

LOCAL TAX DISTRIBUTIONS

Calendar Year 2010

Distributions of Local Taxes Reported
from November 2009 through October 2010

WASHINGTON STATE DEPARTMENT OF REVENUE
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LOCAL SALES AND USE TAX DISTRIBUTIONS

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January 2011

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NOTES ON LOCAL TAX DISTRIBUTIONS REVENUE REPORTS

Local tax distributions are amounts disbursed to cities, counties, and other local governments by the Office of the State Treasurer. These taxes are collected by the Department of Revenue (the Department) which is responsible for the correct allocation of the funds. The amounts are based on the local share of retail sales and use taxes collected two months prior to the distribution. Distributions are made monthly; however, no allowances or adjustments are made for late returns. Distributions from late returns are made in the second month after the returns are received just as they are for current returns. As soon as they are available, monthly local tax distribution figures are posted on the Department's web site at <http://dor.wa.gov/content/statistics/>.

Differences Between Local Tax Distributions and the *Quarterly Business Review*

The amounts reported as local tax distributions should not be compared with the *Quarterly Business Review* (QBR) amounts for taxable retail sales by county and city (Tables 3 and 4). The two amounts differ in the following respects.

1. The local distribution amounts are based on local retail sales and use taxes. QBR amounts are based on retail sales only. The use tax is levied on items purchased out of state but used in state and on other items on which sales tax has not been paid.
2. Local sales and use tax distributions are made monthly based on cash collections of two months prior, without regard to when the tax liability occurred. QBR taxable retail sales are reported for the month in which the liability occurs. Adjustments are made for tax returns that are up to two months late.
3. State administrative costs have already been deducted from the local distributions and the county share has been deducted from city distributions.

Data Presentation - The formats used in this annual summary vary from the formats used in the monthly report on the Department's web site. Some tables were renumbered and grouped by tax type. The tax types are sales/use taxes, lodging taxes, and rental car/other taxes. The formats used in this publication were developed in consultation with a cross-section of representative users of the publication. While some formats have changed, the figures included are identical to those presented in other media. This annual edition includes figures for both the most recent complete calendar year and the year immediately prior. At our users' request we have included a computation of the percentage change in distribution amounts from one year to the next. We caution all users of this data to take great care in attempting to attribute causes to individual percentage changes. Distributions can fluctuate dramatically due to population changes, annexations and incorporations, as well as audit adjustments. Also, corrections to previous incorrect location codes can cause changes to amounts received by particular local entities.

Basic and Optional Distributions - A portion of the total sales and use tax collected by retailers is a local tax and is returned to the city, county, or certain other local jurisdictions where the sales transaction took place. The local jurisdictions are identified by a location code on the tax return. The calculation for the distribution of the local sales and use tax is as follows. A 1 percent fee is deducted

from the total reported collections for state administration of the program. (State law allows deduction of up to 2 percent for administrative costs.) Of the remaining 99 percent, 15 percent is distributed to the county for transactions occurring within city limits. The remaining 85 percent is distributed to the cities as their share of the basic or optional tax. Counties receive the full amount attributable to sales in the unincorporated areas, plus the 15 percent share for sales in cities.

Transit Tax Distributions - Cities, counties or public transportation benefit areas may levy a local sales and use tax for transit programs. The tax may range in rate from 0.1 to 0.9 percent (excluding the local tax for high capacity transit, as described below). After an administration fee of 1 percent is deducted, the remainder is returned to the transit districts.

Criminal Justice Tax Distributions - The criminal justice tax is an additional local sales/use tax of 0.1 percent for criminal justice programs. The criminal justice distribution is based on population rather than location code. This tax is levied only by the county and is imposed countywide, but the receipts are shared with the cities. Of the revenues collected for criminal justice, 1 percent is retained for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent to the county and all cities within the same county on a per capita basis based on their official April 1 populations.

Correctional Facility Tax Distributions - The correctional facility tax of 0.1 percent provides funds for juvenile detention facilities and jails in counties with populations less than one million. Each county must vote to approve the tax. It is levied only by the county and is imposed countywide. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county.

Rural Counties Tax Distributions - In 1998, economically distressed counties were authorized to levy a local sales/use tax of up to 0.04 percent. In 1999 the qualification criterion was changed to population density and the maximum rate was increased to 0.08 percent. The tax is deductible from the state 6.5 percent tax, so consumers will not bear an additional tax burden (the impact is shifted to the state general fund). Receipts of the tax are returned to the county to be used to finance public facilities.

Emergency Communications Systems Tax Distributions - Legislation passed in 2002 authorized counties to levy, with voter approval, an additional local sales/use tax of 0.1 percent to support emergency communications systems and facilities. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county. This tax is not deducted from the state rate, so it is an additional tax for the consumer.

Public Safety and Health Distributions - Legislation passed in 2003 provides an additional local tax of up to 0.3 percent for counties, subject to voter approval. At least one-third of the tax receipts must be devoted to criminal justice programs, including funding of additional police officers and the relief of congested court systems and overcrowded correctional facilities. The levying county is to retain 60 percent of the receipts and the remaining 40 percent will be distributed to cities within the county on a per capita basis. The statute requires that the use of the revenues be stated in the ballot proposition that goes before the voters; further, the receipts may not be used to replace existing funds for such programs. The tax does not apply to sales, use, or leases (first 36 months only) of motor vehicles.

Local Sales/Use Tax Distributions to Other Jurisdictions - The Spokane County Public Facilities District is authorized to levy a 0.1 percent retail sales tax for the funding of a sports and entertainment

arena. Pursuant to 1999 legislation, other public facility districts may, upon voter approval, levy a local sales tax of up to 0.2 percent for public facilities. This tax is in addition to the state rate, representing an additional tax for consumers.

Other legislation allows public facilities districts which start construction of new, or renovation of existing, regional centers before January 1, 2004, to impose a local sales and use tax of up to 0.033 percent for their support. This tax is credited against the state tax (thus shifting the impact to the state general fund) and therefore does not increase the tax paid by consumers.

The funding measures for the professional baseball stadium in King County include additional local sales and use tax at a maximum rate of 0.017 percent. This tax is credited against the 6.5 percent state tax, so the consumer does not experience an additional tax burden. Another local tax that benefits the baseball stadium is a 0.5 percent local tax on food and beverages sold by restaurants, taverns, and bars in King County. This tax is not deducted from the state rate, so it is an additional tax for the consumer.

A local sales and use tax of 0.016 percent has been applied to all taxable sales in King County for the construction of the new stadium for professional football. This tax is credited against the state tax (thus shifting the impact to the state general fund) and does not increase the consumer's tax burden.

Another local sales and use tax applies within the Regional Transit Authority area, which generally includes the urban portion of King, Pierce, and Snohomish counties. This tax of 0.4 percent is used to fund a high capacity, rapid transit system. (The statutory maximum rate is 1 percent, or 0.9 percent if the criminal justice tax is levied.)

A local sales and use tax of 0.1 percent which is applied to all taxable sales within Pierce County for support of zoo and aquarium facilities and county parks was effective January 1, 2001. This is not deducted from the state rate, so it is an additional tax for the consumer. In lieu of an administration fee for this distribution, 1 percent of the revenues are transferred to the Department of Community, Trade and Economic Development to support community-based housing for the mentally ill.

Annexation Services Tax – A local sales/use tax of up to 0.2 percent was authorized by RCW 82.14.415 in 2006 for certain cities to provide for municipal services related to annexation areas. The tax may be imposed only if the cost of extending municipal services exceeds the potential local revenue to be derived from the annexation area. The local tax is credited against the state sales tax, thus shifting the cost to the state general fund. The tax is restricted to cities in King, Pierce, or Snohomish counties, except for Seattle. The annexation area must contain a population of at least 10,000 and the annexation process must be initiated by January 1, 2010. The local tax may commence on July 1, 2007, and may run for a maximum of ten years.

Health Sciences and Services Authorities – A local sales/use tax which is intended to encourage research in the health sciences and biotechnology. RCW 82.14.480 was created in 2007 and authorizes the creation of health sciences and services authorities. There can be only one such authority statewide. The authority was created in Spokane County. On August 1st, 2008 it first imposed this sales/use tax at a rate of .02 percent.

State Shared Hotel/Motel Tax Distributions - The "regular" or state-shared hotel/motel tax distributions are for a local option tax of 2 percent on sales of hotel/motel rooms. The regular hotel/motel tax is not paid in addition to other state and local sales taxes. Instead, it is credited against the state's 6.5 percent retail sales tax (thus shifting the impact to the state general fund). Cities can levy the regular

hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and within cities that do not levy the tax. (There are two exceptions--the cities of Bellevue and Yakima--where both the city and the county are permitted to levy the hotel/motel tax.)

Additional Local Hotel/Motel Taxes - Additional (also referred to as "special") hotel/motel taxes were previously authorized by statute for specific cities and counties for specific purposes. Starting in 1997, any city, town, or county was eligible to levy an additional hotel/motel tax at a rate of up to 4 percent (unless a higher rate was previously authorized). Up to one-half, or a maximum of 2 percent, of this amount can be credited against the state sales tax, as under the existing state-shared hotel/motel tax. These taxes are paid in addition to all other state and local sales taxes.

Tourism Promotion Area - Tourism promotion area taxes may be levied by a county with a population greater than forty thousand but less than one million and by cities within those counties. A fee applies to each room that is rented for less than 30 days in lodging facilities that have 40 or more rooms; it is based on the number of days the room is rented. The qualifying cities and counties can impose a fee of up to \$2 per day for each day that a lodging unit is rented (in facilities with 40 or more units). The statute provides for classification of lodging units with different rates for each; such classifications may be based on total number of units available, total lodging revenues, or the specific location within a tourism promotion area.

Rental Car Tax Distributions - Counties may impose an additional 1 percent sales tax upon rental cars. This tax is in addition to the regular retail sales tax rate and the 5.9 percent state rental car tax. Proceeds from this additional tax are to be used for public sports facilities and youth or amateur sports activities.

One of the provisions of the funding measures for the professional baseball stadium in King County is an additional sales and use tax of 2 percent on car rentals in King County. The tax rate for car rentals in King County therefore represents the total of the combined state and local retail sales tax, the statewide car rental tax, the optional King County car rental tax, and the special stadium sales and use tax.

Within the Regional Transit Authority area of urban King, Pierce, and Snohomish counties, the rental car tax is increased by an additional 0.8 percent.

Chemical Dependency or Mental Health Treatment Services or Therapeutic Courts – Legislation passed in 2005 authorized counties to levy an additional sales/use tax of 0.1 percent. The tax revenues will be distributed to the county and must be solely used to provide new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. The state receives 1 percent of the distributions as reimbursement for the cost of collecting the tax.

Disclosure - To comply with state law requiring data on individual taxpayers to be kept confidential, in the regular and additional hotel/motel tax distribution tables a "D" indicates that the data cannot be disclosed because the jurisdictions have fewer than three taxpayers who report on a monthly basis. These amounts are not included in the totals for the cities or counties.

Table S1
2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|------------------------|----------------------|----------------------|---------------------|--------------------------|-------------------------|---------------------|----------------------------------|----------------------|
| <u>Adams County</u> | \$371,167.74 | \$366,812.69 | \$194,456.74 | | | \$192,677.55 | \$211,828.76 | \$1,336,943.48 |
| Hatton | 1,418.69 | 1,416.13 | 1,170.71 | | | | | 4,005.53 |
| Lind | 16,374.23 | 16,113.05 | 6,013.11 | | | | | 38,500.39 |
| Othello | 547,505.27 | 540,673.70 | 70,188.46 | | | | | 1,158,367.43 |
| Ritzville | 130,817.92 | 129,219.84 | 18,518.27 | | | | | 278,556.03 |
| Washtucna | 6,306.24 | 6,214.92 | 2,501.04 | | | | | 15,022.20 |
| Total | 1,073,590.09 | 1,060,450.33 | 292,848.33 | | | 192,677.55 | 211,828.76 | 2,831,395.06 |
| <u>Asotin County</u> | 433,311.94 | 273,597.78 | | | | 250,696.53 | | 957,606.25 |
| City of Asotin | 29,434.45 | | | | | | | 29,434.45 |
| Clarkston | 930,797.25 | 552,269.16 | | | | | | 1,483,066.41 |
| Total | 1,393,543.64 | 825,866.94 | | | | 250,696.53 | | 2,470,107.11 |
| <u>Benton County</u> | 4,564,937.39 | 4,504,263.61 | 924,218.25 | | 3,219,581.12 | 2,906,768.56 | | 16,119,768.93 |
| Benton City | 161,000.09 | 158,883.81 | 50,487.80 | | | | | 370,371.70 |
| Kennewick | 6,499,698.27 | 6,413,588.96 | 1,147,978.78 | | | | | 14,061,266.01 |
| Prosser | 488,614.99 | 482,462.33 | 87,307.16 | | | | | 1,058,384.48 |
| Richland | 4,170,205.64 | 4,117,815.07 | 810,196.80 | | | | | 9,098,217.51 |
| West Richland | 319,196.55 | 315,008.27 | 199,388.37 | | | | | 833,593.19 |
| Total | 16,203,652.93 | 15,992,022.05 | 3,219,577.16 | | 3,219,581.12 | 2,906,768.56 | | 41,541,601.82 |
| <u>Chelan County</u> | 2,413,215.40 | 2,383,778.79 | 1,388,760.27 | | | 1,253,906.66 | 1,128,860.84 | 8,568,521.96 |
| Cashmere | 147,363.20 | 145,639.25 | | | | | | 293,002.45 |
| City of Chelan | 540,845.41 | 534,383.34 | | | | | | 1,075,228.75 |
| Entiat | 25,244.49 | 24,950.07 | | | | | | 50,194.56 |
| Leavenworth | 465,580.75 | 460,191.95 | | | | | | 925,772.70 |
| Wenatchee | 3,395,973.67 | 3,350,404.74 | | | | | | 6,746,378.41 |
| Total | 6,988,222.92 | 6,899,348.14 | 1,388,760.27 | | | 1,253,906.66 | | 16,530,237.99 |
| <u>Clallam County</u> | 2,109,142.21 | 2,082,161.84 | 618,880.66 | | | 878,248.18 | 971,596.76 | 6,660,029.65 |
| Forks | 217,844.65 | 215,042.21 | 40,053.62 | | | | | 472,940.48 |
| Port Angeles | 1,398,611.88 | 1,380,823.13 | 241,904.36 | | | | | 3,021,339.37 |
| Sequim | 1,169,278.02 | 1,153,660.38 | 71,780.02 | | | | | 2,394,718.42 |
| Total | 4,894,876.76 | 4,831,687.56 | 972,618.66 | | | 878,248.18 | 971,596.76 | 12,549,027.92 |
| <u>Clark County</u> | 9,697,088.49 | 9,534,983.80 | 2,547,643.02 | | | | | 21,779,715.31 |
| Battleground | 847,960.40 | 836,773.32 | 168,226.49 | | | | | 1,852,960.21 |
| Camas | 1,005,656.26 | 975,143.87 | 166,264.68 | | | | | 2,147,064.81 |
| La Center | 119,709.98 | 118,310.53 | 25,091.73 | | | | | 263,112.24 |
| Ridgefield | 272,740.63 | 270,377.11 | 41,664.42 | | | | | 584,782.16 |
| Vancouver | 11,244,464.37 | 10,982,436.75 | 1,613,640.38 | | | | | 23,840,541.50 |
| Washougal | 482,733.91 | 476,055.05 | 136,052.57 | | | | | 1,094,841.53 |
| Yacolt | 35,093.76 | 31,250.72 | 14,419.42 | | | | | 80,763.90 |
| Total | 23,705,447.80 | 23,225,331.15 | 4,713,002.71 | | | | | 51,643,781.66 |
| <u>Columbia County</u> | 117,143.63 | 119,995.36 | | | | 47,045.11 | | 284,184.10 |
| Dayton | 143,777.49 | 142,062.94 | | | | | | 285,840.43 |
| Starbuck | 4,040.86 | | | | | | | 4,040.86 |
| Total | 264,961.98 | 262,058.30 | | | | 40,679.64 | | 567,699.92 |

Table S1

**2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| <u>Location</u> | <u>Basic</u> | <u>Optional</u> | <u>Criminal Justice</u> | <u>Public Safety and Health</u> | <u>Correctional Facilities</u> | <u>Rural Counties</u> | <u>Emergency Communications Systems</u> | <u>Total Distribution</u> |
|------------------------|---------------------|---------------------|-------------------------|-------------------------------------|------------------------------------|-----------------------|---|---------------------------|
| <u>Cowlitz County</u> | 2,909,876.77 | 2,868,317.16 | 736,787.40 | | | 1,386,185.54 | | 7,901,166.87 |
| Castle Rock | 167,522.29 | 165,464.58 | 29,681.53 | | | | | 362,668.40 |
| Kalama | 116,212.19 | 114,756.30 | 34,663.03 | | | | | 265,631.52 |
| Kelso | 949,381.43 | 937,247.29 | 163,836.45 | | | | | 2,050,465.17 |
| Longview | 3,140,041.45 | 3,097,859.90 | 500,257.63 | | | | | 6,738,158.98 |
| Woodland | 454,073.29 | 448,423.78 | 71,543.58 | | | | | 974,040.65 |
| Total | 7,737,107.42 | 7,632,069.01 | 1,536,769.62 | | | 1,253,310.18 | | 18,159,256.23 |
| <u>Douglas County</u> | 980,820.47 | 968,424.28 | 295,765.02 | | | 435,383.65 | 393,167.83 | 3,073,561.25 |
| Bridgeport | 28,426.93 | 28,123.60 | 23,897.05 | | | | | 80,447.58 |
| East Wenatchee | 1,349,083.81 | 1,331,339.27 | 133,320.33 | | | | | 2,813,743.41 |
| Mansfield | 9,931.26 | 9,809.00 | 3,773.21 | | | | | 23,513.47 |
| Rock Island | 30,831.12 | 30,480.80 | 10,004.74 | | | | | 71,316.66 |
| Waterville | 28,114.86 | 27,770.86 | 13,492.12 | | | | | 69,377.84 |
| Total | 2,427,208.45 | 2,395,947.81 | 480,252.47 | | | 435,383.65 | 393,167.83 | 5,651,707.74 |
| <u>Ferry County</u> | 219,066.16 | 216,655.06 | 55,048.64 | | | 56,258.22 | | 547,028.08 |
| Republic | 93,873.30 | 92,762.58 | 7,185.45 | | | | | 193,821.33 |
| Total | 312,939.46 | 309,417.64 | 62,234.09 | | | 56,258.22 | | 740,849.41 |
| <u>Franklin County</u> | 1,297,312.85 | 1,280,471.73 | 288,889.81 | | 1,048,569.88 | 946,673.33 | | 4,861,917.60 |
| Connell | 126,892.35 | 125,243.69 | 44,438.66 | | | | | 296,574.70 |
| Kahlotus | 3,658.56 | 3,630.00 | 2,850.29 | | | | | 10,138.85 |
| Mesa | 28,468.38 | 28,060.75 | 5,894.92 | | | | | 62,424.05 |
| Pasco | 3,821,607.76 | 3,770,442.48 | 706,497.07 | | | | | 8,298,547.31 |
| Total | 5,277,939.90 | 5,207,848.65 | 1,048,570.75 | | 1,048,569.88 | 946,673.33 | | 12,481,031.76 |
| <u>Garfield County</u> | 73,560.28 | 72,778.59 | | | | 22,804.65 | | 169,143.52 |
| Pomeroy | 69,148.51 | 68,327.81 | | | | | | 137,476.32 |
| Total | 142,708.79 | 141,106.40 | | | | 22,804.65 | | 306,619.84 |
| <u>Grant County</u> | 2,261,274.06 | 2,236,122.05 | | | | | | 4,497,396.11 |
| Coulee City | 28,024.91 | 27,665.78 | 1,164,029.10 | | | 1,054,233.47 | 1,111,362.97 | 3,385,316.23 |
| Electric City | 24,247.86 | 23,998.98 | | | | | | 48,246.84 |
| Ephrata | 560,591.34 | 553,326.31 | | | | | | 1,113,917.65 |
| George | 36,482.28 | 35,996.75 | | | | | | 72,479.03 |
| Grand Coulee | 169,271.59 | 166,139.71 | | | | | | 335,411.30 |
| Hartline | 4,332.52 | 4,295.55 | | | | | | 8,628.07 |
| Krupp | 392.26 | 392.26 | | | | | | 784.52 |
| Mattawa | 111,658.29 | 110,193.43 | | | | | | 221,851.72 |
| Moses Lake | 2,413,690.28 | 2,383,036.75 | | | | | | 4,796,727.03 |
| Quincy | 459,400.49 | 455,525.14 | | | | | | 914,925.62 |
| Royal City | 83,993.95 | 82,894.84 | | | | | | 166,888.79 |
| Soap Lake | 32,547.22 | 32,150.84 | | | | | | 64,698.06 |
| Warden | 91,153.79 | 89,719.80 | | | | | | 180,873.59 |
| Wilson Creek | 4,501.20 | 4,429.97 | | | | | | 8,931.17 |
| Total | 6,281,562.04 | 6,205,888.16 | 1,164,029.10 | | | 1,054,233.47 | 1,111,362.97 | 15,817,075.73 |

Table S1
2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|----------------------------|---------------------|---------------------|-------------------|-----------------------------|----------------------------|-------------------|--|----------------------|
| <u>Grays Harbor County</u> | 1,281,048.72 | 1,265,042.67 | 397,125.85 | | | 783,379.63 | 867,221.41 | 4,593,818.28 |
| Aberdeen | 1,731,882.47 | 1,708,731.39 | 180,061.60 | | | | | 3,620,675.46 |
| Cosmopolis | 39,297.91 | 38,773.28 | 17,962.36 | | | | | 96,033.55 |
| Elma | 217,964.32 | 215,288.45 | 34,065.70 | | | | | 467,318.47 |
| Hoquiam | 304,287.84 | 300,391.37 | 95,999.99 | | | | | 700,679.20 |
| McCleary | 40,511.09 | 40,055.23 | 17,031.38 | | | | | 97,597.70 |
| Montesano | 220,030.95 | 217,134.71 | 39,100.96 | | | | | 476,266.62 |
| Oakville | 22,284.95 | 21,972.21 | 7,831.13 | | | | | 52,088.29 |
| Ocean Shores | 348,163.40 | 343,736.80 | 53,229.88 | | | | | 745,130.08 |
| Westport | 163,073.84 | 161,157.49 | 7,877.13 | | | | | 332,108.46 |
| Total | 4,368,545.49 | 4,312,283.60 | 850,285.98 | | | 783,379.63 | 867,221.41 | 11,181,716.11 |
| <u>Island County</u> | 2,117,305.20 | 2,090,218.62 | 534,944.55 | | 757,917.06 | 684,292.36 | | 6,184,677.79 |
| Coupeville | 175,666.65 | 173,644.05 | 16,147.15 | | | | | 365,457.85 |
| Langle | 146,191.74 | 144,358.60 | 9,299.40 | | | | | 299,849.74 |
| Oak Harbor | 1,375,618.44 | 1,357,506.82 | 197,665.70 | | | | | 2,930,790.96 |
| Total | 3,814,782.03 | 3,765,728.09 | 758,056.80 | | 757,917.06 | 684,292.36 | | 9,780,776.34 |
| <u>Jefferson County</u> | 965,328.54 | 953,221.94 | 257,813.25 | | | 320,901.51 | 355,073.31 | 2,852,338.55 |
| Port Townsend | 823,433.94 | 813,101.33 | 97,700.65 | | | | | 1,734,235.92 |
| Total | 1,788,762.48 | 1,766,323.27 | 355,513.90 | | | 320,901.51 | 355,073.31 | 4,586,574.47 |
| <u>King County</u> | 37,765,762.54 | 37,266,443.41 | 10,682,014.74 | | | | | 85,714,220.69 |
| Algona | 99,289.18 | 97,766.56 | 52,888.09 | | | | | 249,943.83 |
| Auburn | 6,190,766.78 | 6,095,965.11 | 1,248,968.50 | | | | | 13,535,700.39 |
| Beaux Arts Village | 37,631.92 | 37,120.68 | 6,036.14 | | | | | 80,788.74 |
| Bellevue | 20,896,926.60 | 20,621,329.05 | 2,311,304.87 | | | | | 43,829,560.52 |
| Black Diamond | 133,404.34 | 131,772.48 | 80,127.15 | | | | | 345,303.97 |
| Bothell | 4,395,418.76 | 4,335,040.58 | 537,793.75 | | | | | 9,268,253.09 |
| Burien | 2,016,599.99 | 1,989,967.65 | 749,360.86 | | | | | 4,755,928.50 |
| Carnation | 142,563.65 | 140,805.92 | 36,600.09 | | | | | 319,969.66 |
| Clyde Hill | 133,690.04 | 131,859.86 | 53,942.00 | | | | | 319,491.90 |
| Covington | 1,406,929.19 | 1,388,177.41 | 335,915.96 | | | | | 3,131,022.56 |
| Des Moines | 956,327.27 | 943,374.56 | 560,881.90 | | | | | 2,460,583.73 |
| Duvall | 290,924.85 | 287,165.43 | 114,590.83 | | | | | 692,681.11 |
| Enumclaw | 1,017,668.42 | 1,004,457.83 | 219,600.52 | | | | | 2,241,726.77 |
| Federal Way | 5,393,059.18 | 5,321,319.18 | 1,697,400.73 | | | | | 12,411,779.09 |
| Hunts Point | 55,859.41 | 55,292.69 | 8,910.51 | | | | | 120,062.61 |
| Issaquah | 4,878,050.32 | 4,813,645.62 | 515,275.53 | | | | | 10,206,971.47 |
| Kenmore | 912,021.61 | 899,486.95 | 391,870.02 | | | | | 2,203,378.58 |
| Kent | 7,213,666.83 | 7,117,602.93 | 1,816,754.24 | | | | | 16,148,024.00 |
| Kirkland | 6,446,035.83 | 6,360,849.80 | 941,944.34 | | | | | 13,748,829.97 |
| Lake Forest Park | 305,615.65 | 301,548.78 | 245,661.29 | | | | | 852,825.72 |
| Maple Valley | 747,070.38 | 737,513.63 | 436,786.54 | | | | | 1,921,370.55 |
| Medina | 499,542.30 | 492,674.90 | 56,912.19 | | | | | 1,049,129.39 |
| Mercer Island | 1,249,842.47 | 1,312,015.18 | 452,580.90 | | | | | 3,014,438.55 |
| Milton (King) | | | | | | | | |

Table S1
2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|-----------------------------|-----------------------|-----------------------|----------------------|-----------------------------|----------------------------|-------------------|--|-----------------------|
| <u>King County (Cont'd)</u> | | | | | | | | |
| Newcastle | 335,248.15 | 330,877.45 | 190,186.30 | | | | | 856,311.90 |
| Normandy Park | 165,606.64 | 163,496.25 | 124,267.84 | | | | | 453,370.73 |
| North Bend | 833,016.81 | 822,176.01 | 108,703.13 | | | | | 1,763,895.95 |
| Pacific | 244,661.66 | 241,065.63 | 119,934.26 | | | | | 605,661.55 |
| Redmond | 8,745,355.94 | 8,630,413.14 | 996,597.67 | | | | | 18,372,366.75 |
| Renton | 8,659,524.06 | 8,538,695.94 | 1,620,478.98 | | | | | 18,818,698.98 |
| Sammamish | 1,347,239.60 | 1,329,810.15 | 790,641.99 | | | | | 3,467,691.74 |
| SeaTac | 4,466,437.57 | 4,406,532.80 | 493,047.19 | | | | | 9,366,017.56 |
| Seattle | 67,015,391.44 | 66,150,166.43 | 11,535,733.17 | | | | | 144,701,291.04 |
| Shoreline | 2,878,724.86 | 2,840,550.40 | 1,040,898.72 | | | | | 6,760,173.98 |
| Skykomish | 77,044.74 | 76,247.58 | 4,024.10 | | | | | 157,316.42 |
| Snoqualmie | 842,524.35 | 832,396.96 | 186,449.63 | | | | | 1,861,370.94 |
| Tukwila | 7,204,467.30 | 7,113,338.58 | 348,286.28 | | | | | 14,666,092.16 |
| Woodinville | 2,084,027.16 | 2,057,432.59 | 204,462.26 | | | | | 4,345,922.01 |
| Yarrow Point | 78,888.42 | 77,873.49 | 18,491.67 | | | | | 175,253.58 |
| Total | 208,162,826.21 | 205,494,269.59 | 41,336,324.88 | | | | | 454,993,420.68 |
| <u>Kitsap County</u> | | | | | | | | |
| | 8,863,631.51 | 8,749,009.40 | 2,261,922.58 | | 3,169,700.67 | | 3,169,064.54 | 26,213,328.70 |
| Bainbridge Island | 1,269,795.58 | 1,253,576.16 | 267,022.55 | | | | | 2,790,394.29 |
| Bremerton | 3,008,712.67 | 2,970,286.98 | 416,306.96 | | | | | 6,395,306.61 |
| Port Orchard | 1,396,183.08 | 1,378,004.42 | 124,335.41 | | | | | 2,898,522.91 |
| Poulsbo | 1,424,298.38 | 1,405,562.22 | 101,627.86 | | | | | 2,931,488.46 |
| Total | 15,962,621.22 | 15,756,439.18 | 3,171,215.36 | | 3,169,700.67 | | 3,169,064.54 | 41,229,040.97 |
| <u>Kittitas County</u> | | | | | | | | |
| | 1,354,099.43 | 1,337,648.25 | 330,780.58 | 1,112,440.76 | 648,083.25 | 585,312.85 | | 5,368,365.12 |
| Cle Elum | 331,427.40 | 327,111.77 | 27,155.41 | 63,470.03 | | | | 749,164.61 |
| Ellensburg | 1,480,504.43 | 1,462,368.34 | 250,357.14 | 585,158.27 | | | | 3,778,388.18 |
| City of Kittitas | 44,512.87 | 43,960.21 | 16,699.84 | 39,032.35 | | | | 144,205.27 |
| Roslyn | 44,565.09 | 44,076.16 | 14,739.42 | 34,450.31 | | | | 137,830.98 |
| South Cle Elum | 5,411.74 | 5,340.51 | 8,349.90 | 19,516.20 | | | | 38,618.35 |
| Total | 3,260,520.96 | 3,220,505.24 | 648,082.29 | 1,854,067.92 | 648,083.25 | 585,312.85 | | 10,216,572.51 |
| <u>Klickitat County</u> | | | | | | | | |
| | 1,167,751.66 | | | | | 288,147.06 | | 1,455,898.72 |
| Bingen | 80,986.12 | 93,919.44 | | | | | | 174,905.56 |
| Goldendale | 243,371.26 | 281,690.27 | | | | | | 525,061.53 |
| White Salmon | 108,695.84 | 126,101.07 | | | | | | 234,796.91 |
| Total | 1,600,804.88 | 501,710.78 | 0.00 | | | 288,147.06 | | 2,390,662.72 |
| <u>Lewis County</u> | | | | | | | | |
| | 2,163,808.09 | 2,139,097.58 | 659,325.40 | | 1,020,016.67 | 921,922.62 | | 6,904,170.36 |
| Centralia | 1,078,737.46 | 1,063,984.79 | 189,703.20 | | | | | 2,332,425.45 |
| Chehalis | 1,517,711.11 | 1,498,040.23 | 87,541.27 | | | | | 3,103,292.61 |
| Morton | 120,909.11 | 119,396.98 | 13,889.64 | | | | | 254,195.73 |
| Mossyrock | 29,495.64 | 29,083.39 | 8,467.82 | | | | | 67,046.85 |
| Napavine | 84,115.73 | 82,994.37 | 20,590.77 | | | | | 187,700.87 |
| Pe Ell | 22,994.16 | 22,695.22 | 8,163.21 | | | | | 53,852.59 |
| Toledo | 41,395.56 | 40,874.23 | 8,467.82 | | | | | 90,737.61 |
| Vader | 9,756.06 | 9,626.03 | 7,688.44 | | | | | 27,070.53 |
| Winlock | 65,923.97 | 65,097.86 | 16,691.94 | | | | | 147,713.77 |
| Total | 5,134,846.89 | 5,070,890.68 | 1,020,529.51 | | 1,020,016.67 | 921,922.62 | | 13,168,206.37 |

Table S1
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Distributions of Local Sales/Use Tax
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|----------------------------|---------------------|---------------------|-------------------|--------------------------|-------------------------|-------------------|----------------------------------|---------------------|
| <u>Lincoln County</u> | 242,359.37 | 239,163.90 | 51,419.27 | | | 90,522.55 | 99,890.61 | 723,355.70 |
| Almira | 9,895.77 | 9,755.08 | 2,453.67 | | | | | 22,104.52 |
| Creston | 5,698.41 | 5,658.12 | 2,152.33 | | | | | 13,508.86 |
| Davenport | 104,651.00 | 103,428.60 | 14,980.19 | | | | | 223,059.79 |
| Harrington | 8,769.40 | 8,671.66 | 3,658.96 | | | | | 21,100.02 |
| Odessa | 48,008.08 | 47,559.00 | 8,264.93 | | | | | 103,832.01 |
| Rearдан | 18,218.44 | 18,015.27 | 5,423.85 | | | | | 41,657.56 |
| Sprague | 12,156.85 | 12,036.83 | 4,261.62 | | | | | 28,455.30 |
| Wilbur | 54,881.28 | 54,264.00 | 2,171.70 | | | | | 111,316.98 |
| Total | 504,638.60 | 498,552.46 | 94,786.52 | | | 90,522.55 | 99,890.61 | 1,288,390.74 |
| <u>Mason County</u> | 1,688,566.07 | 1,667,018.21 | 447,108.98 | | 520,888.41 | 470,273.77 | 518,274.78 | 5,312,130.22 |
| Shelton | 932,946.97 | 920,559.10 | 73,804.69 | | | | | 1,927,310.76 |
| Total | 2,621,513.04 | 2,587,577.31 | 520,913.67 | | 520,888.41 | 470,273.77 | 518,274.78 | 7,239,440.98 |
| <u>Okanogan County</u> | 942,569.62 | 937,459.20 | 332,572.40 | | | 466,785.28 | | 2,679,386.50 |
| Brewster | 155,619.24 | 153,771.42 | 25,215.85 | | | | | 334,606.51 |
| Conconully | 6,381.48 | 6,307.62 | 2,401.51 | | | | | 15,090.61 |
| Coulee Dam | 25,250.09 | 24,937.43 | 11,721.35 | | | | | 61,908.87 |
| Elmer City | 1,987.52 | 1,985.35 | 2,744.59 | | | | | 6,717.46 |
| Nespelem | 5,867.99 | | 2,344.32 | | | | | 8,212.31 |
| City of Okanogan | 207,628.78 | 204,813.91 | 28,532.24 | | | | | 440,974.93 |
| Omak | 681,738.16 | 672,791.13 | 54,662.94 | | | | | 1,409,192.23 |
| Oroville | 143,751.20 | 142,152.83 | 20,012.58 | | | | | 305,916.61 |
| Pateros | 43,048.15 | 42,415.28 | 7,204.53 | | | | | 92,667.96 |
| Riverside | 9,179.59 | 9,057.92 | 3,773.81 | | | | | 22,011.32 |
| Tonasket | 150,218.50 | 148,309.72 | 11,550.10 | | | | | 310,078.32 |
| Twisp | 105,552.21 | 104,301.64 | 11,264.24 | | | | | 221,118.09 |
| Winthrop | 121,561.29 | 120,307.70 | 4,905.94 | | | | | 246,774.93 |
| Total | 2,600,353.82 | 2,568,611.15 | 518,906.40 | | | 466,785.28 | | 6,154,656.65 |
| <u>Pacific County</u> | 640,922.98 | 633,094.30 | | | | 202,113.15 | | 1,476,130.43 |
| Ilwaco | 82,996.49 | 81,881.45 | | | | | | 164,877.94 |
| Long Beach | 186,850.50 | 184,616.85 | | | | | | 371,467.35 |
| Raymond | 150,855.35 | 148,943.11 | | | | | | 299,798.46 |
| South Bend | 65,257.93 | 64,494.26 | | | | | | 129,752.19 |
| Total | 1,126,883.25 | 1,113,029.97 | | | | 202,113.15 | | 2,442,026.37 |
| <u>Pend Oreille County</u> | 343,906.88 | 338,346.60 | 89,240.38 | | | 102,679.67 | | 874,173.53 |
| Cusick | 15,146.96 | 15,016.20 | 1,533.54 | | | | | 31,696.70 |
| lone | 31,972.69 | 31,710.48 | 3,460.33 | | | | | 67,143.50 |
| Metaline | 6,431.00 | 6,364.42 | 1,297.63 | | | | | 14,093.05 |
| Metaline Falls | 13,120.90 | 13,066.70 | 2,162.70 | | | | | 28,350.30 |
| Newport | 162,698.91 | 160,728.96 | 15,904.06 | | | | | 339,331.93 |
| Total | 573,277.34 | 565,233.36 | 113,598.64 | | | 102,679.67 | | 1,354,789.01 |

Table S1

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| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|------------------------|----------------------|----------------------|-------------------------|-------------------------------------|------------------------------------|-----------------------|---|---------------------------|
| <u>Pierce County</u> | 17,244,993.34 | 17,009,377.90 | 5,906,693.42 | | 11,318,858.40 | | | 51,479,923.06 |
| Bonney Lake | 1,532,117.49 | 1,511,536.36 | 206,750.17 | | | | | 3,250,404.02 |
| Buckley | 193,331.16 | 190,905.37 | 58,078.00 | | | | | 442,314.53 |
| Carbonado | 8,866.97 | 8,815.54 | 8,144.72 | | | | | 25,827.23 |
| Du Pont | 374,066.01 | 368,753.65 | 95,856.90 | | | | | 838,676.56 |
| Eatonville | 187,602.95 | 184,839.44 | 30,135.39 | | | | | 402,577.78 |
| Edgewood | 236,961.09 | 233,495.39 | 120,478.95 | | | | | 590,935.43 |
| Fife | 2,375,996.85 | 2,343,637.04 | 97,009.66 | | | | | 4,816,643.55 |
| Fircrest | 134,594.52 | 132,916.97 | 79,254.21 | | | | | 346,765.70 |
| Gig Harbor | 2,494,618.94 | 2,465,035.16 | 94,102.63 | | | | | 5,053,756.73 |
| Lakewood | 3,797,893.68 | 3,745,910.18 | 737,283.57 | | | | | 8,281,087.43 |
| Milton | 359,905.05 | 354,407.73 | 87,390.18 | | | | | 801,702.96 |
| Orting | 200,849.46 | 198,331.68 | 76,873.45 | | | | | 476,054.59 |
| Puyallup | 7,274,784.80 | 7,167,981.71 | 484,797.78 | | | | | 14,927,564.29 |
| Roy | 68,228.65 | 67,332.19 | 10,901.37 | | | | | 146,462.21 |
| Ruston | 23,709.73 | 23,450.03 | 9,585.69 | | | | | 56,745.45 |
| South Prairie | 14,388.42 | 14,213.49 | 5,513.34 | | | | | 34,115.25 |
| Steilacoom | 132,069.78 | 130,426.52 | 78,753.03 | | | | | 341,249.33 |
| Sumner | 1,474,421.71 | 1,454,625.05 | 113,837.89 | | | | | 3,042,884.65 |
| Tacoma | 17,532,627.93 | 17,298,795.50 | 2,548,665.47 | | | | | 37,380,088.90 |
| University Place | 976,120.93 | 962,660.23 | 394,704.83 | | | | | 2,333,485.99 |
| Wilkeson | 10,093.63 | 10,001.17 | 1,861.51 | | | | | 21,956.31 |
| Total | 56,648,243.09 | 55,877,448.30 | 11,246,672.16 | | 11,318,858.40 | | | 135,091,221.95 |
| <u>San Juan County</u> | 1,459,043.64 | 1,441,859.93 | 329,959.23 | | 376,762.89 | 340,310.99 | | 3,947,936.68 |
| Friday Harbor | 435,858.33 | 430,851.16 | 46,803.41 | | | | | 913,512.90 |
| Total | 1,894,901.97 | 1,872,711.09 | 376,762.64 | | 376,762.89 | 340,310.99 | | 4,861,449.58 |
| <u>Skagit County</u> | 2,710,140.23 | 2,676,109.58 | 974,438.30 | | | 1,918,870.66 | 2,036,705.91 | 10,316,264.68 |
| Anacortes | 1,444,894.13 | 1,428,848.12 | 258,666.14 | | | | | 3,132,408.39 |
| Burlington | 2,882,924.04 | 2,845,196.40 | 136,650.90 | | | | | 5,864,771.34 |
| Concrete | 100,783.05 | 99,155.21 | 12,863.97 | | | | | 212,802.23 |
| Hamilton | 3,813.07 | 3,762.85 | 4,621.79 | | | | | 12,197.71 |
| La Conner | 178,099.22 | 175,500.04 | 13,403.19 | | | | | 367,002.45 |
| Lyman | 14,817.88 | 14,651.07 | 6,932.66 | | | | | 36,401.61 |
| Mount Vernon | 2,384,779.68 | 2,352,976.77 | 474,503.71 | | | | | 5,212,260.16 |
| Sedro Woolley | 531,078.80 | 524,462.37 | 155,138.07 | | | | | 1,210,679.24 |
| Total | 10,251,330.10 | 10,120,662.41 | 2,037,218.73 | | | 1,918,870.66 | 2,036,705.91 | 26,364,787.81 |
| <u>Skamania County</u> | 258,423.22 | | | | | 88,024.65 | | 346,447.87 |
| North Bonneville | 48,799.15 | 56,511.68 | | | | | | 105,310.83 |
| Stevenson | 181,147.70 | | | | | | | 181,147.70 |
| Total | 488,370.07 | 56,511.68 | | | | 88,024.65 | | 632,906.40 |

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|-------------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------------|-------------------|--|-----------------------|
| <u>Snohomish County</u> | 16,962,496.08 | 16,740,290.20 | 5,098,563.91 | | | | | 38,801,350.19 |
| Arlington | 1,497,603.98 | 1,477,219.58 | 223,144.14 | | | | | 3,197,967.70 |
| Brier | 102,656.07 | 101,199.43 | 84,090.43 | | | | | 287,945.93 |
| Darrington | 54,090.42 | 53,469.62 | 19,500.17 | | | | | 127,060.21 |
| Edmonds | 2,237,563.34 | 2,208,548.21 | 529,938.14 | | | | | 4,976,049.69 |
| Everett | 10,828,547.26 | 10,681,070.34 | 1,342,190.71 | | | | | 22,851,808.31 |
| Gold Bar | 45,065.79 | 44,449.21 | 27,857.39 | | | | | 117,372.39 |
| Granite Falls | 175,777.23 | 173,480.41 | 43,729.62 | | | | | 392,987.26 |
| Index | 5,343.71 | 5,304.12 | 2,008.31 | | | | | 12,656.14 |
| Lake Stevens | 1,035,262.38 | 1,021,805.64 | 296,844.06 | | | | | 2,353,912.08 |
| Lynnwood | 7,655,936.60 | 7,557,412.00 | 465,956.89 | | | | | 15,679,305.49 |
| Marysville | 3,023,742.92 | 2,983,783.15 | 680,008.47 | | | | | 6,687,534.54 |
| Mill Creek | 933,150.20 | 919,741.50 | 239,443.96 | | | | | 2,092,335.66 |
| Monroe | 1,496,615.93 | 1,476,775.32 | 216,655.14 | | | | | 3,190,046.39 |
| Mountlake Terrace | 707,394.15 | 698,122.11 | 271,577.11 | | | | | 1,677,093.37 |
| Mukilteo | 888,571.41 | 876,977.75 | 260,563.74 | | | | | 2,026,112.90 |
| Snohomish | 1,454,868.66 | 1,433,766.00 | 119,022.32 | | | | | 3,007,656.98 |
| Stanwood | 535,660.95 | 528,739.46 | 72,429.20 | | | | | 1,136,829.61 |
| Sultan | 163,171.39 | 161,109.65 | 59,018.77 | | | | | 383,299.81 |
| Woodway | 38,971.81 | 38,476.86 | 15,418.75 | | | | | 92,867.42 |
| Total | 49,842,490.28 | 49,181,740.56 | 10,067,961.23 | | | | | 109,092,192.07 |
| <u>Spokane County</u> | 9,990,102.41 | 9,861,468.71 | 2,606,867.17 | 3,918,967.12 | 7,175,386.19 | | 7,132,075.70 | 40,684,867.30 |
| Airway Heights | 379,848.94 | 373,855.16 | 76,360.45 | 43,659.43 | | | | 873,723.98 |
| Cheney | 518,975.36 | 512,664.43 | 146,074.82 | 83,518.96 | | | | 1,261,233.57 |
| Deer Park | 323,817.85 | 319,748.28 | 47,768.55 | 27,311.89 | | | | 718,646.57 |
| Fairfield | 18,790.17 | 18,566.07 | 8,169.11 | 4,670.72 | | | | 50,196.07 |
| Latah | 2,699.79 | 2,685.92 | 2,616.90 | 1,496.20 | | | | 9,498.81 |
| Liberty Lake | 804,070.71 | 793,394.11 | 100,660.09 | 57,552.86 | | | | 1,755,677.77 |
| Medical Lake | 110,742.69 | 109,127.06 | 67,083.64 | 38,355.40 | | | | 325,308.79 |
| Millwood | 146,602.37 | 144,808.58 | 22,984.27 | 13,141.36 | | | | 327,536.58 |
| Rockford | 28,342.70 | 27,965.62 | 6,826.05 | 3,902.82 | | | | 67,037.19 |
| Spangle | 24,280.12 | 24,003.78 | 3,807.64 | 2,177.02 | | | | 54,268.56 |
| Spokane | 16,707,377.34 | 16,487,276.14 | 2,847,141.36 | 1,627,865.18 | | | | 37,669,660.02 |
| Spokane Valley | 7,059,002.51 | 6,967,530.79 | 1,238,382.12 | 708,050.84 | | | | 15,972,966.26 |
| Waverly | 1,283.40 | 1,282.46 | 1,647.67 | 942.05 | | | | 5,155.58 |
| Total | 36,115,936.36 | 35,644,377.11 | 7,176,389.84 | 6,531,611.85 | 7,175,386.19 | | 7,132,075.70 | 99,775,777.05 |
| <u>Stevens County</u> | 848,686.63 | 838,517.85 | 298,257.33 | | | 337,368.11 | | 2,322,829.92 |
| Chewelah | 153,766.91 | 151,874.09 | 18,431.27 | | | | | 324,072.27 |
| Colville | 765,595.05 | 756,314.89 | 38,385.76 | | | | | 1,560,295.70 |
| Kettle Falls | 80,345.31 | 79,409.49 | 12,635.31 | | | | | 172,390.11 |
| Marcus | 1,646.92 | 1,645.96 | 1,294.76 | | | | | 4,587.64 |
| Northport | 17,260.63 | 17,056.30 | 2,361.02 | | | | | 36,677.95 |
| Springdale | 12,791.05 | 12,635.78 | 2,132.55 | | | | | 27,559.38 |
| Total | 1,880,092.50 | 1,857,454.36 | 373,498.00 | | | 337,368.11 | | 4,448,412.97 |

Table S1

2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|---------------------------|----------------------|----------------------|---------------------|-----------------------------|----------------------------|---------------------|--|----------------------|
| <u>Thurston County</u> | 5,543,310.59 | 5,472,489.49 | 2,383,327.36 | | 3,960,729.95 | | 3,947,736.90 | 21,307,594.29 |
| Bucoda | 6,039.83 | 5,932.51 | 9,468.24 | | | | | 21,440.58 |
| Lacey | 4,080,923.09 | 4,027,044.66 | 558,839.09 | | | | | 8,666,806.84 |
| Olympia | 7,612,490.78 | 7,514,137.55 | 644,266.72 | | | | | 15,770,895.05 |
| Rainier | 72,642.32 | 71,841.26 | 24,987.57 | | | | | 169,471.15 |
| Tenino | 113,797.94 | 112,499.07 | 21,855.23 | | | | | 248,152.24 |
| Tumwater | 1,830,333.00 | 1,806,774.38 | 237,915.95 | | | | | 3,875,023.33 |
| Yelm | 672,881.99 | 664,024.39 | 80,088.41 | | | | | 1,416,994.79 |
| Total | 19,932,419.54 | 19,674,743.31 | 3,960,748.57 | | 3,960,729.95 | | 3,947,736.90 | 51,476,378.27 |
| <u>Wahkiakum County</u> | 94,802.77 | 93,672.18 | | | | 25,371.48 | | 213,846.43 |
| Cathlamet | 46,602.94 | 46,021.61 | | | | | | 92,624.55 |
| Total | 141,405.71 | 139,693.79 | | | | 25,371.48 | | 306,470.98 |
| <u>Walla Walla County</u> | 1,112,126.55 | 1,098,122.03 | 259,281.20 | 1,212,984.78 | 722,691.81 | 652,587.45 | | 5,057,793.82 |
| College Place | 417,724.83 | 412,333.04 | 99,218.98 | 173,138.16 | | | | 1,102,415.01 |
| Prescott | 21,698.72 | 21,438.11 | 3,534.67 | 6,168.01 | | | | 52,839.51 |
| Waitsburg | 30,489.63 | 30,133.63 | 13,666.66 | 23,848.44 | | | | 98,138.36 |
| City of Walla Walla | 2,054,716.09 | 2,028,140.06 | 346,990.49 | 605,501.91 | | | | 5,035,348.55 |
| Total | 3,636,755.82 | 3,590,166.87 | 722,692.00 | 2,021,641.30 | 722,691.81 | 652,587.45 | | 11,346,535.25 |
| <u>Whatcom County</u> | 4,906,348.71 | 4,845,418.33 | 1,512,502.58 | 1,722,547.57 | 3,066,829.12 | 2,768,821.35 | | 18,822,467.66 |
| Bellingham | 8,411,236.07 | 8,304,646.18 | 1,094,954.24 | 809,485.14 | | | | 18,620,321.63 |
| Blaine | 522,776.27 | 515,626.81 | 67,267.41 | 49,729.89 | | | | 1,155,400.38 |
| Everson | 89,793.85 | 88,578.73 | 32,448.56 | 23,988.79 | | | | 234,809.93 |
| Ferndale | 625,681.56 | 618,507.15 | 157,241.09 | 116,246.25 | | | | 1,517,676.05 |
| Lynden | 770,356.80 | 760,791.06 | 166,037.06 | 122,749.06 | | | | 1,819,933.98 |
| Nooksack | 33,086.46 | 32,658.39 | 16,504.64 | 12,201.66 | | | | 94,451.15 |
| Sumas | 71,159.69 | 70,272.61 | 18,888.80 | 13,964.25 | | | | 174,285.35 |
| Total | 15,430,439.41 | 15,236,499.26 | 3,065,844.38 | 2,870,912.61 | 3,066,829.12 | 2,768,821.35 | | 42,439,346.13 |
| <u>Whitman County</u> | 635,832.52 | 628,290.37 | 112,960.98 | | 490,153.26 | 443,085.12 | 489,736.24 | 2,800,058.49 |
| Albion | 4,516.53 | 4,445.30 | 6,223.19 | | | | | 15,185.02 |
| Colfax | 199,958.91 | 197,503.70 | 29,687.73 | | | | | 427,150.34 |
| Colton | 12,137.87 | 12,020.47 | 4,284.82 | | | | | 28,443.16 |
| Endicott | 6,378.49 | 6,304.15 | 3,111.61 | | | | | 15,794.25 |
| Farmington | 3,106.67 | 3,057.80 | 1,377.28 | | | | | 7,541.75 |
| Garfield | 14,472.72 | 14,341.70 | 6,427.24 | | | | | 35,241.66 |
| La Crosse | 10,342.82 | 10,233.70 | 3,519.68 | | | | | 24,096.20 |
| Lamont | 2,709.33 | 2,693.29 | 969.17 | | | | | 6,371.79 |
| Malden | 1,060.44 | 1,060.44 | 2,040.40 | | | | | 4,161.28 |
| Oakesdale | 11,053.69 | 10,868.65 | 4,284.82 | | | | | 26,207.16 |
| Palouse | 23,299.88 | 23,012.31 | 10,304.00 | | | | | 56,616.19 |
| Pullman | 1,464,653.55 | 1,445,943.50 | 281,585.60 | | | | | 3,192,182.65 |
| Rosalia | 15,930.60 | 15,783.44 | 6,529.26 | | | | | 38,243.30 |
| St. John | 22,559.37 | 22,297.37 | 5,407.04 | | | | | 50,263.78 |
| Tekoa | 21,097.85 | 20,832.00 | 8,467.64 | | | | | 50,397.49 |
| Uniontown | 19,709.40 | 19,500.12 | 3,417.67 | | | | | 42,627.19 |
| Total | 2,468,820.64 | 2,438,188.31 | 490,598.13 | | 490,153.26 | 443,085.12 | 489,736.24 | 6,820,581.70 |

Table S1

**2010 Annual Summary of
Distributions of Local Sales/Use Tax
To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

| Location | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|----------------------|----------------------|----------------------|---------------------|--------------------------|-------------------------|---------------------|----------------------------------|----------------------|
| <u>Yakima County</u> | 3,834,403.46 | 3,785,631.00 | 1,263,851.48 | 4,722,078.51 | | 2,610,519.62 | | 16,216,484.07 |
| Grandview | 356,245.28 | 351,878.87 | 102,704.90 | 198,128.45 | | | | 1,008,957.50 |
| Granger | 43,739.29 | 43,193.65 | 33,470.56 | 64,568.17 | | | | 184,971.67 |
| Harrah | 14,715.38 | 14,547.59 | 6,497.53 | 12,534.44 | | | | 48,294.94 |
| Mabton | 33,239.51 | 32,829.99 | 23,718.77 | 45,755.98 | | | | 135,544.25 |
| Moxee City | 106,773.12 | 105,578.87 | 27,573.61 | 53,192.38 | | | | 293,117.98 |
| Naches | 85,487.98 | 84,445.69 | 8,354.00 | 16,115.70 | | | | 194,403.37 |
| Selah | 402,689.55 | 395,905.61 | 78,461.97 | 151,361.29 | | | | 1,028,418.42 |
| Sunnyside | 1,038,514.28 | 1,024,004.06 | 167,593.00 | 323,304.34 | | | | 2,553,415.68 |
| Tieton | 47,492.27 | 46,913.69 | 13,049.69 | 25,174.21 | | | | 132,629.86 |
| Toppenish | 289,807.18 | 285,580.47 | 99,265.01 | 191,492.56 | | | | 866,145.22 |
| Union Gap | 1,653,969.04 | 1,631,815.97 | 63,665.03 | 122,816.46 | | | | 3,472,266.50 |
| Wapato | 134,982.98 | 133,264.44 | 49,741.71 | 95,956.94 | | | | 413,946.07 |
| City of Yakima | 6,378,784.97 | 6,296,369.49 | 927,461.35 | 1,789,171.39 | | | | 15,391,787.20 |
| Zillah | 134,699.72 | 132,991.56 | 30,314.60 | 58,480.02 | | | | 356,485.90 |
| Total | 14,555,544.01 | 14,364,950.95 | 2,895,723.21 | 7,870,130.84 | | 2,610,519.62 | | 42,296,868.63 |

blank = Tax not levied in, or distributed to, this jurisdiction.

Summary Distributions

| | Basic | Optional | Criminal Justice | Public Safety and Health | Correctional Facilities | Rural Counties | Emergency Communications Systems | Total Distribution |
|------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|----------------------|----------------------------------|-------------------------|
| Counties | 152,585,688.15 | 149,015,374.39 | 45,005,449.85 | 12,689,018.74 | 37,496,168.68 | 23,453,591.08 | 22,432,596.56 | 442,677,887.45 |
| Cities | 388,925,199.88 | 383,172,130.27 | 61,658,323.80 | 8,459,345.78 | | | | 842,214,999.73 |
| Total | 541,510,888.03 | 532,187,504.66 | 106,663,773.65 | 21,148,364.52 | 37,496,168.68 | 23,453,591.08 | 22,432,596.56 | 1,284,892,887.18 |
| State Admin. Fee | 5,408,077.62 | 5,387,758.98 | 1,054,766.58 | 212,245.80 | 376,251.10 | | 226,189.05 | 12,665,289.13 |

Table S2

**Distributions of Local Sales/Use Tax to Cities and Counties:
Combined Total of Basic and Optional Distributions
Comparison of Calendar Years 2009 and 2010
RCW 82.14.030**

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|------------------------|----------------------|----------------------|----------------|--------------------------------|----------------------|----------------------|----------------|
| <u>Adams County</u> | \$732,625.41 | \$737,980.43 | 0.73% | <u>Cowlitz County (Cont'd)</u> | | | |
| Hatton | 2,436.60 | 2,834.82 | -7.36% | Longview | 5,964,046.69 | 6,237,901.35 | 4.59% |
| Lind | 38,167.77 | 32,487.28 | -14.88% | Woodland | 850,217.97 | 902,497.07 | 6.15% |
| Othello | 1,260,264.13 | 1,088,178.97 | -13.65% | Total | 13,805,910.14 | 15,369,176.43 | 11.32% |
| Ritzville | 272,728.69 | 260,037.76 | -4.65% | <u>Douglas County</u> | 2,909,749.85 | 1,949,244.75 | -33.01% |
| Washtucna | 16,725.97 | 12,521.16 | -25.14% | Bridgeport | 58,730.70 | 56,550.53 | -3.71% |
| Total | 2,323,571.98 | 2,134,040.48 | -8.16% | East Wenatchee | 2,865,763.88 | 2,680,423.08 | -6.47% |
| <u>Asotin County</u> | 683,952.98 | 706,909.72 | 3.36% | Mansfield | 24,961.85 | 19,740.26 | -20.92% |
| Asotin | 34,142.55 | 29,434.45 | -13.79% | Rock Island | 42,288.09 | 61,311.92 | 44.99% |
| Clarkston | 1,245,993.45 | 1,483,066.41 | 19.03% | Waterville | 69,148.46 | 55,885.72 | -19.18% |
| Total | 1,964,088.98 | 2,219,410.58 | 13.00% | Total | 5,970,642.83 | 4,823,156.26 | -19.22% |
| <u>Benton County</u> | 8,610,375.94 | 9,069,201.00 | 5.33% | <u>Ferry County</u> | 424,382.27 | 435,721.22 | 2.67% |
| Benton City | 293,046.56 | 319,883.90 | 9.16% | Republic | 177,680.81 | 186,635.88 | 5.04% |
| Kennewick | 12,348,545.34 | 12,913,287.23 | 4.57% | Total | 602,063.08 | 622,357.10 | 3.37% |
| Prosser | 974,398.78 | 971,077.32 | -0.34% | <u>Franklin County</u> | 2,353,393.72 | 2,577,784.58 | 9.53% |
| Richland | 7,611,934.33 | 8,288,020.71 | 8.88% | Connell | 268,562.84 | 252,136.04 | -6.12% |
| West Richland | 622,189.14 | 634,204.82 | 1.93% | Kahlotus | 11,988.24 | 7,288.56 | -39.20% |
| Total | 30,460,490.09 | 32,195,674.98 | 5.70% | Mesa | 65,110.31 | 56,529.13 | -13.18% |
| <u>Chelan County</u> | 4,939,964.59 | 4,796,994.19 | -2.89% | Pasco | 7,252,969.21 | 7,592,050.24 | 4.68% |
| Cashmere | 281,554.06 | 293,002.45 | 4.07% | Total | 9,952,024.32 | 10,485,788.55 | 5.36% |
| Chelan | 1,174,432.90 | 1,075,228.75 | -8.45% | <u>Garfield County</u> | 77,362.53 | 146,338.87 | 89.16% |
| Entiat | 71,796.17 | 50,194.56 | -30.09% | Pomeroy | 120,983.14 | 137,476.32 | 13.63% |
| Leavenworth | 849,726.19 | 925,772.70 | 8.95% | Total | 198,345.67 | 283,815.19 | 43.09% |
| Wenatchee | 6,737,948.23 | 6,746,378.41 | 0.13% | <u>Grant County</u> | 4,333,957.02 | 4,497,396.11 | 3.77% |
| Total | 14,055,422.14 | 13,887,571.06 | -1.19% | Coulee City | 64,978.25 | 55,690.69 | -14.29% |
| <u>Clallam County</u> | 3,953,656.48 | 4,191,304.05 | 6.01% | Electric City | 37,686.07 | 48,246.84 | 28.02% |
| Forks | 405,197.10 | 432,886.86 | 6.83% | Ephrata | 1,206,916.53 | 1,113,917.65 | -7.71% |
| Port Angeles | 2,716,400.18 | 2,779,435.01 | 2.32% | George | 54,733.30 | 72,479.03 | 32.42% |
| Sequim | 2,229,439.03 | 2,322,938.40 | 4.19% | Grand Coulee | 232,440.64 | 335,411.30 | 44.30% |
| Total | 9,304,692.79 | 9,726,564.32 | 4.53% | Hartline | 6,073.97 | 8,628.07 | 42.05% |
| <u>Clark County</u> | 18,843,843.62 | 19,232,072.29 | 2.06% | Krupp | 992.84 | 784.52 | -20.98% |
| Battle Ground | 1,573,602.03 | 1,684,733.72 | 7.06% | Mattawa | 238,606.41 | 221,851.72 | -7.02% |
| Camas | 1,757,377.48 | 1,980,800.13 | 12.71% | Moses Lake | 5,097,091.25 | 4,796,727.03 | -5.89% |
| La Center | 164,573.17 | 238,020.51 | 44.63% | Quincy | 2,040,495.62 | 914,925.62 | -55.16% |
| Ridgefield | 392,438.83 | 543,117.74 | 38.40% | Royal City | 198,614.63 | 166,888.79 | -15.97% |
| Vancouver | 21,133,797.00 | 22,226,901.12 | 5.17% | Soap Lake | 70,502.88 | 64,698.06 | -8.23% |
| Washougal | 943,846.65 | 958,788.96 | 1.58% | Warden | 212,290.97 | 180,873.59 | -14.80% |
| Yacolt | 75,978.84 | 66,344.48 | -12.68% | Wilson Creek | 9,133.76 | 8,931.17 | -2.22% |
| Total | 44,885,457.62 | 46,930,779.01 | 4.56% | Total | 13,804,514.14 | 12,487,450.19 | -9.54% |
| <u>Columbia County</u> | 194,682.49 | 237,138.99 | 21.81% | <u>Grays Harbor County</u> | 2,408,593.66 | 2,546,091.39 | 5.71% |
| Dayton | 278,178.75 | 285,840.43 | 2.75% | Aberdeen | 3,289,124.76 | 3,440,613.86 | 4.61% |
| Starbuck | 3,421.79 | 4,040.86 | 18.09% | Cosmopolis | 58,992.97 | 78,071.19 | 32.34% |
| Total | 476,283.03 | 527,020.28 | 10.65% | Elma | 417,423.23 | 433,252.77 | 3.79% |
| <u>Cowlitz County</u> | 4,624,130.22 | 5,778,193.93 | 24.96% | Hoquiam | 612,761.30 | 604,679.21 | -1.32% |
| Castle Rock | 317,471.20 | 332,986.87 | 4.89% | McCleary | 136,425.20 | 80,566.32 | -40.94% |
| Kalama | 277,797.49 | 230,968.49 | -16.86% | Montesano | 480,561.17 | 437,165.66 | -9.03% |
| Kelso | 1,772,246.57 | 1,886,628.72 | 6.45% | Oakville | 43,326.22 | 44,257.16 | 2.15% |
| | | | | Ocean Shores | 677,677.68 | 691,900.20 | 2.10% |
| | | | | Westport | 308,859.14 | 324,231.33 | 4.98% |
| | | | | Total | 8,433,745.33 | 8,680,829.09 | 2.93% |

Table S2

**Distributions of Local Sales/Use Tax to Cities and Counties:
Combined Total of Basic and Optional Distributions
Comparison of Calendar Years 2009 and 2010
RCW 82.14.030**

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|-------------------------|-----------------------|-----------------------|----------------|-------------------------|----------------------|----------------------|----------------|
| <u>Island County</u> | 4,207,592.62 | 4,207,523.82 | 0.00% | <u>Kitsap County</u> | 18,278,026.30 | 17,612,640.91 | -3.64% |
| Coupeville | 318,809.96 | 349,310.70 | 9.57% | Bainbridge Island | 2,627,892.18 | 2,523,371.74 | -3.98% |
| Langley | 302,547.63 | 290,550.34 | -3.97% | Bremerton | 6,161,323.29 | 5,978,999.65 | -2.96% |
| Oak Harbor | 3,095,183.70 | 2,733,125.26 | -11.70% | Port Orchard | 2,377,790.68 | 2,774,187.50 | 16.67% |
| Total | 7,924,133.91 | 7,580,510.12 | -4.34% | Poulsbo | 2,746,270.51 | 2,829,860.60 | 3.04% |
| <u>Jefferson County</u> | 2,136,768.45 | 1,918,550.48 | -10.21% | Total | 32,191,302.96 | 31,719,060.40 | -1.47% |
| Port Townsend | 1,669,716.14 | 1,636,535.27 | -1.99% | <u>Kittitas County</u> | 2,777,815.26 | 2,691,747.68 | -3.10% |
| Total | 3,806,484.59 | 3,555,085.75 | -6.60% | Cle Elum | 748,461.22 | 658,539.17 | -12.01% |
| <u>King County</u> | 76,431,059.54 | 75,032,205.95 | -1.83% | Ellensburg | 3,176,601.37 | 2,942,872.77 | -7.36% |
| Algona | 264,129.39 | 197,055.74 | -25.39% | Kittitas | 66,765.25 | 88,473.08 | 32.51% |
| Auburn | 11,888,987.37 | 12,286,731.89 | 3.35% | Roslyn | 88,537.16 | 88,641.25 | 0.12% |
| Beaux Arts Village | 49,335.59 | 74,752.60 | 51.52% | South Cle Elum | 14,890.75 | 10,752.25 | -27.79% |
| Bellevue | 43,629,622.89 | 41,518,255.65 | -4.84% | Total | 6,873,071.01 | 6,481,026.20 | -5.70% |
| Black Diamond | 249,526.20 | 265,176.82 | 6.27% | <u>Klickitat County</u> | 866,166.04 | 1,167,751.66 | 34.82% |
| Bothell | 8,258,029.24 | 8,730,459.34 | 5.72% | Bingen | 159,512.66 | 174,905.56 | 9.65% |
| Burien | 4,200,499.24 | 4,006,567.64 | -4.62% | Goldendale | 551,806.74 | 525,061.53 | -4.85% |
| Carnation | 341,882.94 | 283,369.57 | -17.12% | White Salmon | 292,449.13 | 234,796.91 | -19.71% |
| Clyde Hill | 277,270.19 | 265,549.90 | -4.23% | Total | 1,869,934.57 | 2,102,515.66 | 12.44% |
| Covington | 2,789,499.19 | 2,795,106.60 | 0.20% | <u>Lewis County</u> | 4,768,580.18 | 4,302,905.67 | -9.77% |
| Des Moines | 1,662,212.43 | 1,899,701.83 | 14.29% | Centralia | 2,394,051.12 | 2,142,722.25 | -10.50% |
| Duvall | 558,373.13 | 578,090.28 | 3.53% | Chehalis | 3,288,677.22 | 3,015,751.34 | -8.30% |
| Enumclaw | 1,902,534.35 | 2,022,126.25 | 6.29% | Morton | 274,637.24 | 240,306.09 | -12.50% |
| Federal Way | 10,613,415.79 | 10,714,378.36 | 0.95% | Mossyrock | 68,634.00 | 58,579.03 | -14.65% |
| Hunts Point | 156,091.11 | 111,152.10 | -28.79% | Napavine | 179,086.49 | 167,110.10 | -6.69% |
| Issaquah | 8,830,625.65 | 9,691,695.94 | 9.75% | Pe Ell | 29,466.52 | 45,689.38 | 55.06% |
| Kenmore | 1,874,754.09 | 1,811,508.56 | -3.37% | Toledo | 83,351.42 | 82,269.79 | -1.30% |
| Kent | 15,462,330.62 | 14,331,269.76 | -7.31% | Vader | 18,849.37 | 19,382.09 | 2.83% |
| Kirkland | 12,244,929.33 | 12,806,885.63 | 4.59% | Winlock | 134,619.36 | 131,021.83 | -2.67% |
| Lake Forest Park | 571,702.91 | 607,164.43 | 6.20% | Total | 11,239,952.92 | 10,205,737.57 | -9.20% |
| Maple Valley | 1,457,254.85 | 1,484,584.01 | 1.88% | <u>Lincoln County</u> | 496,830.19 | 481,523.27 | (0.03) |
| Medina | 1,140,320.92 | 992,217.20 | -12.99% | Almira | 18,464.66 | 19,650.85 | 6.42% |
| Mercer Island | 2,626,851.17 | 2,484,017.34 | -5.44% | Creston | 13,026.35 | 11,356.53 | -12.82% |
| Newcastle | 743,069.96 | 666,125.60 | -10.35% | Davenport | 207,387.95 | 208,079.60 | 0.33% |
| Normandy Park | 501,137.16 | 329,102.89 | -34.33% | Harrington | 17,897.30 | 17,441.06 | -2.55% |
| North Bend | 1,542,831.92 | 1,655,192.82 | 7.28% | Odessa | 91,410.94 | 95,567.08 | 4.55% |
| Pacific | 514,206.08 | 485,727.29 | -5.54% | Reardan | 38,115.32 | 36,233.71 | -4.94% |
| Redmond | 17,996,964.16 | 17,375,769.08 | -3.45% | Sprague | 24,478.18 | 24,193.68 | -1.16% |
| Renton | 17,995,836.41 | 17,198,220.00 | -4.43% | Wilbur | 80,866.95 | 109,145.28 | 34.97% |
| Sammamish | 2,648,697.14 | 2,677,049.75 | 1.07% | Total | 988,477.84 | 1,003,191.12 | 1.49% |
| SeaTac | 8,707,277.86 | 8,872,970.37 | 1.90% | <u>Mason County</u> | 3,359,286.26 | 3,355,584.28 | -0.11% |
| Seattle | 138,711,322.01 | 133,165,557.87 | -4.00% | Shelton | 1,936,945.88 | 1,853,506.07 | -4.31% |
| Shoreline | 6,003,058.30 | 5,719,275.26 | -4.73% | Total | 5,296,232.14 | 5,209,090.35 | -1.65% |
| Skykomish | 181,169.01 | 153,292.32 | -15.39% | | | | |
| Snoqualmie | 1,416,762.61 | 1,674,921.31 | 18.22% | | | | |
| Tukwila | 14,580,143.38 | 14,317,805.88 | -1.80% | | | | |
| Woodinville | 4,323,343.49 | 4,141,459.75 | -4.21% | | | | |
| Yarrow Point | 174,943.53 | 156,761.91 | -10.39% | | | | |
| Total | 423,522,001.15 | 413,579,255.49 | -2.35% | | | | |

Table S2

**Distributions of Local Sales/Use Tax to Cities and Counties:
Combined Total of Basic and Optional Distributions
Comparison of Calendar Years 2009 and 2010
RCW 82.14.030**

| <u>Location</u> | <u>2009 Total</u> | <u>2010 Total</u> | <u>Percent Change</u> | <u>Location</u> | <u>2009 Total</u> | <u>2010 Total</u> | <u>Percent Change</u> |
|----------------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------------|----------------------|-----------------------|
| <u>Okanogan County</u> | 1,901,672.21 | 1,880,028.82 | -1.14% | <u>San Juan County</u> | 2,809,738.54 | 2,900,903.57 | 3.24% |
| Brewster | 334,456.11 | 309,390.66 | -7.49% | Friday Harbor | 895,131.40 | 866,709.49 | -3.18% |
| Conconully | 10,001.72 | 12,689.10 | 26.87% | Total | 3,704,869.94 | 3,767,613.06 | 1.69% |
| Coulee Dam | 43,154.96 | 50,187.52 | 16.30% | <u>Skagit County</u> | 5,969,516.20 | 5,386,249.81 | (0.10) |
| Elmer City | 3,061.94 | 3,972.87 | 29.75% | Anacortes | 2,588,960.29 | 2,873,742.25 | 11.00% |
| Nespelem | 4,704.37 | 5,867.99 | 24.73% | Burlington | 5,876,378.00 | 5,728,120.44 | -2.52% |
| City of Okanogan | 419,734.34 | 412,442.69 | -1.74% | Concrete | 143,412.68 | 199,938.26 | 39.41% |
| Omak | 1,372,236.07 | 1,354,529.29 | -1.29% | Hamilton | 11,714.60 | 7,575.92 | -35.33% |
| Oroville | 255,008.63 | 285,904.03 | 12.12% | La Conner | 385,120.59 | 353,599.26 | -8.18% |
| Pateros | 57,630.40 | 85,463.43 | 48.30% | Lyman | 25,495.62 | 29,468.95 | 15.58% |
| Riverside | 18,167.48 | 18,237.51 | 0.39% | Mount Vernon | 5,096,226.82 | 4,737,756.45 | -7.03% |
| Tonasket | 272,005.16 | 298,528.22 | 9.75% | Sedro Woolley | 1,060,480.59 | 1,055,541.17 | -0.47% |
| Twisp | 223,178.83 | 209,853.85 | -5.97% | Total | 21,157,305.45 | 20,371,992.51 | -3.71% |
| Winthrop | 249,634.01 | 241,868.99 | -3.11% | <u>Skamania County</u> | 298,913.74 | 258,423.22 | -13.55% |
| Total | 5,164,646.23 | 5,168,964.97 | 0.08% | North Bonneville | 86,429.33 | 105,310.83 | 21.85% |
| <u>Pacific County</u> | 1,272,416.54 | 1,274,017.28 | 0.13% | Stevenson | 174,872.35 | 181,147.70 | 3.59% |
| Ilwaco | 149,580.22 | 164,877.94 | 10.23% | Total | 560,215.42 | 544,881.75 | -2.74% |
| Long Beach | 372,292.64 | 371,467.35 | -0.22% | <u>Snohomish County</u> | 32,356,176.50 | 33,702,786.28 | 4.16% |
| Raymond | 303,441.99 | 299,798.46 | -1.20% | Arlington | 3,005,754.76 | 2,974,823.56 | -1.03% |
| South Bend | 198,737.60 | 129,752.19 | -34.71% | Brier | 176,301.49 | 203,855.50 | 15.63% |
| Total | 2,296,468.99 | 2,239,913.22 | -2.46% | Darrington | 96,898.67 | 107,560.04 | 11.00% |
| <u>Pend Oreille County</u> | 717,696.53 | 682,253.48 | -4.94% | Edmonds | 4,414,874.43 | 4,446,111.55 | 0.71% |
| Cusick | 23,061.01 | 30,163.16 | 30.80% | Everett | 20,718,346.19 | 21,509,617.60 | 3.82% |
| Ione | 49,407.31 | 63,683.17 | 28.89% | Gold Bar | 103,340.65 | 89,515.00 | -13.38% |
| Metaline | 17,578.37 | 12,795.42 | -27.21% | Granite Falls | 409,486.13 | 349,257.64 | -14.71% |
| Metaline Falls | 29,370.67 | 26,187.60 | -10.84% | Index | 11,344.17 | 10,647.83 | -6.14% |
| Newport | 325,052.38 | 323,427.87 | -0.50% | Lake Stevens | 2,177,382.79 | 2,057,068.02 | -5.53% |
| Total | 1,162,166.27 | 1,138,510.76 | -2.04% | Lynnwood | 14,928,658.83 | 15,213,348.60 | 1.91% |
| <u>Pierce County</u> | 33,535,568.01 | 34,254,371.24 | 2.14% | Marysville | 6,433,951.34 | 6,007,526.07 | -6.63% |
| Bonney Lake | 2,793,695.13 | 3,043,653.85 | 8.95% | Mill Creek | 1,865,298.36 | 1,852,891.70 | -0.67% |
| Buckley | 404,632.65 | 384,236.53 | -5.04% | Monroe | 2,951,857.48 | 2,973,391.25 | 0.73% |
| Carbonado | 17,594.89 | 17,682.51 | 0.50% | Mountlake Terrace | 1,378,856.88 | 1,405,516.26 | 1.93% |
| Du Pont | 745,750.23 | 742,819.66 | -0.39% | Mukilteo | 1,646,482.19 | 1,765,549.16 | 7.23% |
| Eatonville | 501,788.81 | 372,442.39 | -25.78% | City of Snohomish | 2,921,487.51 | 2,888,634.66 | -1.12% |
| Edgewood | 383,602.53 | 470,456.48 | 22.64% | Stanwood | 1,123,571.91 | 1,064,400.41 | -5.27% |
| Fife | 4,561,955.01 | 4,719,633.89 | 3.46% | Sultan | 290,585.10 | 324,281.04 | 11.60% |
| Fircrest | 277,550.10 | 267,511.49 | -3.62% | Woodway | 93,081.74 | 77,448.67 | -16.79% |
| Gig Harbor | 4,657,596.60 | 4,959,654.10 | 6.49% | Total | 97,103,737.18 | 99,024,230.84 | 1.98% |
| Lakewood | 7,417,023.16 | 7,543,803.86 | 1.71% | <u>Spokane County</u> | 19,938,160.39 | 19,851,571.12 | -0.43% |
| Milton | 671,613.83 | 714,312.78 | 6.36% | Airway Heights | 792,169.23 | 753,704.10 | -4.86% |
| Orting | 446,965.71 | 399,181.14 | -10.69% | Cheney | 1,144,809.79 | 1,031,639.79 | -9.89% |
| Puyallup | 13,710,004.21 | 14,442,766.51 | 5.34% | Deer Park | 820,785.80 | 643,566.13 | -21.59% |
| Roy | 146,757.22 | 135,560.84 | -7.63% | Fairfield | 37,677.18 | 37,356.24 | -0.85% |
| Ruston | 141,669.58 | 47,159.76 | -66.71% | Latah | 6,171.54 | 5,385.71 | -12.73% |
| South Prairie | 29,286.71 | 28,601.91 | -2.34% | Liberty Lake | 1,708,775.05 | 1,597,464.82 | -6.51% |
| Steilacoom | 296,635.47 | 262,496.30 | -11.51% | Medical Lake | 235,749.61 | 219,869.75 | -6.74% |
| Sumner | 2,606,497.15 | 2,929,046.76 | 12.37% | Millwood | 316,935.39 | 291,410.95 | -8.05% |
| Tacoma | 34,177,902.36 | 34,831,423.43 | 1.91% | Rockford | 55,237.93 | 56,308.32 | 1.94% |
| University Place | 2,201,118.79 | 1,938,781.16 | -11.92% | Spangle | 49,267.48 | 48,283.90 | -2.00% |
| Wilkeson | 19,438.01 | 20,094.80 | 3.38% | City of Spokane | 33,452,793.39 | 33,194,653.48 | -0.77% |
| Total | 109,744,646.16 | 112,525,691.45 | 2.53% | | | | |

Table S2

**Distributions of Local Sales/Use Tax to Cities and Counties:
Combined Total of Basic and Optional Distributions
Comparison of Calendar Years 2009 and 2010
RCW 82.14.030**

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|--------------------------------|----------------------|----------------------|-----------------------|--------------------------------|----------------------|----------------------|-----------------------|
| <u>Spokane County (Cont'd)</u> | | | | <u>Whatcom County (Cont'd)</u> | | | |
| Spokane Valley | 14,307,048.37 | 14,026,533.30 | -1.96% | Nooksack | 73,831.53 | 65,744.85 | -10.95% |
| Waverly | 1,927.22 | 2,565.86 | 33.14% | Sumas | 118,954.71 | 141,432.30 | 18.90% |
| Total | 72,867,508.43 | 71,760,313.47 | -1.52% | Total | 30,589,670.90 | 30,666,938.67 | 0.25% |
| <u>Stevens County</u> | | | | <u>Whitman County</u> | | | |
| Chewelah | 321,621.56 | 305,641.00 | -4.97% | Albion | 12,088.83 | 8,961.83 | -25.87% |
| Colville | 1,566,537.56 | 1,521,909.94 | -2.85% | Colfax | 408,726.67 | 397,462.61 | -2.76% |
| Kettle Falls | 162,670.96 | 159,754.80 | -1.79% | Colton | 26,188.72 | 24,158.34 | -7.75% |
| Marcus | 2,598.16 | 3,292.88 | 26.74% | Endicott | 9,827.21 | 12,682.64 | 29.06% |
| Northport | 23,228.55 | 34,316.93 | 47.74% | Farmington | 5,937.28 | 6,164.47 | 3.83% |
| Springdale | 21,938.61 | 25,426.83 | 15.90% | Garfield | 23,898.10 | 28,814.42 | 20.57% |
| Total | 3,880,466.42 | 3,737,546.86 | -3.68% | La Crosse | 23,477.78 | 20,576.52 | -12.36% |
| <u>Thurston County</u> | | | | <u>Yakima County</u> | | | |
| Bucoda | 14,709.88 | 11,972.34 | -18.61% | Lamont | 2,659.01 | 5,402.62 | 103.18% |
| Lacey | 8,277,646.96 | 8,107,967.75 | -2.05% | Malden | 1,750.60 | 2,120.88 | 21.15% |
| Olympia | 14,365,394.96 | 15,126,628.33 | 5.30% | Oakesdale | 21,695.56 | 21,922.34 | 1.05% |
| Rainier | 107,919.52 | 144,483.58 | 33.88% | Palouse | 49,848.68 | 46,312.19 | -7.09% |
| Tenino | 236,526.03 | 226,297.01 | -4.32% | Pullman | 2,896,161.03 | 2,910,597.05 | 0.50% |
| Tumwater | 3,592,917.22 | 3,637,107.38 | 1.23% | Rosalia | 34,782.45 | 31,714.04 | -8.82% |
| Yelm | 1,282,688.34 | 1,336,906.38 | 4.23% | St. John | 45,933.99 | 44,856.74 | -2.35% |
| Total | 38,585,475.03 | 39,607,162.85 | 2.65% | Tekoa | 39,041.86 | 41,929.85 | 7.40% |
| <u>Wahkiakum County</u> | | | | <u>Uniontown</u> | | | |
| Cathlamet | 97,035.11 | 92,624.55 | -4.55% | | | | |
| Total | 321,876.27 | 281,099.50 | -12.67% | Total | 4,824,409.05 | 4,907,008.95 | 1.71% |
| <u>Walla Walla County</u> | | | | <u>Yakima County</u> | | | |
| College Place | 799,727.65 | 830,057.87 | 3.79% | Grandview | 669,096.79 | 708,124.15 | 5.83% |
| Prescott | 64,097.92 | 43,136.83 | -32.70% | Granger | 83,353.99 | 86,932.94 | 4.29% |
| Waitsburg | 60,285.99 | 60,623.26 | 0.56% | Harrah | 33,931.51 | 29,262.97 | -13.76% |
| City of Walla Walla | 4,475,398.61 | 4,082,856.15 | -8.77% | Mabton | 71,469.06 | 66,069.50 | -7.56% |
| Total | 7,704,428.43 | 7,226,922.69 | -6.20% | Moxee City | 239,731.47 | 212,351.99 | -11.42% |
| <u>Whatcom County</u> | | | | <u>Yakima County</u> | | | |
| Bellingham | 16,226,458.41 | 16,715,882.25 | 3.02% | Naches | 143,298.29 | 169,933.67 | 18.59% |
| Blaine | 1,097,483.10 | 1,038,403.08 | -5.38% | Selah | 785,878.79 | 798,595.16 | 1.62% |
| Everson | 185,045.35 | 178,372.58 | -3.61% | Sunnyside | 2,021,009.63 | 2,062,518.34 | 2.05% |
| Ferndale | 1,264,811.48 | 1,244,188.71 | -1.63% | Tieton | 47,858.33 | 94,405.96 | 97.26% |
| Lynden | 1,522,351.80 | 1,531,147.86 | 0.01 | Toppenish | 614,673.37 | 575,387.65 | -6.39% |
| | | | | Union Gap | 3,407,396.04 | 3,285,785.01 | -3.57% |
| | | | | Wapato | 286,471.85 | 268,247.42 | -6.36% |
| | | | | City of Yakima | 12,705,510.58 | 12,675,154.46 | -0.24% |
| | | | | Zillah | 266,215.77 | 267,691.28 | 0.55% |
| | | | | Total | 29,202,049.99 | 28,920,494.96 | -0.96% |

**Summary of Distributions of
Local Sales/Use Tax To Cities and Counties**

| | 2009 Total | 2010 Total | Change | | 2009 Total | 2010 Total | Change |
|--------------|-------------------------|-------------------------|---------------|------------------|-------------------|-------------------|---------------|
| Counties | 301,350,388.16 | 301,601,062.54 | 0.08% | State Admin. Fee | 10,888,474.09 | 10,795,836.60 | -0.85% |
| Cities | 777,468,395.23 | 772,097,330.15 | -0.69% | | | | |
| Total | 1,078,818,783.39 | 1,073,698,392.69 | -0.47% | | | | |

Table S3

**Distributions of Local Sales/Use Tax
For Transit Purposes (0.1 - 0.9% rates)**

RCW 82.14.045

Includes Counties, Cities and Public Transportation Benefit Areas (PTBAs)
but not the Regional Transit Authority (see Table S9)

| Transit District | 2009 | 2010 | Percent Change |
|-------------------------|-----------------------|-----------------------|-----------------------|
| Asotin County PTBA | \$ 491,188.36 | \$ 555,124.28 | 13.02% |
| Benton-Franklin PTBA | 22,773,709.11 | 23,897,058.67 | 4.93% |
| Chelan-Douglas PTBA | 7,794,506.37 | 7,317,606.07 | -6.12% |
| Clallam County PTBA | 5,582,568.01 | 5,835,790.56 | 4.54% |
| Clark County PTBA | 21,113,237.78 | 21,862,483.77 | 3.55% |
| Columbia County PTBA | 188,511.57 | 210,998.44 | 11.93% |
| Cowlitz PTBA | 1,962,626.36 | 2,832,263.52 | 44.31% |
| Everett | 14,569,542.61 | 15,181,487.27 | 4.20% |
| Grant County PTBA | 2,759,249.86 | 2,328,332.41 | -15.62% |
| Grays Harbor County | 5,059,389.33 | 5,205,989.72 | 2.90% |
| Island County PTBA | 4,753,823.18 | 6,384,625.78 | 34.31% |
| Jefferson County PTBA | 2,283,391.13 | 2,132,511.10 | -6.61% |
| King County | 374,707,836.48 | 366,303,166.65 | -2.24% |
| Kitsap County PTBA | 25,749,036.60 | 25,366,120.76 | -1.49% |
| Lewis County PTBA | 1,336,214.72 | 1,213,888.96 | -9.15% |
| Mason County PTBA | 3,174,627.26 | 3,125,283.64 | -1.55% |
| Pacific County PTBA | 688,940.42 | 671,980.81 | -2.46% |
| Pierce County PTBA | 63,079,147.01 | 64,070,591.49 | 1.57% |
| Ridgefield TBD | 11,849.45 | 47,303.27 | 299.20% |
| Selah | 277,278.50 | 281,494.61 | 1.52% |
| Sequim TBD | - | 312,702.40 | - |
| Skagit PTBA | 6,480,496.97 | 7,801,433.23 | 20.38% |
| Snohomish County PTBA | 62,297,694.35 | 62,485,186.82 | 0.30% |
| Spokane County PTBA | 41,216,175.34 | 40,403,461.30 | -1.97% |
| Thurston County PTBA | 20,630,583.17 | 21,009,694.79 | 1.84% |
| Walla Walla County PTBA | 2,001,082.47 | 2,469,827.80 | 23.42% |
| Whatcom County PTBA | 17,889,672.15 | 17,851,915.98 | -0.21% |
| Union Gap | 799,404.96 | 770,696.20 | -3.59% |
| Yakima (City) | 4,484,292.70 | 4,484,531.65 | 0.01% |
| Total | 714,156,076.22 | 712,413,551.95 | -0.24% |
| State Admin. Fee | 7,205,960.05 | 7,149,417.96 | -0.78% |

-= Tax not levied in, or distributed to, this jurisdiction.

Table S4
Distributions of Local Sales/Use Tax
For Criminal Justice Purposes (0.1% rate)
RCW 82.14.340

Tax Levied by Counties but Receipts Shared with Cities

| <u>Location</u> | <u>2009 Total</u> | <u>2010 Total</u> | <u>Percent Change</u> | <u>Location</u> | <u>2009 Total</u> | <u>2010 Total</u> | <u>Percent Change</u> |
|-----------------------|---------------------|---------------------|-----------------------|----------------------------|---------------------|---------------------|-----------------------|
| <u>Adams County</u> | \$125,318.77 | \$194,456.74 | 55.17% | <u>Ferry County</u> | 53,185.06 | 55,048.64 | 3.50% |
| Hatton | 1,230.33 | 1,170.71 | -4.85% | <u>Republic</u> | 6,984.05 | 7,185.45 | 2.88% |
| Lind | 6,561.84 | 6,013.11 | -8.36% | Total | 60,169.11 | 62,234.09 | 3.43% |
| Othello | 76,105.67 | 70,188.46 | -7.77% | <u>Franklin County</u> | 278,641.74 | 288,889.81 | 3.68% |
| Ritzville | 20,388.58 | 18,518.27 | -9.17% | Connell | 41,684.16 | 44,438.66 | 6.61% |
| Washtucna | 2,753.63 | 2,501.04 | -9.17% | Kahlotus | 2,739.82 | 2,850.29 | 4.03% |
| Total | 232,358.82 | 292,848.33 | 26.03% | Mesa | 5,607.08 | 5,894.92 | 5.13% |
| <u>Benton County</u> | 878,176.03 | 924,218.25 | 5.24% | <u>Pasco</u> | 666,491.46 | 706,497.07 | 6.00% |
| Benton City | 47,137.43 | 50,487.80 | 7.11% | Total | 995,164.26 | 1,048,570.75 | 5.37% |
| Kennewick | 1,093,324.49 | 1,147,978.78 | 5.00% | <u>Grant County</u> | 1,379,639.10 | 1,164,029.10 | -15.63% |
| Prosser | 83,790.73 | 87,307.16 | 4.20% | Total | 1,379,639.10 | 1,164,029.10 | -15.63% |
| Richland | 760,803.30 | 810,196.80 | 6.49% | <u>Grays Harbor County</u> | 383,789.56 | 397,125.85 | 3.47% |
| West Richland | 184,587.25 | 199,388.37 | 8.02% | Aberdeen | 175,731.43 | 180,061.60 | 2.46% |
| Total | 3,047,819.23 | 3,219,577.16 | 5.64% | Cosmopolis | 17,615.84 | 17,962.36 | 1.97% |
| <u>Chelan County</u> | 1,405,509.64 | 1,388,760.27 | -1.19% | Elma | 33,555.52 | 34,065.70 | 1.52% |
| Total | 1,405,509.64 | 1,388,760.27 | -1.19% | Hoquiam | 93,897.79 | 95,999.99 | 2.24% |
| <u>Clallam County</u> | 592,029.86 | 618,880.66 | 4.54% | McCleary | 16,601.60 | 17,031.38 | 2.59% |
| Forks | 38,813.42 | 40,053.62 | 3.20% | Montesano | 38,060.93 | 39,100.96 | 2.73% |
| Port Angeles | 231,715.61 | 241,904.36 | 4.40% | Oakville | 7,686.93 | 7,831.13 | 1.88% |
| Sequim | 67,882.88 | 71,780.02 | 5.74% | Ocean Shores | 51,299.48 | 53,229.88 | 3.76% |
| Total | 930,441.77 | 972,618.66 | 4.53% | Westport | 25,142.62 | 7,877.13 | -68.67% |
| <u>Clark County</u> | 2,433,737.13 | 2,547,643.02 | 4.68% | Total | 843,381.70 | 850,285.98 | 0.82% |
| Battle Ground | 160,791.81 | 168,226.49 | 4.62% | <u>Island County</u> | 559,589.31 | 534,944.55 | -4.40% |
| Camas | 159,813.52 | 166,264.68 | 4.04% | Coupeville | 17,149.52 | 16,147.15 | -5.84% |
| La Center | 24,054.79 | 25,091.73 | 4.31% | Langley | 9,671.80 | 9,299.40 | -3.85% |
| Ridgefield | 38,170.79 | 41,664.42 | 9.15% | Oak Harbor | 206,009.28 | 197,665.70 | -4.05% |
| Vancouver | 1,544,059.19 | 1,613,640.38 | 4.51% | Total | 792,419.91 | 758,056.80 | -4.34% |
| Washougal | 128,183.56 | 136,052.57 | 6.14% | <u>Jefferson County</u> | 274,916.70 | 257,813.25 | -6.22% |
| Yacolt | 13,975.36 | 14,419.42 | 3.18% | Port Townsend | 105,734.38 | 97,700.65 | -7.60% |
| Total | 4,502,786.15 | 4,713,002.71 | 4.67% | Total | 380,651.08 | 355,513.90 | -6.60% |
| <u>Cowlitz County</u> | 658,877.85 | 736,787.40 | 11.82% | <u>King County</u> | 11,032,885.74 | 10,682,014.74 | -3.18% |
| Castle Rock | 26,747.43 | 29,681.53 | 10.97% | Algona | 54,749.31 | 52,888.09 | -3.40% |
| Kalama | 30,862.44 | 34,663.03 | 12.31% | Auburn | 1,287,986.42 | 1,248,968.50 | -3.03% |
| Kelso | 148,389.04 | 163,836.45 | 10.41% | Beaux Arts Village | 6,194.26 | 6,036.14 | -2.55% |
| Longview | 450,977.99 | 500,257.63 | 10.93% | Bellevue | 2,381,879.47 | 2,311,304.87 | -2.96% |
| Woodland(Clark) | 63,779.92 | 71,543.58 | 12.17% | Black Diamond | 83,023.14 | 80,127.15 | -3.49% |
| Total | 1,379,634.67 | 1,536,769.62 | 11.39% | Bothell | 545,812.57 | 537,793.75 | -1.47% |
| <u>Douglas County</u> | 363,281.96 | 295,765.02 | -18.59% | Burien | 630,216.43 | 749,360.86 | 18.91% |
| Bridgeport | 29,894.22 | 23,897.05 | -20.06% | Carnation | 38,064.76 | 36,600.09 | -3.85% |
| East Wenatchee | 167,089.84 | 133,320.33 | -20.21% | Clyde Hill | 56,048.11 | 53,942.00 | -3.76% |
| Mansfield | 4,765.74 | 3,773.21 | -20.83% | Covington | 346,878.79 | 335,915.96 | -3.16% |
| Rock Island | 12,537.71 | 10,004.74 | -20.20% | Des Moines | 583,060.10 | 560,881.90 | -3.80% |
| Waterville | 16,968.95 | 13,492.12 | -20.49% | Duvall | 118,390.36 | 114,590.83 | -3.21% |
| Total | 594,538.42 | 480,252.47 | -19.22% | Enumclaw | 229,187.77 | 219,600.52 | -4.18% |

Table S4
Distributions of Local Sales/Use Tax
For Criminal Justice Purposes (0.1% rate)
RCW 82.14.340

Tax Levied by Counties but Receipts Shared with Cities

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|-----------------------------|----------------------|----------------------|-----------------------|----------------------------|---------------------|---------------------|-----------------------|
| <u>King County (Cont'd)</u> | | | | <u>Lewis County Cont'd</u> | | | |
| Federal Way | 1,759,171.04 | 1,697,400.73 | -3.51% | Pe Ell | 9,037.20 | 8,163.21 | -9.67% |
| Hunts Point | 9,491.22 | 8,910.51 | -6.12% | Toledo | 9,349.17 | 8,467.82 | -9.43% |
| Issaquah | 525,972.96 | 515,275.53 | -2.03% | Vader | 8,430.23 | 7,688.44 | -8.80% |
| Kenmore | 404,025.87 | 391,870.02 | -3.01% | Winlock | 18,344.19 | 16,691.94 | -9.01% |
| Kent | 1,737,990.64 | 1,816,754.24 | 4.53% | Total | 1,123,973.67 | 1,020,529.51 | -9.20% |
| Kirkland | 967,304.29 | 941,944.34 | -2.62% | <u>Lincoln County</u> | | | |
| Lake Forest Park | 255,962.99 | 245,661.29 | -4.02% | Almira | 2,431.26 | 2,453.67 | 0.92% |
| Maple Valley | 418,990.39 | 436,786.54 | 4.25% | Creston | 2,132.70 | 2,152.33 | 0.92% |
| Medina | 59,045.33 | 56,912.19 | -3.61% | Davenport | 14,886.14 | 14,980.19 | 0.63% |
| Mercer Island | 452,580.90 | 435,368.55 | -3.80% | Harrington | 3,582.90 | 3,658.96 | 2.12% |
| Newcastle | 194,220.16 | 190,186.30 | -2.08% | Odessa | 8,189.51 | 8,264.93 | 0.92% |
| Normandy Park | 128,381.13 | 124,267.84 | -3.20% | Reardan | 5,374.38 | 5,423.85 | 0.92% |
| North Bend | 99,330.87 | 108,703.13 | 9.44% | Sprague | 4,180.06 | 4,261.62 | 1.95% |
| Pacific | 123,576.07 | 119,934.26 | -2.95% | Wilbur | 7,677.66 | 2,171.70 | -71.71% |
| Redmond | 1,026,260.28 | 996,597.67 | -2.89% | Total | 98,839.22 | 94,786.52 | -4.10% |
| Renton | 1,650,350.02 | 1,620,478.98 | -1.81% | <u>Mason County</u> | | | |
| Sammamish | 811,779.62 | 790,641.99 | -2.60% | Shelton | 75,631.25 | 73,804.69 | -2.42% |
| SeaTac | 513,924.10 | 493,047.19 | -4.06% | Total | 529,326.11 | 520,913.67 | -1.59% |
| Seattle | 11,845,031.57 | 11,535,733.17 | -2.61% | <u>Okanogan County</u> | | | |
| Shoreline | 1,067,811.23 | 1,040,898.72 | -2.52% | Brewster | 25,355.68 | 25,215.85 | -0.55% |
| Skykomish | 4,196.11 | 4,024.10 | -4.10% | Conconully | 2,310.31 | 2,401.51 | 3.95% |
| Snoqualmie | 187,026.81 | 186,449.63 | -0.31% | Coulee Dam | 12,346.15 | 11,721.35 | -5.06% |
| Tukwila | 361,265.48 | 348,286.28 | -3.59% | Elmer City | 2,772.37 | 2,744.59 | -1.00% |
| Woodinville | 211,004.63 | 204,462.26 | -3.10% | Nespelem | 2,368.08 | 2,344.32 | -1.00% |
| Yarrow Point | 19,382.04 | 18,491.67 | -4.59% | Okanogan | 28,555.47 | 28,532.24 | -0.08% |
| Total | 42,228,452.98 | 41,319,112.53 | -2.15% | Omak | 54,869.94 | 54,662.94 | -0.38% |
| <u>Kitsap County</u> | | | | Oroville | 19,845.58 | 20,012.58 | 0.84% |
| Bainbridge Island | 2,319,031.50 | 2,261,922.58 | -2.46% | Pateros | 7,161.97 | 7,204.53 | 0.59% |
| Bremerton | 271,601.05 | 267,022.55 | -1.69% | Riverside | 3,754.26 | 3,773.81 | 0.52% |
| Port Orchard | 430,532.02 | 416,306.96 | -3.30% | Tonasket | 11,551.56 | 11,550.10 | -0.01% |
| Port Orchard | 105,993.09 | 124,335.41 | 17.31% | Twisp | 11,378.28 | 11,264.24 | -1.00% |
| Poulsbo | 91,861.62 | 101,627.86 | 10.63% | Winthrop | 4,620.63 | 4,905.94 | 6.17% |
| Total | 3,219,019.28 | 3,171,215.36 | -1.49% | Total | 518,956.14 | 518,906.40 | -0.01% |
| <u>Kittitas County</u> | | | | <u>Pend Oreille County</u> | | | |
| Cle Elum | 345,538.94 | 330,780.58 | -4.27% | Cusick | 91,056.86 | 89,240.38 | -1.99% |
| Ellensburg | 29,053.90 | 27,155.41 | -6.53% | Ione | 1,667.85 | 1,533.54 | -8.05% |
| Kittitas (City) | 270,000.24 | 250,357.14 | -7.28% | Metaline | 3,457.76 | 3,460.33 | 0.07% |
| Roslyn | 17,837.39 | 16,699.84 | -6.38% | Metaline Falls | 1,383.11 | 1,297.63 | -6.18% |
| Roslyn | 15,812.18 | 14,739.42 | -6.78% | Newport | 2,318.73 | 2,162.70 | -6.73% |
| South Cle Elum | 9,035.54 | 8,349.90 | -7.59% | Total | 116,278.11 | 113,598.64 | -2.30% |
| Total | 687,278.19 | 648,082.29 | -5.70% | <u>Pierce County</u> | | | |
| <u>Lewis County</u> | | | | Bonney Lake | 5,768,516.27 | 5,906,693.42 | 2.40% |
| Centralia | 725,633.33 | 659,325.40 | -9.14% | Buckley | 199,168.35 | 206,750.17 | 3.81% |
| Centralia | 209,609.30 | 189,703.20 | -9.50% | Carbonado | 55,993.08 | 58,078.00 | 3.72% |
| Chehalis | 97,318.61 | 87,541.27 | -10.05% | | 8,042.85 | 8,144.72 | 1.27% |
| Morton | 15,376.75 | 13,889.64 | -9.67% | | | | |
| Mossyrock | 9,158.61 | 8,467.82 | -7.54% | | | | |
| Napavine | 21,716.28 | 20,590.77 | -5.18% | | | | |

Table S4
Distributions of Local Sales/Use Tax
For Criminal Justice Purposes (0.1% rate)
RCW 82.14.340

Tax Levied by Counties but Receipts Shared with Cities

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|-------------------------------|----------------------|----------------------|-----------------------|---------------------------|---------------------|----------------------|-----------------------|
| <u>Pierce County (Cont'd)</u> | | | | <u>Snohomish County</u> | | | |
| Du Pont | 90,743.17 | 95,856.90 | 5.64% | Mountlake Terrace | 270,812.04 | 271,577.11 | 0.28% |
| Eatonville | 29,362.54 | 30,135.39 | 2.63% | Mukilteo | 259,425.77 | 260,563.74 | 0.44% |
| Edgewood | 117,818.76 | 120,478.95 | 2.26% | Snohomish | 116,841.94 | 119,022.32 | 1.87% |
| Fife | 93,209.69 | 97,009.66 | 4.08% | Stanwood | 70,509.90 | 72,429.20 | 2.72% |
| Fircrest | 77,543.04 | 79,254.21 | 2.21% | Sultan | 58,872.18 | 59,018.77 | 0.25% |
| Gig Harbor | 85,901.57 | 94,102.63 | 9.55% | Woodway | 15,267.94 | 15,418.75 | 0.99% |
| Lakewood | 721,770.42 | 737,283.57 | 2.15% | Total | 9,850,345.63 | 10,067,961.23 | 2.21% |
| Milton | 86,598.86 | 87,390.18 | 0.91% | <u>Spokane County</u> | | | |
| Orting | 74,596.04 | 76,873.45 | 3.05% | Airway Heights | 2,629,197.17 | 2,606,867.17 | -0.85% |
| Puyallup | 469,211.11 | 484,797.78 | 3.32% | Cheney | 74,606.66 | 76,360.45 | 2.35% |
| Roy | 10,744.28 | 10,901.37 | 1.46% | Deer Park | 144,941.99 | 146,074.82 | 0.78% |
| Ruston | 9,270.77 | 9,585.69 | 3.40% | Fairfield | 47,625.83 | 47,768.55 | 0.30% |
| South Prairie | 5,402.84 | 5,513.34 | 2.05% | Latah | 8,585.46 | 8,169.11 | -4.85% |
| Steilacoom | 76,806.31 | 78,753.03 | 2.53% | Liberty Lake | 2,762.14 | 2,616.90 | -5.26% |
| Sumner | 111,249.42 | 113,837.89 | 2.33% | Medical Lake | 99,380.65 | 100,660.09 | 1.29% |
| Tacoma | 2,488,990.47 | 2,548,665.47 | 2.40% | Millwood | 68,484.36 | 67,083.64 | -2.05% |
| University Place | 386,057.54 | 394,704.83 | 2.24% | Rockford | 23,706.15 | 22,984.27 | -3.05% |
| Wilkeson | 5,709.82 | 1,861.51 | -67.40% | Spangle | 7,104.71 | 6,826.05 | -3.92% |
| Total | 10,972,707.20 | 11,246,672.16 | 2.50% | Spokane | 3,915.45 | 3,807.64 | -2.75% |
| <u>San Juan County</u> | | | | <u>Stevens County</u> | | | |
| Friday Harbor | 324,369.10 | 329,959.23 | 1.72% | Chewelah | 2,910,230.13 | 2,847,141.36 | -2.17% |
| Total | 370,490.50 | 376,762.64 | 1.69% | Spokane Valley | 1,266,035.54 | 1,238,382.12 | -2.18% |
| <u>Skagit County</u> | | | | <u>Thurston County</u> | | | |
| Anacortes | 269,033.40 | 258,666.14 | -3.85% | Bucoda | 2,339,894.82 | 2,383,327.36 | 1.86% |
| Burlington | 136,780.20 | 136,650.90 | -0.09% | Lacey | 9,258.31 | 9,468.24 | 2.27% |
| Concrete | 13,661.84 | 12,863.97 | -5.84% | Olympia | 533,616.05 | 558,839.09 | 4.73% |
| Hamilton | 5,254.57 | 4,621.79 | -12.04% | Rainier | 628,443.70 | 644,266.72 | 2.52% |
| La Conner | 14,308.57 | 13,403.19 | -6.33% | Tenino | 24,450.22 | 24,987.57 | 2.20% |
| Lyman | 7,194.71 | 6,932.66 | -3.64% | Tumwater | 21,546.64 | 21,855.23 | 1.43% |
| Mount Vernon | 490,242.24 | 474,503.71 | -3.21% | Yelm | 229,115.42 | 237,915.95 | 3.84% |
| Sedro Woolley | 162,163.75 | 155,138.07 | -4.33% | Total | 388,047.69 | 373,498.00 | -3.75% |
| Total | 2,115,721.50 | 2,037,218.73 | -3.71% | <u>Walla Walla County</u> | | | |
| <u>Snohomish County</u> | | | | <u>Walla Walla County</u> | | | |
| Arlington | 5,227,637.41 | 5,098,563.91 | -2.47% | College Place | 276,426.99 | 259,281.20 | -6.20% |
| Brier | 220,861.07 | 223,144.14 | 1.03% | Prescott | 105,521.59 | 99,218.98 | -5.97% |
| Darrington | 83,909.04 | 84,090.43 | 0.22% | Waitsburg | 3,725.45 | 3,534.67 | -5.12% |
| Edmonds | 19,408.43 | 19,500.17 | 0.47% | Walla Walla | 14,522.93 | 13,666.66 | -5.90% |
| Everett | 527,391.21 | 529,938.14 | 0.48% | Total | 370,246.45 | 346,990.49 | -6.28% |
| Gold Bar | 1,324,518.16 | 1,342,190.71 | 1.33% | Total | 770,443.41 | 722,692.00 | -6.20% |
| Granite Falls | 28,595.06 | 27,857.39 | -2.58% | | | | |
| Index | 43,151.38 | 43,729.62 | 1.34% | | | | |
| Lake Stevens | 2,070.23 | 2,008.31 | -2.99% | | | | |
| Lynnwood | 188,390.99 | 296,844.06 | 57.57% | | | | |
| Marysville | 461,661.41 | 465,956.89 | 0.93% | | | | |
| Mill Creek | 479,517.14 | 680,008.47 | 41.81% | | | | |
| Monroe | 237,364.87 | 239,443.96 | 0.88% | | | | |
| | 214,139.46 | 216,655.14 | 1.17% | | | | |

Table S4
Distributions of Local Sales/Use Tax
For Criminal Justice Purposes (0.1% rate)
RCW 82.14.340

Tax Levied by Counties but Receipts Shared with Cities

| Location | 2009 Total | 2010 Total | Percent Change | Location | 2009 Total | 2010 Total | Percent Change |
|-----------------------|---------------------|---------------------|----------------|----------------------|---------------------|---------------------|----------------|
| <u>Whatcom County</u> | 1,513,111.67 | 1,512,502.58 | -0.04% | <u>Yakima County</u> | 1,273,506.94 | 1,263,851.48 | -0.76% |
| Bellingham | 1,092,546.03 | 1,094,954.24 | 0.22% | Grandview | 103,658.06 | 102,704.90 | -0.92% |
| Blaine | 66,812.09 | 67,267.41 | 0.68% | Granger | 33,882.89 | 33,470.56 | -1.22% |
| Everson | 31,264.91 | 32,448.56 | 3.79% | Harrah | 6,994.16 | 6,497.53 | -7.10% |
| Ferndale | 154,881.09 | 157,241.09 | 1.52% | Mabton | 23,348.50 | 23,718.77 | 1.59% |
| Lynden | 164,688.54 | 166,037.06 | 0.82% | Moxee City | 26,988.60 | 27,573.61 | 2.17% |
| Nooksack | 15,610.98 | 16,504.64 | 5.72% | Naches | 8,393.01 | 8,354.00 | -0.46% |
| Sumas | 18,121.27 | 18,888.80 | 4.24% | Selah | 78,823.21 | 78,461.97 | -0.46% |
| Total | 3,057,036.58 | 3,065,844.38 | 0.29% | Sunnyside | 169,159.01 | 167,593.00 | -0.93% |
| <u>Whitman County</u> | 111,778.88 | 112,960.98 | 1.06% | Tieton | 13,266.73 | 13,049.69 | -1.64% |
| Albion | 6,307.37 | 6,223.19 | -1.33% | Toppenish | 101,470.97 | 99,265.01 | -2.17% |
| Colfax | 29,316.61 | 29,687.73 | 1.27% | Union Gap | 63,780.19 | 63,665.03 | -0.18% |
| Colton | 4,283.69 | 4,284.82 | 0.03% | Wapato | 50,568.94 | 49,741.71 | -1.64% |
| Endicott | 3,320.19 | 3,111.61 | -6.28% | Yakima | 935,995.52 | 927,461.35 | -0.91% |
| Farmington | 1,412.86 | 1,377.28 | -2.52% | Zillah | 30,197.06 | 30,314.60 | 0.39% |
| Garfield | 6,357.81 | 6,427.24 | 1.09% | Total | 2,920,033.79 | 2,895,723.21 | -0.83% |
| La Crosse | 3,532.12 | 3,519.68 | -0.35% | | | | |
| Lamont | 908.26 | 969.17 | 6.71% | | | | |
| Malden | 2,169.74 | 2,040.40 | -5.96% | | | | |
| Oakesdale | 4,238.55 | 4,284.82 | 1.09% | | | | |
| Palouse | 10,344.09 | 10,304.00 | -0.39% | | | | |
| Pullman | 274,143.22 | 281,585.60 | 2.71% | | | | |
| Rosalia | 6,559.66 | 6,529.26 | -0.46% | | | | |
| St. John | 5,590.85 | 5,407.04 | -3.29% | | | | |
| Tekoa | 8,477.10 | 8,467.64 | -0.11% | | | | |
| Uniontown | 3,481.67 | 3,417.67 | -1.84% | | | | |
| Total | 482,222.67 | 490,598.13 | 1.74% | | | | |

* = Tax not levied in, or distributed to, this jurisdiction.

Summary of Distributions of Local Sales/Use Tax
for Criminal Justice Purposes

| | 2009 Total | 2010 Total | Change | | 2009 Total | 2010 Total | Change |
|--------------|-----------------------|-----------------------|---------------|------------------|--------------|--------------|--------|
| Counties | 45,528,084.55 | 45,005,449.85 | -1.15% | State Admin. Fee | 1,081,070.45 | 1,054,766.58 | -2.43% |
| Cities | 61,612,554.57 | 61,658,323.80 | 0.07% | | | | |
| Total | 107,140,639.12 | 106,663,773.65 | -0.45% | | | | |

Table S5
Distributions of Local Sales/Use Tax
For Correctional Facilities (0.1% rate)
RCW 82.14.350

Tax Levied by Counties

| County | 2009 | 2010 | Percent Change |
|------------------|----------------------|----------------------|-----------------------|
| Benton | \$3,047,908.66 | \$3,219,581.12 | 5.63% |
| Franklin | 995,164.14 | 1,048,569.88 | 5.37% |
| Island | 792,265.10 | 757,917.06 | -4.34% |
| Kitsap | 3,218,299.62 | 3,169,700.67 | -1.51% |
| Kittitas | 687,278.14 | 648,083.25 | -5.70% |
| Lewis | 1,123,557.42 | 1,020,016.67 | -9.22% |
| Mason | 528,940.39 | 520,888.41 | -1.52% |
| Pierce | 7,426,832.76 | 11,318,858.40 | 52.40% |
| San Juan | 370,490.47 | 376,762.89 | 1.69% |
| Spokane | 7,287,206.46 | 7,175,386.19 | -1.53% |
| Thurston | 3,858,484.33 | 3,960,729.95 | 2.65% |
| Walla Walla | 770,443.87 | 722,691.81 | -6.20% |
| Whatcom | 3,015,059.09 | 3,066,829.12 | 1.72% |
| Whitman | 482,371.00 | 490,153.26 | 1.61% |
| Total | 33,604,301.45 | 37,496,168.68 | 11.58% |
| State Admin. Fee | 375,490.52 | 376,251.10 | 0.20% |

Table S6
Distributions of Local Sales/Use Tax
For Rural Counties
RCW 82.14.370

0.08%-0.09% Local Tax Credited Against State Sales/Use Tax

| County | 2009 | 2010 | Percent Change |
|---------------|----------------------|----------------------|-----------------------|
| Adams | \$206,556.45 | \$192,677.55 | -6.72% |
| Asotin | 223,015.95 | 250,696.53 | 12.41% |
| Benton | 2,767,067.36 | 2,906,768.56 | 5.05% |
| Chelan | 1,275,979.74 | 1,253,906.66 | -1.73% |
| Clallam | 844,934.09 | 878,248.18 | 3.94% |
| Columbia | 40,679.64 | 47,045.11 | 15.65% |
| Cowlitz | 1,253,310.18 | 1,386,185.54 | 10.60% |
| Douglas | 542,109.20 | 435,383.65 | -19.69% |
| Ferry | 54,642.07 | 56,258.22 | 2.96% |
| Franklin | 903,498.39 | 946,673.33 | 4.78% |
| Garfield | 16,010.89 | 22,804.65 | 42.43% |
| Grant | 1,252,399.92 | 1,054,233.47 | -15.82% |
| Grays Harbor | 765,536.71 | 783,379.63 | 2.33% |
| Island | 720,083.21 | 684,292.36 | -4.97% |
| Jefferson | 345,406.51 | 320,901.51 | -7.09% |
| Kittitas | 624,097.26 | 585,312.85 | -6.21% |
| Klickitat | 240,907.44 | 288,147.06 | 19.61% |
| Lewis | 1,019,994.65 | 921,922.62 | -9.61% |
| Lincoln | 89,750.79 | 90,522.55 | 0.86% |
| Mason | 480,252.08 | 470,273.77 | -2.08% |
| Okanogan | 468,902.37 | 466,785.28 | -0.45% |
| Pacific | 208,396.44 | 202,113.15 | -3.02% |
| Pend Oreille | 105,520.15 | 102,679.67 | -2.69% |
| San Juan | 336,104.51 | 340,310.99 | 1.25% |
| Skagit | 1,918,870.66 | 1,840,290.41 | -4.10% |
| Skamania | 93,159.00 | 88,024.65 | -5.51% |
| Stevens | 352,207.67 | 337,368.11 | -4.21% |
| Wahkiakum | 29,161.85 | 25,371.48 | -13.00% |
| Walla Walla | 699,639.63 | 652,587.45 | -6.73% |
| Whatcom | 2,771,620.84 | 2,768,821.35 | -0.10% |
| Whitman | 437,907.86 | 443,085.12 | 1.18% |
| Yakima | 2,649,490.71 | 2,610,519.62 | -1.47% |
| Total | 23,737,214.22 | 23,453,591.08 | -1.19% |

Table S7
Distributions of Local Sales/Use Tax
For Emergency Communications Systems (0.1% rate)
RCW 82.14.420

Tax Levied by Counties

| County | 2009 | 2010 | Percent Change |
|---|----------------------|----------------------|-----------------------|
| Adams | \$ 138,039.43 | \$ 211,828.76 | 53.46% |
| Chelan | - | 1,128,860.84 | NA |
| Clallam | 929,816.53 | 971,596.76 | 4.49% |
| Douglas | - | 393,167.83 | NA |
| Grant | 1,376,317.01 | 1,111,362.97 | -19.25% |
| Grays Harbor | 842,770.86 | 867,221.41 | 2.90% |
| Jefferson | 379,771.96 | 355,073.31 | -6.50% |
| Kitsap | 3,216,905.54 | 3,169,064.54 | -1.49% |
| Lincoln | 98,793.14 | 99,890.61 | 1.11% |
| Mason | 524,680.25 | 518,274.78 | -1.22% |
| Skagit | 2,096,833.11 | 2,036,705.91 | -2.87% |
| Spokane | 5,918,089.84 | 7,132,075.70 | NA |
| Thurston | 4,451,797.74 | 3,947,736.90 | -11.32% |
| Whitman | 1,093,273.77 | 489,736.24 | -55.20% |
| Total (Distributions both years) | 21,067,089.18 | 20,910,567.89 | -0.74% |
| State Admin. Fee | 161,799.81 | 213,445.65 | |
| 2010 Actual Total | | 22,432,596.56 | |

Note: For comparison purposes, the Total for 2010 does not include those counties for which there was no distribution in 2009. The entire 2010 total is listed below the State Admin. Fee

Table S8
Distribution of Local Sales/Use Tax
For Public Safety and Health (0.1-0.3% rate)
Tax Levied by Counties but Receipts Shared with Cities

| County | Tax Rate | 2009 | 2010 | Percent Change |
|---------------------------|-----------------|-----------------|-----------------|-----------------------|
| <u>Kittitas County</u> | 0.3% | \$ 1,175,746.46 | \$ 1,112,440.76 | -5.4% |
| Cle Elum | 0.3% | 66,639.49 | 63,470.03 | -4.8% |
| Ellensburg | 0.3% | 619,286.83 | 585,158.27 | -5.5% |
| Kittitas | 0.3% | 40,912.73 | 39,032.35 | -4.6% |
| Roslyn | 0.3% | 36,267.60 | 34,450.31 | -5.0% |
| South Cle Elum | 0.3% | 20,724.34 | 19,516.20 | -5.8% |
| <u>Spokane County</u> | 0.1% | 3,984,857.32 | 3,918,967.12 | -1.7% |
| Airway Heights | 0.1% | 42,539.17 | 43,659.43 | 2.6% |
| Cheney | 0.1% | 82,642.89 | 83,518.96 | 1.1% |
| Deer Park | 0.1% | 27,155.26 | 27,311.89 | 0.6% |
| Fairfield | 0.1% | 4,895.25 | 4,670.72 | -4.6% |
| Latah | 0.1% | 1,574.91 | 1,496.20 | -5.0% |
| Liberty Lake | 0.1% | 56,664.79 | 57,552.86 | 1.6% |
| Medical Lake | 0.1% | 39,048.35 | 38,355.40 | -1.8% |
| Millwood | 0.1% | 13,516.75 | 13,141.36 | -2.8% |
| Rockford | 0.1% | 4,050.98 | 3,902.82 | -3.7% |
| Spangle | 0.1% | 2,232.48 | 2,177.02 | -2.5% |
| Spokane | 0.1% | 1,659,352.60 | 1,627,865.18 | -1.9% |
| Spokane Valley | 0.1% | 721,867.11 | 708,050.84 | -1.9% |
| Waverly | 0.1% | 1,031.01 | 942.05 | -8.6% |
| <u>Walla Walla County</u> | 0.3% | 1,290,697.15 | 1,212,984.78 | -6.0% |
| College Place | 0.3% | 183,794.73 | 173,138.16 | -5.8% |
| Prescott | 0.3% | 6,488.85 | 6,168.01 | -4.9% |
| Waitsburg | 0.3% | 25,295.67 | 23,848.44 | -5.7% |
| City of Walla Walla | 0.3% | 644,885.51 | 605,501.91 | -6.1% |
| <u>Whatcom County</u> | 0.1% | 1,699,036.88 | 1,722,547.57 | 1.4% |
| Bellingham | 0.1% | 801,552.01 | 809,485.14 | 1.0% |
| Blaine | 0.1% | 49,014.28 | 49,729.89 | 1.5% |
| Everson | 0.1% | 22,936.38 | 23,988.79 | 4.6% |
| Ferndale | 0.1% | 113,624.17 | 116,246.25 | 2.3% |
| Lynden | 0.1% | 120,817.85 | 122,749.06 | 1.6% |
| Nooksack | 0.1% | 11,452.44 | 12,201.66 | 6.5% |
| Sumas | 0.1% | 13,294.13 | 13,964.25 | 5.0% |
| <u>Yakima County</u> | 0.3% | 4,738,727.81 | 4,722,078.51 | -0.4% |
| Grandview | 0.3% | 198,886.38 | 198,128.45 | -0.4% |
| Granger | 0.3% | 65,010.31 | 64,568.17 | -0.7% |
| Harrah | 0.3% | 13,419.56 | 12,534.44 | -6.6% |
| Mabton | 0.3% | 44,796.67 | 45,755.98 | 2.1% |
| Moxee City | 0.3% | 51,782.46 | 53,192.38 | 2.7% |
| Naches | 0.3% | 16,103.46 | 16,115.70 | 0.1% |
| Selah | 0.3% | 151,236.29 | 151,361.29 | 0.1% |
| Sunnyside | 0.3% | 324,561.60 | 323,304.34 | -0.4% |
| Tieton | 0.3% | 25,454.57 | 25,174.21 | -1.1% |
| Toppenish | 0.3% | 194,690.10 | 191,492.56 | -1.6% |
| Union Gap | 0.3% | 122,373.58 | 122,816.46 | 0.4% |
| Wapato | 0.3% | 97,025.54 | 95,956.94 | -1.1% |
| Yakima | 0.3% | 1,795,872.93 | 1,789,171.39 | -0.4% |
| Zillah | 0.3% | 57,938.42 | 58,480.02 | 0.9% |

Summary of Distributions

| | 2009 | 2010 | Percent Change |
|------------------|----------------------|----------------------|-----------------------|
| Counties | 12,889,065.62 | 12,689,018.74 | -1.55% |
| Cities | 8,592,710.43 | 8,459,345.78 | -1.55% |
| Total | 21,481,776.05 | 21,148,364.52 | -1.55% |
| State Admin. Fee | 216,756.14 | 212,245.80 | -2.08% |

Table S9
Distributions of Local Sales/Use Tax
to Other Jurisdictions

Taxes for Public Facility/Stadium Districts and Regional Transit Authority

| Jurisdiction (Receipts used for) | 2009 | 2010 | Percent Change |
|--|----------------------|----------------------|----------------|
| Spokane County Public Facilities District (sports and entertainment arena) | | | |
| RCW 82.14.048 | | | |
| Local sales/use tax | \$7,288,384.75 | \$7,168,649.39 | -1.64% |
| State administrative fee | 73,541.24 | 72,012.41 | -2.08% |
| Sales and Use Tax for Regional Centers ¹ | | | |
| RCW 82.14.390 | | | |
| Benton County (regional center) | 232,367.76 | 240,137.41 | 3.34% |
| Capital Area (recreation complex/convention center) | 1,219,995.91 | 1,240,118.72 | 1.65% |
| Clark County (regional center) | 665,990.37 | 691,351.84 | 3.81% |
| Cowlitz County (conference/special events center) | 459,659.24 | 508,377.40 | 10.60% |
| Cowlitz County (Regional Theater) | 277,958.85 | 304,838.74 | 9.67% |
| Edmonds (regional center) | 172,905.06 | 172,771.73 | -0.08% |
| Everett (regional center) | 807,930.42 | 837,291.35 | 3.63% |
| Grays Harbor County | | | |
| (convention/conference/special events center) | 280,730.70 | 287,211.63 | 2.31% |
| Kennewick (regional center) | 483,756.88 | 502,931.30 | 3.96% |
| Kent Public Facilities District (Hockey Arena) | 581,294.87 | 614,008.27 | 5.63% |
| Kitsap County (regional center) | 1,071,549.03 | 1,049,608.32 | -2.05% |
| Lewis County (event center) | 372,488.67 | 339,367.82 | -8.89% |
| Pasco (regional center) | 284,105.95 | 310,627.41 | 9.34% |
| Richland | | | |
| (convention/conference/special events center) | 298,556.98 | 322,941.79 | 8.17% |
| Skagit County (performing arts/conference center) | 702,210.13 | 674,627.42 | -3.93% |
| Snohomish County (regional center) | 1,777,558.57 | 1,797,313.41 | 1.11% |
| South Snohomish (Lynnwood convention center) | 584,662.22 | 607,012.80 | 3.82% |
| Spokane County (convention center) | 2,425,756.89 | 2,374,349.59 | -2.12% |
| Tacoma Regional (convention center) | 2,555,829.40 | 2,580,963.67 | 0.98% |
| Vancouver (special events center) | 829,775.72 | 867,285.31 | 4.52% |
| Wenatchee PFD | 629,560.11 | 579,778.00 | -7.91% |
| Whatcom County (regional center) | 1,006,526.05 | 1,015,313.56 | 0.87% |
| Yakima Regional(Regional Theater) | 498,990.32 | 489,373.61 | -1.93% |
| Yakima Regional (regional center) | 662,211.08 | 652,791.36 | -1.42% |
| Total | 18,882,371.18 | 19,060,392.46 | 0.94% |

Table S9
Distributions of Local Sales/Use Tax
to Other Jurisdictions

Taxes for Public Facility/Stadium Districts and Regional Transit Authority

| Jurisdiction (Receipts used for) | 2009 | 2010 | Percent Change |
|--|----------------|----------------|----------------|
| King County Public Facilities District (professional baseball stadium) RCW 82.14.0485 and RCW 82.14.360 | | | |
| Local sales/use tax ¹ | 7,195,784.55 | 7,001,038.12 | -2.71% |
| Local food/beverage tax ² | 20,232,543.25 | 20,982,913.03 | 3.71% |
| State administrative fee | 204,369.13 | 211,949.50 | 3.71% |
| King County Public Stadium Authority (professional football stadium) RCW 82.14.0494 | | | |
| Local sales/use tax ¹ | 6,770,349.98 | 6,587,835.78 | -2.70% |
| Regional Transit Authority (high capacity, rapid transit system) RCW 81.104.170 and RCW 81.104.160 | | | |
| Local sales/use tax ³ | 434,754,600.75 | 499,705,827.92 | 14.94% |
| Pierce County Parks, Zoo and Aquarium RCW 82.14.400 | | | |
| Local sales/use tax ⁴ | 11,041,841.17 | 11,338,640.54 | 2.69% |
| CTED portion ⁵ | 111,533.77 | 114,531.76 | 2.69% |

Notes:

1. Tax is credited against state sales/use tax, so the burden is shifted to the state general fund.
2. Tax applies only to sales of food and beverages, alcoholic and otherwise, for consumption on-premises by restaurants, bars, and taverns throughout King County.
3. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.
4. Tax applies within Pierce County.
5. In lieu of administration fee; see Notes on Local Tax Distributions.

Table S10
Distributions of Local Sales/Use Tax
For Chemical Dependency or Mental Health Treatment (0.1% rate)
RCW 82.14.460

Tax Levied by Counties

| County | 2009 | 2010 | Percent Change |
|---------------------|----------------------|----------------------|-----------------------|
| Clallam County | \$930,266.39 | \$972,968.33 | 4.59% |
| Clark County | 4,444,331.43 | 4,604,845.83 | 3.61% |
| Grays Harbor County | * | 706,660.73 | NA |
| Island County | 799,662.72 | 756,562.70 | -5.39% |
| Jefferson County | 379,448.19 | 354,811.91 | -6.49% |
| King county | 41,372,068.58 | 39,821,509.99 | -3.75% |
| Okanogan County | 515,765.43 | 515,646.46 | -0.02% |
| San Juan County | 227,850.36 | 372,684.18 | 63.57% |
| Skagit County | 2,415,804.70 | 2,039,987.66 | -3.71% |
| Snohomish County | 5,749,343.58 | 10,172,840.76 | 76.94% |
| Spokane County | 7,920,193.90 | 7,147,976.89 | -1.65% |
| Thurston County | 2,242,953.49 | 3,920,545.96 | 74.79% |
| Wahkiakum County | 12,416.90 | 27,182.19 | 118.91% |
| Whatcom County | 2,424,848.28 | 3,049,768.66 | 25.77% |
| Total | 67,822,762.00 | 74,463,992.25 | 9.79% |
| State Admin. Fee | 684,356.24 | 747,218.20 | 9.19% |

* = Tax not levied in, or distributed to, this jurisdiction.

Table S11

**Distributions of Local Sales/Use Tax
For Annexations (0.1%-0.2%)
RCW 82.14.415**

Tax Levied by Cities

| City | 2009 | 2010 | Percent Change |
|--------------|---------------------|---------------------|-----------------------|
| Auburn | \$ 1,387,224.77 | \$ 1,408,531.89 | 1.54% |
| Burien | * | 159,518.09 | N/A |
| Kent | * | 1,159,199.13 | N/A |
| Lake Stevens | * | 84,905.51 | N/A |
| Marysville | * | 495,430.09 | N/A |
| Renton | 2,085,761.13 | 2,025,659.85 | -2.88% |
| Total | 3,472,985.90 | 5,333,244.56 | N/A |

** = Tax not levied in, or distributed to, this jurisdiction*

Table S12

**Distributions of Local Sales/Use Tax
For Health Sciences and Services Authorities (rate .02%)
RCW 82.14.460**

Tax Levied by Counties

| County | 2009 | 2010 | Percent Change |
|----------------|---------------------|---------------------|-----------------------|
| Spokane County | 1,449,102.49 | 1,433,382.18 | -1.08% |
| Total | 1,449,102.49 | 1,433,382.18 | -1.08% |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

Cities and counties that do not collect
lodging taxes are excluded from this table.

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Adams County</u> | 195.15 | 811.72 | - | 1,006.87 |
| Othello | 11,303.48 | 11,303.48 | - | 22,606.96 |
| Ritzville | 37,931.27 | 37,931.27 | - | 75,862.54 |
| Washtucna | D | - | - | D |
| Total | 49,429.90 | 50,046.47 | - | 99,476.37 |
| <u>Asotin County</u> | 4,356.20 | 81,880.85 | - | 86,237.05 |
| Clarkston | 76,224.75 | - | - | 76,224.75 |
| Total | 80,580.95 | 81,880.85 | - | 162,461.80 |
| <u>Benton County</u> | - | - | - | - |
| Kennewick | 381,889.10 | 381,889.10 | 360,246.00 | 1,124,024.20 |
| Prosser | 36,251.29 | 36,251.29 | - | 72,502.58 |
| Richland | 386,419.28 | 386,419.28 | 357,198.00 | 1,130,036.56 |
| West Richland | D | - | - | D |
| Total | 804,559.67 | 804,559.67 | 717,444.00 | 2,326,563.34 |
| <u>Chelan County</u> | 421,924.90 | 425,251.21 | - | 847,176.11 |
| Cashmere | 1,793.48 | - | - | 1,793.48 |
| City of Chelan | 291,473.68 | 437,210.54 | - | 728,684.22 |
| Entiat | 304.15 | - | - | 304.15 |
| Leavenworth | 361,323.41 | 541,979.24 | - | 903,302.65 |
| Wenatchee | 303,318.88 | 606,637.77 | 182,236.00 | 1,092,192.65 |
| Total | 1,380,138.50 | 2,011,078.76 | 182,236.00 | 3,573,453.26 |
| <u>Cllallam County</u> | 212,693.94 | 212,570.17 | - | 425,264.11 |
| Forks | 75,046.18 | 75,046.18 | - | 150,092.36 |
| Port Angeles | 242,567.85 | 242,567.85 | - | 485,135.70 |
| Sequim | 90,189.81 | 89,741.81 | - | 179,931.62 |
| Total | 620,497.78 | 619,926.01 | - | 1,240,423.79 |
| <u>Clark County</u> | 111,250.13 | 110,322.97 | 954,596.00 | 1,176,169.10 |
| Battle Ground | D | D | - | D |
| Camas | D | - | - | D |
| Ridgefield | - | D | - | D |
| Vancouver | 588,817.93 | 588,817.93 | - | 1,177,635.86 |
| Washougal | 7,398.51 | 7,398.51 | - | 14,797.02 |
| Total | 707,466.57 | 706,539.39 | 954,596.00 | 2,368,601.96 |
| <u>Columbia County</u> | 5,933.61 | - | - | 5,933.61 |
| Dayton | 6,763.67 | 6,759.27 | - | 13,522.94 |
| Total | 12,697.28 | 6,759.27 | - | 19,456.55 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

Cities and counties that do not collect
lodging taxes are excluded from this table.

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Cowlitz County</u> | 27,821.16 | 362,683.66 | - | 390,504.82 |
| Castle Rock | 12,789.42 | - | - | 12,789.42 |
| Kalama | D | - | - | D |
| Kelso | 152,496.75 | - | - | 152,496.75 |
| Longview | 36,325.56 | - | - | 36,325.56 |
| Woodland | 25,396.66 | - | - | 25,396.66 |
| Total | 254,829.55 | 362,683.66 | - | 617,513.21 |
| <u>Douglas County</u> | | | | |
| Bridgeport | D | - | - | D |
| East Wenatchee | 45,156.86 | 90,313.65 | - | 135,470.51 |
| Total | 45,156.86 | 90,313.65 | - | 135,470.51 |
| <u>Ferry County</u> | | | | |
| Republic | 24,041.99 | - | - | 24,041.99 |
| Republic | 12,528.97 | 12,528.97 | - | 25,057.94 |
| Total | 36,570.96 | 12,528.97 | - | 49,099.93 |
| <u>Franklin County</u> | | | | |
| Connell | 223.99 | D | - | 223.99 |
| Connell | 3,749.11 | 3,749.11 | - | 7,498.22 |
| Pasco | 229,309.84 | 229,309.84 | 194,479.50 | 653,099.18 |
| Total | 233,282.94 | 233,058.94 | 194,479.50 | 660,821.38 |
| <u>Grant County</u> | | | | |
| Coulee City | 195,316.92 | 195,316.92 | - | 390,633.84 |
| Coulee City | 1,583.27 | 1,583.27 | - | 3,166.54 |
| Electric City | 12,720.54 | 12,720.54 | - | 25,441.08 |
| Ephrata | 27,219.95 | 27,219.95 | - | 54,439.90 |
| Grand Coulee | 6,509.98 | 6,509.98 | - | 13,019.96 |
| Moses Lake | 245,726.55 | 245,726.55 | - | 491,453.10 |
| Quincy | 13,065.83 | 13,065.83 | - | 26,131.66 |
| Soap Lake | 12,948.34 | 12,948.34 | - | 25,896.68 |
| Total | 515,091.38 | 515,091.38 | - | 1,030,182.76 |
| <u>Grays Harbor County</u> | | | | |
| Aberdeen | 237,150.45 | 629,677.53 | - | 866,827.98 |
| Aberdeen | 57,090.63 | - | - | 57,090.63 |
| Elma | 96,849.33 | - | - | 96,849.33 |
| Hoquiam | 9,361.98 | - | - | 9,361.98 |
| Montesano | 1,687.60 | - | - | 1,687.60 |
| Westport | 74,719.51 | 112,077.84 | - | 186,797.35 |
| Ocean Shores | 289,865.35 | 434,798.05 | - | 724,663.40 |
| Total | 766,724.85 | 1,176,553.42 | - | 1,943,278.27 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

**Cities and counties that do not collect
lodging taxes are excluded from this table.**

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Island County</u> | 122,256.10 | 122,256.10 | - | 244,512.20 |
| Coupeville | 23,030.10 | 23,030.10 | - | 46,060.20 |
| Langley | 45,299.68 | 45,299.68 | - | 90,599.36 |
| Oak Harbor | 93,690.19 | 93,690.19 | - | 187,380.38 |
| Total | 284,276.07 | 284,276.07 | - | 568,552.14 |
| <u>Jefferson County</u> | 145,757.25 | 145,757.24 | - | 291,514.49 |
| Port Townsend | 161,064.90 | 161,088.78 | - | 322,153.68 |
| Total | 306,822.15 | 306,846.02 | - | 613,668.17 |
| <u>King County</u> | 17,754,029.08 | - | - | 17,754,029.08 |
| Auburn | - | 66,549.32 | - | 66,549.32 |
| Bellevue | 2,438,101.16 | 3,401,075.06 | - | 5,839,176.22 |
| Bothell | - | 47,207.14 | - | 47,207.14 |
| Des Moines | - | 17,230.44 | - | 17,230.44 |
| Enumclaw | - | 451.55 | - | 451.55 |
| Federal Way | - | 146,920.83 | - | 146,920.83 |
| Issaquah | - | 91,905.55 | - | 91,905.55 |
| Kent | - | 158,693.84 | - | 158,693.84 |
| Kirkland | - | 188,756.77 | - | 188,756.77 |
| North Bend | - | 8,266.72 | - | 8,266.72 |
| City of Pacific | - | D | - | D |
| Redmond | - | 256,663.79 | - | 256,663.79 |
| Renton | - | 191,426.14 | - | 191,426.14 |
| SeaTac | - | 989,163.66 | - | 989,163.66 |
| Snoqualmie | - | D | - | D |
| Tukwila | - | 458,092.23 | - | 458,092.23 |
| Woodinville | - | 2,695.31 | - | 2,695.31 |
| Total | 20,192,130.24 | 6,025,098.33 | - | 26,217,228.57 |
| <u>Kitsap County</u> | 142,001.60 | 142,669.81 | - | 284,671.41 |
| Bainbridge Island | 53,364.67 | 53,375.07 | - | 106,739.74 |
| Bremerton | 168,548.51 | 168,548.51 | - | 337,097.02 |
| Port Orchard | 36,120.69 | 36,120.69 | - | 72,241.38 |
| Poulsbo | 28,099.86 | 28,099.86 | - | 56,199.72 |
| Total | 428,135.33 | 428,813.94 | - | 856,949.27 |
| <u>Kittitas County</u> | 210,885.14 | 206,961.64 | - | 417,846.78 |
| Cle Elum | 573.80 | 573.80 | - | 1,147.60 |
| Ellensburg | 44,306.20 | 22,153.14 | - | 66,459.34 |
| Roslyn | 185,366.23 | 185,366.23 | - | 370,732.46 |
| South Cle Elum | 1,681.55 | D | - | 1,681.55 |
| Total | 442,812.92 | 415,054.80 | - | 857,867.72 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

**Cities and counties that do not collect
lodging taxes are excluded from this table.**

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Klickitat County | 35,904.63 | - | - | 35,904.63 |
| Goldendale | 9,182.75 | 9,182.75 | - | 18,365.50 |
| Total | 45,087.38 | 9,182.75 | - | 54,270.13 |
| <u>Lewis County</u> | 144,824.42 | 144,824.42 | - | 289,648.84 |
| Centralia | 58,913.25 | 58,913.25 | - | 117,826.50 |
| Chehalis | 77,751.13 | 77,751.13 | - | 155,502.26 |
| Morton | 5,088.52 | 5,088.52 | - | 10,177.04 |
| Toledo | - | 2.16 | - | 2.16 |
| Total | 286,577.32 | 286,579.48 | - | 573,156.80 |
| <u>Lincoln County</u> | 9,128.10 | - | - | 9,128.10 |
| Davenport | 2,377.34 | - | - | 2,377.34 |
| Odessa | 345.48 | - | - | 345.48 |
| Sprague | 746.03 | - | - | 746.03 |
| Wilbur | 3,683.24 | - | - | 3,683.24 |
| Total | 16,280.19 | - | - | 16,280.19 |
| <u>Mason County</u> | 113,702.34 | 113,715.30 | - | 227,417.64 |
| Shelton | 15,050.56 | 15,050.56 | - | 30,101.12 |
| Total | 128,752.90 | 128,765.86 | - | 257,518.76 |
| <u>Okanogan County</u> | 175,428.27 | 175,855.85 | - | 351,284.12 |
| Brewster | D | D | - | D |
| Conconully | 1,282.46 | 1,282.46 | - | 2,564.92 |
| Coulee Dam | D | 3,811.83 | - | 3,811.83 |
| City of Okanogan | 5,788.17 | 5,767.53 | - | 11,555.70 |
| Omak | 67,135.01 | 67,135.01 | - | 134,270.02 |
| Oroville | 3,143.86 | 3,143.86 | - | 6,287.72 |
| Pateros | 3,730.59 | 3,730.59 | - | 7,461.18 |
| Riverside | - | - | - | - |
| Tonasket | 2,049.39 | 1,589.13 | - | 3,638.52 |
| Twisp | 4,206.12 | 4,206.12 | - | 8,412.24 |
| Winthrop | 70,513.66 | 105,770.52 | - | 176,284.18 |
| Total | 333,277.53 | 372,292.89 | - | 705,570.42 |
| <u>Pacific County</u> | 136,239.80 | 145,728.89 | - | 281,968.69 |
| Ilwaco | 17,216.32 | 17,216.32 | - | 34,432.64 |
| Long Beach | 184,726.21 | 277,089.43 | - | 461,815.64 |
| Raymond | 314.07 | - | - | 314.07 |
| South Bend | 2,635.80 | - | - | 2,635.80 |
| Total | 341,132.20 | 440,034.64 | - | 781,166.84 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

**Cities and counties that do not collect
lodging taxes are excluded from this table.**

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Pend Oreille County</u> | 12,907.79 | 18,834.64 | - | 31,742.43 |
| Cusick | D | D | - | D |
| Ione | 1,702.61 | - | - | 1,702.61 |
| Metaline | D | - | - | D |
| Metaline Falls | D | - | - | D |
| Newport | 15,839.61 | 15,839.61 | - | 31,679.22 |
| Total | 30,450.01 | 34,674.24 | - | 65,124.25 |
| <u>Pierce County</u> | 205,873.87 | 663,337.99 | 665,596.50 | 1,534,808.36 |
| Buckley | 1,618.75 | 1,618.75 | - | 3,237.50 |
| Du Pont | D | - | - | D |
| Eatonville | 174.32 | 174.32 | - | 348.64 |
| Fife | 126,809.13 | 317,021.71 | - | 443,830.84 |
| Gig Harbor | 65,231.92 | 142,723.93 | - | 207,955.85 |
| Lakewood | 155,081.56 | 387,702.47 | - | 542,784.03 |
| Puyallup | 145,228.34 | 363,068.84 | - | 508,297.18 |
| Sumner | D | - | - | D |
| Tacoma | 896,019.62 | 2,206,311.60 | - | 3,102,331.22 |
| Total | 1,596,037.51 | 4,081,959.61 | 665,596.46 | 6,343,593.58 |
| <u>San Juan County</u> | 383,231.44 | 383,231.44 | - | 766,462.88 |
| Friday Harbor | 124,022.82 | 124,022.82 | - | 248,045.64 |
| Total | 507,254.26 | 507,254.26 | - | 1,014,508.52 |
| <u>Skaagit County</u> | 135,808.75 | 134,002.17 | - | 269,810.92 |
| Anacortes | 107,910.50 | 107,910.50 | - | 215,821.00 |
| Burlington | 111,519.81 | 111,519.81 | - | 223,039.62 |
| La Conner | 72,879.02 | 72,879.02 | - | 145,758.04 |
| Mount Vernon | 93,986.09 | 93,986.09 | - | 187,972.18 |
| Sedro Woolley | D | D | - | D |
| Total | 522,104.17 | 520,297.58 | - | 1,042,401.75 |
| <u>Skamania County</u> | 10,072.90 | 10,072.90 | - | 20,145.80 |
| North Bonneville | D | D | - | D |
| Stevenson | 131,171.77 | 131,171.77 | - | 262,343.54 |
| Total | 141,244.67 | 141,244.66 | - | 282,489.33 |
| <u>Snohomish County</u> | 322,282.10 | 1,626,767.32 | - | 1,949,049.42 |
| Arlington | 73,925.86 | - | - | 73,925.86 |
| Bothell | 136,351.97 | - | - | 136,351.97 |
| Edmonds | 69,215.52 | - | - | 69,215.52 |
| Everett | 283,330.50 | - | - | 283,330.50 |
| Lynnwood | 471,804.02 | - | - | 471,804.02 |
| Marysville | 64,172.69 | - | - | 64,172.69 |
| Monroe | 43,706.23 | - | - | 43,706.23 |
| Mountlake Terrace | D | - | - | D |
| Mukilteo | 135,625.62 | - | - | 135,625.62 |
| City of Snohomish | 1,180.07 | - | - | 1,180.07 |
| Total | 1,601,594.58 | 1,626,767.32 | - | 3,228,361.90 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

Cities and counties that do not collect
lodging taxes are excluded from this table.

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| <u>Spokane County</u> | 395,600.62 | 2,259,356.21 | 2,288,130.00 | 4,943,086.83 |
| Airway Heights | - | 36,641.13 | - | 36,641.13 |
| Cheney | 15,404.23 | - | - | 15,404.23 |
| Deer Park | 11.75 | - | - | 11.75 |
| Liberty Lake | 38,179.63 | - | 1,348.89 | 39,528.52 |
| City of Spokane | 1,406,622.11 | - | - | 1,406,622.11 |
| Spokane Valley | 448,899.11 | - | - | 448,899.11 |
| Total | 2,304,717.45 | 2,295,997.34 | 2,289,478.89 | 6,890,193.68 |
| <u>Stevens County</u> | 21,777.04 | - | - | 21,777.04 |
| Chewelah | 5,134.89 | 2,567.45 | - | 7,702.34 |
| Colville | 44,041.44 | 33,031.07 | - | 77,072.51 |
| Kettle Falls | 2,179.52 | - | - | 2,179.52 |
| Northport | 966.10 | 966.10 | - | 1,932.20 |
| Total | 74,098.99 | 36,564.62 | - | 110,663.61 |
| <u>Thurston County</u> | 23,223.54 | - | - | 23,223.54 |
| Lacey | 164,324.50 | 164,294.84 | - | 328,619.34 |
| Olympia | 233,225.80 | 233,225.80 | - | 466,451.60 |
| Tumwater | 102,054.42 | 102,054.42 | - | 204,108.84 |
| Yelm | 14,531.24 | - | - | 14,531.24 |
| Total | 537,359.50 | 499,575.06 | - | 1,036,934.56 |
| <u>Wahkiakum County</u> | 8,802.56 | 6,111.74 | - | 14,914.30 |
| Cathlamet | - | 287.89 | - | 287.89 |
| Total | 8,802.56 | 6,399.63 | - | 15,202.19 |
| <u>Walla Walla County</u> | 12,073.69 | 14,274.66 | - | 26,348.35 |
| Waitsburg | D | - | - | D |
| City of Walla Walla | 299,630.07 | 299,630.07 | 18,378.00 | 617,638.14 |
| Total | 311,703.76 | 313,904.73 | 18,378.00 | 643,986.49 |
| <u>Whatcom County</u> | 246,612.02 | 249,422.51 | - | 496,034.53 |
| Bellingham | 460,588.08 | 460,588.08 | - | 921,176.16 |
| Blaine | 92,800.77 | 92,800.77 | - | 185,601.54 |
| Ferndale | 26,852.94 | 26,852.94 | - | 53,705.88 |
| Lynden | 23,594.25 | 23,594.25 | - | 47,188.50 |
| Sumas | 2,221.30 | - | - | 2,221.30 |
| Total | 852,669.36 | 853,258.55 | - | 1,705,927.91 |
| <u>Whitman County</u> | 4,224.17 | - | - | 4,224.17 |
| Colfax | 1,055.17 | - | - | 1,055.17 |
| Pullman | 144,851.22 | 144,851.22 | - | 289,702.44 |
| Total | 150,130.56 | 144,851.22 | - | 294,981.78 |

Table L1
2010 Annual Summary of
Distributions of Lodging Taxes to Cities and Counties

Cities and counties that do not collect
lodging taxes are excluded from this table.

| Location | State-Shared Hotel/Motel | Additional Hotel/Motel | Tourism Promotion Area | Total Distribution |
|-----------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| Yakima County | 528,847.19 | - | - | 528,847.19 |
| Grandview | 841.26 | - | - | 841.26 |
| Naches | 220.16 | - | - | 220.16 |
| Selah | D | - | - | D |
| Sunnyside | 48,362.44 | 48,362.44 | - | 96,724.88 |
| Toppenish | D | D | - | D |
| Union Gap | 71,700.54 | 71,700.54 | - | 143,401.08 |
| City of Yakima | 488,853.44 | 733,281.15 | 388,451.50 | 1,610,586.09 |
| Zillah | 4,490.82 | - | - | 4,490.82 |
| Total | 1,143,315.85 | 853,344.12 | 388,451.50 | 2,385,111.47 |

- = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

Summary Distributions

| | | | | |
|--------------|----------------------|----------------------|---------------------|----------------------|
| Counties | 22,542,402.85 | 8,581,695.86 | 3,908,322.50 | 35,032,421.21 |
| Cities | 15,551,391.80 | 18,702,362.41 | 1,502,338.00 | 35,756,092.21 |
| Total | 38,093,794.65 | 27,284,058.27 | 5,410,660.50 | 70,788,513.42 |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|------------------------|---------------------|---------------------|----------------|
| Adams County | | | |
| | D | 195.15 | |
| Othello | 11,118.63 | 11,303.48 | 1.66% |
| Ritzville | 37,648.13 | 37,931.27 | 0.75% |
| Wash Tucna | D | D | |
| Total | 40,922.72 | 48,766.76 | 19.17% |
| Asotin County | | | |
| Asotin | 4,957.62 | 4,356.20 | -12.13% |
| Clarkston | 74,845.01 | 76,224.75 | 1.84% |
| Total | 79,802.63 | 80,580.95 | 0.98% |
| Benton County | | | |
| Kennewick | 358,552.88 | 381,889.10 | 6.51% |
| Prosser | 34,793.33 | 36,251.29 | 4.19% |
| Richland | 364,003.75 | 386,419.28 | 6.16% |
| West Richland | D | D | |
| Total | 757,349.96 | 804,559.67 | 6.23% |
| Chelan County | | | |
| Cashmere | 383,895.60 | 421,924.90 | 9.91% |
| | 1,420.25 | 1,793.48 | 26.28% |
| Chelan | 260,245.86 | 291,473.68 | 12.00% |
| Entiat | 351.23 | 304.15 | -13.40% |
| Leavenworth | 349,847.16 | 361,323.41 | 3.28% |
| Wenatchee | 303,578.28 | 303,318.88 | -0.09% |
| Total | 1,299,338.38 | 1,380,138.50 | 6.22% |
| Clallam County | | | |
| | 182,631.03 | 212,693.94 | 16.46% |
| Forks | 66,792.83 | 75,046.18 | 12.36% |
| Port Angeles | 234,742.06 | 242,567.85 | 3.33% |
| Sequim | 75,389.40 | 90,189.81 | 19.63% |
| Total | 559,555.32 | 620,497.78 | 10.89% |
| Clark County | | | |
| | 114,406.19 | 111,250.13 | -2.76% |
| Battle Ground | D | D | |
| Camas | - | D | |
| Vancouver | 551,350.68 | 588,817.93 | 6.80% |
| Washougal | 5,397.74 | 7,398.51 | 37.07% |
| Total | 671,154.61 | 707,466.57 | 5.41% |
| Columbia County | | | |
| | 4,585.35 | 5,933.61 | 29.40% |
| Dayton | 7,701.72 | 6,763.67 | -12.18% |
| Total | 12,287.07 | 12,697.28 | 3.34% |
| Cowlitz County | | | |
| | 36,743.77 | 27,821.16 | -24.28% |
| Castle Rock | 14,089.00 | 12,789.42 | -9.22% |
| Kalama | 1,449.49 | D | |
| Kelso | 133,075.40 | 152,496.75 | 14.59% |
| Longview | 35,194.49 | 36,325.56 | 3.21% |
| Woodland | 27,748.91 | 25,396.66 | -8.48% |
| Total | 248,301.06 | 254,829.55 | 2.63% |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|----------------------------|----------------------|----------------------|----------------|
| <u>Douglas County</u> | | | |
| Bridgeport | - | D | |
| East Wenatchee | 39,750.04 | 45,156.86 | 13.60% |
| Total | 39,750.04 | 45,156.86 | 13.60% |
| <u>Ferry County</u> | | | |
| | 24,364.68 | 24,041.99 | -1.32% |
| Republic | 14,622.95 | 12,528.97 | -14.32% |
| Total | 38,987.63 | 36,570.96 | -6.20% |
| <u>Franklin County</u> | | | |
| | 729.52 | 223.99 | -69.30% |
| Connell | 4,443.59 | 3,749.11 | -15.63% |
| Pasco | 218,518.59 | 229,309.84 | 4.94% |
| Total | 223,691.70 | 233,282.94 | 4.29% |
| <u>Grant County</u> | | | |
| | 198,015.56 | 195,316.92 | -1.36% |
| Coulee City | D | 1,583.27 | |
| Electric City | D | 12,720.54 | |
| Ephrata | 27,445.17 | 27,219.95 | -0.82% |
| Grand Coulee | 3,634.51 | 6,509.98 | 79.12% |
| Moses Lake | 266,157.37 | 245,726.55 | -7.68% |
| Quincy | 17,509.00 | 13,065.83 | -25.38% |
| Soap Lake | 12,966.56 | 12,948.34 | -0.14% |
| Total | 525,728.17 | 515,091.38 | -2.02% |
| <u>Grays Harbor County</u> | | | |
| | 220,226.22 | 237,150.45 | 7.68% |
| Aberdeen | 62,812.63 | 57,090.63 | -9.11% |
| Elma | 53,633.11 | 96,849.33 | 80.58% |
| Hoquiam | 10,478.17 | 9,361.98 | -10.65% |
| Montesano | 2,058.88 | 1,687.60 | -18.03% |
| Ocean Shores | 289,820.83 | 289,865.35 | 0.02% |
| Westport | 69,153.96 | 74,719.51 | 8.05% |
| Total | 708,183.80 | 766,724.85 | 8.27% |
| <u>Island County</u> | | | |
| | 115,404.17 | 122,256.10 | 5.94% |
| Coupeville | 19,993.58 | 23,030.10 | 15.19% |
| Langley | 46,310.64 | 45,299.68 | -2.18% |
| Oak Harbor | 99,230.17 | 93,690.19 | -5.58% |
| Total | 280,938.56 | 284,276.07 | 1.19% |
| <u>Jefferson County</u> | | | |
| | 157,969.73 | 145,757.25 | -7.73% |
| Port Townsend | 169,084.24 | 161,064.90 | -4.74% |
| Total | 327,053.97 | 306,822.15 | -6.19% |
| <u>King County</u> | | | |
| | 17,346,818.71 | 17,754,029.08 | 2.35% |
| Bellevue | 2,132,777.69 | 2,438,101.16 | 14.32% |
| Total | 19,479,596.40 | 20,192,130.24 | 3.66% |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|--------------------------------|-------------------|-------------------|----------------|
| <u>Kitsap County</u> | | | |
| Kitsap County | 153,214.18 | 142,001.60 | -7.32% |
| Bainbridge Island | 182,269.36 | 168,548.51 | -7.53% |
| Bremerton | 38,872.05 | 36,120.69 | -7.08% |
| Port Orchard | 41,728.11 | 28,099.86 | -32.66% |
| Poulsbo | 53,080.44 | 53,364.67 | 0.54% |
| Total | 469,164.14 | 428,135.33 | -8.75% |
| <u>Kittitas County</u> | | | |
| Kittitas County | 199,206.25 | 210,885.14 | 5.86% |
| Cle Elum | 43,393.49 | 44,306.20 | 2.10% |
| Ellensburg | 175,862.45 | 185,366.23 | 5.40% |
| Roslyn | 1,331.24 | 1,681.55 | 26.31% |
| South Cle Elum | D | 573.80 | |
| Total | 419,793.43 | 442,812.92 | 5.48% |
| <u>Klickitat County</u> | | | |
| Klickitat County | 33,616.01 | 35,904.63 | 6.81% |
| Goldendale | 16,837.33 | 9,182.75 | -45.46% |
| Total | 50,453.34 | 45,087.38 | -10.64% |
| <u>Lewis County</u> | | | |
| Lewis County | 138,786.09 | 144,824.42 | 4.35% |
| Centralia | 74,943.55 | 58,913.25 | -21.39% |
| Chehalis | 60,101.64 | 77,751.13 | 29.37% |
| Morton | 5,102.56 | 5,088.52 | -0.28% |
| Total | 278,933.84 | 286,577.32 | 2.74% |
| <u>Lincoln County</u> | | | |
| Lincoln County | 8,049.85 | 9,128.10 | 13.39% |
| Davenport | 2,097.36 | 2,377.34 | 13.35% |
| Odessa | D | 345.48 | |
| Sprague | 381.21 | 746.03 | 95.70% |
| Wilbur | D | 3,683.24 | |
| Total | 10,528.42 | 16,280.19 | 54.63% |
| <u>Mason County</u> | | | |
| Mason County | 115,066.31 | 113,702.34 | -1.19% |
| Shelton | 10,316.10 | 15,050.56 | 45.89% |
| Total | 125,382.41 | 128,752.90 | 2.69% |
| <u>Okanogan County</u> | | | |
| Okanogan County | 165,131.99 | 175,428.27 | 6.24% |
| Brewster | D | D | |
| Conconully | 1,106.47 | 1,282.46 | 15.91% |
| Coulee Dam | 733.78 | D | |
| Okanogan | 8,983.64 | 5,788.17 | -35.57% |
| Omak | 64,160.09 | 67,135.01 | 4.64% |
| Oroville | 6,202.47 | 3,143.86 | -49.31% |
| Pateros | D | 3,730.59 | |
| Tonasket | 1,401.97 | 2,049.39 | 46.18% |
| Twisp | 4,866.62 | 4,206.12 | -13.57% |
| Winthrop | 73,577.31 | 70,513.66 | -4.16% |
| Total | 326,164.34 | 333,277.53 | 2.18% |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|----------------------------|---------------------|---------------------|----------------|
| Pacific County | | | |
| Ilwaco | 140,292.98 | 136,239.80 | -2.89% |
| Long Beach | 22,873.78 | 17,216.32 | -24.73% |
| Raymond | 182,888.24 | 184,726.21 | 1.00% |
| South Bend | D | 314.07 | |
| | 2,386.60 | 2,635.80 | 10.44% |
| Total | 348,441.60 | 341,132.20 | -2.10% |
| Pend Oreille County | | | |
| Cusick | 15,923.65 | 12,907.79 | -18.94% |
| Ione | D | D | |
| Metaline | 980.67 | 1,702.61 | 73.62% |
| Metaline Falls | D | D | |
| Newport | 19,104.95 | 15,839.61 | -17.09% |
| Total | 36,009.27 | 30,450.01 | -15.44% |
| Pierce County | | | |
| Buckley | 197,164.06 | 205,873.87 | 4.42% |
| Du Pont | 433.88 | 1,618.75 | |
| Eatonville | 5,267.36 | D | -100.00% |
| Fife | 567.63 | 174.32 | |
| Gig Harbor | 155,846.70 | 126,809.13 | -18.63% |
| Lakewood | 67,373.36 | 65,231.92 | -3.18% |
| Puyallup | 173,616.41 | 145,228.34 | -16.35% |
| Sumner | 2,239.26 | D | -100.00% |
| Tacoma | 906,137.83 | 896,019.62 | |
| | 141,886.47 | 155,081.56 | 9.30% |
| Total | 1,650,532.96 | 1,596,037.51 | -3.30% |
| San Juan County | | | |
| Friday Harbor | 347,506.90 | 383,231.44 | 10.28% |
| Total | 117,376.55 | 124,022.82 | 5.66% |
| Total | 464,883.45 | 507,254.26 | 9.11% |
| Skagit County | | | |
| Anacortes | 134,854.27 | 135,808.75 | 0.71% |
| Burlington | 114,659.91 | 107,910.50 | -5.89% |
| La Conner | 98,083.94 | 111,519.81 | 13.70% |
| Mount Vernon | 54,142.10 | 72,879.02 | 34.61% |
| Sedro Woolley | 99,323.37 | 93,986.09 | -5.37% |
| | D | D | |
| Total | 501,063.59 | 522,104.17 | 4.20% |
| Skamania County | | | |
| North Bonneville | 7,829.80 | 10,072.90 | 28.65% |
| Stevenson | D | D | |
| Total | 123,621.57 | 131,171.77 | 6.11% |
| Total | 131,451.37 | 141,244.67 | 7.45% |
| Snohomish County | | | |
| Arlington | 333,740.89 | 322,282.10 | -3.43% |
| Bothell | 61,840.82 | 73,925.86 | 19.54% |
| Edmonds | 72,021.38 | 69,215.52 | -3.90% |
| Everett | 273,102.27 | 283,330.50 | 3.75% |
| Lynnwood | 454,124.70 | 471,804.02 | 3.89% |
| Marysville | 57,299.75 | 64,172.69 | 11.99% |
| Monroe | 41,996.50 | 43,706.23 | 4.07% |
| Mountlake Terrace | D | D | 0.00% |
| Mukilteo | 103,330.25 | 135,625.62 | |
| Snohomish | 1,752.67 | 1,180.07 | -32.67% |
| | 135,993.21 | 136,351.97 | 0.26% |
| Total | 1,535,202.44 | 1,601,594.58 | 4.32% |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|---------------------------|---------------------|---------------------|----------------|
| Spokane County | | | |
| Spokane County | 383,844.68 | 395,600.62 | 3.06% |
| Cheney | 10,928.13 | 15,404.23 | 40.96% |
| Deer Park | 26.67 | 11.75 | -55.94% |
| Liberty Lake | 1,370,185.97 | 1,406,622.11 | 2.66% |
| Spokane | 34,037.41 | 38,179.63 | 12.17% |
| Spokane Valley | 423,136.90 | 448,899.11 | 6.09% |
| Total | 2,222,159.76 | 2,304,717.45 | 3.72% |
| Stevens County | | | |
| Stevens County | 22,859.59 | 21,777.04 | -4.74% |
| Chewelah | 6,170.29 | 5,134.89 | -16.78% |
| Colville | 42,184.81 | 44,041.44 | 4.40% |
| Kettle Falls | 439.14 | 2,179.52 | 396.32% |
| Northport | D | 966.10 | |
| Total | 71,653.83 | 74,098.99 | 3.41% |
| Thurston County | | | |
| Thurston County | 22,209.29 | 23,223.54 | 4.57% |
| Lacey | 177,138.90 | 164,324.50 | -7.23% |
| Olympia | 254,147.39 | 233,225.80 | -8.23% |
| Tumwater | 112,054.69 | 102,054.42 | -8.92% |
| Yelm | 3,580.17 | 14,531.24 | 305.88% |
| Total | 569,130.44 | 537,359.50 | -5.58% |
| Wahkiakum County | | | |
| Wahkiakum County | 6,019.28 | 8,802.56 | 46.24% |
| Total | 6,019.28 | 8,802.56 | 46.24% |
| Walla Walla County | | | |
| Walla Walla County | 9,933.26 | 12,073.69 | 21.55% |
| Waitsburg | 255.43 | D | |
| Walla Walla | 288,956.01 | 299,630.07 | 3.69% |
| Total | 299,144.70 | 311,703.76 | 4.20% |
| Whatcom County | | | |
| Whatcom County | 244,973.50 | 246,612.02 | 0.67% |
| Bellingham | 445,939.92 | 460,588.08 | 3.28% |
| Blaine | 99,556.43 | 92,800.77 | -6.79% |
| Ferndale | 27,327.90 | 26,852.94 | -1.74% |
| Lynden | 19,448.54 | 23,594.25 | 21.32% |
| Sumas | - | 2,221.30 | |
| Total | 837,246.29 | 852,669.36 | 1.84% |
| Whitman County | | | |
| Whitman County | 3,995.67 | 4,224.17 | 5.72% |
| Colfax | 6,153.61 | 1,055.17 | -82.85% |
| Pullman | 128,612.51 | 144,851.22 | 12.63% |
| Total | 138,761.79 | 150,130.56 | 8.19% |

Table L2
Distributions of State-Shared Hotel/Motel Taxes
To Cities and Counties (2% rate)
RCW 67.28.180

Receipts are credited against state sales tax;
no additional tax burden for purchasers

| Location | 2009 | 2010 | Percent Change |
|---------------|---------------------|---------------------|----------------|
| Yakima County | 513,115.93 | 528,847.19 | 3.07% |
| Grandview | D | 841.26 | |
| Naches | 107.73 | 220.16 | 104.36% |
| Selah | 1,435.38 | D | |
| Sunnyside | 48,331.71 | 48,362.44 | 0.06% |
| Toppenish | D | D | |
| Union Gap | 76,326.71 | 71,700.54 | -6.06% |
| Yakima | 470,058.92 | 488,853.44 | 4.00% |
| Zillah | 2,754.91 | 4,490.82 | 63.01% |
| Total | 1,112,131.29 | 1,143,315.85 | 2.80% |

* = Tax not levied in, or distributed to, this jurisdiction.
D = Data can not be disclosed (see page 4).

Summary of Distributions of State-Shared Hotel/Motel Taxes
to Cities and Counties

| | 2009 | 2010 | Percent Change |
|--------------|----------------------|----------------------|----------------|
| Counties | 21,988,082.58 | 22,542,402.85 | 2.52% |
| Cities | 14,916,655.46 | 15,551,391.80 | 4.26% |
| Ds | 561,704.63 | 536,405.58 | -4.50% |
| Total | 37,466,442.67 | 38,630,200.23 | 3.11% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|------------------------|-----------------|---------------------|---------------------|-----------------------|
| Adams County | | | | |
| | 2% | D | 811.72 | - |
| Othello | 2% | 11,118.63 | 11,303.48 | 1.66% |
| Ritzville | 2% | 37,648.13 | 37,931.27 | 0.75% |
| Total | | 48,766.75 | 50,046.47 | 2.62% |
| Asotin County | | | | |
| | 2% | 80,327.48 | 81,880.85 | 1.93% |
| Total | | 80,327.48 | 81,880.85 | 1.93% |
| Benton County | | | | |
| Kennewick | 2% | 358,521.95 | 381,889.10 | 6.52% |
| Prosser | 2% | 34,793.33 | 36,251.29 | 4.19% |
| Richland | 2% | 364,003.75 | 386,419.28 | 6.16% |
| Total | | 757,319.03 | 804,559.67 | 6.24% |
| Chelan County | | | | |
| | 2% | 386,453.09 | 425,251.21 | 10.04% |
| Chelan | 3% | 390,368.84 | 437,210.54 | 12.00% |
| Leavenworth | 3% | 524,770.68 | 541,979.24 | 3.28% |
| Wenatchee | 4% | 607,156.52 | 606,637.77 | -0.09% |
| Total | | 1,908,749.13 | 2,011,078.76 | 5.36% |
| Clallam County | | | | |
| | 2% | 182,441.38 | 212,570.17 | 16.51% |
| Forks | 2% | 66,792.83 | 75,046.18 | 12.36% |
| Port Angeles | 2% | 234,742.06 | 242,567.85 | 3.33% |
| Sequim | 2% | 75,389.40 | 89,741.81 | 19.04% |
| Total | | 559,365.67 | 619,926.01 | 10.83% |
| Clark County | | | | |
| | 2% | 109,675.73 | 110,322.97 | 0.59% |
| Battle Ground | 2% | D | D | - |
| Ridgefield | 2% | 1,169.63 | D | - |
| Vancouver | 2% | 551,350.68 | 588,817.93 | 6.80% |
| Washougal | 2% | 5,397.74 | 7,398.51 | 37.07% |
| Total | | 667,593.77 | 706,539.39 | 5.83% |
| Columbia County | | | | |
| Dayton | 2% | 7,701.72 | 6,759.27 | -12.24% |
| Total | | 7,701.72 | 6,759.27 | -12.24% |
| Cowlitz County | | | | |
| | 2-3% | 351,363.51 | 362,683.66 | 3.22% |
| Total | | 351,363.51 | 362,683.66 | 3.22% |
| Douglas County | | | | |
| East Wenatchee | 4% | 79,500.10 | 90,313.65 | 13.60% |
| Total | | 79,500.10 | 90,313.65 | 13.60% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|----------------------------|-----------------|---------------------|---------------------|-----------------------|
| <u>Ferry County</u> | | | | |
| Republic | 2% | 14,622.95 | 12,528.97 | -14.32% |
| Total | | 14,622.95 | 12,528.97 | -14.32% |
| <u>Franklin County</u> | | | | |
| Connell | 2% | 3,840.89 | 3,749.11 | -2.39% |
| Pasco | 2% | 218,518.59 | 229,309.84 | 4.94% |
| Total | | 222,532.47 | 233,058.94 | 4.73% |
| <u>Grant County</u> | | | | |
| Coulee City | 2% | D | 1,583.27 | - |
| Electric City | 2% | D | 12,720.54 | - |
| Ephrata | 2% | 27,445.17 | 27,219.95 | -0.82% |
| Grand Coulee | 2% | 3,950.87 | 6,509.98 | 64.77% |
| Moses Lake | 2% | 270,250.37 | 245,726.55 | -9.07% |
| Quincy | 2% | 17,509.00 | 13,065.83 | -25.38% |
| Soap Lake | 2% | 12,966.56 | 12,948.34 | -0.14% |
| Total | | 530,137.51 | 515,091.38 | -2.84% |
| <u>Grays Harbor County</u> | | | | |
| Ocean Shores | 3% | 434,731.22 | 434,798.05 | 0.02% |
| Westport | 3% | 103,730.98 | 112,077.84 | 8.05% |
| Total | | 1,138,459.93 | 1,176,553.42 | 3.35% |
| <u>Island County</u> | | | | |
| Coupeville | 2% | 19,993.58 | 23,030.10 | 15.19% |
| Langley | 2% | 46,310.64 | 45,299.68 | -2.18% |
| Oak Harbor | 2% | 99,220.62 | 93,690.19 | -5.57% |
| Total | | 281,068.01 | 284,276.07 | 1.14% |
| <u>Jefferson County</u> | | | | |
| Port Townsend | 2% | 169,060.36 | 161,088.78 | -4.72% |
| Total | | 327,029.29 | 306,846.02 | -6.17% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|-------------------------|-----------------|---------------------|---------------------|-----------------------|
| <u>King County</u> | | | | |
| Auburn | 1% | 70,777.60 | 66,549.32 | -5.97% |
| Bellevue | 3% | 3,199,157.96 | 3,401,075.06 | 6.31% |
| Bothell (King) | 1% | 48,627.93 | 47,207.14 | -2.92% |
| Des Moines | 1% | 17,492.47 | 17,230.44 | -1.50% |
| Enumclaw | 1% | - | 451.55 | - |
| Federal Way | 1% | 156,926.05 | 146,920.83 | -6.38% |
| Issaquah | 1% | 92,289.54 | 91,905.55 | -0.42% |
| Kent | 1% | 150,329.74 | 158,693.84 | 5.56% |
| Kirkland | 1% | 183,895.65 | 188,756.77 | 2.64% |
| North Bend | 1% | 2,499.69 | 8,266.72 | 2.31 |
| Pacific | 1% | 12,975.59 | D | - |
| Redmond | 1% | 220,250.36 | 256,663.79 | 16.53% |
| Renton | 1% | 200,380.53 | 191,426.14 | -4.47% |
| SeaTac | 1% | 1,009,791.14 | 989,163.66 | -2.04% |
| Snoqualmie | 1% | D | D | - |
| Tukwila | 1% | 489,805.70 | 458,092.23 | -6.47% |
| Woodinville | 1% | D | 2,695.31 | - |
| Total | | 5,855,199.93 | 6,025,098.33 | 2.90% |
| <u>Kitsap County</u> | | | | |
| Bainbridge Island | 2% | 153,214.18 | 142,669.81 | 2.90% |
| Bremerton | 2% | 53,080.44 | 53,375.07 | 0.56% |
| Port Orchard | 2% | 182,263.36 | 168,548.51 | -7.52% |
| Port Orchard | 2% | 38,872.05 | 36,120.69 | -7.08% |
| Poulsbo | 2% | 37,871.80 | 28,099.86 | -25.80% |
| Total | | 465,301.83 | 428,813.94 | -7.84% |
| <u>Kittitas County</u> | | | | |
| Cle Elum | 1% | 13,895.14 | 206,961.64 | - |
| Cle Elum | 1% | 21,696.72 | 22,153.14 | 2.10% |
| Ellensburg | 2% | 175,862.45 | 185,366.23 | 5.40% |
| Roslyn | 2% | - | D | - |
| South Cle Elum | 2% | D | 573.80 | 0.00% |
| Total | | 211,454.30 | 415,054.80 | 96.29% |
| <u>Klickitat County</u> | | | | |
| Goldendale | 2% | 16,837.33 | 9,182.75 | -45.46% |
| Total | | 16,837.33 | 9,182.75 | -45.46% |
| <u>Lewis County</u> | | | | |
| Centralia | 2% | 138,786.09 | 144,824.42 | 4.35% |
| Centralia | 2% | 74,943.55 | 58,913.25 | -21.39% |
| Chehalis | 2% | 60,101.64 | 77,751.13 | 29.37% |
| Morton | 2% | 5,102.56 | 5,088.52 | -0.28% |
| Toledo | 2% | D | 2.16 | - |
| Total | | 278,933.83 | 286,579.48 | 2.74% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|----------------------------|-----------------|---------------------|---------------------|-----------------------|
| <u>Mason County</u> | 2% | 116,016.35 | 113,715.30 | -1.98% |
| Shelton | 2% | 8,903.87 | 15,050.56 | 69.03% |
| Total | | 124,920.22 | 128,765.86 | 3.08% |
| <u>Okanogan County</u> | 2% | 165,131.99 | 175,855.85 | 6.49% |
| Brewster | 2% | D | D | - |
| Conconully | 2% | 1,106.47 | 1,282.46 | 15.91% |
| Coulee Dam | 2% | 1,106.77 | 3,811.83 | 244.41% |
| Okanogan | 2% | 8,983.64 | 5,767.53 | -35.80% |
| Omak | 2% | 64,160.09 | 67,135.01 | 4.64% |
| Oroville | 2% | 6,202.47 | 3,143.86 | -49.31% |
| Pateros | 2% | D | 3,730.59 | 0.00% |
| Tonasket | 2% | 1,401.97 | 1,589.13 | 13.35% |
| Twisp | 2% | 4,866.62 | 4,206.12 | -13.57% |
| Winthrop | 3% | 110,365.98 | 105,770.52 | -4.16% |
| Total | | 363,325.98 | 372,292.89 | 2.47% |
| <u>Pacific County</u> | 2% | 152,071.33 | 145,728.89 | -4.17% |
| Ilwaco | 2% | 22,873.78 | 17,216.32 | -24.73% |
| Long Beach | 3% | 274,332.86 | 277,089.43 | 1.00% |
| Total | | 449,277.97 | 440,034.64 | -2.06% |
| <u>Pend Oreille County</u> | 2% | 18,200.84 | 18,834.64 | 3.48% |
| Cusick | 2% | D | D | - |
| Newport | 2% | 19,104.95 | 15,839.61 | -17.09% |
| Total | | 37,305.78 | 34,674.24 | -7.05% |
| <u>Pierce County</u> | 2-5% | 647,143.44 | 663,337.99 | 2.50% |
| Buckley | 2-5% | 410.20 | 1,618.75 | 294.62% |
| Eatonville | 2-5% | 392.05 | 174.32 | -55.54% |
| Fife | 5% | 389,617.30 | 317,021.71 | -18.63% |
| Gig Harbor | 2-5% | 149,799.55 | 142,723.93 | -4.72% |
| Lakewood | 5% | 354,716.58 | 387,702.47 | 9.30% |
| Puyallup | 5% | 434,041.09 | 363,068.84 | -16.35% |
| Tacoma | 2-5% | 2,232,112.47 | 2,206,311.60 | -1.16% |
| Total | | 4,208,232.68 | 4,081,959.61 | -3.00% |
| <u>San Juan County</u> | 2% | 347,506.90 | 383,231.44 | 10.28% |
| Friday Harbor | 2% | 117,376.57 | 124,022.82 | 5.66% |
| Total | | 464,883.47 | 507,254.26 | 9.11% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|----------------------------------|-----------------|---------------------|---------------------|-----------------------|
| <u>Skagit County</u> | | | | |
| | 2% | 134,854.17 | 134,002.17 | -0.63% |
| Anacortes | 2% | 114,659.91 | 107,910.50 | -5.89% |
| Burlington | 2% | 98,083.94 | 111,519.81 | 13.70% |
| La Conner | 2% | 54,142.10 | 72,879.02 | 34.61% |
| Mount Vernon | 2% | 99,323.37 | 93,986.09 | -5.37% |
| Sedro Woolley | 2% | D | D | - |
| Total | | 501,063.48 | 520,297.58 | 3.84% |
| <u>Skamania County</u> | | | | |
| | 2% | 7,829.80 | 10,072.90 | 28.65% |
| North Bonneville | 2% | D | D | - |
| Stevenson | 2% | 123,621.57 | 131,171.77 | 6.11% |
| Total | | 131,451.36 | 141,244.66 | 7.45% |
| <u>Snohomish County</u> | | | | |
| | 2% | 1,567,038.25 | 1,626,767.32 | 3.81% |
| Total | | 1,567,038.25 | 1,626,767.32 | 3.81% |
| <u>Spokane County</u> | | | | |
| | 2% | 2,180,793.41 | 2,259,356.21 | 3.60% |
| Airway Heights | 1.9-3.9% | 33,510.81 | 36,641.13 | 9.34% |
| Total | | 2,214,304.22 | 2,295,997.34 | 3.69% |
| <u>Stevens County</u> | | | | |
| Chewelah | 1% | 3,085.15 | 2,567.45 | -16.78% |
| Colville | 2% | 31,638.60 | 33,031.07 | 4.40% |
| Northport | 2% | D | 966.10 | - |
| Total | | 34,723.74 | 36,564.62 | 5.30% |
| <u>Thurston County</u> | | | | |
| Lacey | 2% | 177,138.18 | 164,294.84 | -7.25% |
| Olympia | 2% | 254,147.39 | 233,225.80 | -8.23% |
| Tumwater | 2% | 112,054.69 | 102,054.42 | -8.92% |
| Total | | 543,340.26 | 499,575.06 | -8.05% |
| <u>Wahkiakum County</u> | | | | |
| | 2% | 3,065.84 | 6,111.74 | 99.35% |
| Cathlamet | 2% | D | 287.89 | - |
| Total | | 3,065.83 | 6,399.63 | 108.74% |
| <u>Walla Walla County</u> | | | | |
| | 2% | 12,504.03 | 14,274.66 | 14.16% |
| Walla Walla | 2% | 288,956.01 | 299,630.07 | 3.69% |
| Total | | 301,460.04 | 313,904.73 | 4.13% |

Table L3

**Distributions of Additional Local Hotel/Motel Taxes
To Cities and Counties (1% - 5% rates)**

RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040

Tax is in addition to sales tax; purchasers bear the tax burden

| Location | Tax Rate | 2009 | 2010 | Percent Change |
|-----------------------|----------|-------------------|-------------------|----------------|
| <u>Whatcom County</u> | | | | |
| Whatcom County | 2% | 248,300.22 | 249,422.51 | 0.45% |
| Bellingham | 2% | 445,939.92 | 460,588.08 | 3.28% |
| Blaine | 2% | 99,548.43 | 92,800.77 | -6.78% |
| Ferndale | 2% | 27,327.90 | 26,852.94 | -1.74% |
| Lynden | 2% | 19,448.54 | 23,594.25 | 21.32% |
| Whatcom PTBA | 2% | - | - | - |
| Total | | 840,565.01 | 853,258.55 | 1.51% |
| <u>Whitman County</u> | | | | |
| Pullman | 2% | 128,612.51 | 144,851.22 | -6.56% |
| Total | | 128,612.51 | 144,851.22 | -6.56% |
| <u>Yakima County</u> | | | | |
| Sunnyside | 2% | 48,331.71 | 48,362.44 | 4.73% |
| Toppenish | 2% | D | D | - |
| Union Gap | 2% | 76,326.71 | 71,700.54 | -14.39% |
| Yakima | 3% | 705,078.38 | 733,281.15 | -4.37% |
| Total | | 829,736.79 | 853,344.12 | -5.06% |

-- Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

**Summary of Distributions of Additional Local Hotel/Motel Taxes
to Cities and Counties**

| | 2009 | 2010 | Percent Change |
|--------------|----------------------|----------------------|----------------|
| Counties | 8,088,311.55 | 8,581,695.86 | 6.10% |
| Cities | 18,457,260.74 | 18,702,362.41 | 1.33% |
| Ds | 379,444.10 | 366,218.78 | -3.49% |
| Total | 26,925,016.39 | 27,650,277.05 | 2.71% |

Table L4
Distributions of Tourism Promotion Area Taxes
To Cities and Counties - Per Room Flat Rate
RCW 35.101.050

| Location | Room Fee (in \$) | 2009 | 2010 | Percent Change |
|----------------------------|---------------------|---------------------|---------------------|-------------------|
| <u>Tri-Cities TPA</u> | | | | |
| Kennewick | 1.50 \$ | 345,538.50 \$ | 360,246.00 | 4.26% |
| Richland | 1.50 | 338,716.50 | 357,198.00 | 5.46% |
| Pasco | 1.50 | 191,322.00 | 194,479.50 | 1.65% |
| <u>Clark County TPA</u> | | | | |
| | 2.00 | 757,768.00 | 954,596.00 | 25.97% |
| <u>Pierce County TPA</u> | | | | |
| | 1.00-1.50 | - | 665,596.50 | 0.00% |
| <u>Spokane County TPA</u> | | | | |
| | 0.50-1.50 | 1,547,733.75 | 2,288,130.00 | 47.84% |
| <u>Liberty Lake TPA</u> | | | | |
| | 0.50-1.00 | D | 1,348.89 | |
| <u>City of Walla Walla</u> | | | | |
| | 1.25-1.50 | - | 18,378.00 | 0.00% |
| <u>Wenatchee TPA</u> | | | | |
| | 1.00 | 168,297.00 | 182,236.00 | 8.28% |
| <u>Yakima County TPA</u> | | | | |
| City of Yakima | 0.50-1.50 | 367,803.75 | 388,451.50 | 5.61% |
| Total | | 3,717,179.50 | 5,410,660.50 | 45.56% |

**Summary of Distributions of Tourism Promotion Area Taxes
to Cities and Counties**

| | 2008 | 2009 | Percent Change |
|--------------|---------------------|---------------------|-------------------|
| Counties | 2,305,501.75 | 3,908,322.50 | 69.52% |
| Cities | 1,411,677.75 | 1,502,338.00 | 6.42% |
| Total | 3,717,179.50 | 5,410,660.50 | 45.56% |

D = Data can not be disclosed (see page 4).

Table R1
Distributions of Rental Car Tax
to Cities and Counties

| Jurisdiction (Receipts used for) | Tax Rate | 2009 | 2010 | Percent Change |
|--|----------|---------------------|---------------------|----------------|
| County Rental Car Taxes (sports facilities or youth/amateur sports) ¹ | | | | |
| Franklin County | 1.0% | \$75,623.29 | \$83,989.10 | 11.06% |
| King County | 1.0% | 2,671,702.00 | 2,741,239.79 | 2.60% |
| Pierce County | 1.0% | 136,459.92 | 136,218.25 | -0.18% |
| Spokane County | 1.0% | 380,536.37 | 399,816.59 | 5.07% |
| Total | | 3,264,321.58 | 3,361,263.73 | 2.97% |
| State administrative fee | | 32,539.11 | 33,952.15 | |
| King County Public Facilities District (professional baseball stadium) | | | | |
| King County rental car tax | 2.0% | 5,341,523.70 | 5,482,277.23 | 2.64% |
| State administrative fee | | 53,954.81 | 55,376.56 | |
| Regional Transit Authority (high capacity, rapid transit system) ² | | | | |
| RTA rental car tax | 0.8% | 2,795,998.80 | 2,497,261.75 | -10.68% |

Notes:

1. These taxes apply countywide.
2. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.