0.000	0.000	0.000	0.000
440	E1431-1	82.16.040	Minimum income threshold - \$2,000 per month	Public Utility Tax	Exemption	Business	1935			0.000	0.000	0.000	0.000
441	E1432-1	82.16.0421	Electricity sold to electrolyte processors	Public Utility Tax	Exemption	Business	2004	07/01/2029		0.000	0.000	0.000	0.000
442	E1433-1	82.16.045; 82.34.060(2)	Pollution control facilities	Public Utility Tax	Exemption	Business	1967			0.000	0.000	0.000	0.000
443	E1434-1	82.16.046	2nd Narrows bridge	Public Utility Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
444	E1435-1	82.16.047	Ride-sharing and special needs transportation	Public Utility Tax	Exemption	Other	1979			0.000	0.000	0.000	0.000
445	E1436-1	82.16.0491	Rural electric utility contributions	Public Utility Tax	Credit	Business	1999	06/30/2011		0.000	0.000	0.000	0.000
446	E1437-1	82.16.0495	Electricity sold to direct service industry (DSI)	Public Utility Tax	Credit	Business	2001			0.000	0.000	0.000	0.000
447	E1438-1	82.16.0496	Alternative fuel commercial vehicle tax credit	Public Utility Tax	Credit	Business	2015			0.000	0.000	0.000	0.000
448	E1764-1	82.16.0496(1)(a)(ii)	Alternative fuel commercial vehicle infrastructure credit	Public Utility Tax	Credit	Business	2015	01/01/2022		0.000	0.000	0.000	0.000
449	E1439-1	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
450	E1440-1	82.16.0498	Aluminum smelter purchases of power	Public Utility Tax	Credit	Business	2004			0.000	0.000	0.000	0.000
451	E1441-1	82.16.0499	Hiring veterans	Public Utility Tax	Credit	Business	2015	07/01/2023		0.000	0.000	0.000	0.000
452	E1442-1	82.16.050(1)	Municipal utilities receipts from taxes	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
453	E1448-1	82.16.050(2)	Sales for resale	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
454	E1449-1	82.16.050(3)	Joint utility services	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
455	E1450-1	82.16.050(4)	Cash discounts	Public Utility Tax	Deduction	Tax Base	1935			0.000	0.000	0.000	0.000
456	E1451-1	82.16.050(5)	Bad debts	Public Utility Tax	Deduction	Business	1935			0.000	0.000	0.000	0.000
457	E1452-1	82.16.050(6)	Constitutional exemptions	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
458	E1453-1	82.16.050(6)	Interstate transportation - in-state portion	Public Utility Tax	Deduction	Interstate Commerce	1935			0.000	0.000	0.000	0.000
459	E1454-1	82.16.050(7)	Irrigation water	Public Utility Tax	Deduction	Agriculture	1935			0.000	0.000	0.000	0.000
460	E1455-1	82.16.050(8)	Interstate transportation - through freight	Public Utility Tax	Deduction	Interstate Commerce	1937			0.000	0.000	0.000	0.000
461	E1456-1	82.16.050(9)	Interstate transportation - shipments to ports	Public Utility Tax	Deduction	Agriculture	1937			0.000	0.000	0.000	0.000
462	E1443-1	82.16.050(10)	Farm products shipped to ports	Public Utility Tax	Deduction	Agriculture	2007			0.000	0.000	0.000	0.000
463	E1444-1	82.16.050(11)	Electric power exported or resold	Public Utility Tax	Deduction	Tax Base	1989			0.000	0.000	0.000	0.000
464	E1445-1	82.16.050(12)	Nonprofit water associations	Public Utility Tax	Deduction	Nonprofit	1977			0.000	0.000	0.000	0.000
465	E1446-1	82.16.050(13)	Sewerage processing and disposal	Public Utility Tax	Deduction	Tax Base	1987			0.000	0.000	0.000	0.000
466	E1447-1	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
467	E1457-1	82.16.053	Electric power sold in rural areas	Public Utility Tax	Deduction	Business	1994			0.000	0.000	0.000	0.000
468	E1458-1	82.16.055	Cogeneration facilities and renewable resources	Public Utility Tax	Deduction	Business	1980			0.000	0.000	0.000	0.000
469	E1459-1	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

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							Enacted	End Date	Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
470	E1749-1	82.16.185	State energy performance standard early adoption incentive program	Public Utility Tax	Credit	Business	2019			0.000	0.000	0.000	0.000
471	E1460-1	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
472	E1461-1	82.16.305	Joint municipal utility authority	Public Utility Tax	Exemption	Government	2011			0.000	0.000	0.000	0.000
473	E1463-1	82.16.315	Electricity or gas sold to silicon smelters	Public Utility Tax	Exemption	Business	2017	01/01/2024		0.000	0.000	0.000	0.000
474	E1464-1	82.32.045(4)	Minimum to file PUT return	Public Utility Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
475	E1465-1	82.70.020	Commute trip reduction credit	Public Utility Tax	Credit	Other	2003	06/30/2024		0.000	0.000	0.000	0.000
476	E1466-1	82.73.030	Commercial area revitalization contributions (main street program)	Public Utility Tax	Credit	Other	2005			0.000	0.000	0.000	0.000
477	E1469-1	82.45.010(3)(a)	Transfers by gift, devise, or inheritance	Real Estate Excise Tax	Exemption	Other	1951			0.000	21.550	23.780	24.400
478	E1470-1	82.45.010(3)(b)	Transfer on death deeds	Real Estate Excise Tax	Exemption	Other	2014			0.000	0.000	0.000	0.000
479	E1471-1	82.45.010(3)(c)	Leasehold interest transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.935	1.030	1.060
480	E1472-1	82.45.010(3)(d)	Forfeiture of interest in sale of real property	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.061	0.068	0.070
481	E1473-1	82.45.010(3)(e)	Partition by tenants in common	Real Estate Excise Tax	Exemption	Other	1955			0.000	0.540	0.690	0.510
482	E1474-1	82.45.010(3)(f)	Assignment of property through divorce	Real Estate Excise Tax	Exemption	Other	1955			0.000	19.400	21.400	21.980
483	E1475-1	82.45.010(3)(g)	Transfer of vendor's interest	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.134	0.148	0.150
484	E1476-1	82.45.010(3)(h)	Condemnation proceedings	Real Estate Excise Tax	Exemption	Other	1951			0.000	1.440	1.590	1.630
485	E1477-1	82.45.010(3)(i)	Transfer of interest to secure debt	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.015	0.016	0.016
486	E1478-1	82.45.010(3)(j)	Foreclosure; deeds in lieu of foreclosure	Real Estate Excise Tax	Exemption	Other	1953			0.000	1.300	1.440	1.480
487	E1479-1	82.45.010(3)(k)	Mortgage insurers	Real Estate Excise Tax	Exemption	Other	1953			0.000	0.274	0.303	0.311
488	E1480-1	82.45.010(3)(l)	Transfer where REET already paid or lease/contract began prior to 1951	Real Estate Excise Tax	Exemption	Other	1951			0.000	D	D	D
489	E1481-1	82.45.010(3)(m)	Grave or cemetery lot sale	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.048	0.054	0.056
490	E1482-1	82.45.010(3)(n)	Governmental transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	4.720	5.210	5.360
491	E1483-1	82.45.010(3)(o)	Sales to regional transit authorities	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
492	E1484-1	82.45.010(3)(p)	No change in beneficial owner	Real Estate Excise Tax	Exemption	Other	1951			0.000	30.100	33.100	34.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
493	E1485-1	82.45.010(3)(q)	IRS transfers	Real Estate Excise Tax	Exemption	Other	1951			0.000	5.210	5.750	5.910
494	E1486-1	82.45.010(3)(r)	Manufactured home communities	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.005	0.005	0.005
495	E1468-1	82.45.010(3)(s)	Low-income housing	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.250	0.270	0.280
496	E1467-1	82.45.010(3)(t)(i)	Housing for developmentally disabled persons	Real Estate Excise Tax	Exemption	Business	2018			0.000	0.000	0.000	0.000
497	E1756-1	82.45.010(3)(u)	Self-help housing	Real Estate Excise Tax	Exemption	Other	2019			0.000	0.042	0.047	0.048
498	E1487-1	82.45.030(3)	Foreclosure relocation assistance	Real Estate Excise Tax	Exemption	Other	1951			0.000	0.000	0.000	0.000
499	E1488-1	82.45.190	2nd Narrows bridge	Real Estate Excise Tax	Exemption	Tax Base	1998			0.000	0.000	0.000	0.000
500	E1489-1	82.45.195	Standing timber	Real Estate Excise Tax	Exemption	Business	2007			0.000	0.270	0.290	0.300
501	E1490-1	82.45.197	Transfers without a will	Real Estate Excise Tax	Exemption	Other	2016			0.000	0.162	0.179	0.184
502	E1491-1	36.100.090	Baseball stadium deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
503	E1492-1	36.102.070	Football stadium deferral	Retail Sales & Use Tax	Deferral	Business	1997			0.000	0.000	0.000	0.000
504	E1493-1	47.01.412	Highway 520 bridge replacement	Retail Sales & Use Tax	Deferral	Business	2008			0.000	D	D	D
505	E1494-1	47.46.060	2nd Narrows bridge	Retail Sales & Use Tax	Deferral	Business	1998			0.000	0.000	0.000	0.000
506	E1495-1	82.04.050	Personal and professional services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	2,282.303	2,690.442	2,834.303
507	E1496-1	82.04.050(1)(a)(iv); 82.04.190(1)(d)	Ferrosilicon	Retail Sales & Use Tax	Exclusion	Business	1986			0.000	0.000	0.000	0.000
508	E1497-1	82.04.050(1)(a)(v)	Competitive telephone service	Retail Sales & Use Tax	Exclusion	Business	1981			0.000	11.161	13.661	13.934
509	E1498-1	82.04.050(1)(a)(vi)	Extended warranties	Retail Sales & Use Tax	Exclusion	Business	2005			0.000	17.577	19.835	20.505
510	E1505-1	82.04.050(2)(a)	Laundry services for nonprofit health care facilities	Retail Sales & Use Tax	Exclusion	Nonprofit	1973			0.000	1.065	1.162	1.162
511	E1506-1	82.04.050(2)(a)	Self-service laundry facilities	Retail Sales & Use Tax	Exclusion	Individuals	1998			0.000	1.292	1.524	1.647
512	E1507-1	82.04.050(2)(d)	Janitorial services	Retail Sales & Use Tax	Exclusion	Other	1935			0.000	21.406	24.583	25.897
513	E1508-1	82.04.050(3)(d)(i)	Horticultural services for farmers	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	2.625	3.308	3.473
514	E1509-1	82.04.050(3)(d)(ii)	Tree trimming under power lines	Retail Sales & Use Tax	Exclusion	Tax Base	1995			0.000	2.554	3.187	3.315
515	E1511-1	82.04.050(6)(a)(i)-(ii)	Custom computer software	Retail Sales & Use Tax	Exclusion	Other	1998			0.000	41.500	47.600	50.200

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
516	E1499-1	82.04.050(10)	Labor and services used to construct and repair public roads	Retail Sales & Use Tax	Exclusion	Government	1943			0.000	60.311	67.109	67.639
517	E1500-1	82.04.050(11)	Feed and seed	Retail Sales & Use Tax	Exclusion	Agriculture	1935			0.000	20.705	25.592	26.360
518	E1501-1	82.04.050(11)	Fertilizer and chemical sprays	Retail Sales & Use Tax	Exclusion	Agriculture	1943			0.000	19.650	24.759	25.997
519	E1502-1	82.04.050(11)	Pollination agents	Retail Sales & Use Tax	Exclusion	Agriculture	1993			0.000	0.004	0.005	0.005
520	E1503-1	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
521	E1504-1	82.04.050(13)	RTA maintenance service agreements	Retail Sales & Use Tax	Exclusion	Government	2005			0.000	1.470	1.802	1.840
522	E1512-1	82.04.062	Precious metals and bullion	Retail Sales & Use Tax	Exclusion	Business	1985			0.000	0.982	1.108	1.144
523	E1710-1	82.04.192(3)(b)(i)	Digital automated service - primarily human effort	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
524	E1721-1	82.04.192(3)(b)(ii)	Digital automated service - loaning or transferring money, or transferring financial instruments	Retail Sales & Use Tax	Exemption	Business	2009			0.000	80.539	94.428	101.486
525	E1722-1	82.04.192(3)(b)(iii)	Digital automated service - dispensing cash or items from a machine	Retail Sales & Use Tax	Exemption	Business	2009			0.000	3.459	3.973	4.185
526	E1723-1	82.04.192(3)(b)(iv)	Digital automated service - payment processing services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	57.497	64.983	67.319
527	E1724-1	82.04.192(3)(b)(v)	Digital automated service - parimutuel wagering and handicapping contests	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.029	0.033	0.034
528	E1725-1	82.04.192(3)(b)(vi)	Digital automated service - telecommunications and supporting services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
529	E1726-1	82.04.192(3)(b)(vii)	Digital automated service - Internet and Internet access	Retail Sales & Use Tax	Exemption	Other	2009			0.000	59.272	67.369	70.165
530	E1727-1	82.04.192(3)(b)(ix)	Digital automated service - online education	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	M	M	M
531	E1739-1	82.04.192(3)(b)(x)	Digital automated service - live presentations	Retail Sales & Use Tax	Exemption	Business	2009			0.000	50.953	58.515	61.644
532	E1728-1	82.04.192(3)(b)(xi)	Digital automated service - travel agent services	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	3.625	4.120	4.291
533	E1729-1	82.04.192(3)(b)(xii)	Digital automated service - online marketplace activities and services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	63.017	74.445	80.616
534	E1730-1	82.04.192(3)(b)(xiii)	Digital automated service - advertising services	Retail Sales & Use Tax	Exemption	Business	2009			0.000	70.920	80.609	83.954

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
535	E1740-1	82.04.192(3)(b)(xiv)	Digital automated service - storage, hosting and backup	Retail Sales & Use Tax	Exemption	Business	2009			0.000	6.336	7.111	7.315
536	E1741-1	82.04.192(3)(b)(xv)	Digital automated service - data processing	Retail Sales & Use Tax	Exemption	Business	2009			0.000	6.525	7.331	7.551
537	E1513-1	82.04.213; 82.04.050(11)(b)	Christmas tree production	Retail Sales & Use Tax	Exclusion	Agriculture	1987			0.000	0.177	0.212	0.212
538	E1514-1	82.08.010(1)(a)	Trade-ins	Retail Sales & Use Tax	Exclusion	Individuals	1984			0.000	62.876	69.278	69.971
539	E1515-1	82.08.010(1)(b)	Cash discounts	Retail Sales & Use Tax	Exclusion	Business	1935			0.000	0.000	0.000	0.000
540	E1516-1	82.08.0203	Trail grooming services	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.073	0.091	0.094
541	E1517-1	82.08.0205; 82.12.0205	Waste vegetable oil used in production of biodiesel	Retail Sales & Use Tax	Exemption	Business	2008			0.000	0.204	0.245	0.245
542	E1518-1	82.08.0206	Working families tax remittance	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.000	0.000	0.000
543	E1519-1	82.08.0207; 82.12.0207	Adaptive veteran housing	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000
544	E1520-1	82.08.0208; 82.12.0208	Digital codes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I
545	E1521-1	82.08.02081; 82.12.02081	Audio or video programming by broadcasters	Retail Sales & Use Tax	Exemption	Business	2009			0.000	1.099	1.228	1.245
546	E1522-1	82.08.02082; 82.12.02082	Digital goods or automated services for the public	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.189	0.213	0.220
547	E1523-1	82.08.02087; 82.12.02087	Digital goods and services for business purposes	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.545	0.614	0.635
548	E1524-1	82.08.02088; 82.12.02088	Digital goods and services for multiple points of use	Retail Sales & Use Tax	Exemption	Business	2009			0.000	2.990	3.373	3.484
549	E1525-1	82.08.0251	Casual sales	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.007	0.008	0.008
550	E1526-1	82.08.0252	Sales subject to public utility tax	Retail Sales & Use Tax	Exemption	Tax Base	1935			0.000	291.341	330.790	344.423
551	E1527-1	82.08.02525; 82.12.02525	Public records copies	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.029	0.032	0.032
552	E1528-1	82.08.0253; 82.12.0345; 82.08.0253(1)(b)	Newspapers	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	0.691	0.733	0.713
553	E1529-1	82.08.02535	Fund-raising sales of magazines	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.166	0.199	0.199
554	E1530-1	82.08.02537; 82.12.0347	Academic transcripts	Retail Sales & Use Tax	Exemption	Individuals	1996			0.000	0.057	0.071	0.073
555	E1531-1	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
556	E1532-1	82.08.0255(1)(a,c); 82.12.0256(2)(a,c)	Fuel for urban transit or passenger-only ferries	Retail Sales & Use Tax	Exemption	Government	1980			0.000	2.534	2.760	2.805

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
557	E1533-1	82.08.0255(1)(b); 82.12.0256(2)(b)	Fuel for transporting persons with special needs	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.077	0.089	0.092
558	E1534-1	82.08.0255(1)(d,e); 82.12.0256(2)(e,f)	Fuel for state or county ferries	Retail Sales & Use Tax	Exemption	Government	2011			0.000	1.216	1.407	1.451
559	E1535-1	82.08.0255(1)(f); 82.12.0256(2)(d)	Special fuel used on public highways	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	285.874	315.016	315.839
560	E1536-1	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			0.000	0.000	0.000	0.000
561	E1537-1	82.08.0256; 82.12.0257	Public utility operating property	Retail Sales & Use Tax	Exemption	Government	1935			0.000	I	I	I
562	E1539-1	82.08.02565; 82.12.02565	Manufacturing and R&D machinery and equipment	Retail Sales & Use Tax	Exemption	Business	1995			0.000	127.400	142.700	148.100
563	E1538-1	82.08.02565(1)(c)(ii); 82.12.02565	M&E on sales of manufactured or compressed natural gas	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.000	0.000	0.000
564	E1540-1	82.08.025651; 82.12.025651	Public research institutions machinery and equipment	Retail Sales & Use Tax	Exemption	Government	2011			0.000	2.900	3.300	3.500
565	E1541-1	82.08.02566; 82.12.02566	Aircraft part prototypes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	0.000	0.000	0.000
566	E1542-1	82.08.025661; 82.12.025661	Aerospace FAR Repair Stations	Retail Sales & Use Tax	Exemption	Business	2016			0.000	0.000	0.000	0.000
567	E1543-1	82.08.02568; 82.12.02568	Aluminum production anodes and cathodes	Retail Sales & Use Tax	Exemption	Business	1996			0.000	D	D	D
568	E1544-1	82.08.02569; 82.12.02569	Gravitational wave observatory	Retail Sales & Use Tax	Exemption	Government	1996			0.000	0.000	0.000	0.000
569	E1545-1	82.08.0257; 82.12.0258	Farm auction sales	Retail Sales & Use Tax	Exemption	Agriculture	1943			0.000	0.055	0.062	0.063
570	E1546-1	82.08.02573	Nonprofit organization fund-raising	Retail Sales & Use Tax	Exemption	Nonprofit	1998			0.000	5.291	6.540	6.736
571	E1547-1	82.08.0258; 82.12.0259	Federal instrumentalities furnishing aid and relief	Retail Sales & Use Tax	Exemption	Nonprofit	1945			0.000	D	D	D
572	E1548-1	82.08.0259; 82.12.0261	Breeding livestock, cattle, and milk cows	Retail Sales & Use Tax	Exemption	Agriculture	1945			0.000	2.297	2.811	2.867
573	E1549-1	82.08.026; 82.12.023; 82.14.030(1)	Natural and manufactured gas	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	(22.225)	(24.245)	(24.245)
574	E1550-1	82.08.0261	Items used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	2.388	2.680	2.745
575	E1762-1	82.08.0261(2,3)	Sale of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
576	E1552-1	82.08.0262; 82.12.0254	Interstate transportation equipment	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	7.953	8.974	9.278
577	E1553-1	82.08.0263	Interstate commerce vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
578	E1554-1	82.08.0264	Vehicles sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1949		0.000	0.000	0.000	0.000	
579	E1556-1	82.08.0266; 82.08.02665	Boats sold to nonresidents	Retail Sales & Use Tax	Exemption	Individuals	1959		0.000	0.000	0.000	0.000	
580	E1557-1	82.08.0267; 82.12.0262	Poultry used in production	Retail Sales & Use Tax	Exemption	Agriculture	1961		0.000	0.037	0.044	0.044	
581	E1558-1	82.08.0268	Farm equipment sold to nonresidents	Retail Sales & Use Tax	Exemption	Agriculture	1961		0.000	1.560	1.870	1.870	
582	E1559-1	82.08.0269	Purchases by residents of Alaska & Hawaii	Retail Sales & Use Tax	Exemption	Individuals	1961		0.000	M	M	M	
583	E1560-1	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	
584	E1561-1	82.08.0272; 82.12.0267	Semen for artificial insemination of livestock	Retail Sales & Use Tax	Exemption	Agriculture	1965		0.000	0.103	0.123	0.123	
585	E1562-1	82.08.0273	Sales to nonresidents from no or low sales tax states	Retail Sales & Use Tax	Exemption	Individuals	1965		0.000	0.000	0.000	0.000	
586	E1563-1	82.08.0274; 82.12.0268	Form lumber	Retail Sales & Use Tax	Exemption	Business	1965		0.000	0.000	0.000	0.000	
587	E1564-1	82.08.02745; 82.12.02685	Farm-worker housing	Retail Sales & Use Tax	Exemption	Agriculture	1996		0.000	0.306	0.367	0.367	
588	E1565-1	82.08.0275; 82.12.0269	Sand and gravel for local road construction	Retail Sales & Use Tax	Exemption	Government	1965		0.000	1.270	1.490	1.601	
589	E1566-1	82.08.0277; 82.12.0273	Pollen	Retail Sales & Use Tax	Exemption	Agriculture	1967		0.000	0.008	0.010	0.010	
590	E1567-1	82.08.0278; 82.12.0274	Annexation sales	Retail Sales & Use Tax	Exemption	Government	1970		0.000	I	I	I	
591	E1746-1	82.08.0278(2), 82.12.0274(2)	Political subdivision consolidation sales	Retail Sales & Use Tax	Exemption	Government	2019		0.000	I	I	I	
592	E1568-1	82.08.0279	Nonresidents' rental vehicles	Retail Sales & Use Tax	Exemption	Interstate Commerce	1980		0.000	0.000	0.000	0.000	
593	E1569-1	82.08.02795; 82.12.02745	Free public hospitals	Retail Sales & Use Tax	Exemption	Other	1993		0.000	D	D	D	
594	E1570-1	82.08.02805; 82.12.02747	Nonprofit blood and tissue banks	Retail Sales & Use Tax	Exemption	Nonprofit	1995		0.000	3.702	4.486	4.531	
595	E1571-1	82.08.02806; 82.12.02748	Human body parts	Retail Sales & Use Tax	Exemption	Other	1996		0.000	0.031	0.035	0.036	
596	E1572-1	82.08.02807; 82.12.02749	Organ procurement	Retail Sales & Use Tax	Exemption	Nonprofit	2002		0.000	D	D	D	
597	E1573-1	82.08.0281; 82.12.0275	Prescription drugs	Retail Sales & Use Tax	Exemption	Individuals	1974		0.000	240.610	272.155	281.954	
598	E1574-1	82.08.0282; 82.12.0276	Returnable containers	Retail Sales & Use Tax	Exemption	Business	1974		0.000	0.051	0.061	0.066	
599	E1575-1	82.08.0283; 82.12.0277	Medical devices, naturalpathic medicine, and oxygen	Retail Sales & Use Tax	Exemption	Individuals	1975		0.000	19.512	21.712	22.146	
600	E1576-1	82.08.0285; 82.12.0279	Ferry boat construction and repair	Retail Sales & Use Tax	Exemption	Government	1977		0.000	2.182	7.840	7.840	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
601	E1577-1	82.08.0287; 82.12.0282	Ride-sharing vehicles	Retail Sales & Use Tax	Exemption	Other	1980			0.000	0.374	0.409	0.415
602	E1578-1	82.08.02875	Football stadium and exhibition center parking	Retail Sales & Use Tax	Exemption	Government	1997			0.000	D	D	D
603	E1579-1	82.08.0288; 82.12.0283	Leased irrigation equipment	Retail Sales & Use Tax	Exemption	Agriculture	1983			0.000	0.566	0.670	0.721
604	E1580-1	82.08.0291; 82.12.02917	Recreation services and physical fitness classes	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.000	0.000	0.000
605	E1581-1	82.08.02915; 82.12.02915	Housing for youth in crisis	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.045	0.056	0.059
606	E1582-1	82.08.0293; 82.12.0293	Food and food ingredients	Retail Sales & Use Tax	Exemption	Individuals	1982			0.000	473.731	522.100	527.457
607	E1583-1	82.08.0294; 82.12.0294	Aquaculture feed	Retail Sales & Use Tax	Exemption	Agriculture	1985			0.000	0.020	0.020	0.020
608	E1584-1	82.08.0296; 82.12.0296	Livestock feed	Retail Sales & Use Tax	Exemption	Agriculture	1986			0.000	0.012	0.015	0.015
609	E1585-1	82.08.0297; 82.12.0297	Food stamp purchases	Retail Sales & Use Tax	Exemption	Individuals	1987			0.000	38.191	42.090	42.522
610	E1586-1	82.08.0298; 82.12.0298	Commercial fishing boat fuel	Retail Sales & Use Tax	Exemption	Business	1987			0.000	0.557	0.631	0.651
611	E1587-1	82.08.0299	Lodging for homeless people	Retail Sales & Use Tax	Exemption	Individuals	1988			0.000	0.017	0.021	0.021
612	E1588-1	82.08.031; 82.12.031	Artistic and cultural organizations	Retail Sales & Use Tax	Exemption	Nonprofit	1981			0.000	0.529	0.656	0.678
613	E1589-1	82.08.0311; 82.12.0311	Horticultural packing materials	Retail Sales & Use Tax	Exemption	Agriculture	1988			0.000	0.141	0.178	0.186
614	E1590-1	82.08.0315; 82.12.0315	Film and video production equipment or services	Retail Sales & Use Tax	Exemption	Business	1995			0.000	1.000	1.100	1.100
615	E1591-1	82.08.0316; 82.12.0316	Cigarettes, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.000	0.000	0.000
616	E1592-1	82.08.0317	Vehicle sales to tribal members	Retail Sales & Use Tax	Exemption	Individuals	2016			0.000	0.000	0.000	0.000
617	E1593-1	82.08.032; 82.12.032	Used park-model trailers	Retail Sales & Use Tax	Exemption	Individuals	2001			0.000	I	I	I
618	E1594-1	82.08.033; 82.12.033	Used mobile homes	Retail Sales & Use Tax	Exemption	Individuals	1979			0.000	29.449	32.959	34.020
619	E1595-1	82.08.034; 82.12.034	Used floating homes	Retail Sales & Use Tax	Exemption	Individuals	1984			0.000	0.190	0.210	0.215
620	E1596-1	82.08.036; 82.12.038	Core deposits & tire fees	Retail Sales & Use Tax	Exemption	Tax Base	1989			0.000	0.385	0.430	0.441
621	E1597-1	82.08.037; 82.12.037	Bad debts	Retail Sales & Use Tax	Credit	Business	1982			0.000	2.780	3.200	3.380
622	E1599-1	82.08.080	Vending machine sales	Retail Sales & Use Tax	Exemption	Business	1935			0.000	0.548	0.657	0.657
623	E1600-1	82.08.207; 82.12.207	Standard Financial Information	Retail Sales & Use Tax	Exemption	Business	2013	07/01/2031		0.000	D	D	D

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023	
624	E1601-1	82.08.215; 82.12.215	Nonresident Large Private Airplanes	Retail Sales & Use Tax	Exemption	Individuals	2013			0.000	D	D	D	
625	E1602-1	82.08.700; 82.12.700	Boats sold to nonresidents in-state use permit	Retail Sales & Use Tax	Exemption	Individuals	2007			0.000	0.238	0.270	0.280	
626	E1603-1	82.08.803; 82.12.803	Nebulizers	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.185	0.209	0.216	
627	E1604-1	82.08.804; 82.12.804	Ostomic items	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	0.341	0.372	0.372	
628	E1605-1	82.08.805; 82.12.805	Aluminum smelter purchases	Retail Sales & Use Tax	Exemption	Business	2004	01/01/2027		0.000	D	D	D	
629	E1606-1	82.08.806; 82.12.806	Computer equipment for printers and publishers	Retail Sales & Use Tax	Exemption	Business	2004			0.000	0.142	0.155	0.155	
630	E1607-1	82.08.807; 82.12.807	Direct mail delivery charges	Retail Sales & Use Tax	Exemption	Business	2005			0.000	0.341	0.405	0.440	
631	E1608-1	82.08.808; 82.12.808	Comprehensive cancer centers	Retail Sales & Use Tax	Exemption	Nonprofit	2005			0.000	D	D	D	
632	E1609-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2005	08/01/2028		0.000	0.043	0.000	0.000	
633	E1770-1	82.08.809; 82.12.809	Alternative fuel vehicles	Retail Sales & Use Tax	Exemption	Other	2019	08/01/2028		0.000	3.900	4.500	5.500	
634	E1610-1	82.08.810; 82.12.810	Air pollution control facilities	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D	
635	E1611-1	82.08.811; 82.12.811	Coal for thermal generating plants	Retail Sales & Use Tax	Exemption	Business	1997			0.000	D	D	D	
636	E1612-1	82.08.816; 82.12.816	Electric vehicle battery charging stations	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	0.492	0.262	0.211	
637	E1613-1	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	
638	E1614-1	82.08.830	Nonprofit camps and conference centers	Retail Sales & Use Tax	Exemption	Nonprofit	1997			0.000	0.463	0.573	0.590	
639	E1615-1	82.08.832; 82.12.832	Gun safes	Retail Sales & Use Tax	Exemption	Individuals	1998			0.000	0.374	0.422	0.436	
640	E1616-1	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	
641	E1617-1	82.08.850; 82.12.850	Conifer seedlings exported	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	D	D	D	
642	E1618-1	82.08.855; 82.12.855	Farm machinery replacement parts and repair	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	5.277	6.522	6.717	
643	E1619-1	82.08.865; 82.12.865	Fuel used on farms	Retail Sales & Use Tax	Exemption	Agriculture	2006			0.000	5.279	5.871	6.044	
644	E1620-1	82.08.870; 82.12.845	Motorcycles used for rider training programs	Retail Sales & Use Tax	Exemption	Government	2001			0.000	0.002	0.002	0.002	
645	E1621-1	82.08.875; 82.12.875	Automotive adaptive equipment	Retail Sales & Use Tax	Exemption	Other	2013	07/01/2028		0.000	0.064	0.072	0.074	
646	E1622-1	82.08.880; 82.12.880	Livestock medicine	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.568	0.620	0.620	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
647	E1623-1	82.08.890; 82.12.890	Livestock nutrient management	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.090	0.108	0.108
648	E1624-1	82.08.900; 82.12.900	Anaerobic digesters	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.024	0.029	0.029
649	E1777-1	82.08.900(a); 82.12.900(a)	Biogas from a landfill processing equipment	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.113	0.135	0.135
650	E1625-1	82.08.910; 82.12.910	Gas used to heat chicken houses	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.422	0.518	0.529
651	E1626-1	82.08.920; 82.12.920	Chicken bedding materials	Retail Sales & Use Tax	Exemption	Agriculture	2001			0.000	0.103	0.127	0.130
652	E1627-1	82.08.925; 82.12.925	Dietary supplements	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	2.083	2.318	2.364
653	E1628-1	82.08.935; 82.12.935	Drug delivery systems	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	0.770	0.840	0.840
654	E1629-1	82.08.940; 82.12.940	Over-the-counter drugs that sold by prescription	Retail Sales & Use Tax	Exemption	Individuals	2003			0.000	14.093	15.912	16.469
655	E1630-1	82.08.945; 82.12.945	Kidney dialysis equipment	Retail Sales & Use Tax	Exemption	Business	2003			0.000	1.282	1.398	1.398
656	E1631-1	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
657	E1632-1	82.08.956; 82.12.956	Hog fuel used to produce energy	Retail Sales & Use Tax	Exemption	Business	2009	06/30/2024		0.000	0.733	0.880	0.880
658	E1633-1	82.08.962(1)(a)- (1)(c)(i)(A); 82.12.962(1)(a)- (1)(c)(i)(A)	Renewable energy equipment capable of generating not less than 1,000 watts of electricity	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2030		0.000	0.006	0.007	0.008
659	E1768-1	82.08.962(1)(c)(i)(B) ; 82.12.962(1)(c)(i)(B)	Solar energy equipment capable of generating more than one hundred kilowatts AC but no more than five hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Business	2019	01/01/2020		0.000	0.351	0.459	0.551
660	E1769-1	82.08.962(1)(e); 82.12.962(1)(e)	Solar energy equipment capable of generating no more than one hundred kilowatts AC of electricity	Retail Sales & Use Tax	Exemption	Individuals	2009	01/01/2020		0.000	2.039	2.379	2.546
661	E1635-1	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
662	E1636-1	82.08.9651; 82.12.9651	Semiconductor materials manufacturing - gases and chemicals	Retail Sales & Use Tax	Exemption	Business	2006	12/01/2028		0.000	0.433	0.496	0.520
663	E1637-1	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

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
664	E1638-1	82.08.975; 82.12.975	Airplane pre-production computer expenditures	Retail Sales & Use Tax	Exemption	Business	2003	07/01/2040		0.000	1.100	1.300	1.300
665	E1639-1	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
666	E1640-1	82.08.983; 82.12.983	Wax or ceramic materials used to create molds	Retail Sales & Use Tax	Exemption	Business	2010			0.000	0.122	0.137	0.142
667	E1641-1	82.08.985; 82.12.985	Insulin	Retail Sales & Use Tax	Exemption	Individuals	2004			0.000	15.477	17.222	17.566
668	E1642-1	82.08.986; 82.12.986	Data center equipment and infrastructure	Retail Sales & Use Tax	Exemption	Business	2009	01/01/2020		0.000	11.949	13.035	13.035
669	E1643-1	82.08.990	Interstate commerce - import and export shipments	Retail Sales & Use Tax	Exemption	Interstate Commerce	2007			0.000	I	I	I
670	E1644-1	82.08.995; 82.12.995	Public authority sales	Retail Sales & Use Tax	Exemption	Government	2007			0.000	0.001	0.001	0.001
671	E1761-1	82.08.996, 82.12.996	Battery powered electric vessels	Retail Sales & Use Tax	Exemption	Other	2019	07/01/2025		0.000	0.013	0.016	0.016
672	E1645-1	82.08.997	Temporary medical housing	Retail Sales & Use Tax	Exemption	Nonprofit	2008			0.000	0.223	0.268	0.268
673	E1646-1	82.08.998; 82.12.998	Weatherization assistance program	Retail Sales & Use Tax	Exemption	Individuals	2008			0.000	0.166	0.188	0.196
674	E1647-1	82.08.999; 82.12.999	Joint municipal utility authority	Retail Sales & Use Tax	Exemption	Government	2011			0.000	D	D	D
675	E1648-1	82.08.9994; 82.12.9994	Bottled water - prescription use	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.002	0.002	0.002
676	E1649-1	82.08.99941; 82.12.99941	Bottled water - primary water source unsafe	Retail Sales & Use Tax	Exemption	Individuals	2017			0.000	0.000	0.000	0.000
677	E1650-1	82.08.9995; 82.12.9995	Restaurant employee meals	Retail Sales & Use Tax	Exemption	Business	2011			0.000	0.164	0.185	0.192
678	E1651-1	82.08.9996; 82.12.9996	Vessel deconstruction	Retail Sales & Use Tax	Exemption	Business	2014			0.000	0.003	0.003	0.003
679	E1652-1	82.08.9997; 82.12.9997	Marijuana, tribal contracts	Retail Sales & Use Tax	Exemption	Government	2015			0.000	D	D	D
680	E1653-1	82.08.9998(1)(a); 82.12.9998	Medical marijuana sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.288	0.318	0.323
681	E1654-1	82.08.9998(1)(b); 82.12.9998	Low THC products sold to qualifying patients	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.015	0.017	0.017
682	E1655-1	82.08.9998(1)(c); 82.12.9998	Marijuana with low THC-high CBD ratio	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.023	0.025	0.025
683	E1656-1	82.08.9998(1)(d); 82.12.9998	Topical low THC sales by health care professionals	Retail Sales & Use Tax	Exemption	Individuals	2015			0.000	0.004	0.004	0.004
684	E1657-1	82.08.9998(1)(e)(i); 82.12.9998	Marijuana and low THC products produced and used by cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I

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2020 Ord.	2020 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 2020	FY2021	FY 2022	FY2023	
685	E1658-1	82.08.9998(1)(e)(ii); 82.12.9998	Resources and labor contributed by medical marijuana cooperative members	Retail Sales & Use Tax	Exemption	Business	2015			0.000	I	I	I	
686	E1659-1	82.12.010(7)(c)	Use tax on rental value	Retail Sales & Use Tax	Exemption	Business	1985			0.000	0.495	0.553	0.567	
687	E1660-1	82.12.0203	Self-produced fuel (refinery fuel gas)	Retail Sales & Use Tax	Exemption	Business	2017			0.000	8.166	8.908	8.908	
688	E1735-1	82.12.02084	Digital goods used by students	Retail Sales & Use Tax	Exemption	Tax base	2009			0.000	I	I	I	
689	E1732-1	82.12.02085(1)(a)	Digital goods used noncommercially	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	0.000	0.000	0.000	
690	E1733-1	82.12.02085(1)(b)	Digital goods created for internal audience	Retail Sales & Use Tax	Exemption	Business	2009			0.000	I	I	I	
691	E1734-1	82.12.02085(1)(c)	Digital goods created for business needs and not for sale	Retail Sales & Use Tax	Exemption	Business	2009			0.000	0.000	0.000	0.000	
692	E1731-1	82.12.02086	Digital products or codes obtained for free by end user	Retail Sales & Use Tax	Exemption	Individuals	2009			0.000	I	I	I	
693	E1426-1	82.12.022(6)	Natural and manufactured gas used for transportation	Retail Sales & Use Tax	Exemption	Business	2014			0.000	8.510	9.631	9.991	
694	E1661-1	82.12.0251	Nonresidents' personal property	Retail Sales & Use Tax	Exemption	Individuals	1935			0.000	100.633	226.922	351.740	
695	E1662-1	82.12.0254	Vehicles used in interstate commerce	Retail Sales & Use Tax	Exemption	Interstate Commerce	1937			0.000	0.000	0.000	0.000	
696	E1663-1	82.12.02595	Donations to nonprofits and government	Retail Sales & Use Tax	Exemption	Nonprofit	1995			0.000	0.860	0.970	1.003	
697	E1747-1	82.12.0263	Extracted Fuel	Retail Sales & Use Tax	Exemption	Business	2017			0.000	0.000	0.000	0.000	
698	E1664-1	82.12.0264	Driver training vehicles	Retail Sales & Use Tax	Exemption	Government	1955			0.000	0.004	0.004	0.004	
699	E1665-1	82.12.0265	Bailed tangible personal property for research and development	Retail Sales & Use Tax	Exemption	Business	1961			0.000	D	D	D	
700	E1666-1	82.12.0266	Vehicles acquired while in military service	Retail Sales & Use Tax	Exemption	Individuals	1963			0.000	1.700	1.900	1.900	
701	E1667-1	82.12.0272	Display items for trade shows	Retail Sales & Use Tax	Exemption	Business	1971			0.000	I	I	I	
702	E1668-1	82.12.0284	Computers donated to schools	Retail Sales & Use Tax	Exemption	Government	1983			0.000	0.026	0.031	0.031	
703	E1669-1	82.12.035	Tax paid to other states	Retail Sales & Use Tax	Credit	Tax base	1967			0.000	0.161	0.193	0.201	
704	E1670-1	82.12.225	Nonprofit fund-raising activities - article valued at less than \$12,000	Retail Sales & Use Tax	Exemption	Nonprofit	2013			0.000	0.004	0.005	0.005	

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
705	E1671-1	82.12.800; 82.12.801; 82.12.802	Vessel use by manufacturers or dealers	Retail Sales & Use Tax	Exemption	Business	1997			0.000	0.157	0.178	0.185
706	E1672-1	82.12.860	Credit unions - state chartered conversion	Retail Sales & Use Tax	Exemption	Business	2006			0.000	0.051	0.055	0.055
707	E1673-1	82.14.410	Local sales tax cap for lodging	Retail Sales & Use Tax	Exemption	Business	2001			0.000	3.887	4.804	4.948
708	E1674-1	82.14.430(1)	Local regional transportation vehicles	Retail Sales & Use Tax	Exemption	Tax base	2002			0.000	0.000	0.000	0.000
709	E1675-1	82.14.450(4)	Local public safety tax on vehicles	Retail Sales & Use Tax	Exemption	Business	2003			0.000	2.330	2.900	3.000
710	E1748-1	82.14.532	Commercial office space development	Retail Sales & Use Tax	Exemption	Business	2019			0.000	I	I	I
711	E1763-1	82.16.0496(1)(a)(ii)	Zero emissions buses	Retail Sales & Use Tax	Credit	Other	2019	07/01/2025		0.000	0.950	0.120	0.120
712	E1676-1	82.32.065	Returned motor vehicles under warranty	Retail Sales & Use Tax	Credit	Business	1987			0.000	0.017	0.018	0.108
713	E1754-1	82.32.558	Multipurpose sports and entertainment facility deferral	Retail Sales & Use Tax	Deferral	Business	2019			0.000	D	D	D
714	E1677-1	82.32.580	Museum for historic autos	Retail Sales & Use Tax	Deferral	Nonprofit	2005			0.000	0.000	0.000	0.000
715	E1678-1	82.32.760(1)(b)	Sales tax destination sourcing costs	Retail Sales & Use Tax	Credit	Business	2007			0.000	0.000	0.000	0.000
716	E1679-1	82.32.865; 88.02.620; 88.02.570	Nonresident entity vessel owners	Retail Sales & Use Tax	Exemption	Business	2015	01/01/2026		0.000	D	D	D
717	E1680-1	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
718	E1681-1	82.60.040; 82.60.049	Rural county deferral	Retail Sales & Use Tax	Deferral	Business	1985			0.000	0.000	0.000	0.000
719	E1682-1	82.66.040	Horse racing track deferral	Retail Sales & Use Tax	Deferral	Business	1995			0.000	0.000	0.000	0.000
720	E1684-1	82.82.020(2)	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
721	E1685-1	82.85.050; 82.85.060	Manufacturer's job creation (Invest in Washington) pilot program	Retail Sales & Use Tax	Deferral	Business	2015			0.000	0.240	0.261	0.261
722	E1686-1	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
723	E1687-1	82.64.030(2)	Carbonated beverage syrup exported	Soft Drinks Syrup Tax	Exemption	Tax base	1989			0.000	0.000	0.000	0.000
724	E1688-1	82.64.030(3)	Trademarked carbonated beverage syrup	Soft Drinks Syrup Tax	Exemption	Tax base	1991			0.000	0.000	0.000	0.000
725	E1689-1	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

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
726	E1690-1	82.64.040	Taxes paid in other states	Soft Drinks Syrup Tax	Credit	Tax base	1989			0.000	0.000	0.000	0.000
727	E1750-1	82.18.010(3)	Hazardous or toxic waste	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000
728	E1751-1	82.18.010(3)	Recycling or salvage materials	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000
729	E1691-1	82.18.050	Refuse service for federal government	Solid Waste Collection Tax	Exemption	Government	1986			0.000	0.000	0.000	0.000
730	E1752-1	82.18.060	Using services of another solid waste collection business	Solid Waste Collection Tax	Exemption	Business	1986			0.000	0.000	0.000	0.000
731	E1692-1	84.33.075	Nonprofit youth organizations	Timber Excise Tax	Exemption	Nonprofit	1980			0.000	0.000	0.000	0.000
732	E1693-1	84.33.0775	Salmon habitat	Timber Excise Tax	Credit	Business	1999			0.000	0.000	0.000	0.000
733	E1694-1	84.33.0776	Quinault Nation timber harvest excise tax agreement	Timber Excise Tax	Credit	Government	2007			0.000	0.000	0.000	0.000
734	E1695-1	84.33.086	Timber tax minimum	Timber Excise Tax	Exemption	Business	1984			0.000	0.004	0.004	0.004
735	E1696-1	84.33.140(15)	Designated forest land removal due to natural disaster	Timber Excise Tax	Exemption	Government	1971			0.000	0.021	0.045	0.045
736	E1697-1	84.33.170	Christmas trees and cottonwoods	Timber Excise Tax	Exemption	Agriculture	1971			0.000	0.703	0.776	0.786
737	E1698-1	82.44.010(2)	Excluded vehicles	Vehicle Excise Tax	Exclusion	Tax base	1955			0.000	I	I	I
738	E1699-1	82.44.015	Ride-sharing vehicles	Vehicle Excise Tax	Exemption	Other	1980			0.000	I	I	I
739	E1700-1	82.48.100(1)	Government aircraft	Vehicle Excise Tax	Exemption	Government	1949			0.000	0.000	0.000	0.000
740	E1701-1	82.48.100(2)	Aircraft registered in a foreign country	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
741	E1702-1	82.48.100(3)	Nonresident aircraft registered outside Washington	Vehicle Excise Tax	Exemption	Individuals	1949			0.000	0.000	0.000	0.000
742	E1703-1	82.48.100(4)	Commercial aircraft	Vehicle Excise Tax	Exemption	Interstate Commerce	1949			0.000	0.000	0.000	0.000
743	E1704-1	82.48.100(5)	Aircraft testing or crew training	Vehicle Excise Tax	Exemption	Other	1949			0.000	0.000	0.000	0.000
744	E1705-1	82.48.100(6)	Aircraft held for sale	Vehicle Excise Tax	Exemption	Business	1955			0.000	0.000	0.000	0.000
745	E1706-1	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
746	E1707-1	82.48.100(8)	Emergency medical aircraft	Vehicle Excise Tax	Exemption	Nonprofit	2010			0.000	0.000	0.000	0.000
747	E1708-1	82.49.020(3)	Boats under 16 feet	Vehicle Excise Tax	Exemption	Individuals	1983			0.000	0.000	0.000	0.000

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									Total Exempt Assessed Value	FY 2020	FY2021	FY 2022	FY2023
748	E1709-1	82.50.520(1-4)	Travel trailers and campers	Vehicle Excise Tax	Exemption	Individuals	1971		0.000	0.000	0.000	0.000	