

Synopsis of Tax Incentives

Below is a list of the major tax incentive programs offered by the State of Washington.

Description	RCW Citation	Program Adopted	Expiration Date
B&O Rate Reductions			
FAR Part 145 Repair Stations - .2904%	82.04.250(3)	2003	07/01/40
Manufacturing Commercial Airplanes & Components - .2904%	82.04.260(11)(a)	2003	07/01/40
Manufacturing Commercial Airplane Tooling - .2904%	82.04.260(11)(b)	2008	07/01/40
Aluminum Smelting - .2904%	82.04.2909	2004	01/01/27
Manufacturing of Solar Energy Systems & Components - .275%	82.04.294	2005	06/30/17
Manufacturing Timber/Wood Products - .3424% (w/surtax)	82.04.260(12)	2006	06/30/24
Manufacturing Semiconductor Materials - .275%	82.04.2404	2006	12/01/18
Newspapers – Printing and/or Publishing - .35%	82.04.260(14)	2012	07/01/24
Aerospace Product Development - .9%	82.04.290(3)	2008	07/01/40
Manufacturers of Wood biomass Fuel - .138%	82.04.260(1)(f)	2003	None

B&O/PUT Credits

New Employees in Rural Counties (MFG & R&D)	82.62	1988	None
Aerospace Product Development	82.04.4461	2003	07/01/40
Property/LH Tax Paid Commercial Airplane Manufacturing Facilities	82.04.4463	2003	07/01/40
Property Tax Paid on Aluminum Smelting Equipment	82.04.4481	2004	01/01/26
Electricity, Natural Gas, or Manufactured Gas sold to Aluminum Smelters	82.04.4482/ 82.16.0498	2004	None
Renewable Energy System Cost Recovery Incentive Payment Program	82.16.130	2005	06/30/20
50% Credit for Workforce Training Expenditures	82.04.449	2006	07/01/21
Contributions to Motion Picture Program	82.04.4489	2006	07/01/17
Commute Trip Reduction	82.70	2003	07/01/24

B&O/PUT Exemptions/Deductions

Sales of Power Used for Smelting Aluminum	82.16.0498	2004	None
Manufacture of Fresh Fruit & Vegetables	82.04.4266	2005	07/01/25
Manufacture of Dairy	82.04.4268	2006	07/01/25
Manufacturing of Seafood Products	82.04.4269	2006	07/01/25
Pollination Services by Apiarist to Farmer	82.04.330	2015	None
Environmental Handling Charge on Mercury-Containing Light Bulb	SHB 1619	2015	None

Sales/Use Tax Exemptions, Deferrals

Manufacturers Purchase of Machinery & Equipment	82.08.02565	1995	None
High Unemployment County Deferral for Manufacturing & R&D	82.60	1985	07/01/20
Computer Costs - Aerospace Products	82.08.975	2003	07/01/40
Aircraft Construction Facilities for 787	82.08.980	2003	07/01/40
Materials for Aluminum Smelters	82.08.805	2004	01/01/27
Sales/Use Tax Exemption for Semiconductor Gases	82.08.9651	2006	12/01/18
BioTech Manufacturers Deferral	82.75.030	2006	01/01/17
Corporate HQ Deferral	82.82	2008	12/31/20
Livestock Nutrient Management Equipment & Facilities *not in effect 7/1/10 – 6/30/13	82.08.890	2001	None*
Anaerobic Digestors	82.08.900	2001	None
Waste Vegetable Oil RST & Special Fuels Exemption	82.08.0205	2008	None
Solar Energy Systems 10kW and Smaller and Solar Thermal Heat	82.08.963	2009/ 2013	06/30/18
Renewable Energy Production Equipment to Produce Electricity	82.08.962	2009	01/01/20
Hog Fuel Used to Produce Electricity, Steam, Heat or Biofuel	82.08.956	2009	06/30/24
Warehouses, Grain elevators, and Distribution Centers	82.08.820	1997	None
Clean Alternative Fuel and Plug-In Hybrid Vehicles	82.08.809	2009	07/01/19
Motion Picture and Video Production Companies	82.08.0315	1995	None
Electric Vehicle Batteries and Infrastructure	82.08.816	2009	01/01/20
Data Center Purchases of Servers and Power Infrastructure	82.08.986	2010	07/01/25

Other Tax Incentives

Property Tax Exemption for Biodiesel Fuel Manufacturers	84.36.635 & .640	2003	12/31/15
Brokered Natural Gas - Aluminum Smelters	82.12.022(5)	2004	01/01/20
Property & Leasehold - Aircraft Facilities	84.36.655/ 82.29A.137	2003	07/01/40