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)	2011	2012	Percent Change
Spokane County Public Facilities District (sports and entertainment arena)			
RCW 82.14.048			
Local sales/use tax	\$7,375,250.11	\$7,492,421.70	1.59%
State administrative fee	73,633.65	75,545.71	2.60%
Wenatchee Public Facilities District			
Local sales/use tax		631,145.78	
State administrative fee		6,364.34	
Sales and Use Tax for Regional Centers ¹			
RCW 82.14.390			
Benton County (regional center)	285,728.71	228,230.77	-20.12%
Capital Area (recreation complex/convention center)	1,236,791.20	1,247,733.04	0.88%
Clark County (regional center)	708,721.69	744,823.59	5.09%
Cowlitz County (conference/special events center)	471,507.08	469,951.41	-0.33%
Cowlitz County (Regional Theater)	285,203.79	284,731.44	-0.17%
Edmonds (regional center)	178,344.14	195,253.72	9.48%
Everett (regional center)	848,503.60	857,455.34	1.06%
Grays Harbor County (convention/conference/special events center)	312,351.18	286,170.55	-8.38%
Kennewick (regional center)	536,071.15	553,905.38	3.33%
Kent Public Facilities District (Hockey Arena)	642,566.42	673,925.18	4.88%
Kitsap County (regional center)	1,058,542.62	1,088,478.24	2.83%
Lewis County (equestrian Center)	345,410.82	341,546.05	-1.12%
Pasco (regional center)	326,904.67	339,032.43	3.71%
Richland (convention/conference/special events center)	357,622.33	330,769.10	-7.51%
Skagit County (performing arts/conference center)	721,471.87	760,139.91	5.36%
Snohomish County (regional center)	1,709,806.05	1,853,113.70	8.38%
South Snohomish (Lynnwood convention center)	644,737.58	710,903.77	0.00%
Spokane County (convention center)	2,421,137.68	2,491,714.82	2.92%
Tacoma Regional (convention center)	2,573,653.54	2,653,484.96	3.10%
Vancouver (special events center)	890,430.74	939,512.00	5.51%
Wenatchee (special events center)	592,289.08	616,944.09	4.16%
Whatcom County (regional center)	1,051,659.26	1,117,837.65	6.29%
Yakima Regional(Regional Theater)	487,479.02	532,575.33	9.25%
Yakima Regional (regional center)	647,616.15	703,908.02	8.69%
Total	19,334,550.37	20,022,140.49	3.56%

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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)	2011	2012	Percent Change
King County Public Facilities District (professional baseball stadium) RCW 82.14.0485 and RCW 82.14.360			
Local sales/use tax ¹ (Expired July 2011)	4,953,120.53	0.00	
Local food/beverage tax ² (Expired Oct 2011) State administrative fee	16,427,912.68 165,939.39	0.00 0.00	
King County Public Stadium Authority (professional football stadium) RCW 82.14.0494 Local sales/use tax ¹	7 004 405 75	7 000 400 04	2.740/
Local sales/use tax	7,004,405.75	7,266,190.81	3.74%
Regional Transit Authority (high capacity, rapid transit system) RCW 81.104.170 and RCW 81.104.160			
Local sales/use tax ³	523,889,913.29	542,701,346.28	3.59%
Pierce County Parks, Zoo and Aquarium RCW 82.14.400			
Local sales/use tax ⁴	11,484,059.87	11,504,921.95	0.18%
CTED portion ⁵	116,000.00	116,211.01	0.18%

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 only.
- 5. In lieu of administration fee; see Notes on Local Tax Distributions.

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