

Mitigation: Destination-based Sales Tax

What local tax losses are eligible to be mitigated?

Sep. 15, 2008

Local Sales/Use Taxes with Tax Base generally the same as State's		Statute	State-shared?	Impacted by change to DBST?	Mitigated?*
1	Annexation Services	RCW 82.14.415	Yes	Yes	No, not yet imposed
2	Baseball	RCW 82.14.0485	Yes	Yes	Yes
3	Basic	RCW 82.14.030(1)	No	Yes	Yes
4	Optional	RCW 82.14.030(2)	No	Yes	Yes
5	Correctional Facilities	RCW 82.14.350	No	Yes	Yes
6	Criminal Justice	RCW 82.14.340	No	Yes	Yes
7	Emergency Communications	RCW 82.14.420	No	Yes	Yes
8	Football	RCW 82.14.0494	Yes	Yes	Yes
9	High Capacity Transit : RTA	RCW 81.104.170	No	Yes	Yes
10	Hospital Benefit Zones (HBZs)	RCW 82.14.465	Yes	Yes	No, not yet imposed
11	Local Infrastructure Financing Tool (RDAs)	RCW 82.14.475	Yes	Yes	No, not yet imposed
12	Mental Health/Chemical Dependency	RCW 82.14.460	No	Yes	Yes
13	Passenger Ferries	RCW 82.14.440	No	Yes	No, not yet imposed
14	PFD Public Facilities (voter approved)	RCW 82.14.048	No	Yes	Yes
15	Public Safety and Health**	RCW 82.14.450	No	Yes	Yes
16	PFD Regional Centers	RCW 82.14.390	Yes	Yes	Yes, with rate
17	PFD Regional Theaters	RCW 82.14.485	Yes	Yes	Yes
18	Regional Transportation Investment Districts (RTIDs)	RCW 82.14.430	No	No	No, not yet imposed
19	Rural Counties	RCW 82.14.370	Yes	Yes	Yes
20	Transit	RCW 82.14.045	No	Yes	Yes
21	Transportation Benefit Districts (TBDs)	RCW 82.14.0455	No	Yes	No, not yet imposed
22	Metro Parks (Zoo/Aquarium)	RCW 82.14.400	No	Yes	Yes
Local Sales/Use Tax with Unique Tax Base					
Local Sales/Use Tax on Prepared Food					
23	King County Food and Beverage	RCW 82.14.360	No	Yes	Yes
Local Rental Car Taxes					
24	Rental Car Tax - Any county	RCW 82.14.049	No	Yes	Yes
25	Rental Car Tax - King County only	RCW 82.14.360(2)	No	Yes	Yes
26	Rental Car Tax - High Capacity Transit	RCW 81.104.160	No	Yes	Yes
27	Rental Car Tax - Monorail	RCW 35.95A.080(4)	No	No	No, not yet imposed
28	Rental Car Tax - HOV Lanes	RCW 81.100.060	No	No	No, not yet imposed
Local Sales Tax on Furnishing of Lodging					
29	Transient Lodging	RCWs 67.28.180 & 67.28.1801	Yes	No	No, not impacted
30	Special Hotel/Motel	RCW 67.28.181	No	No	No, not impacted
31	State Convention Center - Locally imposed tax	RCWs 67.40.130 & 67.40.140	Yes	No	No, not impacted
33	Tourism Promotion Area Tax	RCW 35.101.050	No	No	No, not impacted

Note: State-shared taxes do not increase the sales/use tax rate borne by the consumer. State-shared taxes are shifted from the State General Fund to the Local Taxing Authority

* A jurisdiction's local sales tax may be mitigated only if the Department of Revenue determines there is a net loss.

** The Public Health & Safety Tax does not apply to sales of motor vehicles, or leases or motor vehicles for the for first 36 months.

*** Rental car taxes are currently being explored to see if they will be mitigated.

DBST = Destination-based sales tax