

# 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>B&amp;O Rate Reductions</b>			
FAR Part 145 Repair Stations - .2904%	82.04.250(3)	2003/08	7/1/11
Manufacturing Commercial Airplanes & Components - .2904%	82.04.260(11, a)	2003	7/1/24
Manufacturing Commercial Airplane Tooling - .2904%	82.04.260(11, b)	2008	7/1/24
Aluminum Smelting - .2904%	82.04.2909	2004	1/1/12
Manufacturing of Solar Energy Systems & Components - .2904%	82.04.294	2005	6/30/14
Manufacturing Timber/Wood Products - .3424% (w/surtax)	82.04.260(12)	2006	6/30/24
Manufacturing Semiconductor Materials - .275%	82.04.2404	2006	12/1/18
Electronic Versions of Newspapers - .484%	82.04.280	2008	6/30/11
Aerospace Product Development - .9%	82.04.290(3)	2008	7/1/24
<b>B&amp;O/PUT Credits</b>			
New Employees in Rural Counties (MFG & R&D)	82.62	1988	None
High Technology Expenditures	82.04.4452	1994	1/1/15
Software Development - Rural Counties	82.04.4483	2004	1/1/11
Help-Desk Services - Rural Counties	82.04.4484	2004	1/1/11
Aerospace Product Development	82.04.4461	2003	7/1/24
Property/LH Tax Paid Commercial Airplane Manufacturing Facilities	82.04.4463	2003	7/1/24
Rural Economic Development (PUT Credit)	82.16.0491	1999	6/30/11
Property Tax Paid on Aluminum Smelting Equipment	82.04.4481	2004	1/1/12
Consumer Generated Power (PUT Credit)	82.16.130	2005	6/30/15
50% Credit for Workforce Training Expenditures	82.04.449	2006	7/1/16
Contributions to Motion Picture Program	82.04.4489	2006	7/1/11
Energy - Efficient Commercial Appliances	82.04.4493	2008	7/1/10
Cost of Generators for Gas Stations	82.04.4491	2008	6/30/11
<b>NEW</b> B&O Tax Credit for the Sale of Forest Derived Biomass Used to Produce Electricity, Steam, Heat or Biofuel	ESSB 6170 (Part IV)		6/30/15
<b>B&amp;O/PUT Exemptions/Deductions</b>			
Sales of Biodiesel Fuel, Etc.	82.04.4334 & .4335	2003	7/1/15
Sales of Power Used for Electrolytic Processing	82.16.0421	2004	12/31/10
Sales of Power Used for Smelting Aluminum	82.16.0498	2004	None
Manufacture of Fresh Fruit & Vegetables	82.04.4266	2005	7/1/12
Manufacture of Dairy & Seafood Products	82.04.4268 & .4269	2006	7/1/12
Wholesale Sales by Bee Keepers	82.04.629	2008	7/1/13
Pollination Services by Bee Keepers	82.04.630	2008	7/1/13

## Sales/Use Tax Exemptions, Deferrals

Rural County Deferral for Manufacturing & R&D	82.60	1985	7/1/10
High Technology Deferral	82.63	1994	1/1/15
Field Burning Equipment	82.08.841	2005	1/1/11
Equipment to Sell Biodiesel Fuel, Etc.	82.08.955 & .960	2003	7/1/15
Computer Costs - Aerospace Products	82.08.975	2003	7/1/24
Aircraft Construction Facilities for 787	82.08.980	2003	7/1/24
Materials for Aluminum Smelters	82.08.805	2004	1/1/12
Fruit & Vegetable Processors Deferral	82.74.030	2005	7/1/12
Seafood & Dairy Product Manufacturers Deferral	82.74/030	2006	7/1/12
Sales/Use Tax Exemption for Semiconductor Gases	82.08.9651	2006	12/1/18
BioTech Manufacturers Deferral	82.75.030	2006	1/1/17
Honey Bees Sold by Bee Keepers	Ch.314, L of 08, S. 4	2008	7/1/13
Corporate HQ Deferral	82.82	2008	12/31/20
RST Exemption for Livestock Nutrient Management Equipment & Facilities	82.08.890	2001	None
RST Exemption for Anaerobic Digestors	82.08.900	2001	None
Waste Vegetable Oil RST & Special Fuels Exemption	82.08.0205	2008	None
<b>NEW</b> RST Exemption/Remittance for Renewable Energy Production Equipment	ESSB 6170 (Part I)		6/30/13
<b>NEW</b> RST Exemption for Hog Fuel Used to Produce Electricity, Steam, Heat or Biofuel	ESSB 6170 (Part III)		6/30/13
<b>NEW</b> RST Exemption for Forest Derived Biomass Used to Produce Electricity, Steam, Heat or Biofuel	ESSB 6170 (Part IV)		6/30/13

## Other Tax Incentives

Property Tax Exemption for Biodiesel Fuel Manufacturers	84.36.635 & .640	2003	12/31/09
Brokered Natural Gas - Aluminum Smelters	82.12.022(5)	2004	1/1/12
Property & Leasehold - Aircraft Facilities	84.36.655/ 82.29A.137	2003	7/1/24