

# TAX STATISTICS

# 2018

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# TAX STATISTICS 2018

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**Table 1**

**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

**Fiscal Years 2017 and 2018 (\$'000)**

State Tax Source <sup>1</sup>	Fiscal Year 2017	Fiscal Year 2018	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$10,197,712	\$10,994,431	7.8 %
Motor fuels	1,812,676	1,717,943	(5.2)
Alcoholic beverages	355,288	369,975	4.1
Cigarette and tobacco	430,336	414,555	(3.7)
Marijuana	314,460	361,169	14.9
Other	113,020	116,223	2.8
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	3,826,274	4,156,327	8.6
Public utility	425,985	421,403	(1.1)
Insurance premiums	603,963	630,657	4.4
Other	13,222	13,258	0.3
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	2,099,211	2,758,217	31.4
Other	103,721	108,826	4.9
<b><u>Other State Taxes</u></b>			
Estate	168,710	203,411	20.6
Real estate excise	1,088,609	1,183,271	8.7
Hazardous substance	123,638	141,897	14.8
All other taxes	366,346	293,956	(19.8)
<b>TOTAL STATE TAXES</b>	<b>\$22,043,170</b>	<b>\$23,885,518</b>	<b>8.4 %</b>

<sup>1</sup>Excludes local taxes; see Table 2 for detailed data.

# Chart 1

## MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2018  
(Does not include local government taxes)

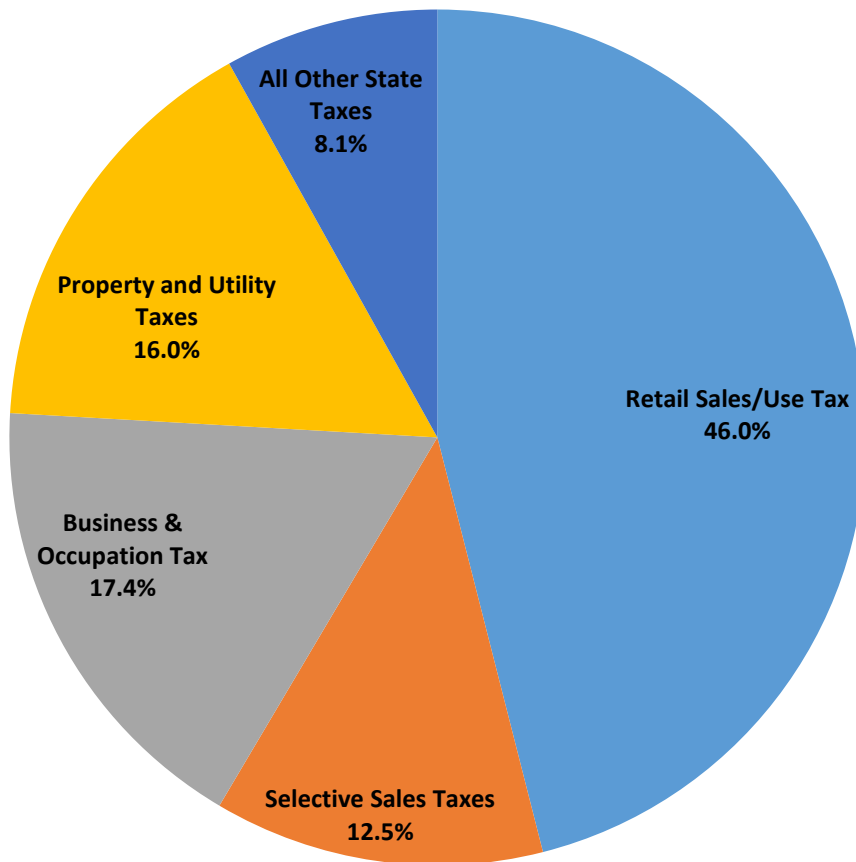


Table 2

**NET WASHINGTON STATE TAX COLLECTIONS:  
LATEST FIVE YEARS  
Fiscal Years 2014 to 2018 (\$000)**

Source	2014	2015	2016	2017	2018
<b>ALL STATE TAXES</b>	<b>\$17,783,750</b>	<b>\$18,723,684</b>	<b>\$20,369,676</b>	<b>\$22,043,170</b>	<b>\$23,885,518</b>
<b>General &amp; Selective Sales Taxes</b>	<b>10,376,766</b>	<b>10,962,460</b>	<b>12,144,425</b>	<b>13,223,491</b>	<b>13,974,296</b>
Retail Sales	7,720,827	8,255,132	8,979,623	9,514,975	10,291,675
Use	564,996	592,857	643,880	682,737	702,756
Motor Fuels	1,220,010	1,230,139	1,436,773	1,812,676	1,717,943
Liquor Sales	127,826	132,646	141,573	148,589	156,304
Liquor Liter	139,549	142,137	147,541	151,822	157,388
Beer Excise	29,888	30,717	31,345	29,390	31,037
Wine Excise	24,129	24,037	24,966	25,488	25,244
Marijuana Excise	0	0	185,762	314,460	361,169
Cigarette	392,291	398,823	391,487	377,899	357,445
Tobacco Products	46,469	46,517	51,641	52,437	57,110
Solid Waste Collection	37,352	40,047	42,912	45,239	48,506
Wood Stove Fee	220	205	219	220	201
Brokered Natural Gas	34,412	28,076	21,370	21,347	19,258
Rental Car	26,826	29,218	31,765	32,611	34,047
Shared Tribal Cigarette Taxes	8,207	8,078	9,175	9,236	408
Replacement Vehicle Tire Fee	3,763	3,713	4,276	4,262	4,123
Studded Tire Fee	0	0	0	491	408
Derelict Vessel Fee	0	118	118	104	9,271
<b>Gross Receipts Taxes</b>	<b>4,143,544</b>	<b>4,365,333</b>	<b>4,601,517</b>	<b>4,869,444</b>	<b>5,221,646</b>
Business and Occupation	3,250,359	3,396,730	3,633,250	3,826,274	4,156,327
Public Utility	413,682	400,482	420,623	425,985	421,403
Litter	10,302	10,865	11,453	11,727	11,795
Insurance Premiums	467,871	555,976	534,663	603,963	630,657
Pari-mutuel	1,329	1,281	1,528	1,495	1,463
<b>Property &amp; In-lieu Excise Taxes</b>	<b>2,067,256</b>	<b>2,115,075</b>	<b>2,162,114</b>	<b>2,202,931</b>	<b>2,867,043</b>
State Property Tax Levy	1,974,125	2,019,486	2,061,206	2,099,211	2,758,217
Watercraft/Aircraft Excises	13,366	13,995	14,159	14,914	16,124
PUD Privilege	49,342	50,924	51,180	53,903	56,942
Timber Excise	2,742	2,166	2,669	1,786	1,610
Leasehold Excise	27,682	28,504	32,900	33,118	34,150
<b>Other State Taxes</b>	<b>1,196,184</b>	<b>1,280,816</b>	<b>1,461,620</b>	<b>1,747,303</b>	<b>1,822,534</b>
Estate	156,019	154,040	134,680	168,710	203,411
Real Estate Excise	662,132	808,977	959,492	1,088,609	1,183,271
Fish	2,800	3,475	2,987	3,013	2,956
Hazardous Substance (incl. local)	195,011	153,496	113,225	123,638	141,897
Carbonated Beverage Syrup	7,636	6,847	8,650	7,122	14,915
Petroleum Products	-96	518	25,563	32,665	10,245
Oil Spill	3,641	3,184	4,016	4,551	4,705
Intermediate Care Facilities	8,708	7,978	9,020	9,507	10,203
Enhanced 911 Telephone (state)	25,599	22,747	25,249	25,860	26,256
Telephone Lines (WTAP & TRS)	1,175	-19	0	0	0
Penalties and Interest	133,559	119,572	178,738	283,628	224,675

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.

## Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 2000  
Fiscal Years 2000-2018

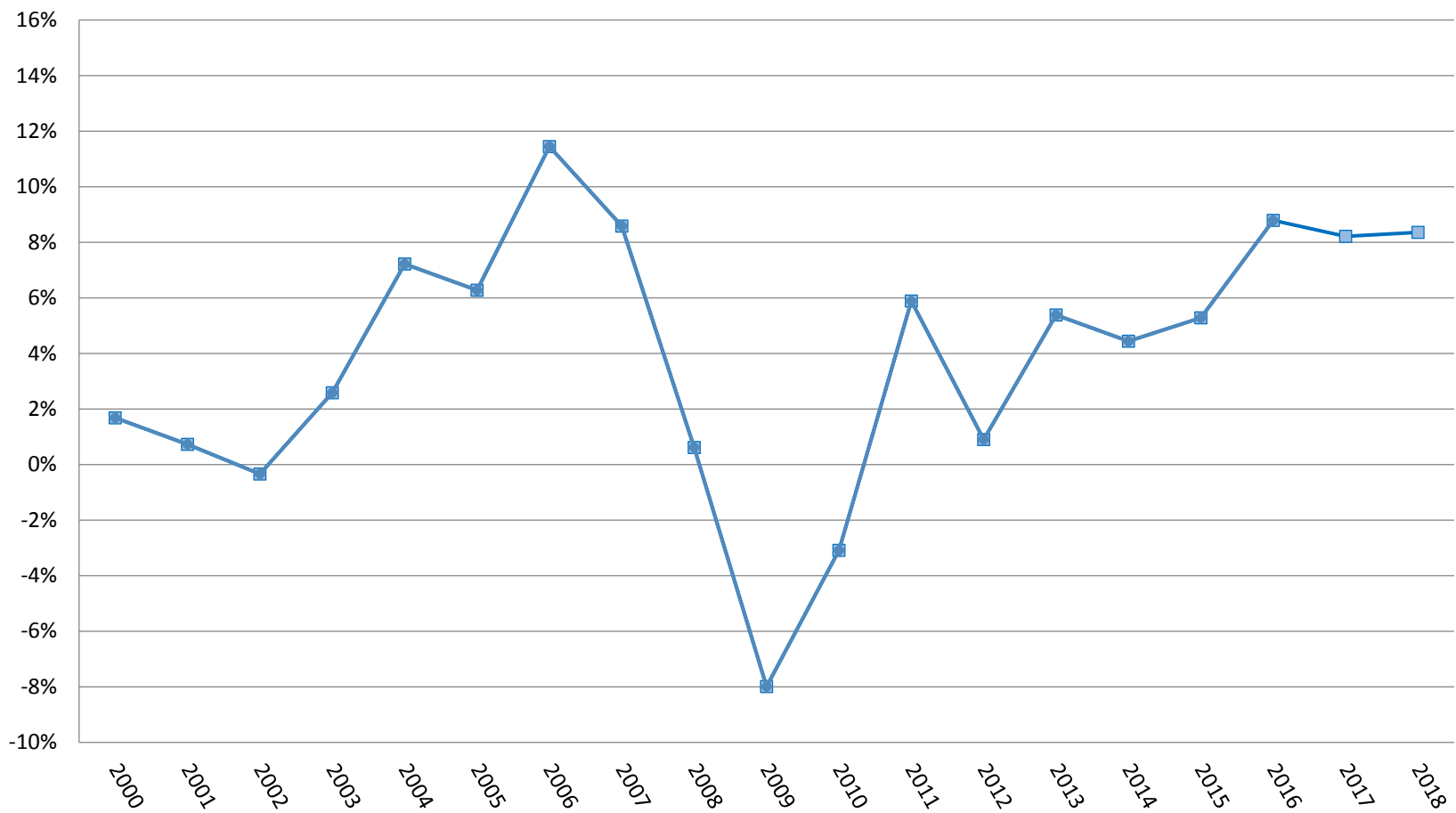


Table 3

## WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2017<sup>1</sup>

Source	Amount (\$000) <sup>2</sup>	% of State Sources
<b>TAXES - Department of Revenue<sup>3</sup></b>	<b>\$18,721,399</b>	<b>91.7 %</b>
<b>1935 Revenue Act Taxes</b>	<b>15,243,607</b>	<b>74.7</b>
Retail sales	9,541,709	46.7
Use	679,197	3.3
Business and occupation	3,857,209	18.9
Public utility	409,313	2.0
Cigarette (incl. tribal)	376,864	1.8
Liquor sales (percent)	95,318	0.5
Penalties and interest	283,997	1.4
<b>Other General Fund Taxes</b>	<b>3,477,792</b>	<b>17.0</b>
Tobacco products	53,158	0.3
Liquor sales (liter)	141,007	0.7
Liquor surtaxes	25,703	0.1
State property tax	2,097,507	10.3
PUD privilege	53,903	0.3
Leasehold excise	33,045	0.2
Real estate excise	1,007,591	4.9
Brokered natural gas	21,341	0.1
ICF tax	9,560	0.0
Solid waste collection	22,806	0.1
Carbonated Beverage Syrup	7,061	0.0
All other DOR G.F. taxes	5,110	0.0
<b>TAXES - OTHER STATE AGENCIES</b>	<b>603,039</b>	<b>3.0</b>
Watercraft excise	14,647	0.1
Insurance premiums	588,190	2.9
Other taxes	202	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>1,095,331</b>	<b>5.4</b>
Dept. of Revenue non-tax revenues	102,495	0.5
Licenses, permits and fees	129,481	0.6
Contributions and grants	199,316	1.0
Interest income	0	0.0
Budget Stabilization transfers	(1,122,665)	(5.5)
Operating transfers (net)	150,929	0.7
Other miscellaneous revenue	1,635,776	8.0
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$20,419,769</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>12,707,307</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$33,127,076</b>	

<sup>1</sup>Data for fiscal year 2018 will be included in the 2019 Tax Statistics

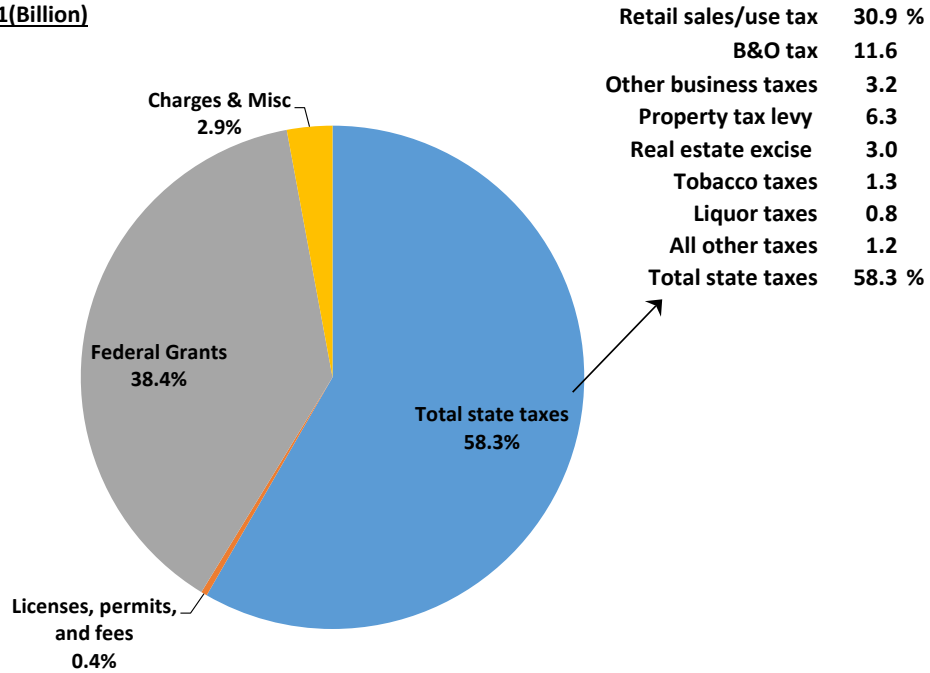
<sup>2</sup>Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

<sup>3</sup>These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

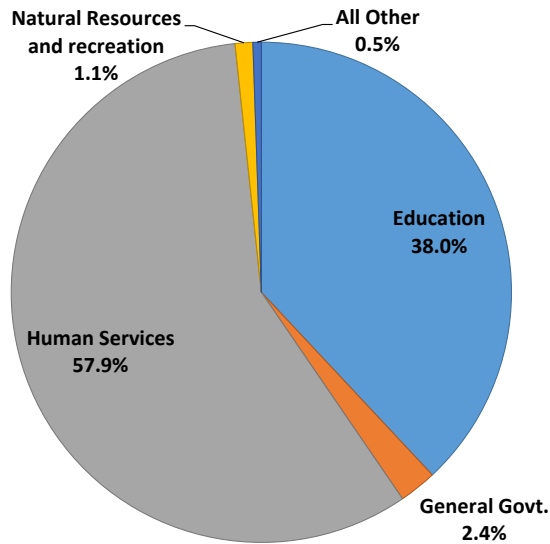
Source: "2017 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2017**

**Revenue - \$33.1(Billion)**



**Expenditures - \$30.9 (Billion)**



Source: "2017 Comprehensive Annual Financial Report," Office of Financial Management.



Table 4

**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2017 and 2018 (\$'000)**

Source	Fiscal Year 2017	Fiscal Year 2018	Percent Change
<b>STATE TAXES</b>	<b>\$19,240,785</b>	<b>\$21,101,557</b>	<b>9.7 %</b>
1935 Revenue Act Taxes	15,260,087	16,310,586	6.9
Retail sales	9,514,975	10,291,675	8.2
Use	682,737	702,756	2.9
Business and occupation	3,826,274	4,156,327	8.6
Public utility	425,985	421,403	(1.1)
Cigarette	377,899	357,445	(5.4)
Liquor sales	148,589	156,304	5.2
Penalties and interest	283,628	224,675	(20.8)
Property and In-lieu Excises	2,188,017	2,850,918	30.3
State property tax	2,099,211	2,758,217	31.4
PUD privilege	53,903	56,942	5.6
Timber excise (state)	1,786	1,610	(9.8)
Leasehold excise (state)	33,118	34,150	3.1
Other State Taxes	1,793,172	1,940,053	8.2
Estate	168,710	203,411	20.6
Tobacco products	52,437	57,110	8.9
Liquor liter	151,822	157,388	3.7
Litter	11,727	11,795	0.6
Fish	3,013	2,956	(1.9)
Real estate excise	1,088,609	1,183,271	8.7
Solid waste collection	45,239	48,506	7.2
Wood stove fee	220	201	(8.5)
Hazardous substance (incl. local)	123,638	141,897	14.8
Carbonated beverage syrup	7,122	14,915	109.4
Petroleum products	32,665	10,245	(68.6)
Brokered natural gas	21,347	19,258	(9.8)
Oil spill tax	4,551	4,705	3.4
Intermediate Care Facilities tax	9,507	10,203	7.3
Rental car	32,611	34,047	4.4
Enhanced 911 telephone	25,860	26,256	1.5
Telephone assistance - WTAP	0	0	0.0
Telecomm. relay service - TRS	0	0	0.0
Replacement vehicle tire fee	4,262	4,123	(3.2)
Studded tire fee	491	408	(16.8)
Shared tribal cigarette tax	9,236	9,271	0.4
Derelict Vessel Fee	104	86	(17.5)
<b>ADMINISTRATIVE COLLECTIONS</b>	<b>116,490</b>	<b>153,403</b>	<b>31.7</b>
Escheats	89	7	(92.1)
Property tax exemption fees	78	67	(14.2)
Unclaimed property (G.F. & UCP Fund net)	67,856	105,166	55.0
Master Licensing Fees	11,973	9,431	(21.2)
City/county administration fee	16,119	14,124	(12.4)
Transit district administration fee	11,689	12,859	10.0
Other local tax administration fees	8,643	10,457	21.0
Vehicle excise taxes and penalties	-128	21	(116.2)
Miscellaneous receipts	171	1,271	645.1

<b>LOCAL TAX COLLECTIONS<sup>1</sup></b>	<b>4,487,500</b>	<b>5,280,573</b>	<b>17.7</b>
Local sales/use taxes:			
City/county (1.0%)	1,570,928	1,691,279	7.7
Transit district (0.1 - 0.9%)	1,157,198	1,273,005	10.0
Criminal justice (0.1%)	156,197	168,192	7.7
Public facilities (0.1 - 0.2%)	15,311	16,630	8.6
Correctional facilities (0.1%)	51,917	56,562	8.9
Regional transit (0.9%)	785,922	1,247,267	58.7
Rural counties sales/use (0.09%) <sup>2</sup>	32,803	35,381	7.9
Regional centers & theaters (0.033%) <sup>2</sup>	26,779	29,080	8.6
Pierce County zoo/aquarium (0.1%)	16,110	17,510	8.7
Emergency communications (0.1%)	48,060	53,945	12.2
Public safety (0.3%)	60,449	68,119	12.7
Mental health/chemical dependency (0.1%)	126,478	136,327	7.8
King County Stadium Taxes:			
Food & beverage (0.5%) <sup>3</sup>	61	40	(35.2)
Baseball stadium sales/use (0.017%) <sup>2,4</sup>	0	0	0.0
Football lodging tax/ stadium sales/use (0.016%) <sup>2,5</sup>	43,596	47,370	8.7
Annexation services (0.1 - 0.85%) <sup>2</sup>	19,126	19,324	1.0
Health sciences/services (0.02%) <sup>2</sup>	1,951	2,162	10.8
LIFT & LRF; Hospital Benefit Zone	11,690	12,380	5.9
<b>SUBTOTAL - Local sales/use taxes</b>	<b>4,124,577</b>	<b>4,874,572</b>	<b>18.2</b>
City/county leasehold tax	28,672	29,638	3.4
County timber tax	30,812	37,052	20.3
County E-911 telephone tax	71,677	72,777	1.5
Master License Services - Partners	12,493	14,788	18.4
Local convention center taxes	105,548	123,278	16.8
Local hotel/motel taxes & daily room fees	88,827	101,635	14.4
Brokered natural gas	7,256	6,889	(5.1)
Rental car taxes:			
County (1.0%)	4,736	4,911	3.7
Regional transit (0.8%)	3,484	3,571	2.5
King Co Rental Car (Bond Debt Tax)	0	12	N/A
Housing and Related Services Tax	0	42	N/A
Local REET - controlling interest	8,704	10,691	22.8
REET \$5 fee - Prop Tax Admin Assistance	713	718	0.7
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$23,845,266</b>	<b>\$26,535,533</b>	<b>11.3 %</b>

Note: Cash collections. Some taxes are actually collected by other agencies, e.g., state property tax levy, and real estate excise tax, although the Department has administrative functions related to these taxes.

- 1 Past reports showed local tax distributions instead of collections.
- 2 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 3 King County Food and Beverage tax final distributions were in September of 2011.  
King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.
- 4 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium

**Table 5**

<b>DEPARTMENT OF REVENUE COLLECTIONS</b>		
<b>Net State Tax Collections by Tax and Fund</b>		
<b>Fiscal Years 2017 and 2018 (\$000)</b>		
<b>Tax Source and Fund</b>	<b>Fiscal Year 2017</b>	<b>Fiscal Year 2018</b>
<b>Retail Sales Tax</b>		
General Fund	\$9,458,591	\$10,231,362
Advanced Environmental Mitigation Account	43	46
Multimodal Transportation Account	41,204	42,654
Performance Audits of Government Account	15,137	17,613
<b>TOTAL</b>	<b>9,514,975</b>	<b>10,291,675</b>
<b>Use Tax</b>		
General Fund	674,196	693,382
Advanced Environmental Mitigation Acct.	0	0
Multimodal Transportation Account	7,490	8,120
Performance Audits of Government Account	1,052	1,254
<b>TOTAL</b>	<b>682,737</b>	<b>702,756</b>
<b>Business and Occupation Tax</b>		
General Fund	3,821,224	4,150,982
Problem Gambling Account	466	424
Forest & Fish Support Account	4,584	4,922
<b>TOTAL</b>	<b>3,826,274</b>	<b>4,156,327</b>
<b>Public Utility Tax</b>		
General Fund	406,255	401,674
Public Works Assistance Account	0	0
Education Legacy Trust Account	19,730	19,729
<b>TOTAL</b>	<b>425,985</b>	<b>421,403</b>
<b>Cigarette Tax</b>		
General Fund	377,899	357,445
<b>TOTAL</b>	<b>377,899</b>	<b>357,445</b>
<b>Liquor Sales Tax</b>		
General Fund	110,547	116,403
Liquor Excise Tax Account	38,041	39,901
<b>TOTAL</b>	<b>148,589</b>	<b>156,304</b>
<b>Penalties and Interest</b>		
General Fund - TOTAL	283,628	224,675
<b>State Property Tax Levy</b>		
General Fund - TOTAL	2,099,211	2,758,217
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	53,903	56,942
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	1,786	1,610

<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	33,118	34,150
<b>Estate Tax</b>		
General Fund (Previous)	2,238	-5,590
Education Legacy Trust Account	166,472	209,001
TOTAL	168,710	203,411
<b>Tobacco Products Tax</b>		
General Fund - TOTAL	52,437	57,110
<b>Liquor Liter Tax</b>		
General Fund - TOTAL	151,822	157,388
<b>Food Fish/Shellfish Tax</b>		
General Fund	3,011	2,952
State Wildlife Account	3	2
Sea Cucumber Dive Fishery Account	0	-3
Sea Urchin Dive Fishery Account	0	0
TOTAL	3,013	2,951
<b>Carbonated Beverage Syrup Tax</b>		
General Fund - TOTAL	7,122	14,915
<b>Real Estate Excise Tax</b>		
General Fund	1,005,923	1,088,964
Public Works Assistance Account	21,227	23,744
Washington Housing Trust Account	948	2,872
City/County Assistance	16,984	18,999
Education Legacy Trust Account	43,527	48,691
TOTAL	1,088,609	1,183,271
<b>Litter Tax</b>		
Litter Control Account - TOTAL	11,727	11,795
<b>Solid Waste Collection Tax</b>		
General Fund - TOTAL	45,239	48,506
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	220	201
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	69,238	78,400
Local Toxics Control Account	54,401	61,600
Environmental Legacy Stewardship Account	0	1,897
TOTAL	123,638	141,897
<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	32,665	10,245
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	21,347	19,258

<b>Oil Spill Tax</b>		
General Fund	0	-32
Oil Spill Response Account	910	1,007
Oil Spill Prevention (Admin.) Account	3,641	3,730
TOTAL	4,551	4,705
<b>ICF (Intermediate Care Facilities) Tax</b>		
General Fund - TOTAL	9,507	10,203
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	32,611	34,047
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	25,860	26,256
<b>Telephone Line Tax (WTAP)</b>		
General Fund	0	0
Telephone Assistance Account - TOTAL	0	0
TOTAL	0	0
<b>Telephone Line Tax (TRS)</b>		
General Fund	0	0
Telecommunications Relay Service Account - TOTAL	0	0
TOTAL	0	0
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	4,262	4,123
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	9,236	9,271
<b>Derelict Vessel Fee</b>		
Performance Audits of Government Account - TOTAL	104	86
<b>SUBTOTAL - General Fund Taxes</b>	<b>18,628,239</b>	<b>20,429,787</b>
<b>SUBTOTAL - All Other Taxes</b>	<b>612,546</b>	<b>671,357</b>
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	<b>\$ 19,240,785</b>	<b>\$ 21,101,144</b>

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

Table 6

<b>DEPARTMENT OF REVENUE COLLECTIONS</b>		
<b>Net State Tax Collections by Fund and Tax - FY 2017 and 2018 (\$000)</b>		
Fund and Tax Source	Fiscal Year 2017	Fiscal Year 2018
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$9,458,591	\$10,231,362
Use Tax	674,196	693,382
Business and Occupation Tax	3,821,224	4,150,982
Public Utility Tax	406,255	401,674
Cigarette Tax	377,899	357,445
Liquor Sales Tax	110,547	116,403
State Property Tax Levy	2,099,211	2,758,217
PUD Privilege Tax (incl. local distributions)	53,903	56,942
Timber Excise Tax (ex. local distributions)	1,786	1,610
Leasehold Excise tax (ex. local distributions)	33,118	34,150
Estate Tax (pre-2005)	2,238	-5,590
Tobacco Products Tax	52,437	57,110
Liquor Liter Tax	151,822	157,388
Foodfish/Shellfish Tax	3,011	2,952
Real Estate Excise Tax	1,005,923	1,088,964
Carbonated Beverage Syrup Tax	7,122	14,915
Brokered Natural Gas Use Tax	21,347	19,258
ICF Tax	9,507	10,203
Tribal Cigarette Tax (Puyallup)	9,236	9,271
Solid Waste Collection Tax	45,239	48,506
Oil Spill Tax	0	-32
Penalties & Interest	283,628	224,675
Telephone Line Tax (WTAP)	0	0
Telephone Line Tax (TRS)	0	0
<b>SUBTOTAL - General Fund</b>	<b>18,628,239</b>	<b>20,429,787</b>
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	43	46
Use Tax	0	0
<b>SUBTOTAL</b>	<b>43</b>	<b>46</b>
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	41,204	42,654
Use Tax	7,490	8,120
Rental Car Tax	32,611	34,047
<b>SUBTOTAL</b>	<b>81,305</b>	<b>84,822</b>
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	15,137	17,613
Use Tax	1,052	1,254
<b>SUBTOTAL</b>	<b>16,189</b>	<b>18,867</b>
<b>DERELICT VESSEL REMOVAL ACCOUNT (513)</b>		
Derelict Vessel Fee	104	86

<b>PROBLEM GAMBLING ACCOUNT (08K)</b>		
Business and Occupation Tax	466	424
<b>FOREST AND FISH SUPPORT ACCOUNT (11H)</b>		
Business and Occupation Tax	4,584	4,922
<b>PUBLIC WORKS ASSISTANCE ACCOUNT (058)</b>		
Public Utility Tax	0	0
Real Estate Excise Tax	21,227	23,744
Solid Waste Collection Tax	0	0
<b>SUBTOTAL</b>	<u>21,227</u>	<u>23,744</u>
<b>EDUCATION LEGACY TRUST ACCOUNT (08A)</b>		
Estate Tax	166,472	209,001
Public Utility Tax	19,730	19,729
Real Estate Excise Tax	43,527	48,691
<b>SUBTOTAL</b>	<u>229,729</u>	<u>277,421</u>
<b>LIQUOR EXCISE TAX ACCOUNT (107)</b>		
Liquor Sales Tax	38,041	39,901
<b>STATE WILDLIFE ACCOUNT (104)</b>		
Foodfish/Shellfish Tax	3	2
<b>SEA CUCUMBER DIVE FISHERY ACCOUNT (294)</b>		
Foodfish/Shellfish Tax	0	-3
<b>SEA URCHIN DIVE FISHERY ACCOUNT (295)</b>		
Foodfish/Shellfish Tax	0	0
<b>WASHINGTON HOUSING TRUST ACCOUNT (532)</b>		
Real Estate Excise Tax (penalties)	948	2,872
<b>CITY/COUNTY ASSISTANCE (09P)</b>		
Real Estate Excise Tax	16,984	18,999
<b>WASTE RED., RECYCLING &amp; LITTER CONT. ACCT. (044)</b>		
Litter Tax	11,727	11,795
<b>WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)</b>		
Wood Stove Fee	220	201
<b>WASTE TIRE REMOVAL ACCOUNT (08R)</b>		
Replacement Vehicle Tire Fee	4,262	4,123

<b>STATE TOXICS ACCOUNT (173)</b>		
Hazardous Substance Tax	69,238	78,400
<b>LOCAL TOXICS ACCOUNT (174)</b>		
Hazardous Substance Tax	54,401	61,600
<b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>		
Petroleum Products Tax	32,665	10,245
<b>OIL SPILL PREVENTION ACCOUNT(217)</b>		
Oil Spill Tax	3,641	3,730
<b>OIL SPILL RESPONSE ACCOUNT (223)</b>		
Oil Spill Tax	910	1,007
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	25,860	26,256
<b>TELEPHONE ASSISTANCE ACCOUNT (539)</b>		
Telephone Assistance Tax - WTAP	0	0
<b>TELECOMMUNICATIONS DEVICES ACCOUNT (540)</b>		
Telephone Relay Service Tax - TRS	0	0
<b>ENVIRONMENTAL LEGACY STEWARDSHIP ACCOUNT (19G)</b>	0	1,897
	<hr/>	<hr/>
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>\$19,240,785</b>	<b>21,101,144</b>

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Table 7

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:  
AVERAGE COST OF COLLECTION  
Fiscal Years 1981 - 2018**

Fiscal Year	Expenditures <sup>1</sup> (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries <sup>2</sup>	Operations <sup>3</sup>	State <sup>4</sup>	Local	
2018	99,446	43,775	17,160	5,281	0.64
2017	97,861	43,182	16,053	4,488	0.69
2016	95,854	32,811	15,098	4,179	0.67
2015	89,697	32,390	14,041	3,820	0.68
2014	89,557	27,164	13,544	3,478	0.69
2013	83,556	25,322	12,842	3,267	0.68
2012	83,865	24,448	12,258	3,059	0.71
2011	85,196	22,301	12,121	2,930	0.71
2010	83,602	27,093	11,257	2,764	0.79
2009	78,298	23,688	11,797	2,689	0.70
2008	76,305	27,388	12,862	2,882	0.66
2007	67,740	27,217	12,439	2,708	0.63
2006	66,020	27,661	11,403	2,487	0.67
2005	61,149	27,938	10,160	2,280	0.72
2004	59,663	26,737	9,642	2,119	0.74
2003	57,110	25,082	9,092	2,000	0.74
2002	53,170	24,013	8,955	1,898	0.71
2001	53,351	21,900	9,066	1,864	0.69
2000	51,786	22,283	8,687	1,754	0.71
1999	49,804	20,007	8,070	1,610	0.72
1998	49,605	19,464	7,782	1,458	0.75
1997	48,154	19,136	7,379	1,278	0.78
1996	47,305	18,547	7,005	1,116	0.78
1995	45,574	19,708	6,820	1,109	0.82
1994	43,733	18,965	6,414	1,047	0.84
1993	39,534	15,713	5,972	953	0.80
1992	35,145	14,148	5,609	905	0.76
1991	31,339	12,096	5,314	867	0.70
1990	29,194	9,564	5,014	776	0.67
1989	26,514	9,091	4,383	612	0.71
1988	23,838	8,761	4,021	557	0.71
1987	23,273	7,564	3,752	501	0.73
1986	21,469	7,361	3,545	455	0.72
1985	19,083	6,222	3,069	420	0.73
1984	17,177	5,098	3,139	379	0.63
1983	14,996	4,846	2,902	307	0.62
1982	15,082	3,975	2,334	222	0.75
1981	14,705	3,816	2,114	195	0.80

1 Total agency expenditures including "non-revenue collecting" activities.

2 Includes employee benefits.

3 Excludes grants and subsidies which are generally pass-through funds.

4 State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

**Table 8**

**REAL ESTATE EXCISE TAX STATISTICS**  
**State REET Collections Reported by Counties and**  
**Estimated Value of Sales**  
**Fiscal Years 1987 - 2018**

<b>Fiscal Year</b>	<b>Number of Sales</b>	<b>State Real Estate Excise Tax Collections (\$000)</b>	<b>Estimated Value of Sales (\$000,000)</b>
2018	300,136	\$1,174,488	\$91,757
2017	286,686	1,080,672	84,428
2016	270,689	945,901	73,899
2015	254,147	787,068	61,490
2014	242,434	645,919	50,462
2013	241,595	579,062	45,239
2012	209,442	417,408	32,610
2011	206,805	378,041	29,534
2010	215,233	409,796	32,015
2009	198,515	397,623	31,064
2008	250,971	707,995	55,302
2007	316,432	986,721	77,088
2006	364,906	1,003,138	78,370
2005	364,900	855,350	66,824
2004	344,056	644,085	50,319
2003	316,635	521,220	40,720
2002	287,851	434,191	33,921
2001	272,480	435,958	34,059
2000	279,597	434,989	33,984
1999	289,890	423,028	33,049
1998	277,638	390,169	30,482
1997	246,871	306,407	23,938
1996	249,715	274,856	21,473
1995	244,632	250,425	19,565
1994	289,664	279,781	21,858
1993	269,622	230,751	18,027
1991	241,194	207,135	16,182
1990	281,779	268,153	20,949
1989	230,157	186,435	14,565
1988	214,868	143,850	10,735
1987	230,568	131,047	11,884

Note: Collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4, 5 and 6.

Table 9

REAL ESTATE EXCISE TAX STATISTICS<sup>1</sup>

## State and Local Tax Collections by County - Fiscal Year 2018

Counties	Number of Taxable Sales	FY 2018 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax <sup>2</sup>	FY 2017	FY 2018	% Change
Adams	749	\$177,164	\$907,078	\$63,816	\$70,865	11.0 %
Asotin	1,042	282,860	1,244,572	92,566	97,232	5.0
Benton	8,194	7,535,646	21,012,768	1,439,005	1,641,622	14.1
Chelan	4,682	3,816,135	9,945,320	769,053	776,978	1.0
Clallam	4,036	3,360,178	8,658,974	567,128	676,482	19.3
Clark	19,721	24,992,797	64,319,277	4,896,462	5,024,944	2.6
Columbia	311	96,722	327,304	22,155	25,571	15.4
Cowlitz	5,466	2,272,510	10,258,624	709,510	801,455	13.0
Douglas	2,221	1,127,441	4,401,805	269,010	343,891	27.8
Ferry	582	73,726	377,477	26,454	29,490	11.5
Franklin	3,187	3,018,557	7,734,087	566,299	604,226	6.7
Garfield	155	22,618	115,806	9,423	9,047	(4.0)
Grant	4,786	2,645,388	6,825,654	581,788	533,254	(8.3)
Grays Harbor	4,915	1,221,231	6,252,658	349,825	488,489	39.6
Island	4,949	5,240,719	13,416,087	973,490	1,048,132	7.7
Jefferson	2,524	1,896,586	4,855,260	375,111	379,317	1.1
King	67,835	204,789,910	529,406,271	39,812,445	41,359,865	3.9
Kitsap	11,131	14,808,641	37,910,118	2,574,958	2,961,728	15.0
Kittitas	3,152	1,636,686	8,354,647	536,299	652,707	21.7
Klickitat	1,520	1,136,094	2,254,236	180,958	176,112	(2.7)
Lewis	4,093	2,719,837	7,069,019	383,824	552,267	43.9
Lincoln	863	186,776	956,292	60,454	74,710	23.6
Mason	4,721	2,541,364	6,505,890	433,015	508,273	17.4
Okanogan	2,586	590,288	2,967,164	200,577	231,810	15.6
Pacific	2,046	432,267	2,213,208	202,278	172,907	(14.5)
Pend Oreille	1,051	242,882	1,111,554	78,250	86,840	11.0
Pierce	36,244	46,699,847	119,700,246	8,190,151	9,351,582	14.2
San Juan	1,459	5,767,079	4,952,593	332,556	386,921	16.3
Skagit	6,205	6,362,773	16,288,367	1,168,774	1,272,529	8.9
Skamania	678	265,644	1,360,099	103,082	106,258	3.1
Snohomish	30,610	52,457,936	134,339,563	9,357,879	10,495,278	12.2
Spokane	21,319	19,093,572	49,049,069	2,943,417	3,831,958	30.2
Stevens	2,833	660,209	3,380,266	190,969	264,083	38.3
Thurston	12,095	13,623,014	35,408,325	2,358,347	2,766,275	17.3
Wahkiakum	320	62,878	321,960	63,588	25,153	(60.4)
Walla Walla	2,385	1,129,622	4,918,950	354,927	384,293	8.3
Whatcom	10,246	11,382,091	29,138,151	2,092,301	2,276,418	8.8
Whitman	1,716	92,194	3,503,952	176,573	273,746	55.0
Yakima	7,508	3,849,398	12,724,886	920,796	994,132	8.0
<b>TOTAL</b>	<b>300,136</b>	<b>\$448,311,282</b>	<b>\$1,174,487,574</b>	<b>\$84,427,514</b>	<b>\$91,756,842</b>	<b>8.7 %</b>

1 Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts. Does not include tax on controlling interests collected by DOR.

2 Includes 1.3% retained by the county for collection costs.

**Table 10**

**NUMBER OF STATE EXCISE TAXPAYERS  
Registered Accounts by County and Reporting Frequency  
As of July 1, 2018**

<b>County Total</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Annual<sup>1</sup></b>	<b>Nonreporter<sup>2</sup></b>	<b>Total</b>
Adams	248	310	426	466	1,450
Asotin	211	312	369	164	1,056
Benton	2,470	3,567	4,522	2,069	12,628
Chelan	1,740	2,183	2,643	1,525	8,091
Clallam	1,299	2,063	2,640	1,015	7,017
Clark	5,820	10,599	13,481	5,628	35,528
Columbia	72	108	135	91	406
Cowlitz	1,097	1,533	1,976	849	5,455
Douglas	398	713	889	591	2,591
Ferry	82	150	191	86	509
Franklin	991	1,433	1,684	1,148	5,256
Garfield	26	49	60	106	241
Grant	1,167	1,513	1,832	1,450	5,962
Grays Harbor	1,069	1,483	1,774	840	5,166
Island	1,156	2,126	3,114	1,149	7,545
Jefferson	613	1,205	1,751	626	4,195
King	39,912	60,155	90,484	34,854	225,405
Kitsap	3,398	5,674	8,023	3,389	20,484
Kittitas	823	1,162	1,511	583	4,079
Klickitat	369	582	696	337	1,984
Lewis	1,118	1,733	2,234	1,053	6,138
Lincoln	170	239	330	533	1,272
Mason	684	1,256	1,706	777	4,423
Okanogan	762	1,018	1,388	873	4,041
Pacific	371	537	600	347	1,855
Pend Oreille	157	236	383	169	945
Pierce	10,473	17,455	23,057	9,799	60,784
San Juan	716	1,081	1,397	543	3,737
Skagit	2,190	3,231	4,129	1,822	11,372
Skamania	91	176	208	82	557
Snohomish	10,956	16,891	21,535	8,845	58,227
Spokane	6,987	10,631	13,667	5,797	37,082
Stevens	538	880	1,243	577	3,238
Thurston	3,791	6,235	9,014	3,932	22,972
Wahkiakum	43	111	114	52	320
Walla Walla	843	1,271	1,690	802	4,606
Whatcom	3,909	5,987	8,569	4,274	22,739
Whitman	457	592	915	747	2,711
Yakima	2,838	3,813	4,679	2,902	14,232
<b>SUBTOTAL</b>	<b>110,055</b>	<b>170,293</b>	<b>235,059</b>	<b>100,892</b>	<b>616,299</b>
<b>Out-Of-State</b>	<b>32,841</b>	<b>30,991</b>	<b>24,625</b>	<b>20,555</b>	<b>109,012</b>
<b>TOTAL</b>	<b>142,896</b>	<b>201,284</b>	<b>259,684</b>	<b>121,447</b>	<b>725,311</b>

1 Includes seasonal reporters.

2 Firms with annual gross income of up to \$28,000 which have no sales tax liability; or \$46,667 per year for firms generating at least 50% of their taxable amount from service activities or operators of contests of chance (up to \$24,000 for public utility tax) are not required to file excise tax returns.

Table 11

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
By County and Major Industry - Calendar Year 2017**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	13	2	2	25	47	30	119
Asotin	16	5	4	29	59	16	129
Benton	224	42	23	278	842	250	1,659
Chelan	128	30	10	142	446	96	852
Clallam	102	26	15	143	372	78	736
Clark	674	111	100	709	2,216	726	4,536
Columbia	3	2	2	10	17	8	42
Cowlitz	120	35	19	150	370	83	777
Douglas	54	8	6	45	174	39	326
Ferry	6	5	2	9	28	11	61
Franklin	106	15	12	107	327	98	665
Garfield	0	0	0	2	4	3	9
Grant	82	20	12	106	307	107	634
Grays Harbor	69	9	11	148	238	59	534
Island	120	27	17	170	412	94	840
Jefferson	62	20	9	88	225	41	445
King	2,640	500	447	3,686	14,612	4,468	26,353
Kitsap	293	72	38	473	1,270	236	2,382
Kittitas	66	17	9	86	264	58	500
Klickitat	25	9	2	40	91	25	192
Lewis	92	26	7	133	285	94	637
Lincoln	13	2	0	17	40	13	85
Mason	76	12	12	107	245	57	509
Okanogan	38	12	9	56	165	57	337
Pacific	26	3	8	33	76	22	168
Pend Oreille	19	7	1	21	41	17	106
Pierce	1,168	178	117	1,486	3,948	1,175	8,072
San Juan	51	3	2	51	168	33	308
Skagit	202	50	31	206	595	178	1,262
Skamania	13	4	2	15	59	16	109
Snohomish	1,300	225	186	1,389	3,944	1,027	8,071
Spokane	641	110	81	792	2,131	563	4,318
Stevens	58	16	7	79	158	59	377
Thurston	335	82	45	519	1,458	373	2,812
Wahkiakum	2	1	2	12	11	7	35
Walla Walla	43	20	10	70	255	48	446
Whatcom	278	73	55	427	1,243	414	2,490
Whitman	17	10	10	58	143	43	281
Yakima	190	43	41	288	747	224	1,533
Out of State	1,480	344	790	2,857	4,826	1,519	11,816
<b>TOTAL</b>	<b>10,845</b>	<b>2,176</b>	<b>2,156</b>	<b>15,062</b>	<b>42,859</b>	<b>12,465</b>	<b>85,563</b>

Note: Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

**Table 12**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2016 and 2017**

Industry	NAICS	2016	2017
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	604	548
Textiles & apparel	313-316	293	267
Lumber, wood & paper	321-322	104	68
Petroleum, chemicals, plastics	324-327	226	207
Metal products	331-332	166	140
Industrial machinery	333	79	72
Computers & electronics	334	53	53
Appliances & electrical equip.	335	32	25
Transportation equipment	336	61	53
Other manufacturing	323, 337, 339	783	743
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	952	855
Nondurable goods	424	1,420	1,214
Other wholesaling	425	105	87
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	488	517
Furniture & home furnishings	442	549	611
Electronics & appliances	443	679	707
Building materials	4441	218	281
Lawn & garden supply	4442	197	209
Food & beverages (off-premises)	445	829	878
Health & personal care	446	1,640	1,195
Gas stations (& mini-marts w/ pumps)	447	110	117
Apparel & accessories	448	2,851	2,706
Sporting goods, hobby, book stores	451	1,014	1,141
Department stores	4521	3	2
General merchandise	4529	59	34
E-commerce & mail order	4541	312	280
Misc. retailers	453, 4542-4543	5,898	6,384
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	1,044	832
Utilities: electric, nat. gas, water/sewer	22	40	38
Construction	23	10,600	10,845
Transportation (passenger & freight)	48, 492	5,348	5,610
Warehouses	493	26	14
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	129	152
Software development	5112	44	143
Motion picture & audio recording	512	548	524
Radio & TV broadcasting; cable TV	515	19	25
Telephone & telecommunications	517	111	132
Information & data processing services	518-519	477	477

**Table 12**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2016 and 2017**

Industry	NAICS	2016	2017
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,493	1,455
Insurance agents & brokers	524	522	476
Real estate agents & brokers	531	3,366	2,587
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	393	372
Legal services	5411	802	720
Accounting services	5412	1,041	928
Architectural & engineering services	5413-5414	2,290	1,996
Computer services	5415	3,017	2,676
Other business services	5416-5419, 55-56	16,207	15,796
<b>PERSONAL SERVICES:</b>			
Health services	62	4,737	4,872
Arts, entertainment, recreation	71	2,389	2,256
Accommodations	721	551	701
Restaurants & Food Services	7223, 7225	2,751	2,742
Drinking Places	7224	137	132
Auto repair & services	8111	1,061	1,123
Personal care (beauty, barber, etc.)	8121-8122	2,826	2,854
Laundry & dry cleaning	8123	62	63
Other personal services	8129	2,204	1,965
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	2,431	2,229
Other services	8112-8114, 813-814, 99	1,703	1,434
<b>TOTAL NEW ACCOUNTS</b>		<b>88,094</b>	<b>85,563</b>

Note: Based on opening date and the North American Industry Classification System (NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 13

## COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2018

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	Othello	1.0	0.2		0.1			0.1			1.4
Asotin	Clarkson	0.8	0.4							0.2 Public Facilities	1.4
Benton	all cities; PTBA	1.0	0.6		0.1	0.3	0.1				2.1
Chelan	Wenatchee; Leavenworth	1.0	0.4		0.1			0.1		0.3 Public Facilities	1.9
Clallam	Sequim	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Clark	all cities	1.0	0.7		0.1				0.1		1.9
Columbia	Dayton	1.0	0.6		0.1			0.1	0.1		1.9
Cowlitz	Kelso; Longview	1.0	0.3		0.1			0.1	0.1		1.6
Douglas	three cities; PTBA	1.0	0.4		0.1			0.1		0.1 Public Facilities	1.7
Ferry	entire county	1.0			0.1				0.1		1.2
Franklin	Pasco; PTBA	1.0	0.6		0.4		0.1				2.1
Garfield	entire county	1.0	0.4								1.4
Grant	Mattawa; Moses Lake	1.0	0.4		0.1			0.1			1.6
Grays Harbor	Aberdeen	1.0	0.83		0.1	0.3		0.1	0.1		2.43
Island	entire county	1.0	0.9		0.1		0.1		0.1		2.2
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1		2.5
King	Seattle	1.0	1.0	1.4	0.1				0.1		3.6
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1	0.1	0.3 Passenger Ferry	2.5
Kittitas	Ellensburg	1.0	0.2		0.1	0.3	0.1			0.1 Housing & Related Svcs	1.8
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.4		0.1		0.1		0.1		1.7
Lincoln	entire county	1.0			0.1	0.3		0.1			1.5
Mason	Shelton	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Okanogan	Twisp	1.0	0.6		0.1	0.1	0.1		0.1		2.0
Pacific	Longbeach	1.0	0.5		0.1			0.1	0.1		1.8
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.7	1.4	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.6
San Juan	Friday Harbor	1.0	0.2		0.1	0.3	0.1		0.1		1.8
Skagit	Mount Vernon	1.0	0.6		0.1	0.3		0.1	0.1		2.2
Skamania	entire county	1.0			0.1	0.1					1.2
Snohomish	Mill Creek; Lynnwood; Mukilteo	1.0	1.2	1.4	0.1	0.1			0.1		3.9
Spokane	Airway Heights	1.0	0.9		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.5
Stevens	entire county	1.0			0.1						1.1
Thurston	Olympia	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.4
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham; Ferndale; Lynden; Blaine	1.0	0.8		0.1	0.1	0.1		0.1		2.2
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Yakima (city); Selah	1.0	0.3		0.1	0.3					1.7

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes ( hotel/motel taxes).

PTBA = public transportation benefit area

Counties with multiple cities listed have equal totals but may levy different local sales taxes.



**Table 14**

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2018 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2018)	Amount Distributed in FY 2018
<b>TAXES PAID BY PURCHASERS:</b>				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,211,312,952
Counties		1.0%	39	\$479,966,233
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	62 <sup>1</sup>	\$1,262,271,699
Criminal Justice	82.14.340	0.1%	34 <sup>2</sup>	\$168,191,546
Public Facilities	82.14.048	0.2%	3	\$16,629,561
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$1,250,159,193
Juvenile Correctional Facilities	82.14.350	0.1%	16	\$56,562,091
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$17,523,335
Emergency Communications	82.14.420	0.1%	17 <sup>2</sup>	\$53,945,017
Public Safety	82.14.450(1)	0.3%	29 <sup>2</sup>	\$68,118,890
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 <sup>3</sup>	\$136,327,375
Housing & Related Services	82.14.530	0.1%	1	\$42,364
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$4,721,050,257</b>
<b>CREDITED AGAINST STATE GENERAL FUND:</b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$10,939,301
Rural Counties	82.14.370	0.09%	32	\$35,380,689
Regional Centers	82.14.390	0.033%	22	\$27,965,838
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,113,758
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	7	\$6,500,000
Local Revitalization Financing	82.14.510	up to 6.5%	10	\$3,880,000
Annexation Services	82.14.415	0.1 - 0.85%	8	\$19,323,975
Health Sciences	82.14.480	0.02%	1	\$2,162,427
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$109,265,987</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$4,830,316,244</b>

1 Includes Transportation Benefit Districts

2 Counties levy the tax but the receipts are shared with cities.

3 For the most part counties levy the tax but the receipts are shared with cities. As of Jan 1, 2011 if a county with a population of at least 800,000 had not levied the tax then any city with a population of at least 30,000 within that county could. Currently Tacoma is the only city levying this local sales tax.

Table 15

**YIELD OF BASIC & OPTIONAL CITY/COUNTY LOCAL SALES AND USE TAX<sup>1</sup>**  
**Distributions of the 1.0% Tax in Fiscal Years FY 2017 - FY 2018**

County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2017	FY 2018	% Change	FY 2018	Rank
Adams	\$2,978,122	\$3,170,741	6.5 %	\$162.52	27
Asotin	\$2,619,237	\$2,894,363	10.5	\$130.67	34
Benton	\$42,004,757	\$46,000,300	9.5	\$241.47	7
Chelan	\$20,030,039	\$21,623,026	8.0	\$284.85	3
Clallam	\$11,076,339	\$13,094,899	18.2	\$178.38	21
Clark	\$70,065,579	\$83,873,122	19.7	\$181.93	20
Columbia	\$754,439	\$831,107	10.2	\$205.21	11
Cowlitz	\$17,530,053	\$20,374,185	16.2	\$194.32	16
Douglas	\$9,118,938	\$10,055,034	10.3	\$246.93	6
Ferry	\$821,985	\$706,760	(14.0)	\$91.79	39
Franklin	\$14,656,972	\$16,884,512	15.2	\$190.42	17
Garfield	\$418,506	\$386,521	(7.6)	\$175.69	22
Grant	\$19,590,643	\$20,953,007	7.0	\$221.47	8
Grays Harbor	\$9,833,958	\$11,098,711	12.9	\$152.41	29
Island	\$9,643,756	\$12,261,077	27.1	\$147.88	31
Jefferson	\$4,704,728	\$5,343,070	13.6	\$171.86	23
King	\$608,146,360	\$685,248,489	12.7	\$325.52	2
Kitsap	\$41,148,608	\$48,039,007	16.7	\$182.94	18
Kittitas	\$9,308,640	\$11,846,972	27.3	\$271.04	4
Klickitat	\$2,586,926	\$2,996,327	15.8	\$140.87	33
Lewis	\$12,791,926	\$15,046,649	17.6	\$195.69	14
Lincoln	\$1,245,435	\$1,599,837	28.5	\$150.36	30
Mason	\$6,384,468	\$7,286,921	14.1	\$116.93	37
Okanogan	\$6,378,229	\$6,921,346	8.5	\$165.86	26
Pacific	\$2,726,134	\$3,085,499	13.2	\$145.68	32
Pend Oreille	\$1,516,453	\$1,729,729	14.1	\$130.15	35
Pierce	\$148,339,077	\$172,256,649	16.1	\$203.98	13
San Juan	\$4,784,556	\$5,784,710	20.9	\$354.46	1
Skagit	\$27,239,203	\$31,791,510	16.7	\$260.01	5
Skamania	\$1,361,015	\$1,807,945	32.8	\$157.21	28
Snohomish	\$132,443,008	\$150,510,738	13.6	\$194.75	15
Spokane	\$91,802,779	\$107,241,382	16.8	\$217.74	9
Stevens	\$4,517,245	\$5,562,037	23.1	\$126.12	36
Thurston	\$48,620,615	\$55,953,300	15.1	\$205.19	12
Wahkiakum	\$413,900	\$388,780	(6.1)	\$97.19	38
Walla Walla	\$9,574,170	\$11,050,232	15.4	\$181.96	19
Whatcom	\$39,174,746	\$45,313,209	15.7	\$213.20	10
Whitman	\$7,240,286	\$8,031,863	10.9	\$167.54	25
Yakima	\$38,835,896	\$42,235,618	8.8	\$168.34	24
All Counties	\$412,396,790	\$479,966,233	16.4		
All Cities	\$1,070,030,939	\$1,211,312,952	13.2		
TOTAL	\$1,482,427,729	\$1,691,279,186	14.1 %	\$239.51	

Note: Distributions of basic & optional 1.0% local sales/use tax, excluding admin. expense (1.0%) retained by the state.

1 Changes to the Department computer systems require this comparison to include basic and optional taxes starting in Fiscal Year 2018.

Table 16A

LOCAL SALES AND USE TAX DISTRIBUTIONS <sup>1</sup>				
Amounts for all Local Taxing Districts in Each County <sup>2</sup> - Fiscal Year 2018				
County	City/County	Municipal Transit <sup>4</sup> 0.1% - 0.9%	High-Capacity Transit 0.9%	Housing & Related
	Basic and Optional <sup>3</sup> up to 1.0%			Services <sup>5</sup> 0.1%
Adams	\$3,170,741	\$342,294		
Asotin	\$2,894,363	\$1,254,571		
Benton	\$46,000,300	\$35,362,940		
Chelan	\$21,623,026	\$428,068		
Clallam	\$13,094,899	\$8,853,131		
Clark	\$83,873,122	\$53,475,590		
Columbia	\$831,107	\$407,591		
Cowlitz	\$20,374,185	\$3,975,677		
Douglas	\$10,055,034	\$12,232,043		
Ferry	\$706,760			
Franklin	\$16,884,512	\$5,410		
Garfield	\$386,521	\$122,828		
Grant	\$20,953,007	\$4,374,911		
Grays Harbor	\$11,098,711	\$8,338,280		
Island	\$12,261,077	\$11,031,989		
Jefferson	\$5,343,070	\$4,808,367		
King	\$685,248,489	\$633,528,154	\$1,250,159,193	
Kitsap	\$48,039,007	\$42,011,530		
Kittitas	\$11,846,972	\$1,124,976		42,364
Klickitat	\$2,996,327			
Lewis	\$15,046,649	\$3,472,447		
Lincoln	\$1,599,837			
Mason	\$7,286,921	\$4,882,768		
Okanogan	\$6,921,346	\$2,692,604		
Pacific	\$3,085,499	\$936,899		
Pend Oreille	\$1,729,729			
Pierce	\$172,256,649	\$88,709,137	(incl. w/ King)	
San Juan	\$5,784,710	\$301,339		
Skagit	\$31,791,510	\$13,950,291		
Skamania	\$1,807,945			
Snohomish	\$150,510,738	\$163,821,996	(incl. w/ King)	
Spokane	\$107,241,382	\$70,385,833		
Stevens	\$5,562,037			
Thurston	\$55,953,300	\$43,277,133		
Wahkiakum	\$388,780			
Walla Walla	\$11,050,232	\$6,802,122		
Whatcom	\$45,313,209	\$33,620,318		
Whitman	\$8,031,863			
Yakima	\$42,235,618	\$7,740,461		
<b>TOTAL</b>	<b>\$1,691,279,186</b>	<b>\$1,262,271,699</b>	<b>\$1,250,159,193</b>	<b>\$42,364</b>

1 Distributions exclude state-retained administrative fee.  
2 Amounts for multi-county districts shown for the largest county.  
3 Basic and Optional distributions are now combined.  
4 Distributions include Transportation Benefit District taxes.  
5 New local sales tax first levied in April 2018.

**Table 16B**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

**Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2018**

<b>County</b>	<b>Criminal Justice 0.1%</b>	<b>Juvenile Correction 0.1%</b>	<b>Public Facilities 0.2%</b>	<b>Public Safety 0.3%</b>
Adams	\$317,053			
Asotin			\$723,194	
Benton	\$4,600,055	\$4,600,055		\$12,697,390
Chelan	\$2,162,321		\$5,182,229	\$212,587
Clallam	\$1,309,619	\$101,570		\$372,010
Clark	\$8,387,336			
Columbia	\$82,984			
Cowlitz	\$2,037,153			\$230,948
Douglas	\$956,549			
Ferry	\$70,674			
Franklin	\$1,688,461	\$1,688,461		\$4,268,665
Garfield				
Grant	\$2,095,290			\$172,234
Grays Harbor	\$1,109,890			\$3,172,869
Island	\$1,226,128	\$1,226,127		
Jefferson	\$534,314			\$1,552,110
King	\$67,913,337			\$261,345
Kitsap	\$4,803,931	\$4,803,930		
Kittitas	\$1,184,710	\$1,184,710		\$3,352,058
Klickitat				
Lewis	\$1,504,686	\$1,504,545		
Lincoln	\$159,988			\$439,554
Mason	\$728,698	\$728,699		\$253,277
Okanogan	\$693,115	\$51,958		\$154,647
Pacific	\$86,564			
Pend Oreille	\$172,966			
Pierce	\$17,298,623	\$17,335,033		\$18,060
San Juan	\$578,474	\$578,474		\$1,695,086
Skagit	\$3,179,153			\$8,277,138
Skamania	\$180,582			
Snohomish	\$15,590,045			\$883,306
Spokane	\$10,724,117	\$10,724,146	\$10,724,138	\$9,562,568
Stevens	\$556,213			
Thurston	\$5,595,380	\$5,595,362		\$1,956,350
Wahkiakum				
Walla Walla	\$1,105,037	\$1,105,037		\$3,082,129
Whatcom	\$4,531,358	\$4,531,055		\$4,171,083
Whitman	\$803,183	\$802,929		
Yakima	\$4,223,561			\$11,333,474
<b>TOTAL</b>	<b>\$168,191,546</b>	<b>\$56,562,091</b>	<b>\$16,629,561</b>	<b>\$68,118,890</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 16C

LOCAL SALES AND USE TAX DISTRIBUTIONS <sup>1</sup>				
Amounts for all Local Taxing Districts in Each County <sup>2</sup> - Fiscal Year 2018				
County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Football Stadium <sup>3</sup> 0.016%
Adams		\$316,626		
Asotin				
Benton				
Chelan		\$2,137,593		
Clallam		\$1,309,619	\$1,309,467	
Clark			\$8,385,821	
Columbia		\$4,544	\$82,984	
Cowlitz		\$2,016,119	\$2,031,878	
Douglas		\$953,812		
Ferry			\$70,550	
Franklin				
Garfield				
Grant		\$2,095,278		
Grays Harbor		\$1,109,878	\$1,109,313	
Island			\$1,225,693	
Jefferson		\$534,272	\$534,272	
King			\$66,146,633	\$10,939,301
Kitsap		\$4,803,453	\$4,798,260	
Kittitas				
Klickitat				
Lewis			\$1,504,141	
Lincoln		\$159,971		
Mason		\$728,570	\$728,453	
Okanogan			\$692,070	
Pacific		\$306,080	\$306,631	
Pend Oreille				
Pierce	\$17,523,335	\$17,173,763	\$5,828,621	
San Juan			\$578,474	
Skagit		\$3,179,116	\$3,178,851	
Skamania			\$180,582	
Snohomish			\$15,649,441	
Spokane		\$10,718,408	\$10,719,253	
Stevens				
Thurston		\$5,594,987	\$5,593,091	
Wahkiakum			\$38,874	
Walla Walla			\$1,103,961	
Whatcom			\$4,530,061	
Whitman		\$802,929		
Yakima				
<b>TOTAL</b>	<b>\$17,523,335</b>	<b>\$53,945,017</b>	<b>\$136,327,375</b>	<b>\$10,939,301</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 16D

<b>LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup></b>				
<b>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2018</b>				
<b>County</b>	<b>Regional Centers<sup>3</sup> 0.033%</b>	<b>Regional Theaters<sup>3</sup> 0.02 or 0.25%</b>	<b>Rural Counties<sup>3</sup> 0.09%</b>	<b>Hospital Benefit<sup>3</sup> 6.5%</b>
Adams			\$287,734	
Asotin			\$328,371	
Benton	\$1,530,904		\$4,175,139	
Chelan	\$962,778		\$1,962,589	
Clallam			\$1,188,667	
Clark	\$2,791,245			
Columbia			\$75,420	
Cowlitz	\$677,954	\$410,758	\$1,849,074	
Douglas			\$869,049	
Ferry			\$64,151	
Franklin	\$523,378		\$1,532,423	
Garfield			\$31,178	
Grant			\$1,901,725	
Grays Harbor	\$369,338		\$1,007,287	
Island			\$1,112,753	
Jefferson			\$484,951	
King	\$943,446			
Kitsap	\$1,598,614			
Kittitas			\$1,075,344	
Klickitat			\$404,686	
Lewis	\$500,454		\$1,365,567	
Lincoln			\$145,214	
Mason			\$661,375	
Okanogan			\$628,284	
Pacific			\$280,051	
Pend Oreille			\$157,011	
Pierce	\$3,937,030			\$2,000,000
San Juan			\$525,117	
Skagit	\$1,057,948		\$2,885,305	
Skamania			\$164,296	
Snohomish	\$5,292,883			
Spokane	\$3,568,943			
Stevens			\$504,859	
Thurston	\$1,774,929			
Wahkiakum			\$35,285	
Walla Walla			\$1,002,811	
Whatcom	\$1,507,940		\$4,112,702	
Whitman			\$728,963	
Yakima	\$928,055	\$703,000	\$3,833,310	
<b>TOTAL</b>	<b>\$27,965,838</b>	<b>\$1,113,758</b>	<b>\$35,380,689</b>	<b>\$2,000,000</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 16E

LOCAL SALES AND USE TAX DISTRIBUTIONS <sup>1</sup>				
Amounts for all Local Taxing Districts in Each County <sup>2</sup> - Fiscal Year 2018				
County	Infrastructure-LIFT <sup>3</sup> 6.5%	Revitalization-LRF <sup>3</sup> 6.5%	Annexation Area <sup>3</sup> 0.2%	Health Sciences <sup>3</sup> 0.02%
Adams				
Asotin				
Benton		\$830,000		
Chelan		\$500,000		
Clallam				
Clark		\$220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$2,000,000	\$750,000	\$16,993,436	
Kitsap		\$330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	\$1,000,000	\$1,000,000		
San Juan				
Skagit				
Skamania				
Snohomish	\$500,000		\$2,330,539	
Spokane	\$1,000,000	\$250,000		\$2,162,427
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	\$1,000,000			
Whitman				
Yakima	\$1,000,000			
<b>TOTAL</b>	<b>\$6,500,000</b>	<b>\$3,880,000</b>	<b>\$19,323,975</b>	<b>\$2,162,427</b>

1 Distributions exclude state-retained administrative fee.  
2 Amounts for multi-county districts shown for the largest county.  
3 Credited against the state general fund.

**Table 17**

<b>LOCAL RENTAL CAR TAX DISTRIBUTIONS<sup>1</sup></b>		
<b>Amounts for all Local Taxing Districts in Each County - Fiscal Year 2018<sup>2</sup></b>		
<b>County</b>	<b>County Tax 1.0%</b>	<b>High Capacity Transit 0.8%</b>
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$104,254	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$4,024,603	\$679,173
Kitsap		
Kittitas	\$5,299	
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	\$240,221	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	\$536,725	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$4,911,102</b>	<b>\$679,173</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.



**Table 18**

<b>LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS<sup>1</sup></b>		
<b>Amounts for all Local Taxing Districts in Each County - Fiscal Year 2018</b>		
<b>County</b>	<b>Additional Local Tax 2.0 - 3.0%</b>	<b>Room Fee \$2 per day</b>
Adams	\$59,640	
Asotin	\$87,633	
Benton	\$928,298	\$970,538
Chelan	\$3,075,669	\$182,013
Clallam	\$874,526	
Clark	\$1,187,756	\$890,858
Columbia	\$24,498	
Cowlitz	\$429,360	
Douglas	\$105,636	
Ferry	\$10,120	
Franklin	\$254,687	\$247,371
Garfield		
Grant	\$629,956	
Grays Harbor	\$1,593,381	
Island	\$422,400	
Jefferson	\$412,661	
King <sup>2</sup>	\$9,630,789	\$2,810,873
Kitsap	\$669,550	
Kittitas	\$754,144	
Klickitat	\$24,801	
Lewis	\$373,867	\$185,066
Lincoln		
Mason	\$184,724	
Okanogan	\$544,869	
Pacific	\$555,108	
Pend Oreille	\$31,485	
Pierce	\$5,755,262	\$1,062,454
San Juan	\$848,695	
Skagit	\$656,851	
Skamania	\$245,330	
Snohomish	\$2,233,257	\$870,048
Spokane	\$4,146,217	\$2,290,623
Stevens	\$45,595	
Thurston	\$714,390	\$709,930
Wahkiakum	\$13,852	
Walla Walla	\$417,408	\$267,255
Whatcom	\$1,122,673	
Whitman	\$246,361	
Yakima	\$892,523	\$611,194
<b>TOTAL</b>	<b>\$40,203,969</b>	<b>\$11,098,223</b>

1 Distributions exclude state-retained administrative fee, and do not include special local convention center taxes.

2 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium

Table 19

**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2015-2018**

	FY 2015	FY 2016	FY 2017	FY 2018
<b>County Tax:<sup>1</sup></b>				
Adams	\$0	\$0	\$0	\$358
Asotin	\$32,757	\$32,691	\$30,649	\$5,477
Chelan	\$198,593	\$208,243	\$186,371	\$77,331
Clallam	\$2,391,391	\$1,947,029	\$1,758,707	\$1,660,526
Clark	\$1,364,084	\$1,025,808	\$1,041,345	\$1,037,552
Columbia	\$5,378	\$4,314	\$2,612	\$6,298
Cowlitz	\$3,257,486	\$3,439,804	\$3,103,923	\$4,044,695
Douglas	\$0	\$659	\$516	\$0
Ferry	\$208,143	\$227,652	\$218,336	\$193,035
Garfield	\$0	\$3,742	\$10	\$26,342
Grays Harbor	\$3,707,657	\$3,708,685	\$3,524,818	\$4,167,837
Island	\$84,985	\$136,398	\$68,340	\$131,446
Jefferson	\$1,244,234	\$936,759	\$898,633	\$1,708,618
King	\$1,343,311	\$838,675	\$1,014,067	\$1,051,562
Kitsap	\$393,525	\$418,187	\$287,590	\$620,124
Kittitas	\$58,882	\$49,471	\$32,622	\$43,753
Klickitat	\$1,045,984	\$826,534	\$801,640	\$1,112,882
Lewis	\$6,040,542	\$5,273,738	\$4,966,993	\$5,516,386
Lincoln	\$6,433	\$9,576	\$4,080	\$18,997
Mason	\$1,757,919	\$1,339,697	\$1,055,336	\$1,533,961
Okanogan	\$205,326	\$220,953	\$177,118	\$160,742
Pacific	\$4,608,659	\$3,462,204	\$2,202,932	\$2,557,972
Pend Oreille	\$525,118	\$371,792	\$457,690	\$580,461
Pierce	\$1,849,323	\$1,589,025	\$1,426,557	\$1,457,722
San Juan	\$4,367	\$8,951	\$5,759	\$7,714
Skagit	\$1,793,379	\$1,334,862	\$1,495,823	\$1,985,995
Skamania	\$1,006,145	\$1,075,754	\$663,916	\$1,033,268
Snohomish	\$1,778,892	\$1,307,693	\$1,204,702	\$1,478,809
Spokane	\$236,231	\$195,502	\$179,035	\$289,327
Stevens	\$1,132,145	\$1,191,422	\$1,429,104	\$1,437,755
Thurston	\$1,237,860	\$1,810,447	\$1,204,646	\$1,413,052
Wahkiakum	\$995,818	\$861,010	\$611,127	\$701,798
Walla Walla	\$0	\$4,050	\$2,331	\$15,780
Whatcom	\$771,314	\$787,689	\$710,223	\$933,805
Whitman	\$0	\$0	\$0	\$3,713
Yakima	\$41,838	\$88,485	\$44,623	\$36,722
<b>County Total</b>	<b>\$39,327,717</b>	<b>\$34,737,504</b>	<b>\$30,812,173</b>	<b>\$37,051,813</b>
<b>State Tax<sup>2</sup></b>	<b>\$2,165,832</b>	<b>\$2,668,455</b>	<b>\$1,788,767</b>	<b>\$1,613,840</b>

1 County tax of 4.0%.

2 State tax of 1.0% less EARR (Enhanced Aquatic Resource Requirements) Credit.

Table 20

**LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2016-2018**

County	FY	FY	FY 2018		Total
	2016	2017	County	Cities	
Adams	\$69,972	\$85,475	\$86,853	\$4,722	\$91,575
Asotin	\$32,342	\$39,910	\$12,999	\$21,352	\$34,351
Benton	\$1,037,637	\$894,237	\$548,838	\$320,005	\$868,843
Chelan	\$223,630	\$219,709	\$104,569	\$110,624	\$215,193
Clallam	\$360,664	\$374,280	\$177,262	\$202,306	\$379,568
Clark	\$1,041,868	\$1,044,174	\$399,910	\$682,254	\$1,082,163
Columbia	\$23,746	\$20,019	\$15,480	\$4,307	\$19,788
Cowlitz	\$346,743	\$384,126	\$357,016	\$94,289	\$451,305
Douglas	\$86,498	\$98,930	\$115,787	\$7,183	\$122,970
Ferry	\$4,232	\$2,921	\$4,108	\$0	\$4,108
Franklin	\$529,271	\$564,348	\$336,775	\$230,266	\$567,041
Garfield	\$17,520	\$13,695	\$9,714	\$2,948	\$12,662
Grant	\$656,652	\$757,011	\$712,438	\$79,075	\$791,513
Grays Harbor	\$319,495	\$287,604	\$210,308	\$142,822	\$353,131
Island	\$79,362	\$87,947	\$41,005	\$47,462	\$88,467
Jefferson	\$205,681	\$222,387	\$104,274	\$131,453	\$235,727
King	\$13,840,872	\$13,743,837	\$4,875,966	\$9,215,278	\$14,091,244
Kitsap	\$462,827	\$485,529	\$245,595	\$233,175	\$478,770
Kittitas	\$57,202	\$58,266	\$40,187	\$21,036	\$61,223
Klickitat	\$94,598	\$95,775	\$98,982	\$13,162	\$112,144
Lewis	\$175,573	\$167,345	\$91,039	\$96,339	\$187,378
Lincoln	\$30,057	\$55,626	\$43,840	\$2,433	\$46,273
Mason	\$140,572	\$137,763	\$116,823	\$11,767	\$128,589
Okanogan	\$76,912	\$75,893	\$47,537	\$9,322	\$56,859
Pacific	\$126,075	\$134,157	\$73,264	\$64,986	\$138,250
Pend Oreille	\$5,590	\$4,664	\$3,149	\$876	\$4,026
Pierce	\$2,823,397	\$2,699,758	\$1,001,794	\$1,647,641	\$2,649,435
San Juan	\$133,937	\$146,710	\$71,100	\$92,464	\$163,564
Skagit	\$692,686	\$691,988	\$397,210	\$385,318	\$782,528
Skamania	\$51,207	\$68,809	\$39,489	\$26,906	\$66,396
Snohomish	\$2,312,925	\$2,457,040	\$1,528,354	\$962,420	\$2,490,774
Spokane	\$322,777	\$323,012	\$155,648	\$199,538	\$355,186
Stevens	\$12,914	\$11,970	\$18,473	\$1,135	\$19,608
Thurston	\$385,565	\$395,990	\$165,050	\$277,101	\$442,151
Wahkiakum	\$12,074	\$13,093	\$16,555	\$0	\$16,555
Walla Walla	\$288,338	\$296,320	\$248,020	\$42,235	\$290,254
Whatcom	\$1,062,360	\$1,009,153	\$470,385	\$635,484	\$1,105,870
Whitman	\$253,309	\$271,373	\$205,494	\$80,023	\$285,516
Yakima	\$188,765	\$144,633	\$136,385	\$33,567	\$169,952
<b>TOTAL</b>	<b>\$28,585,842</b>	<b>\$28,585,473</b>	<b>\$13,327,677</b>	<b>\$16,133,273</b>	<b>\$29,460,950</b>

Table 21

**PUBLIC UTILITY DISTRICT (PUD)  
PRIVILEGE TAX DISTRIBUTIONS  
Fiscal Years 2014-2018**

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>LOCAL GOVERNMENT</b>					
Adams	\$1,327	\$1,605	\$1,191	\$1,107	\$1,233
Asotin	\$171	\$193	\$192	\$167	\$147
Benton	\$2,489,639	\$2,601,413	\$1,881,654	\$2,031,045	\$2,095,513
Chelan	\$1,421,502	\$1,387,527	\$1,371,214	\$1,381,921	\$1,450,483
Clallam	\$560,721	\$564,569	\$571,201	\$588,684	\$660,313
Clark	\$4,234,276	\$4,386,915	\$4,308,966	\$4,262,123	\$4,402,432
Cowlitz	\$2,102,562	\$2,090,973	\$2,129,530	\$2,725,819	\$3,203,739
Douglas	\$860,072	\$857,027	\$865,003	\$866,626	\$942,986
Ferry	\$71,574	\$74,193	\$71,842	\$76,357	\$79,574
Franklin	\$1,368,866	\$1,432,498	\$1,138,783	\$1,184,863	\$1,224,045
Grant	\$2,414,990	\$2,475,929	\$2,719,231	\$2,805,888	\$2,957,718
Grays Harbor	\$891,471	\$883,303	\$896,613	\$942,120	\$1,032,042
Island	\$133,847	\$137,550	\$140,122	\$142,133	\$159,535
Jefferson	\$266,576	\$427,909	\$384,815	\$382,494	\$472,338
Kitsap	\$2,557	\$2,707	\$2,751	\$2,896	\$3,329
Kittitas	\$312,934	\$246,404	\$281,243	\$287,421	\$286,055
Klickitat	\$340,059	\$346,187	\$365,601	\$373,449	\$419,782
Lewis	\$681,311	\$712,174	\$708,129	\$753,054	\$829,738
Lincoln	\$2,001	\$2,009	\$1,887	\$1,870	\$2,181
Mason	\$652,121	\$674,642	\$697,580	\$756,439	\$816,641
Okanogan	\$580,263	\$639,599	\$629,810	\$649,511	\$645,915
Pacific	\$275,128	\$275,545	\$268,232	\$290,162	\$345,637
Pend Oreille	\$428,992	\$414,410	\$426,361	\$495,662	\$422,410
Pierce	\$10,401	\$11,197	\$11,196	\$12,429	\$13,761
Skagit	\$2,979	\$3,041	\$2,964	\$3,037	\$2,881
Skamania	\$113,459	\$119,327	\$116,575	\$123,668	\$136,137
Snohomish	\$6,255,192	\$6,435,143	\$6,615,377	\$6,619,334	\$7,106,224
Thurston	\$769	\$777	\$668	\$665	\$1,623
Wahkiakum	\$41,546	\$41,994	\$41,377	\$43,664	\$47,188
Walla Walla	\$27,111	\$28,385	\$13,396	\$15,891	\$14,195
Whatcom	\$116,651	\$122,849	\$124,828	\$131,389	\$123,425
Yakima	\$394,080	\$397,383	\$280,051	\$300,648	\$273,003
Local Subtotal	\$27,055,146	\$27,795,375	\$27,068,385	\$28,252,535	\$30,172,220
<b>STATE GOVERNMENT</b>					
Schools	17,112,504	17,715,654	17,751,786	18,765,257	19,732,828
Other General Fund <sup>1</sup>	5,067,863	5,235,206	5,261,499	5,539,500	5,853,814
<b>GRAND TOTAL</b>	<b>\$49,235,512</b>	<b>\$50,746,235</b>	<b>\$50,081,669</b>	<b>\$52,557,292</b>	<b>\$55,758,863</b>

1 Includes surtax.

**Table 22**

**E911 Distributions**  
**Amounts for all Local Taxing Districts in Each County**  
**Fiscal Year 2018**

County	Wireline (Land)	Wireless
Adams	\$27,648	\$94,336
Asotin	\$22,612	\$105,904
Benton	\$175,322	\$1,122,393
Chelan	\$132,234	\$437,573
Clallam	\$130,181	\$375,713
Clark	\$410,943	\$2,857,677
Columbia	\$9,942	\$21,160
Cowlitz	\$123,087	\$580,352
Douglas	\$38,563	\$202,493
Ferry	\$21,913	\$25,785
Franklin	\$60,327	\$427,986
Garfield	\$6,647	\$11,572
Grant	\$110,670	\$483,815
Grays Harbor	\$86,895	\$356,051
Island	\$130,317	\$503,144
Jefferson	\$64,529	\$180,196
King	\$2,896,020	\$15,806,914
Kitsap	\$281,461	\$1,613,707
Kittitas	\$82,829	\$228,825
Klickitat	\$49,719	\$117,219
Lewis	\$147,990	\$413,511
Lincoln	\$34,878	\$63,081
Mason	\$106,698	\$312,094
Okanogan	\$85,890	\$176,263
Pacific	\$54,204	\$111,658
Pend Oreille	\$27,293	\$66,273
Pierce	\$708,354	\$5,386,923
San Juan	\$81,024	\$101,337
Skagit	\$169,336	\$756,974
Skamania	\$30,021	\$56,463
Snohomish	\$858,394	\$5,289,546
Spokane	\$553,006	\$2,898,372
Stevens	\$92,301	\$223,881
Thurston	\$288,621	\$1,785,203
Wahkiakum	\$12,867	\$22,660
Walla Walla	\$58,344	\$297,227
Whatcom	\$228,551	\$1,247,255
Whitman	\$66,754	\$199,951
Yakima	\$256,136	\$1,256,055
<b>TOTAL</b>	<b>\$8,722,523</b>	<b>\$46,217,543</b>

**Table 22****E911 Distributions****Amounts for all Local Taxing Districts in Each County  
Fiscal Year 2018**

<b>County</b>	<b>VoIP (Voice over Internet Protocol)</b>	<b>Prepaid</b>
Adams	\$290	\$30,897
Asotin	\$14,737	\$40,333
Benton	\$240,691	\$230,367
Chelan	\$61,947	\$143,545
Clallam	\$76,279	\$99,281
Clark	\$591,094	\$538,410
Columbia	\$587	\$4,900
Cowlitz	\$117,186	\$160,132
Douglas	\$50,994	\$57,577
Ferry	\$621	\$9,446
Franklin	\$63,371	\$170,603
Garfield	\$358	\$1,170
Grant	\$30,366	\$166,793
Grays Harbor	\$92,506	\$110,556
Island	\$103,397	\$66,309
Jefferson	\$33,623	\$48,778
King	\$3,392,296	\$1,999,535
Kitsap	\$347,866	\$288,028
Kittitas	\$17,406	\$37,015
Klickitat	\$11,228	\$14,317
Lewis	\$58,407	\$120,373
Lincoln	\$768	\$7,536
Mason	\$50,324	\$88,382
Okanogan	\$14,568	\$88,110
Pacific	\$21,824	\$20,386
Pend Oreille	\$2,868	\$8,844
Pierce	\$1,172,625	\$990,305
San Juan	\$10,650	\$11,703
Skagit	\$164,185	\$154,930
Skamania	\$1,559	\$7,780
Snohomish	\$1,022,860	\$687,914
Spokane	\$608,377	\$654,367
Stevens	\$14,355	\$62,043
Thurston	\$421,538	\$302,970
Wahkiakum	\$443	\$3,076
Walla Walla	\$67,085	\$87,051
Whatcom	\$317,755	\$227,502
Whitman	\$19,486	\$33,626
Yakima	\$208,876	\$505,995
<b>TOTAL</b>	<b>\$9,425,394</b>	<b>\$8,280,885</b>