

# **TAX STATISTICS**

**2009**

**WASHINGTON STATE DEPARTMENT OF REVENUE**  
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### **PURPOSE OF THIS REPORT**

**This report provides an historical record of tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. State revenue collections in Section I reflect fiscal year 2009, ending June 30, 2009, while most of the local sales tax and property tax information in Section II represents a calendar year basis.**

**The audience for this report includes, but is not limited to, the Governor's office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses who are interested in Washington taxes.**

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# TAX STATISTICS 2009

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**STATE EXCISE TAX COLLECTIONS**

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**Table 1**  
**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**  
**Fiscal Years 2008 and 2009 (\$000)**

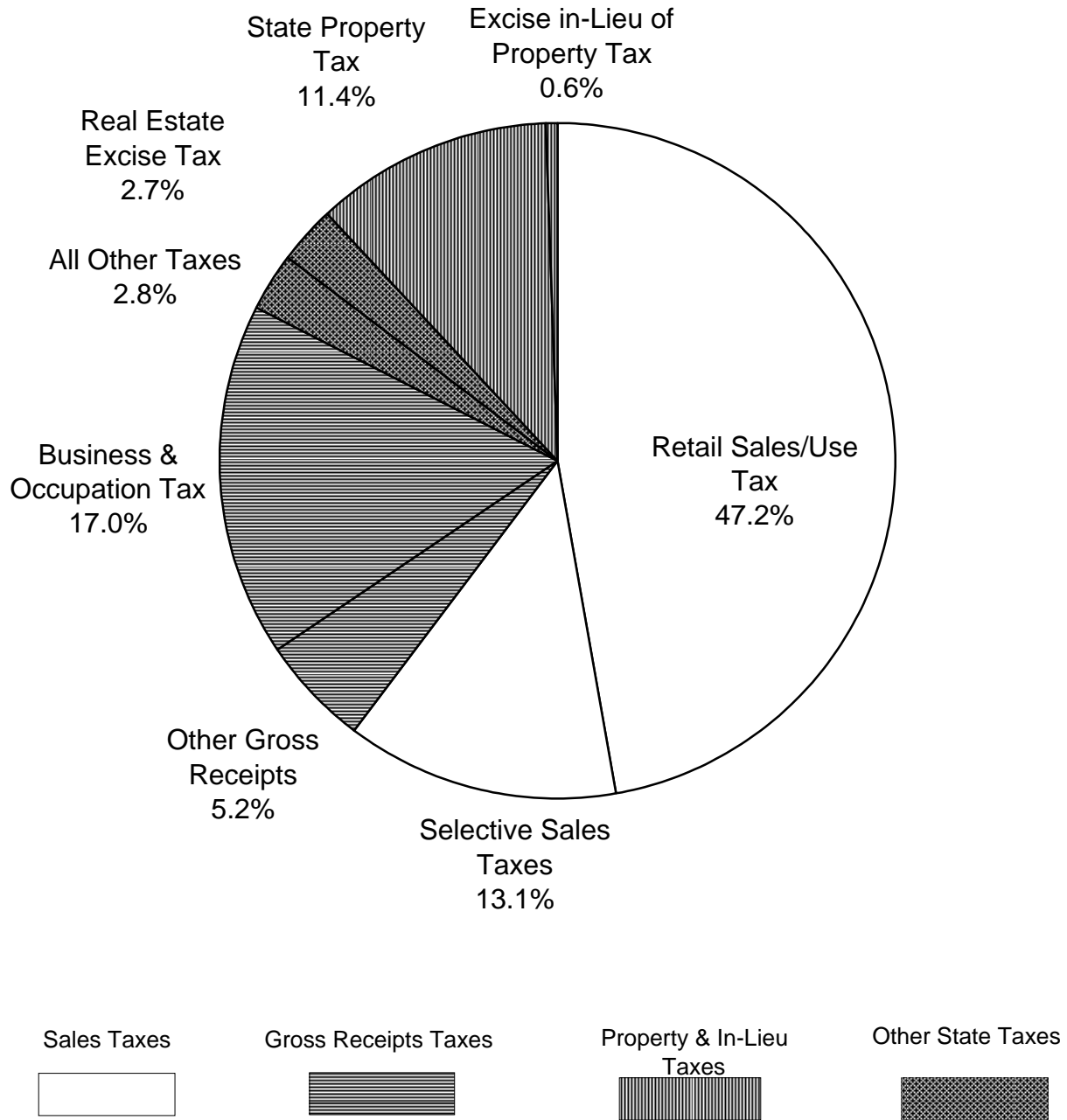
State Tax Source*	Fiscal Year 2008	Fiscal Year 2009	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$8,265,255	\$7,369,072	(10.8) %
Motor fuels	1,182,376	1,181,459	(0.1)
Alcoholic beverages	267,208	275,859	3.2
Cigarette and tobacco	412,469	422,707	2.5
Other	168,882	168,767	(0.1)
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	2,874,339	2,650,526	(7.8)
Public utility	380,538	386,101	1.5
Insurance premiums	415,028	408,464	(1.6)
Other	11,008	10,493	(4.7)
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	1,741,819	1,785,323	2.5
Other	87,834	89,896	2.3
<b><u>Other State Taxes</u></b>			
Real estate excise	716,680	426,048	(40.6)
Estate	109,192	137,116	25.6
Harzadous substance	130,189	127,055	(2.4)
All other taxes	198,620	166,716	(16.1)
<b>TOTAL STATE TAXES</b>	<b>\$16,961,437</b>	<b>\$15,605,602</b>	<b>(8.0) %</b>

\*Excludes local taxes; see Table 2 for detailed data.

Chart 1

**MAJOR WASHINGTON STATE TAXES**

**Percentage Distribution - Fiscal Year 2009  
(Does not include local government taxes)**



**Table 2**  
**NET WASHINGTON STATE TAX COLLECTIONS:**  
**LATEST FIVE YEARS**  
**Fiscal Years 2005-2009 (\$000)**

Source	2005	2006	2007	2008	2009
<b>ALL STATE TAXES</b>	<b>\$13,930,906</b>	<b>\$15,525,427</b>	<b>\$16,857,726</b>	<b>\$16,961,437</b>	<b>\$15,605,602</b>
<b>General &amp; Selective Sales Taxes</b>	<b>8,248,784</b>	<b>9,261,147</b>	<b>9,921,306</b>	<b>10,296,190</b>	<b>9,417,864</b>
Retail Sales	6,166,266	6,882,255	7,431,002	7,747,276	6,903,654
Use	453,901	471,744	511,374	517,979	465,418
Motor Fuels	958,762	1,056,524	1,134,622	1,182,376	1,181,459
Liquor Sales	74,102	78,806	85,153	91,798	96,592
Liquor Liter	77,124	108,428	115,566	122,554	125,116
Beer Excise	29,899	30,370	30,916	31,517	32,415
Wine Excise	17,548	19,588	21,656	21,339	21,736
Cigarette	323,580	435,813	414,212	421,138	392,429
Tobacco Products	27,542	26,610	21,011	-8,669	30,278
Convention Center	42,948	49,514	55,995	61,463	57,253
Solid Waste Collection	27,860	29,644	31,392	32,751	32,480
Wood Stove Fee	225	288	293	299	320
Brokered Natural Gas	29,745	40,158	35,506	41,154	46,730
Rental Car	19,282	21,954	23,152	24,207	22,768
Tribal Cigarette taxes	--	6,258	5,667	5,206	5,614
Replacement Vehicle Tire Fee	--	3,193	3,789	3,802	3,602
<b>Gross Receipts Taxes</b>	<b>2,939,351</b>	<b>3,206,390</b>	<b>3,479,203</b>	<b>3,680,913</b>	<b>3,455,584</b>
Business and Occupation	2,269,105	2,477,831	2,712,048	2,874,339	2,650,526
Public Utility	303,778	339,874	365,173	380,538	386,101
Litter	7,190	7,909	7,962	9,133	8,848
Insurance Premiums	357,381	378,804	391,949	415,028	408,464
Parimutuel	1,836	1,899	1,994	1,832	1,547
Boxing and Wrestling	61	73	77	43	98
<b>Property &amp; In-lieu Excise Taxes</b>	<b>1,673,188</b>	<b>1,719,853</b>	<b>1,776,141</b>	<b>1,829,653</b>	<b>1,875,219</b>
State Property Tax Levy	1,589,947	1,632,815	1,688,282	1,741,819	1,785,323
Watercraft/Aircraft Excises	15,187	16,356	16,701	17,935	17,478
PUD Privilege	38,024	38,894	39,795	41,677	42,175
Timber Excise	10,112	9,282	7,627	6,515	4,630
Leasehold Excise	19,918	22,506	23,736	21,707	25,613
<b>Other State Taxes</b>	<b>1,069,583</b>	<b>1,338,037</b>	<b>1,681,076</b>	<b>1,154,681</b>	<b>856,935</b>
Estate	-42,229	24,392	183,686	109,192	137,116
Real Estate Excise	823,110	1,010,457	1,159,670	716,680	426,048
Fish	4,838	1,980	2,385	2,567	1,963
Hazardous Substance (incl. local)	80,929	90,810	111,702	130,189	127,055
Carbonated Beverage Syrup	9,688	9,413	9,313	-1,305	8,365
Petroleum Products	3,688	41	-280	-416	609
Oil Spill	6,170	5,277	2,973	4,547	4,966
IMR Tax	8,129	8,372	8,698	9,873	9,931
Enhanced 911 Telephone	16,677	17,486	17,057	18,856	20,192
Telephone Lines (WTAP & TRS)	10,439	9,776	8,790	10,127	9,542
Nursing Home Quality Maint. Fee	33,557	27,553	26,540	2,387	-9
Penalties and Interest	114,587	132,480	150,542	151,984	111,157

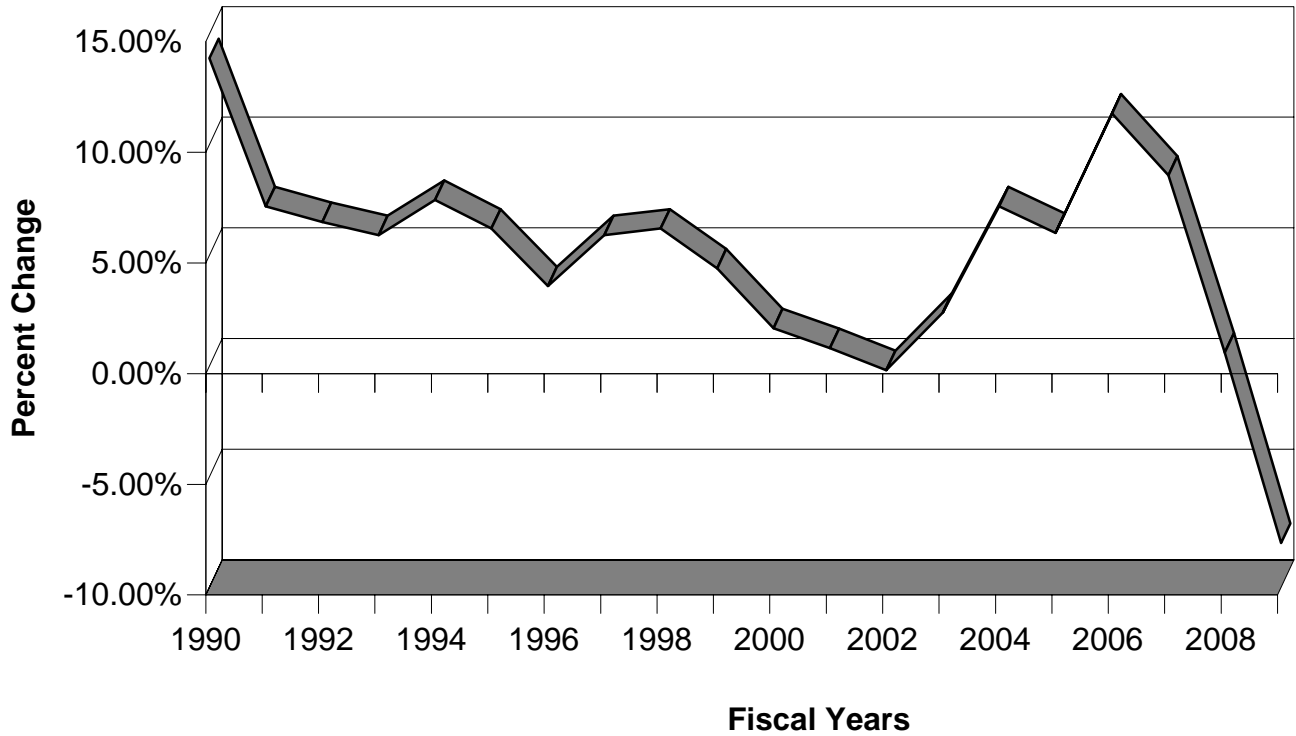
Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.



## Chart 2

### NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections for Past Twenty Years  
Fiscal Years 1990-2009



**Table 3**  
**WASHINGTON STATE GENERAL FUND REVENUES**  
**Fiscal Year 2008\***

Source	Amount (\$000)**	% of State Sources
<b>TAXES</b>	<b>\$14,307,087</b>	<b>96.1 %</b>
<b>DEPARTMENT OF REVENUE***</b>	<b>14,026,998</b>	<b>94.3</b>
<b>1935 Revenue Act Taxes</b>	<b>11,637,875</b>	<b>78.2</b>
Retail sales	7,744,274	52.0
Use	512,014	3.4
Business and occupation	2,760,426	18.6
Public utility	369,557	2.5
Cigarette (incl. tribal)	55,953	0.4
Liquor sales (percent)	44,121	0.3
Penalties and interest	151,530	1.0
<b>Other General Fund Taxes</b>	<b>2,389,123</b>	<b>16.1</b>
Tobacco products	(9,098)	0.0
Liquor sales (liter)	94,982	0.6
Liquor surtaxes	18,063	0.1
State property tax	1,494,541	10.0
PUD privilege	41,677	0.3
Leasehold excise	22,581	0.2
Real estate excise	666,507	6.8
Brokered natural gas	44,179	0.3
IMR tax	10,063	0.1
All other DOR G.F. taxes	5,628	0.0
<b>OTHER STATE TAXES</b>	<b>280,089</b>	<b>1.9</b>
Watercraft excise	17,738	0.1
Insurance premiums	260,558	1.8
Other taxes (credits)	1,793	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>573,745</b>	<b>3.8</b>
Dept. of Revenue non-tax revenues	90,370	0.6
Licenses, permits and fees	97,492	0.6
Contributions and grants	149,805	1.0
Interest income	116,001	0.8
Other miscellaneous revenue (credits)	120,077	0.8
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$14,880,832</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>6,567,533</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$21,448,365</b>	

\*Data for fiscal year 2009 not available until December 2009.

\*\*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.

\*\*\*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.

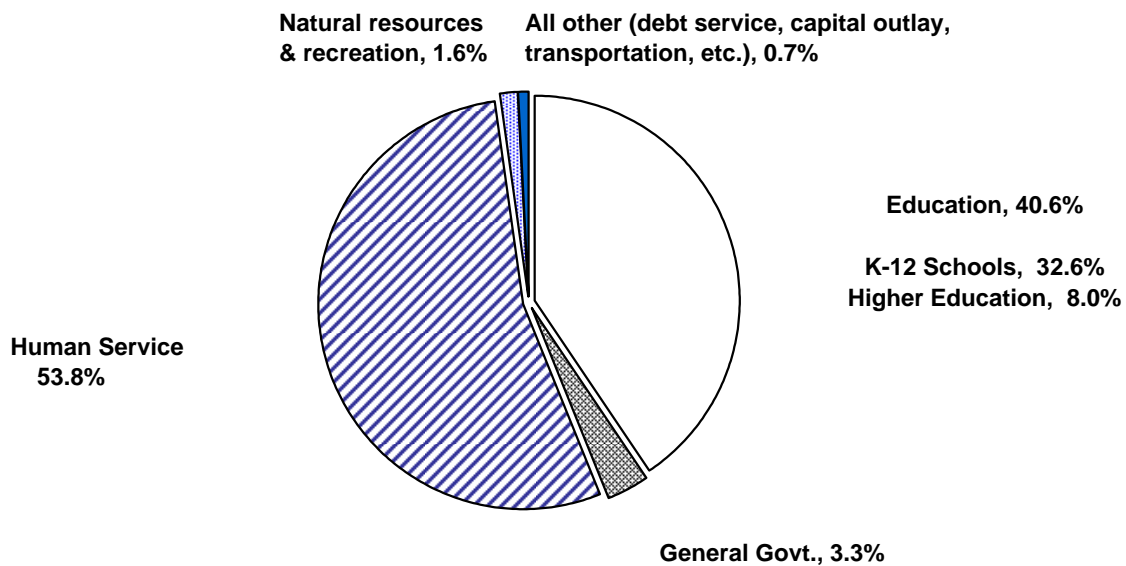
Source: "2008 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**Chart 3**  
**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2008**

**Revenue - \$21,449 million**



**Expenditures - \$20,300 million**



Source: "2008 Comprehensive Annual Financial Report," Office of Financial Management.

**Table 4**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2008 and 2009 (\$000)**

Source	Fiscal Year 2008	Fiscal Year 2009	Percent Change
<b>STATE TAXES</b>	<b>\$15,291,367</b>	<b>\$13,942,405</b>	<b>(8.8) %</b>
<b>1935 Revenue Act Taxes</b>	<b>12,185,052</b>	<b>11,005,877</b>	<b>(9.2)</b>
Retail sales	7,747,276	6,903,654	(10.9)
Use	517,979	465,418	(10.1)
Business and occupation	2,874,339	2,650,526	(7.8)
Public utility	380,538	386,101	1.5
Cigarette	421,138	392,429	(6.8)
Liquor sales	91,798	96,592	5.2
Penalties and interest	151,984	111,157	(26.9)
<b>Property and In-lieu Excises</b>	<b>1,811,718</b>	<b>1,857,741</b>	<b>2.5</b>
State property tax	1,741,819	1,785,323	2.5
PUD privilege	41,677	42,175	1.2
Timber excise (state)	6,515	4,630	(28.9)
Leasehold excise (state)	21,707	25,613	18.0
<b>Other State Taxes</b>	<b>1,294,597</b>	<b>1,078,787</b>	<b>(16.7)</b>
Estate	109,192	137,116	25.6
Tobacco products	(8,669)	30,278	
Liquor liter	122,554	125,116	2.1
Litter	9,133	8,848	(3.1)
Fish	2,567	1,963	(23.5)
Real estate excise	716,680	426,048	(40.6)
Convention center, 7.0 & 2.8% tax	50,304	46,764	(7.0)
Convention center, 2.0% tax*	11,159	10,489	(6.0)
Solid waste collection	32,751	32,480	(0.8)
Wood stove fee	299	320	7.0
Hazardous substance (incl. local)	130,189	127,055	(2.4)
Carbonated beverage syrup	(1,305)	8,365	
Petroleum products	(416)	609	
Brokered natural gas	41,154	46,730	13.5
Oil spill tax	4,547	4,966	9.2
IMR tax	9,873	9,931	0.6
Rental car	24,207	22,768	(5.9)
Enhanced 911 telephone	18,856	20,192	7.1
Telephone assistance - WTAP	5,551	4,988	(10.1)
Telecomm. relay service - TRS	4,576	4,554	(0.5)
Nursing home quality maint. fee	2,387	(9)	
Replacement vehicle tire fee	3,802	3,602	(5.3)
Shared tribal cigarette tax	5,206	5,614	7.8

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

**Table 4, Cont.**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2008 and 2009 (\$000)**

Source	Fiscal Year 2008	Fiscal Year 2009	Percent Change
<b>ADMINISTRATIVE COLLECTIONS</b>	<b>\$29,132</b>	<b>\$25,983</b>	<b>(10.8) %</b>
Escheats	1,377	191	(86.1)
Property tax exemption fees	92	86	(6.5)
Unclaimed property (net)	3,048	2,721	(10.7)
City/county administration fee	12,785	11,633	(9.0)
Transit district administration fee	8,509	7,676	(9.8)
Other local tax administration fees	2,944	3,367	14.4
Vehicle excise taxes and penalties	27	92	240.7
Miscellaneous receipts	350	217	(38.0)
<b>LOCAL TAX COLLECTIONS</b>	<b>2,882,031</b>	<b>2,688,839</b>	<b>(6.7)</b>
Local sales/use taxes:			
City/county (1.0%)	1,265,028	1,153,280	(8.8)
Transit district (0.1 - 0.9%)	842,346	758,727	(9.9)
Criminal justice (0.1%)	125,780	114,171	(9.2)
Public facilities (0.1 - 0.2%)	8,089	7,640	(5.6)
Correctional facilities (0.1%)	42,155	39,170	(7.1)
Regional transit (0.4%)	279,905	258,214	(7.7)
Rural counties sales/use (0.09%)*	25,250	25,125	(0.5)
Regional centers & theaters (0.033%)*	20,765	20,083	(3.3)
Pierce County zoo/aquarium (0.1%)	12,986	11,754	(9.5)
Emergency communications (0.1%)	15,496	19,309	24.6
Public safety (0.3%)	21,067	22,620	7.4
Mental health/chemical dependency (0.1%)	25,221	64,224	154.6
King County Stadium Taxes:			
Food & beverage (0.5%)	21,266	20,679	(2.8)
Baseball stadium sales/use (0.017%)*	8,756	7,829	(10.6)
Football stadium sales/use (0.016%)*	11,967	11,098	(7.3)
Annexation services (0.1 - 0.85%)*	0	3,069	
Health sciences/services (0.02%)*	0	1,114	
<b>SUBTOTAL - Local sales/use taxes</b>	<b>2,726,077</b>	<b>2,538,106</b>	<b>(6.9)</b>
City/county leasehold tax	20,766	21,818	5.1
County timber tax (distributions)	34,948	22,819	(34.7)
Local hotel/motel taxes	71,883	70,087	(2.5)
Brokered natural gas	11,345	12,967	14.3
Rental car taxes:			
County (1.0%)	3,511	3,351	(4.6)
King County baseball stadium (2.0%)	5,725	5,522	(3.5)
Regional transit (0.8%)	2,543	2,527	(0.6)
Room fee for lodging facilities	3,994	3,800	(4.9)
Local REET - controlling interest	13,074	6,855	(47.6)
REET technology fee	1,239	984	(20.6)
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$18,202,530</b>	<b>\$16,657,227</b>	<b>(8.5) %</b>

\*Tax is credited against state retail sales/use tax - no additional tax for consumers.

**Table 5**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund - FY 2008 & 2009 (\$000)**

Tax Source and Fund	Fiscal Year 2008	Fiscal Year 2009
<b>Retail Sales Tax</b>		
General Fund	\$7,705,249	\$6,870,169
Water Quality Account*	7	0
Convention Center Account	0	0
Advanced Environmental Mitigation Account	29	36
Multimodal Transportation Account	29,590	22,515
Performance Audits of Government Account	12,401	10,934
TOTAL	7,747,276	6,903,654
<b>Use Tax</b>		
General Fund	511,226	460,004
Advanced Environmental Mitigation Acct.	1	0
Multimodal Transportation Account	5,932	4,676
Performance Audits of Government Account	820	738
TOTAL	517,979	465,418
<b>Business and Occupation Tax</b>		
General Fund	2,786,247	2,558,207
Health Services Account*	84,159	88,367
Problem Gambling Account	546	495
Forest & Fish Support Account	3,387	3,457
TOTAL	2,874,339	2,650,526
<b>Public Utility Tax</b>		
General Fund	367,854	373,678
Public Works Assistance Account	12,684	12,423
TOTAL	380,538	386,101
<b>Cigarette Tax</b>		
General Fund	51,327	47,827
Water Quality Account*	18,759	17,480
Violence Reduction & Drug Enforcement Acct.*	24,707	23,022
Health Services Account*	237,127	220,957
Education Legacy Account	89,218	83,143
TOTAL	421,138	392,429
<b>Liquor Sales Tax</b>		
General Fund	52,667	55,810
Liquor Excise Tax Account	23,746	24,726
Health Services Account*	15,385	16,056
TOTAL	91,798	96,592
<b>Penalties and Interest</b>		
General Fund - TOTAL	151,984	111,157

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

\*Water Quality, Health Services, Violence Reduction & Student Ach. accounts eliminated, 7/1/2009.

**Table 5, Continued**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund - FY 2008 & 2009 (\$000)**

Tax Source and Fund	Fiscal Year 2008	Fiscal Year 2009
<b>State Property Tax Levy</b>		
General Fund	1,494,622	1,529,073
Student Achievement Fund*	247,197	256,250
<b>TOTAL</b>	<b>1,741,819</b>	<b>1,785,323</b>
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	41,677	42,175
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	6,515	4,630
<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	21,707	25,613
<b>Estate Tax</b>		
Previous tax, General Fund - TOTAL	4,132	615
New tax, Education Legacy Account - TOTAL	105,060	136,501
<b>Tobacco Products Tax</b>		
General Fund	-9,359	11,140
Water Quality Account*	-2,046	3,949
Health Services Account*	3,937	15,189
Salmon Recovery Account	-600	0
Violence Reduction/Drug Enforcement Acct.*	-600	0
<b>TOTAL</b>	<b>-8,669</b>	<b>30,278</b>
<b>Liquor Liter Tax</b>		
General Fund	104,572	106,725
Violence Reduction/Drug Enforcement Acct.*	2,560	2,622
Health Services Account	15,422	15,769
<b>TOTAL</b>	<b>122,554</b>	<b>125,116</b>
<b>Food Fish/Shellfish Tax</b>		
General Fund	2,529	1,929
State Wildlife Account	4	5
Sea Cucumber Dive Fishery Account	25	23
Sea Urchin Dive Fishery Account	9	6
<b>TOTAL</b>	<b>2,567</b>	<b>1,963</b>

\*Water Quality, Health Services, Violence Reduction & Student Ach. accounts eliminated, 7/1/2009.

**Table 5, Continued**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund - FY 2008 & 2009 (\$000)**

Tax Source and Fund	Fiscal Year 2008	Fiscal Year 2009
<b>Real Estate Excise Tax</b>		
General Fund	663,281	389,103
Public Works Assistance Account	41,610	28,781
Washington Housing Trust Account	855	615
City/County Assistance	10,934	7,549
<b>TOTAL</b>	<b>716,680</b>	<b>426,048</b>
<b>Litter Tax</b>		
Litter Control Account - TOTAL	9,133	8,848
<b>State Convention Center Tax</b>		
State Convention & Trade Center Account	41,917	38,968
State Convention & Trade Center - Operations Acct.	8,387	7,796
<b>TOTAL</b>	<b>50,304</b>	<b>46,764</b>
<b>Local Convention Center Tax (levied by Seattle; receipts go to state)</b>		
State Convention & Trade Center Account - TOTAL	11,159	10,489
<b>Solid Waste Collection Tax</b>		
Public Works Assistance Acct. - TOTAL	32,751	32,480
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	299	320
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	61,189	59,716
Local Toxics Control Account	69,000	67,339
<b>TOTAL</b>	<b>130,189</b>	<b>127,055</b>
<b>Carbonated Beverage Syrup Tax</b>		
Violence Reduction/Drug Enforcement Acct. - TOTAL	-1,305	8,365
<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	-416	609
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	41,154	46,730
<b>Oil Spill Tax</b>		
Oil Spill Response Account	1,149	993
Oil Spill Prevention (Admin.) Account	3,398	3,973
<b>TOTAL</b>	<b>4,547</b>	<b>4,966</b>

\*Water Quality, Health Services, Violence Reduction & Student Ach. accounts eliminated, 7/1/2009.



**Table 5, Continued**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund - FY 2008 & 2009 (\$000)**

Tax Source and Fund	Fiscal Year 2008	Fiscal Year 2009
<b>IMR (Intermediate Care Facilities, Mentally Retarded) Tax</b>		
General Fund - TOTAL	9,873	9,931
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	24,207	22,768
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	18,856	20,192
<b>Telephone Line Tax (WTAP)</b>		
Telephone Assistance Account - TOTAL	5,551	4,988
<b>Telephone Line Tax (TRS)</b>		
Telecommunications Relay Service Account - TOTAL	4,576	4,554
<b>Nursing Home Quality Maintenance Fee</b>		
General Fund - TOTAL	2,387	-9
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	3,802	3,602
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	5,206	5,614
<b>SUBTOTAL - General Fund Taxes</b>	<b>14,014,850</b>	<b>12,650,121</b>
<b>SUBTOTAL - All Other Taxes</b>	<b>1,276,517</b>	<b>1,292,284</b>
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	<b>\$ 15,291,367</b>	<b>\$ 13,942,405</b>

**Table 6**  
**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:**  
**AVERAGE COST OF COLLECTION SINCE 1980**  
**Fiscal Years 1980-2009**

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	
2009	78,298	23,688	11,757.0	2,688.8	0.706
2008	76,305	27,388	12,862.0	2,882.0	0.659
2007	67,740	27,217	12,348.9	2,707.9	0.631
2006	66,020	27,661	11,403.1	2,486.8	0.674
2005	61,149	27,938	10,117.0	2,279.5	0.719
2004	59,663	26,737	9,642.0	2,118.8	0.735
2003	57,110	25,082	9,092.4	1,999.9	0.741
2002	53,170	24,013	8,955.1	1,898.0	0.711
2001	53,351	21,900	9,068.9	1,864.0	0.688
2000	51,786	22,283	8,685.0	1,754.2	0.710
1999	49,804	20,007	8,070.2	1609.8	0.721
1998	49,605	19,464	7,782.2	1458.4	0.747
1997	48,154	19,136	7,378.8	1277.5	0.777
1996	47,305	18,547	7,004.6	1116.0	0.777
1995	45,574	19,708	6,820.2	1109.4	0.823
1994	43,733	18,965	6,414.1	1047.3	0.840
1993	39,534	15,713	5,972.3	953.2	0.798
1992	35,145	14,148	5,609.1	904.9	0.757
1991	31,339	12,096	5,313.9	867.0	0.703
1990	29,194	9,564	5,014.3	776.0	0.669
1989	26,514	9,091	4,382.5	611.9	0.713
1988	23,838	8,761	4,021.2	557.3	0.712
1987	23,273	7,564	3,751.5	500.8	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1985	19,083	6,222	3,068.6	420.4	0.725
1984	17,177	5,098	3,139.0	378.8	0.633
1983	14,996	4,846	2,901.9	306.9	0.618
1982	15,082	3,975	2,334.3	222.4	0.745
1981	14,705	3,816	2,114.0	195.4	0.802
1980	13,349	3,363	1,976.3	175.7	0.777

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. Excludes state property tax and real estate excise tax which are actually collected by counties.

**Table 7**  
**CIGARETTE AND TOBACCO PRODUCTS TAXES**  
**Current Tax Rates and Collections for FY 2008 - 2009**

Fund / Account	Current Tax Rate As of July 2009	Tax Collections <sup>1</sup>	
		FY 2008	FY 2009
<b>CIGARETTE TAX<sup>2</sup></b>			
	<u>Dollars/Pack<sup>3</sup></u>		
General Fund	\$1.5960	\$51,327,185	\$47,826,722
Water Quality Account*		18,758,805	17,479,568
Violence Reduction/Drug Enforcement*		24,706,540	23,021,711
Health Services Account*		237,127,431	220,956,790
Education Legacy Account	\$0.4290	<u>89,218,493</u>	<u>83,143,141</u>
<b>TOTAL</b>	<b>\$2.0250</b>	<b>\$421,138,454</b>	<b>\$392,427,932</b>
<b>TOBACCO PRODUCTS TAX</b>			
	<u>Wholesale Price<sup>4</sup></u>		
General Fund	75.00%	-\$9,359,202	\$11,139,563
Water Quality Account*		-2,046,290	3,949,042
Health Services Account*		3,936,720	15,188,525
Salmon Recovery Account <sup>5</sup>		-599,865	0
Violence Reduction/Drug Enforcement <sup>5*</sup>		<u>-599,865</u>	<u>0</u>
<b>TOTAL</b>	<b>75.00%</b>	<b>-\$8,668,502</b>	<b>\$30,277,130</b>

<sup>1</sup>Reflects the initial collection of the tax for the various funds, including the percentage distributions required by RCW 82.24.026 (education legacy tax). However, transfers pursuant to the I-773 tax for health services (RCW 43.72.900(3)) are not included.

<sup>2</sup>Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

<sup>3</sup>Cigarette tax rates reflect the statutory rate, but not the "hold harmless" distributions per I-773.

<sup>4</sup>Maximum of \$0.50 per cigar.

<sup>5</sup>Refunds for previous years (FY 2000 and 2001), due to settlement.

NOTE: Tobacco Products tax receipts for FY 2008 were more than offset by refunds for 1993 - 2008.

\*Legislation in 2009 repealed these accounts, effective July 1, 2009.

**Table 8**  
**REAL ESTATE EXCISE TAX STATISTICS**

**State REET Collections and  
Estimated Value of Real Property Sold  
Fiscal Years 1985 - 2009**

<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>
2009	198,515	\$397,622.8	\$31,064.3
2008	250,971	707,994.5	55,302.1
2007	316,432	986,720.7	77,087.6
2006	364,906	1,003,137.6	78,370.1
2005	364,900	855,349.6	66,824.2
2004	344,056	644,084.7	50,319.1
2003	316,635	521,220.0	40,720.3
2002	287,851	434,190.6	33,921.1
2001	272,480	435,957.9	34,059.2
2000	279,597	434,989.0	33,983.5
1999	289,890	423,027.9	33,049.1
1998	277,638	390,168.6	30,481.9
1997	246,871	306,407.1	23,938.1
1996	249,715	274,856.1	21,473.1
1995	244,632	250,425.4	19,564.5
1994	289,664	279,781.4	21,857.9
1993	269,622	230,750.9	18,027.4
1991	241,194	207,134.7	16,182.4
1990	281,779	268,152.6	20,949.4
1989	230,157	186,434.9	14,565.2
1988	214,868	143,850.0	10,735.1
1987	230,568	131,046.8	11,884.0
1986	206,191	96,374.0	9,006.9
1985	197,064	94,537.9	8,835.3

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 and 5.

Table 9

**REAL ESTATE EXCISE TAX STATISTICS\***  
**State and Local Tax Collections by County - Fiscal Year 2009**

Counties	Number of Taxable Sales	FY 2009 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax**	FY 2008	FY 2009	% Change
Adams	706	\$116,606	\$623,628	\$82,257	\$48,721	(40.8) %
Asotin	756	150,266	685,664	89,907	53,568	(40.4)
Benton	6,189	2,998,359	8,496,020	1,011,405	663,752	(34.4)
Chelan	3,191	1,689,416	4,505,679	573,413	352,006	(38.6)
Clallam	2,618	1,196,370	3,323,954	437,619	259,684	(40.7)
Clark	12,748	8,081,966	20,725,754	2,800,028	1,619,200	(42.2)
Columbia	223	36,348	123,478	17,133	9,647	(43.7)
Cowlitz	3,491	1,130,461	3,256,014	570,726	254,376	(55.4)
Douglas	1,535	355,676	1,799,826	264,069	140,611	(46.8)
Ferry	486	49,937	255,676	28,061	19,975	(28.8)
Franklin	2,642	781,849	3,240,480	364,235	253,163	(30.5)
Garfield	178	32,702	165,979	6,824	12,967	90.0
Grant	3,629	1,406,732	4,467,549	483,819	349,027	(27.9)
Grays Harbor	3,283	564,498	2,889,789	358,081	225,765	(37.0)
Island	3,007	1,860,853	4,760,523	607,438	371,916	(38.8)
Jefferson	1,559	728,708	1,865,508	252,322	145,743	(42.2)
King	44,546	61,859,509	158,326,225	23,411,866	12,369,236	(47.2)
Kitsap	7,277	4,843,740	12,399,955	1,624,935	968,746	(40.4)
Kittitas	1,832	557,030	2,851,985	539,744	222,811	(58.7)
Klickitat	1,060	417,590	1,191,531	108,777	93,088	(14.4)
Lewis	2,788	1,013,296	2,652,530	488,902	207,229	(57.6)
Lincoln	688	86,189	447,784	58,206	34,983	(39.9)
Mason	2,757	996,196	2,550,265	345,268	199,239	(42.3)
Okanogan	2,163	423,689	2,149,992	242,207	167,968	(30.7)
Pacific	1,488	306,709	1,570,340	544,232	122,683	(77.5)
Pend Oreille	1,455	135,549	641,428	61,471	50,112	(18.5)
Pierce	22,381	15,189,724	38,974,509	4,931,675	3,044,884	(38.3)
San Juan	1,050	491,813	2,197,447	263,567	171,676	(34.9)
Skagit	3,979	2,843,892	7,279,172	833,739	568,685	(31.8)
Skamania	450	68,256	349,472	54,112	27,303	(49.5)
Snohomish	17,203	15,379,432	39,410,815	6,405,247	3,078,970	(51.9)
Spokane	14,196	7,968,028	20,494,441	2,397,871	1,601,128	(33.2)
Stevens	2,028	304,653	1,559,826	198,711	121,861	(38.7)
Thurston	8,086	5,862,886	15,392,845	1,916,458	1,202,566	(37.3)
Wahkiakum	235	118,033	604,326	30,232	47,213	56.2
Walla Walla	1,727	634,123	3,247,691	299,397	253,726	(15.3)
Whatcom	7,116	5,348,696	13,645,069	1,571,291	1,066,021	(32.2)
Whitman	1,170	81,758	1,347,339	157,209	105,261	(33.0)
Yakima	6,599	2,055,772	7,152,341	869,617	558,777	(35.7)
<b>TOTAL</b>	<b>198,515</b>	<b>\$148,167,307</b>	<b>\$397,622,848</b>	<b>\$55,302,071</b>	<b>\$31,064,285</b>	<b>(43.8) %</b>

\*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.

\*\*Includes 1.3% retained by the county for collection costs.

**Table 10**

**NUMBER OF STATE EXCISE TAXPAYERS  
Registered Accounts by County and Reporting Frequency  
Start of Fiscal Year 2010 (July 2009)**

<b>County Total</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Annual*</b>	<b>Nonreporter**</b>	<b>Total</b>
Adams	156	318	523	778	1,775
Asotin	135	286	418	407	1,246
Benton	1,369	2,423	3,839	4,803	12,434
Chelan	1,189	1,728	2,492	2,897	8,306
Clallam	944	1,697	2,875	3,281	8,797
Clark	3,293	6,930	12,642	14,868	37,733
Columbia	53	89	148	167	457
Cowlitz	924	1,404	2,687	3,162	8,177
Douglas	251	504	878	1,095	2,728
Ferry	56	112	237	279	684
Franklin	524	981	1,466	1,731	4,702
Garfield	25	44	57	106	232
Grant	696	1,120	1,715	2,305	5,836
Grays Harbor	792	1,295	2,069	2,698	6,854
Island	821	1,640	3,312	3,321	9,094
Jefferson	408	916	1,914	1,954	5,192
King	24,656	45,310	78,824	108,370	257,160
Kitsap	2,288	4,397	8,939	11,713	27,337
Kittitas	534	865	1,372	1,422	4,193
Klickitat	203	454	758	729	2,144
Lewis	804	1,369	2,526	3,065	7,764
Lincoln	114	190	360	702	1,366
Mason	478	953	2,063	2,623	6,117
Okanogan	492	873	1,435	1,657	4,457
Pacific	307	547	759	923	2,536
Pend Oreille	101	210	414	516	1,241
Pierce	7,524	12,182	23,028	29,253	71,987
San Juan	480	844	1,384	1,359	4,067
Skagit	1,534	2,418	4,419	5,281	13,652
Skamania	62	128	269	339	798
Snohomish	7,809	12,751	23,012	29,997	73,569
Spokane	4,539	7,846	13,442	16,859	42,686
Stevens	362	700	1,510	1,683	4,255
Thurston	2,372	4,497	9,154	11,784	27,807
Wahkiakum	42	100	172	154	468
Walla Walla	536	920	1,540	1,726	4,722
Whatcom	2,513	4,373	8,236	10,961	26,083
Whitman	296	460	883	1,234	2,873
Yakima	1,912	3,252	4,725	6,608	16,497
<b>SUBTOTAL</b>	<b>71,594</b>	<b>127,126</b>	<b>226,496</b>	<b>292,810</b>	<b>718,026</b>
<b>Out-Of-State</b>	<b>13,458</b>	<b>25,510</b>	<b>14,203</b>	<b>32,948</b>	<b>86,119</b>
<b>TOTAL</b>	<b>85,052</b>	<b>152,636</b>	<b>240,699</b>	<b>325,758</b>	<b>804,145</b>

\* Includes seasonal reporters.

\*\* Firms with annual income between \$12,000 - \$28,000 which are subject only to B&O tax (up to \$24,000 for public utility tax); smaller firms are not required to be registered.

**Table 11**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**By County and Major Industry - Calendar Year 2008**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	16	6	11	26	52	65	176
Asotin	19	9	3	23	39	32	125
Benton	180	38	30	222	644	304	1,418
Chelan	122	20	13	141	364	189	849
Clallam	110	27	20	155	328	151	791
Clark	546	134	120	673	1,907	962	4,342
Columbia	3	1	4	7	14	8	37
Cowlitz	110	28	12	158	357	185	850
Douglas	54	4	6	37	123	64	288
Ferry	4	3	2	7	9	12	37
Franklin	78	14	10	82	274	152	610
Garfield	3	0	3	2	10	2	20
Grant	65	10	23	79	229	138	544
Grays Harbor	71	27	33	129	234	115	609
Island	115	21	24	191	395	151	897
Jefferson	51	16	17	77	198	94	453
King	2,542	541	772	3,413	12,495	6,056	25,819
Kitsap	269	73	64	490	1,117	497	2,510
Kittitas	82	16	13	87	152	83	433
Klickitat	32	12	5	44	60	49	202
Lewis	113	22	26	135	258	141	695
Lincoln	15	3	4	16	26	24	88
Mason	71	11	20	91	211	116	520
Okanogan	68	17	11	78	134	105	413
Pacific	27	4	6	45	84	47	213
Pend Oreille	14	2	3	33	50	21	123
Pierce	1,060	184	197	1,284	3,428	1,585	7,738
San Juan	54	9	7	58	141	65	334
Skagit	161	35	34	225	569	234	1,258
Skamania	14	4	1	17	31	13	80
Snohomish	1,119	200	207	1,120	3,541	1,525	7,712
Spokane	615	116	113	700	1,863	1,002	4,409
Stevens	57	16	8	68	142	74	365
Thurston	310	55	69	462	1,288	649	2,833
Wahkiakum	5	2	3	4	13	15	42
Walla Walla	74	14	17	75	185	89	454
Whatcom	286	72	105	355	1,054	508	2,380
Whitman	20	12	9	44	106	55	246
Yakima	196	51	56	284	643	441	1,671
Out of State	1,608	386	815	1,334	3,522	1,757	9,422
<b>TOTAL</b>	<b>10,359</b>	<b>2,215</b>	<b>2,896</b>	<b>12,471</b>	<b>36,290</b>	<b>17,775</b>	<b>82,006</b>

\*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 2007 and 2008**

Industry	NAICS**	CY 2007	CY 2008
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	365	385
Textiles & apparel	313-316	127	246
Lumber, wood & paper	321-322	92	97
Petroleum, chemicals, plastics	324-327	110	171
Metal products	331-332	162	164
Industrial machinery	333	97	80
Computers & electronics	334	78	72
Appliances & electrical equip.	335	17	25
Transportation equipment	336	86	87
Other manufacturing	323, 337, 339	843	888
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	1,058	1,083
Nondurable goods	424	2,002	1,753
Other wholesaling	425	78	60
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	525	561
Furniture & home furnishings	442	308	236
Electronics & appliances	443	498	407
Building materials	4441	173	187
Lawn & garden supply	4442	150	117
Food & beverages (off-premises)	445	717	716
Health & personal care	446	348	402
Gas stations (& mini-marts w/ pumps)	447	194	158
Apparel & accessories	448	994	1,139
Sporting goods, hobby, music stores	451	666	642
Department stores	4521	6	3
General merchandise	4529	42	44
E-commerce & mail order	4541	1,352	1,484
Misc. retailers	453, 4542-4543	7,607	6,375
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	1,058	949
Utilities: electric, nat. gas, water/sewer	22	27	49
Construction	23	12,665	10,359
Transportation (passenger & freight)	48, 492	3,238	2,817
Warehouses	493	59	44

*Continued on Next Page*

\*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 - Continued**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Calendar Years 2007 and 2008**

Industry	NAICS**	CY 2007	CY 2008
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	182	209
Software development	5112	31	34
Motion picture & audio recording	512	567	551
Radio & TV broadcasting; cable TV	515	30	22
Telephone & telecommunications	517	171	162
Information & data processing services	518-519	783	775
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	3,033	1,686
Insurance agents & brokers	524	627	652
Real estate agents & brokers	531	4,360	3,340
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	425	405
Legal services	5411	853	824
Accounting services	5412	941	1,026
Architectural & engineering services	5413-5414	2,552	2,268
Computer services	5415	2,140	2,271
Other business services	5416-5419, 55-56	15,594	15,317
<b>PERSONAL SERVICES:</b>			
Health services	62	3,803	3,808
Arts, entertainment, recreation	71	1,958	2,139
Accommodations	721	433	369
Restaurants	7221-7223	3,050	2,913
Bars & taverns	7224	211	168
Auto repair & services	8111	1,256	1,259
Personal care (beauty, barber, etc.)	8121-8122	3,116	3,159
Laundry & dry cleaning	8123	142	114
Other personal services	8129	3,045	2,623
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	1,843	1,889
Other services	8112-8114, 813-814, 99	2,350	2,223
<b>TOTAL NEW ACCOUNTS</b>		<b>89,238</b>	<b>82,006</b>

\*\* North American Industry Classification System.

**Table 13A**

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1900-1925**

**Selected Fiscal Years, Dollars in Thousands**

<b>Source</b>	<b>1900</b>	<b>1905</b>	<b>1910</b>	<b>1915</b>	<b>1920</b>	<b>1925</b>
<b>TOTAL STATE TAXES</b>	<b>\$1,570</b>	<b>\$2,419</b>	<b>\$5,726</b>	<b>\$8,926</b>	<b>\$12,205</b>	<b>\$18,191</b>
<b>Sales Taxes</b>						
Retail Sales	---	---	---	---	---	---
Use	---	---	---	---	---	---
Motor Fuels	---	---	---	---	---	3,020
Fuel Oil	---	---	---	---	---	---
Beer and Wine Excise	---	---	---	---	---	---
Liquor Sales	---	---	---	---	---	---
Cigarette	---	---	---	---	---	---
<b>Gross Receipts Taxes</b>						
Business and Occupation	---	---	---	---	---	---
Public Utility	---	---	---	---	---	---
Insurance Premiums	46	117	285	392	749	1,132
Express Company Excise	---	---	47	52	105	62
Parimutuel	---	---	---	---	---	---
Mechanical Devices	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534
Vehicle Excises	---	---	---	---	---	---
PUD Privilege	---	---	---	---	---	---
<b>Other State Taxes</b>						
Inheritance and Gift	---	34	98	155	278	443
Conveyance	---	---	---	---	---	---
Admissions	---	---	---	---	---	---
Penalties/Interest	---	---	---	---	---	---

Source: Department of Revenue and Office of Financial Management.

Table 13B

(Part 2 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1930-1955**

**Selected Fiscal Years, Dollars in Thousands**

Source	1930	1935	1940	1945	1950	1955
<b>TOTAL STATE TAXES</b>	<b>\$21,310</b>	<b>\$42,596</b>	<b>\$53,529</b>	<b>\$114,241</b>	<b>\$187,145</b>	<b>\$296,256</b>
<b>Sales Taxes</b>						
Retail Sales	---	9,386	14,281	45,277	80,859	113,085
Use	---	---	1,027	2,194	4,643	7,945
Motor Fuels	5,027	11,945	16,156	16,492	37,330	50,673
Fuel Oil	---	1,027	924	950	---	---
Beer and Wine Excise	---	567	696	1,399	1,393	1,407
Liquor Sales	---	1,143	1,439	11,931	260	7,347
Cigarette	---	965	2,107	3,124	6,501	10,643
<b>Gross Receipts Taxes</b>						
Business and Occupation	---	6,009	5,418	14,358	18,860	46,316
Public Utility	---	1,969	2,335	3,895	5,470	9,037
Insurance Premiums	1,521	1,508	1,773	1,769	3,491	5,212
Express Company Excise	48	278	18	30	---	---
Parimutuel	---	---	155	468	608	896
Mechanical Devices	---	---	---	2,093	5,791	1,817
Boxing and Wrestling	---	17	1	6	14	22
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	13,874	6,514	3,471	5,294	11,205	20,045
Vehicle Excises	---	---	1,316	2,457	6,068	14,550
PUD Privilege	---	---	---	59	240	688
<b>Other State Taxes</b>						
Inheritance and Gift	840	460	1,445	1,972	3,559	5,091
Conveyance	---	65	86	312	444	715
Admissions	---	714	732	---	---	---
Penalties/Interest	---	29	149	161	409	767

Source: Department of Revenue and Office of Financial Management.

Table 13C

(Part 3 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1960-1980**

**Selected Fiscal Years, Dollars in Thousands**

Source	1960	1965	1970	1975	1980
<b>TOTAL STATE TAXES</b>	<b>\$439,487</b>	<b>\$575,959</b>	<b>\$951,572</b>	<b>\$1,448,334</b>	<b>\$2,759,579</b>
<b>Sales Taxes</b>					
Retail Sales	182,737	230,552	399,414	614,586	1,111,346
Use	13,363	17,041	29,381	47,752	96,128
Motor Fuels	60,482	83,452	140,878	161,514	254,637
Beer and Wine Excise	1,448	1,710	5,419	9,588	13,550
Liquor Sales	11,403	10,085	15,892	18,349	26,183
Liquor Liter	---	5,194	14,810	33,855	42,697
Cigarette	16,840	21,166	35,402	53,320	61,080
Tobacco Products	1,306	1,652	2,134	3,174	2,523
Convention Center	---	---	---	---	---
Replacement Tire	---	---	---	---	---
Refuse Collection	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---
<b>Gross Receipts Taxes</b>					
Business and Occupation	63,710	77,348	115,715	203,561	402,443
Public Utility	14,426	19,219	27,244	48,174	93,570
Litter	---	---	---	910	1,459
Insurance Premiums	7,752	10,111	17,111	22,614	43,646
Parimutuel	1,161	1,051	2,304	4,694	7,199
Mechanical Devices	1,779	1,240	474	---	---
Boxing and Wrestling	6	14	15	28	47
<b>Property &amp; In-lieu Excises</b>					
State Property Tax	34,017	46,207	61,220	86,664	322,906
Vehicle Excises	16,682	27,864	52,112	69,111	144,965
PUD Privilege	1,211	2,869	4,302	5,357	7,736
Timber Excise	---	---	---	23,213	49,960
Leasehold Excise	---	---	---	---	3,688
<b>Other State Taxes</b>					
Inheritance and Gift	9,446	16,574	25,434	35,634	54,597
Estate	---	---	---	---	---
Conveyance	689	1,007	1,278	2,049	6,612
Real Estate Excise	---	---	---	---	---
Fish	---	---	---	---	---
Hazardous Substances	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---
Petroleum Products	---	---	---	---	---
Penalties/Interest	1,029	1,603	1,033	4,187	12,517

Source: Department of Revenue and Office of Financial Management.

Table 13D

(Part 4 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1985-2005**

**Selected Fiscal Years, Dollars in Thousands**

Source	1985	1990	1995	2000	2005
<b>TOTAL STATE TAXES</b>	<b>\$4,317,675</b>	<b>\$7,006,794</b>	<b>\$9,619,176</b>	<b>\$11,895,816</b>	<b>\$13,902,948</b>
<b>Sales Taxes</b>					
Retail Sales	1,831,613	3,147,391	4,121,835	5,405,602	6,166,266
Use	166,923	225,964	292,450	383,796	453,901
Motor Fuels	346,809	498,024	616,278	755,428	930,975
Beer and Wine Excise	21,305	29,498	32,950	43,431	47,239
Liquor Sales	28,213	32,132	39,340	55,643	74,102
Liquor Liter	53,613	51,700	55,161	63,923	77,124
Cigarette	92,345	127,679	201,922	250,109	323,580
Tobacco Products	4,911	10,421	18,197	23,894	27,542
Convention Center	5,105	11,497	18,989	31,225	42,948
Replacement Tire	---	1,600	1,032	---	---
Refuse Collection	---	15,893	25,186	23,237	27,860
Wood Stove Fee	---	181	508	243	225
Brokered Natural Gas	---	---	7,938	14,835	29,745
Rental Car	---	---	13,015	21,111	19,282
<b>Gross Receipts Taxes</b>					
Business and Occupation	653,360	1,085,009	1,590,477	1,854,948	2,269,105
Public Utility	124,857	114,316	189,590	246,383	303,778
Litter	2,531	3,230	4,161	5,851	7,190
Insurance Premiums	61,396	92,701	204,760	261,150	357,382
Parimutuel	7,043	10,449	3,412	1,964	1,836
Boxing and Wrestling	26	39	14	---	61
<b>Property &amp; In-lieu Excises</b>					
State Property Tax	506,018	682,868	1,033,256	1,328,690	1,589,947
Vehicle Excises	226,196	411,893	668,567	376,024	15,223
PUD Privilege	17,182	20,983	26,117	29,122	38,024
Timber Excise	13,196	27,957	25,552	20,154	10,112
Leasehold Excise	5,794	9,168	12,129	16,567	19,918
<b>Other State Taxes</b>					
Estate	20,138	30,135	42,160	82,705	-42,229
Conveyance	9,385	---	---	---	---
Real Estate Excise	94,538	265,170	255,116	435,088	823,110
Fish	1,785	2,807	2,253	1,481	4,838
Hazardous Substances	---	42,039	38,843	49,472	80,929
Mobile Home Fee	---	49	---	---	---
Carbonated Beverage	---	14,149	23,514	9,901	9,688
Petroleum Products	---	13,236	---	---	3,688
Oil Spill	---	---	3,011	5,664	6,170
Hazardous Waste Fees	---	---	823	---	---
IMR Tax	---	---	12,427	8,396	8,129
Enhanced 911	---	---	---	9,588	16,677
Telephone Line Taxes	---	---	---	---	10,439
Nursing Home Fee	---	---	---	---	33,557
Penalties/Interest	23,393	28,665	38,193	80,191	114,587

Source: Department of Revenue and Office of Financial Management.

## **NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES**

### **Major Tax Rate and Base Changes - Tables 2, 4, 5 and 13 A-D**

NOTE: The data in these tables reflect fiscal years ending September 30 through 1929, ending March 31 through 1952 and June 30 thereafter. These tables include only taxes levied by the state, not local governments.

#### Retail Sales and Use Taxes

Tax of 2.0% enacted on sales or use of tangible personal property, 5/1/35. Rate changes: to 3.0%, 5/1/41; to 3.33%, 5/1/55; to 4.0%, 4/1/59; to 4.2%, 6/1/65; to 4.5%, 7/1/67; to 4.6%, 6/1/76; to 4.5%, 7/1/79; to 5.5% 12/4/81; to 5.4%, 5/1/82; and to 6.5%, 3/1/83. Certain services are taxable: tangible personal property in 1939, real property in 1941, hotel/motel accommodations in 1951 and amusement/recreation in 1961. Deferral of sales tax allowed for certain plant expansions by manufacturers: 1972-82 and starting again in 1985. Food for off-premises consumption exempted, 7/1/78 (taxable again from 5/1/82 to 6/30/83). Business and long distance telephone services made taxable in 1983. Exemption for trade-ins allowed in 1984. Tax extended to a variety of personal services, e.g., landscape maintenance, guided tours, physical fitness, 7/1/93. Tax deferral/exemption for high tech firms adopted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Exemption for manufacturing machinery, 7/1/95. Statewide deferral for new manufacturers repealed, but deferral for distressed areas converted to exemption, 7/1/95. Effective 1/1/96, local sales tax of 0.017% applied to all taxable sales in King County to fund professional baseball stadium; amount is credited against state tax receipts. Remittance of state sales tax for warehouse and distribution facilities, 5/20/97. Local sales taxes credited against the state tax: professional football stadium, 0.016% (8/1/97) and for public facilities in rural counties, 0.04% (7/1/98), increased to 0.08% in 1999. Distressed area exemption/deferral changed to population density basis (rural county) in 1999; program extended to 2010 in 2004. Additional statewide sales tax of 0.3% on motor vehicles, 7/1/2003. Exemptions for construction of facilities and certain other expenditures for aerospace industry and semiconductor industry adopted in 2003 and for aluminum smelters in 2004; expanded in 2006. New deferral program for fruit/vegetable processing facilities, manufacturing of dairy and seafood products and biotechnology manufacturing facilities. Exemption for diesel/aircraft fuel used on farms. New local sales tax for health sciences established. Adoption of Streamline Sales & Use Tax Agreement, eff. 7/1/2008; sourcing tax on delivered goods changed to the destination. Rural county local sales tax increased from 0.08 to 0.09%. Exemption for weatherization materials, eff. 6/12/2008. Deferral of state/local tax on construction of new 520 bridge over Lake Washington. Deferral/exemption for new corporate headquarters facilities in a CEZ, eff. 7/1/2009. Sales tax "remittance" for low income families that are eligible for the federal earned income tax credit established in 2008; funding not yet provided. Resale certificate replaced by seller's permit. Tax extended to digital goods.

#### Motor Fuel Taxes

Gas tax enacted at 1 cent/gallon, 7/1/21. Rate changes: 2 cents, 7/1/29; 4 cents, 4/1/31; 5 cents, 4/1/33; 6.5 cents, 3/21/49; 7.5 cents, 4/1/61; 9 cents, 5/1/67; 11 cents, 7/1/77; 12 cents, 7/1/79; 13.5 cents, 7/1/81; 12 cents, 1/1/82; 16 cents, 7/1/83; 18 cents, 7/1/84; 22 cents, 4/1/90; 23 cents, 4/1/91; 28 cents, 7/1/03; 31 cents, 7/1/05 ; 34 cents, 7/1/06; 36 cents, 7/1/07 and to 37.5 cents, 7/1/08. Constitutional amendment dedicated tax to road purposes, 1944. Related taxes enacted: special fuel tax in 1941, fuel importer tax in 1963 (repealed in 1995), and aircraft fuel tax in 1967.

#### Beer and Wine Excise Taxes

Special excise taxes enacted: \$1.00/barrel for beer, 1/23/34 and 10 cents/gallon for wine, 6/17/35. Beer tax increase to \$1.50/barrel equivalent for can or bottles, 1965. Additional 26% tax for wine, 1969; replaced by 75 cents/gallon tax in 1973. Beer tax increased to \$2.60 and wine changed to 20.25 cents/liter, 7/1/81. Additional surtaxes in 1982 and 1983. Rate increases to fund drug programs, 6/1/89: wine, 22.92 cents/liter; strong wine, 45.36 cents/liter and beer \$4.78/barrel. Rate increased for beer tax to \$5.742, 7/1/93; to \$7.172, 7/1/95; and to \$9.562, 7/1/97. Beer tax reduced to \$8.08/barrel, 7/1/97.

#### Liquor Sales Tax (Percentage)

Tax on hard liquor enacted at 10% of wholesale price, 5/1/35. Additional "war" liquor tax of 10% imposed, 1943-1949. Both taxes repealed in 1949 but 10% rate reinstated in 1951. Rate increased to 15% for sales to consumers; lower rate remains for bars that resell liquor by the drink. Surtaxes in 1982-1983 increase rates to 17.1% and 11.4%. Rate increased for health care to 18.7%, 7/1/93; to 19.7%, 7/1/95; and to 20.7%, 7/1/97. Health care account repealed, 7/1/09.

### Liquor Liter Tax (Volume)

Additional tax on hard liquor enacted at 1.1 cents/ounce, 4/15/61. Rate increased to 2 cents, 6/1/65, 4 cents, 7/1/71, and 5 cents, 7/1/81. Changed to metric basis at \$1.72/liter in 1981 and additional surtaxes in 1982 and 1983 increased rate to \$1.96/liter. Rate increased to \$2.03/liter, 7/1/90 and proceeds dedicated to drug programs. Rate increased for health care to \$2.23, 7/1/93; to \$2.33, 7/1/95; and to \$2.44, 7/1/97. Additional rate increase of \$1.33 per liter, effective 7/1/2005. Health care and VRDE accounts repealed, 7/1/09.

### Cigarette Tax

Enacted at 1 cent/pack of 20 cigarettes, 5/1/35. Rate increases: to 2 cents, 5/1/39; to 4 cents, 11/28/49; to 5 cents, 4/1/55; to 6 cents, 6/11/59; to 7 cents, 4/15/61; to 11 cents, 6/1/65; to 16 cents, 6/1/71; to 20 cents, 7/1/81; to 20.8 cents, 5/1/82; to 23 cents, 8/1/82; to 31 cents, 4/1/86; to 34 cents, 6/1/89; to 54 cents, 7/1/93; to 56.5 cents, 7/1/94; to 81.5 cents, 7/1/95; to 82.5 cents, 7/1/96; to \$1.425, 1/1/02, and to \$2.025, 7/1/05. Contracts with Indian Tribes authorized in 2001 and extended to other tribes subsequently. Health care, VRDE and Water Quality accounts repealed, 7/1/09.

### Tobacco Products Tax

Enacted on cigars, chewing tobacco, etc. at 25% of wholesale price, 7/1/59. Rate increases: to 30%, 6/1/65; to 45%, 6/1/71; to 46.8%, 5/1/82; to 48.15%, 8/1/82; to 64.9%, 4/1/86; to 74.9%, 7/1/93; and to 128.42%, 1/1/2002. The 2002 rate increase was rolled back in 2005, so that the tax rate becomes an even 75% effective 7/1/2005. Health care and water quality accounts repealed, 7/1/09.

### Convention Center Tax

State tax on hotel/motel accommodations at facilities with 60 or more units to finance the state convention center in Seattle, 4/1/82. Initial rates: 3.0% in Seattle and 2.0% throughout remainder of King County; increased to 5.0% in Seattle, 1/1/83; to 6.0% and 2.4%, 7/1/88 and to 7.0% and 2.8%, 1/1/93.

### Replacement Tire Tax

Replacement vehicle tire subject to tax of 0.12% of gross sales in 1985. Changed to \$1.00/tire, 10/1/89. Tax expired, 9/30/94. Similar tire tax of \$1/tire reenacted for a 5 year period, effective 7/1/2005. Tax made permanent in 2009.

### Refuse Collection Taxes

Garbage collection removed from public utility tax and subject to separate 3.6% tax, 6/11/86. Additional 1.0% tax on solid waste customers, 7/1/89 through 6/30/95.

### Wood Stove Fee

New wood stove subject to \$5 fee, 1/1/88. Increased to \$15, 6/7/90 and to \$30, 1/1/92.

### Brokered Natural Gas Tax

Special "use" tax of 3.852% on natural gas not subject to public utility tax, 7/1/90.

### Rental Car Tax

MVET on rental vehicles eliminated but replaced by additional sales tax of 5.9% (in addition to existing state and local retail sales tax) levied on customers of rental car companies, 1/1/93. Also, local rental car taxes authorized.

### Business and Occupation Tax

B&O tax enacted 5/1/35 on gross receipts of all businesses: 0.25% for most activities and 0.5% for services. (Replaced a similar business activities tax, imposed 3/21/33.) Surtaxes applied to all B&O rates: 20%, 11/1/51; increased to 60%, 5/1/55; and to 76%, 4/1/59. Surtax of 6%, 6/1/76 through 6/30/79. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Resulting major rates: manufacturing/wholesaling, 0.484%; retailing, 0.471%; service, 1.5%. Tax extended to financial institutions, 1970. Credit for certain sales taxes paid by manufacturers. Credit for pollution control facilities, 1967. Credit for personal property taxes paid on business inventories: 1974-1984. Credit for manufacturing tax against wholesaling/retailing tax and credit for similar taxes paid in other states, 8/12/87. Tax extended to public and nonprofit hospitals with receipts dedicated to health care; initially at 0.75%, 7/1/93; increased to 1.5%, 7/1/95. Tax rates increased for all activities except retailing, effective 7/1/93; new classifications: business services, 2.5% and financial services, 1.7%. Permanent increase in rate for remaining services from 1.5% to 2.0%. Temporary surtax of 6.5% until 7/1/97 for most other activities except business services, financial services, public and nonprofit hospitals becomes 0.515% and services becomes 2.13%. Surtax reduced to 4.5%, 1/1/95. Credit for investment in R&D expenditures enacted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Minimum taxable amount of \$1,000/month replaced by small business credit against tax liability of \$35/month. Rate reduction for insurance to 0.55% (plus surtax), 7/1/95. Reduction in service rates, effective 1/1/96: business services to 2.0%; financial services to 1.6% and other services to 1.75% (1.829% with surtax until

7/1/97). Minimum gross receipts required to file tax returns established at \$24,000, 1996, and increased to \$28,000 in 1999. All service rates revert to 1.5%, 7/1/98. Tax on internal distributions repealed, 7/1/98. Consolidation of minor B&O tax rates eff. 7/1/98; reduces number of tax rates from 13 to 6. Tax rate reduction and new credits for aerospace industry and semiconductor industry adopted in 2003; similar incentives for aluminum smelters adopted in 2004. New B&O tax levied upon games of chance and pari-mutuel wagering eff. 7/1/2005; the rate is 0.1% through 6/30/2006 and 0.13% thereafter. Total exemption for processing of fresh fruit and vegetables, manufacturing of dairy and seafood products until 7/1/2012. Tax credit for the amount of carbonated beverage syrup tax paid; phased in from FY 2007 to 100% in FY 2010. Reduced tax rate for extracting of timber and manufacturing timber and wood products until FY 2024. Tax credit for construction of a polysilicon manuf. plant in Walla Walla County. Tax credit for restaurants, groceries, laundries, etc. to upgrade energy efficiency of appliances. Aerospace tax incentives revised in 2008: tax rate on aircraft repair broadened; credit for preproduction expenditures broadened; manuf. rate extended to tooling; new tax rate of 0.9% for aerospace services. Tax on nonprofit & public hospitals goes to general fund, 7/1/09. Rate reduction to 0.2904% for newspapers, 7/1/09.

#### Public Utility Tax

Tax enacted in lieu of B&O tax on gross operating receipts of public service companies, 5/1/35: railroad, express, electric power, telephone & telegraph, 3.0%; distribution of natural gas, 2.0%; urban transportation and tugboats, 0.5%; motor transportation (e.g., trucking) and all other activities, 1.5%. Surtax applied to all rates: 10%, 11/1/51; increased to 20%, 5/1/57. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Water distribution increased to 5.029%, 7/1/85. Activities shifted from B&O tax: garbage collection, 5.029% and sewerage, 3.852%, 7/1/85. Electric power rate increased to 3.873%, 5/11/89. Activities removed from tax: telephone service in 1983, warehousing in 1986, and garbage collection in 1986. Rate for railroads and railcar companies reduced to 1.926%, 1996. Minimum gross receipts required for reporting increased to \$24,000, 1996. Deduction for wholesale sales of electric power, 6/8/2000. Tax credit for energy facilities to supply DSIs. Tax credit for billing discounts for low-income households. Exemption of power sold to aluminum smelters, 7/1/2004. New deduction for shipping farm products to port, 7/22/07. Rate for hauling logs on public roads reduced to 1.28%, 7/1/09.

#### Litter Tax

Tax of 0.015% on gross receipts of businesses whose products they handle relate to the litter problem, 5/21/71. Tax reported on each tax return, rather than annually, effective 1/1/99.

#### Insurance Premiums Tax

Tax enacted on gross premiums received by insurance companies at 2.0% rate, 4/1/1891. Retaliatory provision, providing higher rates for companies of other states depending on how they tax Washington companies, adopted in 1911. Rate of 1.0% for domestic companies in 1937 and 0.75% for ocean marine insurance in 1949. Rate increase of 0.16 and surtax of 4.0% in 1982. Domestic and foreign rate consolidated at 2.0% with ocean marine rate remaining at 0.95%, 7/1/86. Health maintenance organizations subject to tax of 2.0%, 1/1/94.

#### Parimutuel Tax

Tax of 5% on gross receipts of parimutuel betting machines at horse races, 3/3/33. Rates reduced in 1979, 1982, 1985 and 1991 and 1998. Current permanent rate schedule adopted in 2003: 1.803% for races with annual receipts up to \$50 million; 1.3% for larger races; 1.0% for smaller, temporary races.

#### State Property Tax

Data reflect levies until 1952; actual collections thereafter. Prior to adoption of the first 40 mill limit in 1932, the state levy ranged from 10 to 15 mills. It was lowered to 5 mills in 1933 and 2 mills in 1935, until it was increased to 4 mills in 1967. In 1974 the state levy was eliminated, but replaced in 1975 by a levy of \$3.60/1,000 of assessed value (adjusted to reflect market value). Subject to 106% limit in 1979. One-time reduction in levy rate of 4.7% for 1996 collections; extended to 1997 and then made permanent starting with 1998 collections. Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with disposable income less than \$28,000, effective for taxes due in 1996. Annual growth limit reduced to rate of inflation in 1998. Exemption from state levy for farm machinery, effective CY 2003. Initiative 747 reduces annual growth rate of state and local regular levies to 1.0%, starting in CY 2002. Head of household exemption increased from \$3,000 to \$15,000. State Supreme Court ruled Initiative 747 invalid; Legislature reenacted a 1.0% limit on the growth rate in regular property tax levy revenues. New deferral program for homeowners of any age starting for 2008 taxes, if household income is less than \$57,000; one-half of the annual property tax may be postponed up to 40% of equity in the home. Annual updating of assessed values required in all counties by 2014.



### Vehicle Excise Taxes

Motor vehicle excise tax of 1.5% in lieu of personal property tax, 1/1/38. Aircraft excise tax of 1.0%, 6/8/49. House trailers taxed separately at 1.0%, 6/8/55. MVET increased to 2.0%, 4/1/59, and house trailer tax increased to 1.5%, 6/1/65. Aircraft tax changed from 1.0% to \$15 or \$25 (multi-engine) in 1967 and to a schedule ranging from \$20 to \$125 in 1983. Mobile homes excluded from house trailer tax in 1973 but subject to property tax. Campers included with travel trailers in the house trailer tax which was reduced to 1.0%, 5/23/72. MVET increased to 2.2%, 8/1/77, to 2.354%, in 1982 and to 2.454% in 1989. MVET rate reduced to 2.2% in 1991. Watercraft excise tax levied in 1983 at rate of 0.5% of fair market value (depreciated purchase price). Camper/travel trailer tax increased to 1.1%, 9/1/90. Tax credit of \$30 per vehicle, effective 7/1/99. The state motor vehicle excise tax and camper/travel trailer excise taxes were repealed and replaced by a \$30 per vehicle annual fee, effective 1/1/2000 (Initiative 695). Although I-695 was ruled unconstitutional in March 2000, the Legislature had enacted the same changes by statute.

### PUD Privilege Tax

Tax of 2.0% of gross revenue of public utility districts in lieu of property tax, 3/25/41. Additional tax of 5% of first 4 mills added in 1959. Rates increased to 2.14% and 5.35% in 1982. Nuclear plant at Hanford subject to 1.5% tax in 1977.

### Boxing and Wrestling Tax

Tax of 5% on gross ticket sales of boxing and wrestling matches, 7/1/33.

### Timber Excise Tax

Severance tax on stumpage value of timber harvested from private lands; rate phased in 1972-1974 to 6.5%. Public lands added in 1982. Rate phased down to 5.0%, 1984-1988. Currently the state tax is 1.0% for harvests on private lands and 5.0% for public lands (counties receive 4% for private lands). Tax credit for harvests impacted by salmon regulations in 1999, effectively reducing the tax rate from 5.0% to 4.2%. Data for this source in the tables reflects distributions, not collections. Starting in 2004 and running until 2013 the state tax on harvests on public lands is phased down from 5.0% to 1.0% with a commensurate transfer of the tax to counties.

### Leasehold Excise Tax

Tax on the rental value of leases of publicly owned property (i.e. exempt from property taxes) levied 1/1/76 at 12%. Credit for local leasehold taxes up to 6%. Combined rate increased to 12.84% in 1982.

### Estate Tax

Tax on inheritances levied 6/6/1901 with rates ranging from 1% - 12% depending upon the relationship of heir to decedent and the amount inherited. Gift tax with rates equal to 90% of inheritance tax levied 3/21/41. Both taxes repealed by the voters in 1981, effective 1/1/82. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal tax (no additional tax to the estate). In 2001 the federal estate tax was repealed, to be phased out over a 10 year period. However, the state maintained that the tax was linked to the federal Internal Revenue Code as of 1/1/2001 prior to the amendments to the federal tax. On 2/3/2005, the State Supreme Court overturned this interpretation, ruling that the state estate tax must conform to the phase out in the federal tax; effectively repealing the existing tax.

A new stand-alone estate tax was adopted in 2005, effective 5/17/2005. The tax applies to estates with a value of at least \$1.5 million during the remainder of 2005 and \$2.0 million starting in 2006. The tax features graduated rates ranging from 10% to 19% of the taxable estate value in excess of the threshold amount.

### Real Estate Excise Tax

Initially imposed as a county tax in 1951, the 1.0% tax on sales of real property was shifted to the state, effective 9/1/81. Rate was increased to 1.07% in 1982 and to 1.28% (to include the former conveyance tax), 5/18/87. An additional 0.06% rate was levied from 1987 to 1989. Tax extended to transfers of control of real property, 7/1/93, and to step transfers, 7/25/99. Collection procedures revised in 2005; starting on 7/1/06 county treasurers will forward the state tax receipts to the State Treasurer on the last working day of each month. Starting in 2005 transfers of control interests must be reported to the Secretary of State, thus enhancing tax compliance. Earmarking of 7.7% of the state tax is revised in 2005 to include both public works assistance and a new city/county assistance account.

### Fish Tax

Tax on commercial possession of food fish or shellfish, effective 7/1/80. Initial rates ranged from 0.07 - 5.0%; with surtaxes in 1982 and 1994 they now range up to 5.62%. Anadromous game fish (steelhead) added in 1983. Current rates: chinook salmon and steelhead, 5.62%; pink and sockeye salmon, 3.37%; oysters, 0.086% and all other food fish and shellfish, 2.25%. Rate on sea urchins/cucumbers increased from 2.1 to 4.6%, 1/1/2000 until 1/1/2006; these rate increases extended until 2010 in 2005.

#### Hazardous Substance Tax

Initial tax imposed 1/1/88 at 0.8% of wholesale value of designated substances which pose a threat to the environment. Current tax, adopted by initiative effective 3/1/89, is 0.7% but with a broader base.

#### Mobile Home Fee

Annual fee of \$1 on each occupied mobile home lot, collected in 1989 and 1990. Ruled unconstitutional, 8/6/90. Repealed in 1995.

#### Carbonated Beverage Tax

Tax on soft drinks, 1 cent/12 ounce container or 75 cents/gallon of concentrate; imposed 7/1/89 through 6/30/95. Carbonated beverage tax expired 7/1/95, but the "syrup" tax increased to \$1.00/gallon. Receipts go to general fund, 7/1/09.

#### Petroleum Products Tax

Tax on first possession of petroleum products equal to 0.5% of wholesale value, 7/1/89. Tax suspended 7/1/92 as the maximum fund balance was reached. Tax was reimposed on 7/1/2003 for one year only. The entire tax was scheduled to expire on 6/1/2001 but was extended to 6/1/2007 in 2000.

#### Oil Spill Tax

Tax on petroleum products imported via navigable waters equal to 5 cents/42 gallon barrel, 10/1/91. One cent of the tax rate for the response account was curtailed on 1/1/2002; this rate is expected to be reimposed as of 4/1/2007.

#### Hazardous Waste Fees

Annual fee of \$35 for generators of certain waste products, 7/31/90; plus an additional fee determined by the Department of Ecology, starting 7/31/91. Administration of the fee was transferred to DOE in 1995.

#### IMR Tax

Medicaid receipts of private and nonprofit hospitals subject to tax of 20%, 9/1/91. Intended to increase federal matching funds for Medicaid. The tax was disallowed by federal OMB, effective 10/1/92. Another tax of 15% levied on the income of intermediate residential (IMR) health care facilities for the mentally retarded, 4/1/92. Rate reduced to 6.0% subject to order of federal government.

#### Fuel Oil Tax

Tax of 0.25 cents/gallon levied 5/1/35; repealed 6/11/47.

#### Express Company Excise Tax

Tax of 5% of gross receipts levied on express (shipping) companies, 4/1/1907; repealed in 1945.

#### Mechanical Devices Tax

Tax of 10% or 20% of gross yield levied on certain gambling devices, 5/1/41. Rates doubled to 20% and 40%, 3/20/47. Slot machines ruled illegal by State Supreme Court in 1952, effectively eliminating the tax.

#### Conveyance Tax

Tax of 50 cents/\$500 of value imposed on transfers of real property, 5/1/35. Increased to 53.5 cents in 1982 and to \$1.00, 7/1/85. The tax as a separate source was repealed 5/18/87 but it was effectively incorporated into the real estate excise tax.

#### Admissions Tax

Tax of 1 cent per 20 cents of ticket price for admission to most events except public school activities, 5/1/35. Repealed as a state tax, 5/1/43, but local governments permitted to levy a 5% admissions tax.

#### Enhanced 911 Telephone Tax

State tax of 20 cents per switched telephone access line, effective 1/1/92. Collection of the tax shifted to Dept. of Revenue, 1/1/99. State tax extended to radio access (wireless) telephone lines effective 1/1/2003. Additional state taxes apply to switched telephone lines: telephone assistance tax of 14 cents per month and telecommunications relay service tax of 19 cents per month.

#### Tribal Cigarette Taxes

Authorized in 2005 and first effective in May 2005, the Puyallup Tribe levies a tribal cigarette tax of \$11.75 per carton. 30% of the receipts are shared with the state and are deposited in the state general fund.

## **Part II**

### **LOCAL EXCISE TAX DISTRIBUTIONS**

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<b>Table 14</b>	<b>Composition of Local Sales/Use Tax Rates, Highest Local Tax Rate in each County as of July, 2009</b>
<b>Table 15</b>	<b>Local Sales/Use Taxes, Types of Taxes Authorized and Utilized; FY 2009 Distributions</b>
<b>Table 16</b>	<b>City/County Local Sales/Use Tax Distributions, FY 2008-2009; Average Per Capita Receipts by County</b>
<b>Table 17</b>	<b>Local Sales/Use Tax Distributions by Type of Tax and by County; FY 2009</b>
<b>Table 18</b>	<b>Local Rental Car Tax Distributions; FY 2009</b>
<b>Table 19</b>	<b>Local Hotel/Motel Tax Distributions; FY 2009</b>
<b>Table 20</b>	<b>Timber Excise Tax Distributions by County; FY 2006-2009</b>
<b>Table 21</b>	<b>Local Leasehold Excise Tax Distributions, FY 2007-2009</b>
<b>Table 22</b>	<b>Public Utility District (PUD) Privilege Tax Distributions, FY 2005-2009</b>

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**Table 14**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2009\***

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	High Capacity Transit	Criminal Justice	Public Safety
Adams	entire county	1.0			0.1	
Asotin	entire county	0.8	0.2			
Benton	all cities & PTBA	1.0	0.6		0.1	
Chelan	entire county	1.0	0.4		0.1	
Clallam	entire county	1.0	0.6		0.1	
Clark	Vancouver & other cities	1.0	0.5		0.1	
Columbia	entire county	1.0	0.4			
Cowlitz	Kelso & Longview only	1.0	0.3		0.1	
Douglas	three cities & PTBA	1.0	0.4		0.1	
Ferry	entire county	1.0			0.1	
Franklin	Pasco & PTBA	1.0	0.6		0.1	
Garfield	entire county	1.0				
Grant	entire county	1.0	0.2		0.1	
Grays Harbor	entire county	1.0	0.6		0.1	
Island	entire county	1.0	0.6		0.1	
Jefferson	entire county	1.0	0.6		0.1	
King	Seattle & most cities	1.0	0.9	0.5	0.1	
Kitsap	entire county	1.0	0.8		0.1	
Kittitas	entire county	1.0			0.1	0.3
Klickitat	all three cities	1.0				
Lewis	Centralia & Chehalis only	1.0	0.2		0.1	
Lincoln	entire county	1.0			0.1	
Mason	entire county	1.0	0.6		0.1	
Okanogan	entire county	1.0			0.1	
Pacific	entire county	1.0	0.3			
Pend Oreille	entire county	1.0			0.1	
Pierce	Tacoma, most cities, PTBA	1.0	0.6	0.5	0.1	
San Juan	entire county	1.0			0.1	
Skagit	all cities & PTBA	1.0	0.3		0.1	
Skamania	North Bonneville	1.0				
Snohomish	several cities*** & PTBA	1.0	0.9	0.5	0.1	
Spokane	Spokane, other cities, PTBA	1.0	0.6		0.1	0.1
Stevens	entire county	1.0			0.1	
Thurston	larger cities & PTBA	1.0	0.6		0.1	
Wahkiakum	entire county	1.0				
Walla Walla	larger cities & PTBA	1.0	0.3		0.1	0.3
Whatcom	all cities & PTBA	1.0	0.6		0.1	0.1
Whitman	entire county	1.0			0.1	
Yakima	Yakima (city)	1.0	0.3		0.1	0.3

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 (e.g., the 0.5% food/beverage tax in King County or hotel/motel taxes). PTBA = public transportation benefit area

**Table 14 - Continued**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2009\***

County	Juvenile Correction	Emergency Communications	Other Types of Local Sales/Use Taxes	TOTAL LOCAL TAX RATE**
Adams		0.1		1.2
Asotin				1.0
Benton	0.1			1.8
Chelan				1.5
Clallam		0.1	0.1 for mental health	1.9
Clark			0.1 for mental health	1.7
Columbia				1.4
Cowlitz				1.4
Douglas				1.5
Ferry				1.1
Franklin	0.1			1.8
Garfield				1.0
Grant		0.1		1.4
Grays Harbor		0.1		1.8
Island	0.1		0.1 for mental health	1.9
Jefferson		0.1	0.1 for mental health	1.9
King			0.1 for mental health	3.0
Kitsap	0.1	0.1		2.1
Kittitas	0.1			1.5
Klickitat				1.0
Lewis	0.1			1.4
Lincoln		0.1		1.2
Mason	0.1	0.1		1.9
Okanogan			0.1 for mental health	1.2
Pacific				1.3
Pend Oreille				1.1
Pierce	0.1		0.1 for zoo/aquarium	2.8
San Juan	0.1		0.1 for mental health	1.3
Skagit		0.1	0.1 for mental health	1.6
Skamania				1.0
Snohomish			0.1 for mental health	3.0
Spokane	0.1	0.1	0.1 pub. facil.; 0.1 mental health	2.2
Stevens				1.1
Thurston	0.1	0.1	0.1 for mental health	2.0
Wahkiakum			0.1 for mental health	1.1
Walla Walla	0.1			1.8
Whatcom	0.1		0.1 for mental health	2.0
Whitman	0.1	0.1		1.3
Yakima				1.7

\* These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 9.0% in most of King County.

\*\* The statewide average local sales/use tax rate is estimated to be approximately 2.38%.

\*\*\* Bothell/Snohomish, Brier, Edmonds, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodway.

**Table 15**  
**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2009 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2009)	Amount Distributed In FY 2009
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$418,596,768
Counties		0.5%	39	162,124,245
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	280	416,848,319
Counties		0.1 - 0.5%	37	160,329,046
Transit Districts	82.14.045(1)	0.1 - 0.9%	27	765,327,036
Criminal Justice	82.14.340	0.1%	32 *	115,103,071
Public Facilities	82.14.048	0.2%	1	7,663,695
High-Capacity Transit (RTA)	81.104.170	0.9%	1	313,677,004
Juvenile Correctional Facilities	82.14.350	0.1%	14	39,346,051
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	20,730,028
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,863,039
Emergency Communications	82.14.420	0.1%	12 *	18,748,622
Public Safety	82.14.450(1)	0.3%	5 *	22,604,594
Regional Transportation	82.14.430(1)	0.5%	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	13	63,070,132
Subtotal - Local Taxes Paid by Purchasers				\$2,536,031,650
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,828,725
King Co. - Football Stadium	82.14.0494	0.016%	1	7,366,305
Rural Counties	82.14.370	0.09%	32	25,124,973
Regional Centers	82.14.390	0.033%	22	19,238,687
Regional Theaters	82.14.485	0.02 - 0.025%	2	791,563
Hospital Benefit Zone	82.14.465	up to 6.5%	1 **	0
Local Infrastructure Financing	82.14.475	up to 6.5%	9 **	0
Local Revitalization Financing	82.14.510	up to 6.5%	7 **	0
Annexation Services	82.14.415	0.1 - 0.85%	2	3,079,209
Health Sciences	82.14.480	0.02%	1	1,099,913
Subtotal - Local Taxes from State General Fund				\$64,529,375
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,600,561,025</b>

\* Counties levy the tax but the receipts are shared with cities.

\*\*Actual distributions of the local tax have yet to be made.

**Table 16**  
**YIELD OF BASIC COUNTY/CITY LOCAL SALES AND USE TAX**  
**Distributions of 0.5% Tax in Fiscal Years 2008-2009**

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	FY 2008	FY 2009	% Change	FY 2009	Rank
Adams	\$1,087,464	\$1,190,377	9.5 %	\$66.13	22
Asotin	1,141,850	1,185,610	3.8	55.14	30
Benton	15,074,346	14,908,002	(1.1)	88.06	8
Chelan	8,011,419	7,742,947	(3.4)	106.65	3
Clallam	5,563,529	4,852,328	(12.8)	69.82	17
Clark	28,206,702	24,709,377	(12.4)	57.30	29
Columbia	233,675	235,590	0.8	57.46	28
Cowlitz	8,160,924	7,093,758	(13.1)	71.22	16
Douglas	2,452,123	3,596,353	46.7	95.65	6
Ferry	264,018	301,261	14.1	38.62	38
Franklin	5,999,516	5,292,600	(11.8)	72.80	14
Garfield	105,952	103,217	(2.6)	45.87	37
Grant	8,365,768	8,119,188	(2.9)	94.30	7
Grays Harbor	5,309,749	4,497,437	(15.3)	63.17	24
Island	4,618,055	4,182,046	(9.4)	52.08	31
Jefferson	2,059,392	2,016,893	(2.1)	69.55	18
King	258,829,650	230,594,055	(10.9)	120.77	2
Kitsap	18,751,895	17,000,247	(9.3)	68.66	19
Kittitas	4,373,506	3,822,034	(12.6)	95.79	4
Klickitat	1,176,837	1,251,025	6.3	61.93	26
Lewis	6,604,305	6,217,089	(5.9)	82.67	10
Lincoln	517,698	519,569	0.4	49.72	33
Mason	3,009,937	2,857,479	(5.1)	50.31	32
Okanogan	2,815,388	2,686,201	(4.6)	66.33	21
Pacific	1,364,643	1,262,018	(7.5)	57.89	27
Pend Oreille	657,803	635,044	(3.5)	49.23	34
Pierce	65,429,199	58,956,879	(9.9)	72.46	15
San Juan	2,130,498	2,034,116	(4.5)	124.79	1
Skagit	12,911,095	11,387,999	(11.8)	95.78	5
Skamania	545,235	528,316	(3.1)	48.92	35
Snohomish	59,509,928	51,985,509	(12.6)	73.81	13
Spokane	40,590,326	38,341,055	(5.5)	82.45	11
Stevens	2,081,237	2,036,674	(2.1)	46.29	36
Thurston	22,196,492	20,294,851	(8.6)	81.24	12
Wahkiakum	159,996	141,580	(11.5)	34.53	39
Walla Walla	4,062,861	3,943,631	(2.9)	66.62	20
Whatcom	17,362,810	16,284,094	(6.2)	84.33	9
Whitman	2,806,005	2,686,638	(4.3)	62.05	25
Yakima	15,421,338	15,227,926	(1.3)	63.88	23
All Counties	175,152,855	162,124,245	(7.4)		
All Cities	464,809,928	418,596,768	(9.9)		
<b>TOTAL</b>	<b>\$639,963,163</b>	<b>\$580,721,013</b>	<b>(9.3) %</b>	<b>\$87.09</b>	

\*Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. This tax is well-suited for comparative purposes, because it is fully utilized in all cities and counties.

**Table 17A**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

County	City/County Basic 0.5%	City/County Optional up to 0.5%	Municipal Transit 0.1% - 0.9%	High-Capacity Transit 0.9%
Adams	\$1,190,377	\$1,186,640		
Asotin	1,185,610	707,532	\$473,856	
Benton	14,908,002	14,863,787	22,591,113	
Chelan	7,742,947	7,718,890	8,801,372	
Clallam	4,852,328	4,837,992	5,814,083	
Clark	24,709,377	24,554,799	23,035,509	
Columbia	235,590	235,067	187,211	
Cowlitz	7,093,758	7,072,584	1,101,357	
Douglas	3,596,353	3,584,537	(incl. w/ Chelan)	
Ferry	301,261	300,226		
Franklin	5,292,600	5,277,104	(incl. w/ Benton)	
Garfield	103,217	102,914		
Grant	8,119,188	8,094,744	3,242,472	
Grays Harbor	4,497,437	4,483,831	5,387,790	
Island	4,182,046	4,169,674	5,010,272	
Jefferson	2,016,893	2,010,843	2,416,054	
King	230,594,055	229,890,427	407,862,325	\$313,677,004
Kitsap	17,000,247	16,946,766	27,150,180	
Kittitas	3,822,034	3,810,420		
Klickitat	1,251,025	496,751		
Lewis	6,217,089	6,199,019	1,406,057	
Lincoln	519,569	518,118		
Mason	2,857,479	2,848,797	3,420,841	
Okanogan	2,686,201	2,678,016		
Pacific	1,262,018	1,258,434	756,139	
Pend Oreille	635,044	632,802		
Pierce	58,956,879	58,781,772	67,973,987	(incl. w/ King)
San Juan	2,034,116	2,028,388		
Skagit	11,387,999	11,353,818	4,670,010	
Skamania	528,316	44,704		
Snohomish	51,985,509	51,829,829	82,230,189	(incl. w/ King)
Spokane	38,341,055	38,224,684	43,362,633	
Stevens	2,036,674	2,030,255		
Thurston	20,294,851	20,234,770	21,576,861	
Wahkiakum	141,580	141,209		
Walla Walla	3,943,631	3,931,601	2,072,100	
Whatcom	16,284,094	16,235,871	19,062,195	
Whitman	2,686,638	2,678,199		
Yakima	15,227,926	15,181,548	5,722,430	
<b>TOTAL</b>	<b>\$580,721,013</b>	<b>\$577,177,362</b>	<b>\$765,327,036</b>	<b>\$313,677,004</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.



**Table 17B**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>Criminal Justice</u> <u>0.1%</u>	<u>Juvenile Correction</u> <u>0.1%</u>	<u>Public Facilities</u> <u>0.2%</u>	<u>Public Safety</u> <u>0.3%</u>
Adams	\$237,704			
Asotin				
Benton	2,978,967	\$2,979,067		
Chelan	1,546,159			
Clallam	968,935			
Clark	4,932,334			
Columbia				
Cowlitz	1,414,021			
Douglas	715,040			
Ferry	60,112			
Franklin	1,056,931	1,056,926		
Garfield				
Grant	1,621,250			
Grays Harbor	898,074			
Island	835,181	834,968		
Jefferson	402,717			
King	45,952,906			
Kitsap	3,394,574	3,393,451		
Kittitas	763,256	763,256		\$2,169,154
Klickitat				
Lewis	1,241,592	1,241,173		
Lincoln	103,765			
Mason	570,331	569,984		
Okanogan	539,468			
Pacific				
Pend Oreille	126,210			
Pierce	11,783,663	11,849,439		
San Juan	406,257	406,257		
Skagit	2,273,654			
Skamania				
Snohomish	10,533,115			
Spokane	7,663,690	7,662,969	\$7,663,695	6,969,173
Stevens	406,691			
Thurston	4,052,980	4,052,540		
Wahkiakum				
Walla Walla	787,522	787,522		2,214,348
Whatcom	3,258,910	3,212,320		3,026,858
Whitman	536,252	536,179		
Yakima	3,040,810			8,225,061
<b>TOTAL</b>	<b>\$115,103,071</b>	<b>\$39,346,051</b>	<b>\$7,663,695</b>	<b>\$22,604,594</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

**Table 17C**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>Food &amp; Beverage 0.5%</u>	<u>Zoo &amp; Aquarium 0.1%</u>	<u>Em. Communications 0.1%</u>	<u>Mental Health 0.1%</u>
Adams			\$17,368	
Asotin				
Benton				
Chelan				
Clallam			968,118	\$968,163
Clark				4,878,745
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant			1,616,132	
Grays Harbor			897,387	
Island				836,663
Jefferson			401,166	400,962
King	\$20,730,028			44,795,518
Kitsap			3,379,901	
Kittitas				
Klickitat				
Lewis				
Lincoln			103,427	
Mason			562,786	
Okanogan				535,606
Pacific				
Pend Oreille				
Pierce		\$11,863,039		
San Juan				22,857
Skagit			2,243,038	2,255,058
Skamania				
Snohomish				738,489
Spokane			2,193,408	7,638,071
Stevens				
Thurston			4,943,152	
Wahkiakum				
Walla Walla				
Whatcom				
Whitman			1,422,739	
Yakima				
<b>TOTAL</b>	<b>\$20,730,028</b>	<b>\$11,863,039</b>	<b>\$18,748,622</b>	<b>\$63,070,132</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

**Table 17D**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>Baseball Stadium*</u> <u>0.017%</u>	<u>Football Stadium*</u> <u>0.016%</u>	<u>Regional Centers*</u> <u>0.033%</u>	<u>Regional Theaters*</u> <u>0.02 or 0.25%</u>
Adams				
Asotin				
Benton			\$991,061	
Chelan			715,857	
Clallam				
Clark			1,641,334	
Columbia				
Cowlitz			471,309	\$279,831
Douglas				
Ferry				
Franklin			292,813	
Garfield				
Grant				
Grays Harbor			298,814	
Island				
Jefferson				
King	\$7,828,725	\$7,366,305	680,806	
Kitsap			1,129,401	
Kittitas				
Klickitat				
Lewis			410,767	
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce			2,745,524	
San Juan				
Skagit			752,624	
Skamania				
Snohomish			3,574,200	
Spokane			2,549,690	
Stevens				
Thurston			1,277,610	
Wahkiakum				
Walla Walla				
Whatcom			1,073,052	
Whitman				
Yakima			678,825	511,732
<b>TOTAL</b>	<b>\$7,828,725</b>	<b>\$7,366,305</b>	<b>\$19,238,687</b>	<b>\$791,563</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

**Table 17E**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>Rural Counties*</u> 0.09%	<u>Infrastructure-LIFT*</u> 6.5%	<u>Hospital Benefit*</u> 6.5%	<u>Annexation Area*</u> 0.2%
Adams	\$198,561			
Asotin	215,131			
Benton	2,703,699			
Chelan	1,403,071			
Clallam	879,392			
Clark		(starts 7/1/2010)		
Columbia	37,983			
Cowlitz	1,284,626			
Douglas	651,606			
Ferry	54,551			
Franklin	958,245			
Garfield	16,633			
Grant	1,470,939			
Grays Harbor	814,777			
Island	758,106			
Jefferson	365,162			
King		(starts 7/1/2010)		\$3,079,209
Kitsap				
Kittitas	691,991			
Klickitat	226,525			
Lewis	1,126,189			
Lincoln	94,156			
Mason	517,206			
Okanogan	486,828			
Pacific	228,492			
Pend Oreille	114,683			
Pierce		(starts 7/1/2011)	(starts 7/1/2009)	
San Juan	368,161			
Skagit	2,052,577	(starts 7/1/2011)		
Skamania	95,777			
Snohomish		(starts 7/1/2010)		
Spokane		(starts 7/1/2010)		
Stevens	369,290			
Thurston				
Wahkiakum	25,661			
Walla Walla	716,611			
Whatcom	2,953,122	(starts 7/1/2009)		
Whitman	486,700			
Yakima	2,758,522	(starts 7/1/2011)		
<b>TOTAL</b>	<b>\$25,124,973</b>			<b>\$3,079,209</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

**Table 17F**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<b>County</b>	<b>Health Sciences*</b> <b>0.02%</b>
Adams	
Asotin	
Benton	
Chelan	
Clallam	
Clark	
Columbia	
Cowlitz	
Douglas	
Ferry	
Franklin	
Garfield	
Grant	
Grays Harbor	
Island	
Jefferson	
King	
Kitsap	
Kittitas	
Klickitat	
Lewis	
Lincoln	
Mason	
Okanogan	
Pacific	
Pend Oreille	
Pierce	
San Juan	
Skagit	
Skamania	
Snohomish	
Spokane	\$1,099,913
Stevens	
Thurston	
Wahkiakum	
Walla Walla	
Whatcom	
Whitman	
Yakima	
<b>TOTAL</b>	<b>\$1,099,913</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

**Table 18**  
**LOCAL RENTAL CAR TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>County Tax 1.0%</u>	<u>Baseball Stadium 2.0%</u>	<u>High Capacity Transit 0.8%</u>
Adams			
Asotin			
Benton			
Chelan			
Clallam			
Clark			
Columbia			
Cowlitz			
Douglas			
Ferry			
Franklin	\$82,260		
Garfield			
Grant			
Grays Harbor			
Island			
Jefferson			
King	3,162,382	\$6,321,804	\$2,883,206
Kitsap			
Kittitas			
Klickitat			
Lewis			
Lincoln			
Mason			
Okanogan			
Pacific			
Pend Oreille			
Pierce	151,557		(incl. w/ King)
San Juan			
Skagit			
Skamania			
Snohomish			(incl. w/ King)
Spokane	446,622		
Stevens			
Thurston			
Wahkiakum			
Walla Walla			
Whatcom			
Whitman			
Yakima			
<b>TOTAL</b>	<b>\$3,842,821</b>	<b>\$6,321,804</b>	<b>\$2,883,206</b>

Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19**  
**LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2009**

<u>County</u>	<u>State-Shared Tax*</u> <u>2.0%</u>	<u>Additional Local Tax</u> <u>2.0 - 3.0%</u>	<u>Room Fee</u> <u>\$2 per day</u>
Adams	\$59,139	\$59,141	
Asotin	83,253	83,622	
Benton	751,455	751,272	\$847,817
Chelan	1,325,622	1,960,642	177,063
Clallam	557,032	556,924	
Clark	781,820	780,373	831,120
Columbia	17,536	12,066	
Cowlitz	279,125	391,021	
Douglas	48,512	97,025	
Ferry	37,257	14,322	
Franklin	228,360	228,359	(incl. w/ Benton)
Garfield	883		
Grant	583,344	587,436	
Grays Harbor	793,714	1,194,045	
Island	282,082	282,211	
Jefferson	331,992	332,091	
King	21,931,914	6,822,661	
Kitsap	477,526	477,527	
Kittitas	394,359	202,354	
Klickitat	61,500	32,333	
Lewis	267,870	267,876	
Lincoln	18,637		
Mason	133,566	134,530	
Okanogan	370,330	401,285	
Pacific	339,817	428,711	
Pend Oreille	37,601	37,475	
Pierce	1,935,638	4,540,457	
San Juan	527,271	527,271	
Skagit	544,539	544,538	
Skamania	229,271	229,269	
Snohomish	1,779,483	1,770,370	
Spokane	2,372,533	2,339,035	1,551,839
Stevens	76,493	36,501	
Thurston	611,752	582,383	
Wahkiakum	7,398	7,397	
Walla Walla	302,032	302,179	
Whatcom	923,257	919,033	
Whitman	154,055	132,942	
Yakima	1,241,580	879,585	372,997
<b>TOTAL</b>	<b>\$40,899,548</b>	<b>\$28,946,262</b>	<b>\$3,780,836</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.

Table 20

**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2006-2009**

	FY 2006	FY 2007	FY 2008	FY 2009
<b>County Tax:<sup>1</sup></b>				
Asotin	\$27,553	\$11,469	\$25,847	\$18,815
Chelan	92,297	145,691	137,449	30,104
Clallam	1,537,490	1,954,903	1,622,234	1,143,939
Clark	878,794	994,160	516,292	324,535
Columbia	85,366	289,788	250,942	10,764
Cowlitz	3,122,059	3,085,473	2,851,545	1,566,810
Douglas	371	4,793	0	79
Ferry	258,808	313,542	273,433	111,866
Garfield	19,774	32,138	33,356	6,034
Grays Harbor	4,794,056	4,649,402	4,160,220	2,934,340
Island	81,292	80,808	42,788	49,456
Jefferson	1,238,788	1,225,356	1,442,865	676,832
King	1,255,734	1,090,288	1,220,494	796,326
Kitsap	294,194	326,715	383,336	143,287
Kittitas	367,253	328,651	166,417	24,926
Klickitat	1,208,236	1,191,231	1,069,447	636,005
Lewis	5,571,735	6,620,516	5,624,481	3,710,494
Lincoln	24,336	31,995	29,845	9,710
Mason	2,044,278	2,142,940	2,039,141	1,316,660
Okanogan	208,766	130,816	126,673	63,737
Pacific	3,296,881	3,298,425	3,616,436	2,881,013
Pend Oreille	840,122	794,637	696,432	347,893
Pierce	2,240,610	2,324,838	1,663,004	1,183,695
San Juan	10,434	16,052	8,447	1,883
Skagit	795,202	953,031	1,199,648	1,019,979
Skamania	453,591	506,028	519,234	294,054
Snohomish	839,230	1,004,682	971,355	513,453
Spokane	347,624	327,167	229,590	67,963
Stevens	1,590,481	1,792,907	1,234,983	819,994
Thurston	1,392,669	1,270,251	1,250,330	941,015
Wahkiakum	746,278	899,244	704,862	569,884
Walla Walla	39,397	32,837	27,813	3,243
Whatcom	523,449	457,303	565,551	500,215
Whitman	541	166	2,164	820
Yakima	258,282	253,155	240,866	99,388
<b>County Total</b>	<b>\$36,485,971</b>	<b>\$38,581,399</b>	<b>\$34,947,518</b>	<b>\$22,819,212</b>
<b>State Tax<sup>2</sup></b>	<b>\$9,282,265</b>	<b>\$7,627,203</b>	<b>\$6,514,662</b>	<b>\$4,630,012</b>

1 County tax of 4.0% on timber harvested on privately owned lands, plus shifted state tax on public lands.

2 State tax of 1.0% on privately owned & reclassified reforestation lands & 5.0% on publicly owned lands. NOTE: starting in 2005 the 5.0% state tax on public timber is phased down and shifted to the counties over a 10 year period.



Table 21

**LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2007-2009**

County	FY	FY	FY 2009		Total
	2007	2008	County	Cities	
Adams	\$27,557	\$49,009	\$28,490	0	\$28,490
Asotin	20,148	22,611	9,778	\$15,162	24,940
Benton	482,570	522,761	324,796	185,593	510,389
Chelan	169,173	153,908	128,329	24,421	152,750
Clallam	279,679	278,053	97,974	182,000	279,974
Clark	787,212	757,219	288,829	490,428	779,257
Columbia	11,442	11,358	10,390	4,195	14,585
Cowlitz	256,877	282,420	235,080	63,137	298,217
Douglas	60,342	92,041	47,175	4,961	52,136
Ferry	752	709	1,375	395	1,770
Franklin	340,523	384,763	180,425	211,791	392,216
Garfield	8,724	11,531	5,419	1,620	7,039
Grant	391,750	392,447	401,177	21,200	422,377
Grays Harbor	220,006	259,993	109,985	78,102	188,087
Island	79,008	69,998	18,637	47,033	65,670
Jefferson	189,371	199,241	85,139	101,770	186,909
King	9,398,610	9,084,397	3,704,528	6,959,121	10,663,649
Kitsap	290,364	308,366	246,102	115,967	362,069
Kittitas	61,207	39,152	40,885	15,028	55,913
Klickitat	49,405	46,170	54,372	3,716	58,088
Lewis	116,574	100,870	54,640	66,768	121,408
Lincoln	28,737	41,117	22,349	154	22,503
Mason	100,837	112,568	90,404	3,055	93,459
Okanogan	39,698	40,474	54,869	7,501	62,370
Pacific	71,905	73,606	44,460	40,267	84,727
Pend Oreille	3,348	3,313	2,273	1,355	3,628
Pierce	1,890,842	2,201,810	883,743	1,316,787	2,200,530
San Juan	118,553	125,286	58,773	67,628	126,401
Skagit	574,937	602,021	289,098	306,539	595,637
Skamania	61,066	39,961	23,310	17,334	40,644
Snohomish	1,771,508	1,805,631	941,370	731,962	1,673,332
Spokane	249,257	245,455	200,614	70,554	271,168
Stevens	4,980	7,416	6,233	921	7,154
Thurston	317,069	317,133	137,581	225,685	363,266
Wahkiakum	6,570	12,493	11,758	0	11,758
Walla Walla	223,074	253,687	208,934	15,600	224,534
Whatcom	725,594	783,744	341,447	463,443	804,890
Whitman	119,684	157,878	116,364	59,837	176,201
Yakima	90,223	79,468	40,446	25,725	66,171
<b>TOTAL</b>	<b>\$19,639,176</b>	<b>\$19,970,075</b>	<b>\$9,547,551</b>	<b>\$11,946,755</b>	<b>\$21,494,306</b>

Table 22

**PUBLIC UTILITY DISTRICT (PUD)  
PRIVILEGE TAX DISTRIBUTIONS**

**Fiscal Years 2005-2009**

County	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b><u>LOCAL GOVERNMENT</u></b>					
Adams	\$999	\$764	\$903	\$711	\$1,065
Asotin	196	210	196	232	210
Benton	1,991,262	1,903,241	1,935,961	1,956,456	2,036,373
Chelan	1,157,912	1,183,290	1,277,812	1,335,011	1,299,535
Clallam	439,098	442,380	456,427	473,742	503,294
Clark	3,657,521	3,741,265	3,474,282	3,779,689	3,856,783
Cowlitz	1,400,577	1,439,980	1,615,059	1,661,104	1,599,098
Douglas	693,612	723,263	749,013	774,638	726,451
Ferry	59,962	59,513	50,852	45,599	48,922
Franklin	882,408	956,689	1,019,447	1,064,944	1,120,678
Grant	1,626,609	1,682,742	1,795,754	1,853,154	1,919,835
Grays Harbor	802,646	778,332	758,032	765,360	714,804
Island	103,950	107,459	113,042	116,519	123,821
Jefferson	25,652	22,889	42,164	84,161	73,092
Kitsap	3,182	3,094	3,093	3,216	3,434
Kittitas	233,219	248,086	268,672	283,310	259,564
Klickitat	224,565	231,661	240,628	243,955	253,029
Lewis	496,941	503,324	542,798	545,825	552,907
Lincoln	1,422	1,853	1,363	1,967	1,492
Mason	457,589	485,008	518,464	542,350	569,654
Okanogan	460,083	460,004	405,003	483,566	470,995
Pacific	239,524	239,625	248,475	252,595	240,535
Pend Oreille	236,379	257,244	240,924	254,048	255,609
Pierce	8,074	8,263	8,190	8,056	9,181
Skagit	2,659	2,276	2,519	2,797	2,853
Skamania	90,383	85,485	89,536	88,925	89,136
Snohomish	5,183,000	5,355,247	5,536,962	5,778,187	5,952,170
Thurston	438	437	507	626	528
Wahkiakum	28,763	31,949	35,769	37,327	39,981
Walla Walla	58,898	53,793	61,425	68,089	77,083
Whatcom	96,127	92,114	99,484	87,850	100,280
Yakima	322,254	309,590	360,414	381,343	385,138
Local Subtotal	\$20,985,900	\$21,411,072	\$21,953,171	\$22,975,355	\$23,287,530
<b><u>STATE GOVERNMENT</u></b>					
Schools	13,151,148	13,364,056	13,754,049	14,417,469	14,698,282
Other General Fund*	3,911,537	3,984,650	4,091,453	4,284,594	4,374,290
<b>GRAND TOTAL</b>	<b>\$ 38,048,585</b>	<b>\$ 38,759,778</b>	<b>\$ 39,798,673</b>	<b>\$ 41,677,419</b>	<b>\$ 42,360,102</b>

\*Includes full amount of surtax.

## Part III

### PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

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<b>Table 23</b>	<b>Property Tax Levies by Major Taxing District, by Calendar Year Due, 2007-2009</b>
<b>Table 24</b>	<b>Property Tax Levies by County, Due in Calendar Years 2007-2009</b>
<b>Table 25</b>	<b>Property Tax Levy Rates by County; Countywide Average Rates Per \$1,000 Assessed Value by Year Due, 2005-2009</b>
<b>Table 26</b>	<b>Property Tax Levy Rates, Average State and Local Levy Rates by County, Due in Calendar Year 2009</b>
<b>Table 27</b>	<b>Property Tax Valuations, Levies, and Average Rates, by Calendar Year Due, Past 25 Years</b>
<b>Table 28</b>	<b>Property Tax Collections by County for Calendar Year 2008</b>
<b>Table 29</b>	<b>Assessed Value of All Taxable Property by County for Taxes Due in 2007-2009</b>
<b>Table 30</b>	<b>Property Assessment Ratios by County; Real, Personal and Indicated Ratios, 2007-2008</b>
<b>Table 31</b>	<b>Calculation of the 2008 State Property Tax Levy (Due in 2009)</b>

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**Table 23**

**PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT**

**By Calendar Year Due, 2007-2009 (\$000)**

CATEGORY	CY 2007	CY 2008	CY 2009	
	Levies	Levies	Levies	% of Total
<b>TOTAL</b>	<b>\$7,726,509</b>	<b>\$8,202,536</b>	<b>\$8,641,690</b>	<b>100.0 %</b>
<b>SCHOOLS</b>	<b>4,220,376</b>	<b>4,418,925</b>	<b>4,670,391</b>	<b>54.0</b>
State (Regular)	1,706,320	1,763,264	1,818,641	21.0
Local (Special):	2,514,057	2,655,662	2,851,750	33.0
Maint. & Operations	1,429,227	1,510,488	1,634,474	18.9
Cap./Trans. Project	179,084	123,543	127,466	1.5
Bonds	905,745	1,021,631	1,089,810	12.6
<b>COUNTY</b>	<b>1,321,170</b>	<b>1,387,112</b>	<b>1,437,223</b>	<b>16.6</b>
Current Expense (Regular)	750,987	780,166	808,779	9.4
Other County Regular	116,687	140,340	146,829	1.7
Road District (Regular)	397,316	413,835	424,901	4.9
Diverted Road Funds (Reg.)	9,226	10,236	14,831	0.2
County Special	46,953	42,534	41,883	0.5
<b>CITIES AND TOWNS</b>	<b>1,074,363</b>	<b>1,091,524</b>	<b>1,160,128</b>	<b>13.4</b>
Regular Levies	1,002,960	1,031,277	1,101,339	12.7
Special Levies	71,403	60,247	58,789	0.7
<b>DISTRICTS</b>	<b>1,110,600</b>	<b>1,304,975</b>	<b>1,373,950</b>	<b>15.9</b>
Total Regular	1,011,167	1,200,959	1,245,169	14.4
Total Special	99,434	104,016	128,780	1.5
Port General (Regular)	92,903	106,234	90,900	1.1
Port Ind. Dev./Bonds (Reg.)	54,132	52,979	71,099	0.8
Port Special	420	0	0	0.0
Fire Protection Regular	379,937	436,610	470,375	5.4
Fire Protection Special	41,947	42,709	48,182	0.6
Library Regular	210,323	220,739	230,031	2.7
Library Special	11,019	15,021	15,612	0.2
Hospital Regular	57,525	60,210	67,124	0.8
Hospital Special	28,621	32,149	31,935	0.4
Emergency Medical Regular	176,760	230,473	243,358	2.8
Emergency Medical Special	2,750	1,027	1,212	0.0
Parks Regular	23,629	25,406	28,688	0.3
Parks Special	8,016	9,235	8,816	0.1
Other Regular	15,957	68,309	43,593	0.5
Other Special	6,661	3,876	23,024	0.3

Table 24

TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2007-2009 (\$000)

County	CY 2007	CY 2008		CY 2009	
	Levies	Levies	% Change	Levies	% Change
Adams	\$15,362	\$17,050	11.0 %	\$17,481	2.5 %
Asotin	13,935	14,549	4.4	15,953	9.6
Benton	133,934	139,193	3.9	146,263	5.1
Chelan	75,201	75,945	1.0	83,430	9.9
Clallam	64,248	66,522	3.5	70,733	6.3
Clark	437,899	468,969	7.1	476,548	1.6
Columbia	4,519	4,837	7.1	5,682	17.5
Cowlitz	88,489	91,730	3.7	96,511	5.2
Douglas	30,829	32,681	6.0	34,751	6.3
Ferry	4,022	4,249	5.7	4,643	9.3
Franklin	51,235	53,429	4.3	60,234	12.7
Garfield	2,013	2,019	0.3	2,250	11.4
Grant	66,601	73,324	10.1	84,295	15.0
Grays Harbor	60,324	61,986	2.8	68,347	10.3
Island	92,718	95,992	3.5	101,961	6.2
Jefferson	36,146	38,803	7.4	40,713	4.9
King	2,948,733	3,191,186	8.2	3,387,692	6.2
Kitsap	274,455	285,508	4.0	293,377	2.8
Kittitas	36,238	41,367	14.2	44,292	7.1
Klickitat	19,461	20,658	6.1	25,067	21.3
Lewis	60,132	63,457	5.5	66,678	5.1
Lincoln	10,888	11,096	1.9	11,436	3.1
Mason	58,047	60,461	4.2	64,276	6.3
Okanogan	28,555	30,466	6.7	32,482	6.6
Pacific	25,170	25,427	1.0	27,393	7.7
Pend Oreille	8,623	10,227	18.6	10,370	1.4
Pierce	922,731	963,359	4.4	1,002,128	4.0
San Juan	37,808	38,905	2.9	40,145	3.2
Skagit	138,339	145,101	4.9	150,653	3.8
Skamania	9,723	10,228	5.2	10,351	1.2
Snohomish	833,495	885,945	6.3	926,794	4.6
Spokane	396,677	404,189	1.9	430,360	6.5
Stevens	25,375	28,977	14.2	30,639	5.7
Thurston	262,450	280,516	6.9	296,658	5.8
Wahkiakum	3,343	3,275	(2.0)	3,553	8.5
Walla Walla	52,138	53,800	3.2	55,324	2.8
Whatcom	211,613	218,051	3.0	226,686	4.0
Whitman	32,361	32,798	1.3	33,863	3.2
Yakima	152,681	156,262	2.3	161,679	3.5
<b>TOTAL</b>	<b>\$7,726,509</b>	<b>\$8,202,536</b>	<b>6.2 %</b>	<b>\$8,641,691</b>	<b>5.4 %</b>

**Table 25**

**PROPERTY TAX LEVY RATES BY COUNTY**

**Average Rates/\$1,000 of Assessed Value By Year Due, 2005-2009**

<b>County</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Adams	\$13.24	\$12.81	\$12.60	\$12.97	\$12.22
Asotin	14.09	13.93	13.33	12.45	12.52
Benton	13.23	12.75	12.49	11.96	11.54
Chelan	13.29	13.31	12.62	10.99	9.53
Clallam	11.03	9.99	8.64	8.15	8.28
Clark	13.06	12.01	10.25	9.80	10.06
Columbia	13.33	13.04	11.69	11.27	10.86
Cowlitz	12.7	12.48	11.53	10.87	10.31
Douglas	13.77	13.33	12.18	11.31	9.50
Ferry	9.50	9.02	9.60	9.02	8.91
Franklin	14.86	13.81	14.18	13.80	13.35
Garfield	16.13	14.68	11.70	11.01	11.22
Grant	14.10	13.74	13.52	13.12	12.20
Grays Harbor	14.29	13.78	13.34	11.35	10.75
Island	9.13	8.92	7.47	6.77	6.86
Jefferson	10.88	9.76	9.31	8.23	7.92
King	10.78	10.38	9.95	9.42	8.81
Kitsap	12.14	10.65	9.63	8.77	9.02
Kittitas	10.44	10.00	9.24	8.36	7.25
Klickitat	11.30	10.79	10.93	9.99	8.88
Lewis	11.10	11.54	10.41	9.64	9.00
Lincoln	13.23	12.89	12.36	11.76	11.49
Mason	12.80	12.41	11.41	9.85	9.00
Okanogan	11.54	11.78	10.69	10.43	9.41
Pacific	14.07	13.92	13.06	12.01	11.35
Pend Oreille	12.08	11.29	9.71	10.12	8.60
Pierce	13.92	13.21	11.72	10.82	10.86
San Juan	7.04	6.89	6.08	5.52	5.04
Skagit	12.04	11.21	9.93	9.02	8.96
Skamania	9.78	9.20	8.93	8.36	7.87
Snohomish	11.85	11.07	9.94	8.94	9.11
Spokane	15.12	14.37	12.84	11.33	11.33
Stevens	11.18	10.92	9.45	9.86	9.39
Thurston	13.11	12.12	11.22	9.77	9.89
Wahkiakum	10.50	10.32	9.55	8.45	7.89
Walla Walla	14.61	14.60	13.77	12.64	11.42
Whatcom	12.52	11.47	10.47	9.86	9.38
Whitman	15.84	15.42	14.41	13.58	12.68
Yakima	12.66	12.15	12.17	11.48	11.17
<b>TOTAL</b>	<b>\$11.87</b>	<b>\$11.32</b>	<b>\$10.48</b>	<b>\$9.72</b>	<b>\$9.41</b>

**Table 26**  
**PROPERTY TAX LEVY RATES**  
**Average State and Local Levy Rates by County**  
**Due in Calendar Year 2009**

County	State Levy*	Local Regular	Local Special	Total
Adams	\$1.86	\$5.64	\$4.72	\$12.22
Asotin	2.44	4.75	5.33	12.52
Benton	1.92	4.84	4.77	11.54
Chelan	2.44	4.19	2.90	9.53
Clallam	2.12	4.19	1.97	8.28
Clark	1.89	4.46	3.72	10.06
Columbia	1.93	6.09	2.84	10.86
Cowlitz	2.06	4.76	3.49	10.31
Douglas	1.88	4.16	3.46	9.50
Ferry	1.96	5.65	1.29	8.91
Franklin	1.97	4.25	7.13	13.35
Garfield	1.84	4.34	5.04	11.22
Grant	1.99	5.98	4.23	12.20
Grays Harbor	2.18	4.69	3.88	10.75
Island	1.85	2.86	2.15	6.86
Jefferson	1.94	4.08	1.90	7.92
King	1.96	4.02	2.83	8.81
Kitsap	2.03	4.18	2.82	9.02
Kittitas	2.02	3.18	2.05	7.25
Klickitat	2.04	4.19	2.65	8.88
Lewis	2.02	4.52	2.46	9.00
Lincoln	1.97	5.21	4.31	11.49
Mason	2.07	4.54	2.39	9.00
Okanogan	2.22	4.32	2.88	9.41
Pacific	2.38	5.45	3.52	11.35
Pend Oreille	2.42	4.24	1.94	8.60
Pierce	2.02	4.52	4.31	10.86
San Juan	2.01	2.14	0.89	5.04
Skagit	1.96	3.61	3.39	8.96
Skamania	2.03	4.83	1.01	7.87
Snohomish	1.91	3.41	3.79	9.11
Spokane	1.90	4.27	5.16	11.33
Stevens	2.22	4.29	2.88	9.39
Thurston	1.92	3.99	3.97	9.89
Wahkiakum	2.17	3.19	2.53	7.89
Walla Walla	1.88	5.18	4.36	11.42
Whatcom	2.22	4.02	3.14	9.38
Whitman	2.02	5.27	5.39	12.68
Yakima	1.92	5.16	4.10	11.17
State Average	\$1.98	\$4.09	\$3.35	\$9.41

\* Rate applied to local tax base.

**Table 27**

**PROPERTY VALUATIONS, LEVIES, AND AVERAGE TAX RATES  
Statewide Amounts By Calendar Year Due for Past 25 Years**

Year Due	Equalized Assessed Valuations (\$000)			Total levies (\$000)		Average Rate Per \$1,000 A.V.
	County	State	Total	Amount	% Change	
2009	\$903,255,161	\$16,250,262	\$919,505,422	\$8,641,691	5.4	\$9.41
2008	825,679,552	15,629,494	841,309,046	8,202,536	6.2	9.72
2007	724,155,544	14,239,332	738,394,877	7,726,509	7.1	10.48
2006	620,655,067	14,228,139	634,883,206	7,211,990	5.1	11.32
2005	559,177,190	14,445,228	573,622,418	6,863,389	5.1	11.87
2004	521,653,191	13,555,078	535,208,269	6,531,334	4.4	12.21
2003	492,559,048	14,279,592	506,838,640	6,254,256	4.6	12.33
2002	464,656,713	14,031,080	478,687,793	5,977,623	4.7	12.52
2001	428,335,672	12,855,972	441,191,644	5,710,123	5.5	12.96
2000	392,771,048	11,885,780	404,656,828	5,411,618	6.5	13.39
1999	367,820,645	10,970,068	378,790,713	5,082,506	33.0	13.56
1998	341,035,599	10,872,297	351,907,896	3,822,586	(16.4)	10.09
1997	319,421,447	11,021,949	330,443,395	4,570,988	6.5	13.93
1996	303,936,044	9,645,999	313,582,042	4,293,010	7.1	13.82
1995	288,029,506	9,732,584	297,762,090	4,010,103	7.8	13.53
1994	269,290,261	9,277,422	278,567,683	3,718,653	7.0	13.44
1993	253,554,975	9,017,028	262,572,003	3,476,759	12.1	13.36
1992	227,153,758	8,783,292	235,937,050	3,100,151	9.1	13.25
1991	208,685,612	9,213,922	217,899,534	2,842,230	13.7	13.14
1990	170,351,042	7,943,678	178,294,720	2,500,087	6.0	14.11
1989	163,556,767	7,608,043	171,164,810	2,359,013	0.2	13.88
1988	154,633,726	7,603,997	162,237,723	2,354,013	15.3	13.88
1987	151,411,961	7,318,434	158,730,395	2,042,279	14.4	12.97
1986	145,734,943	6,849,528	152,584,470	1,784,467	6.3	11.79
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.2	11.44



Table 28

**PROPERTY TAX COLLECTIONS**  
**Amounts by County for Calendar Year 2008**

County	Collections of Current Taxes	Collections of Delinquent Taxes	Total Property Tax Collections
Adams	\$16,510,307	\$487,071	\$16,997,378
Asotin	14,061,103	258,445	14,319,548
Benton	135,597,088	2,509,394	138,106,482
Chelan	73,819,254	1,021,482	74,840,736
Clallam	65,060,372	906,835	65,967,207
Clark	451,124,673	10,061,194	461,185,867
Columbia	4,791,106	55,434	4,846,540
Cowlitz	88,582,707	3,040,285	91,622,992
Douglas	31,640,106	1,075,393	32,715,499
Ferry	4,000,362	220,196	4,220,558
Franklin	52,194,147	1,331,912	53,526,059
Garfield	2,009,132	24,673	2,033,805
Grant	70,539,305	2,047,748	72,587,053
Grays Harbor	59,255,321	1,880,866	61,136,187
Island	93,880,234	1,197,190	95,077,424
Jefferson	38,039,278	553,578	38,592,856
King	3,239,068,578	48,587,131	3,287,655,709
Kitsap	277,122,139	5,541,697	282,663,836
Kittitas	39,916,897	665,517	40,582,414
Klickitat	19,877,003	678,027	20,555,030
Lewis	61,424,800	4,583,506	66,008,306
Lincoln	10,877,818	215,679	11,093,497
Mason	58,455,797	1,325,004	59,780,801
Okanogan	29,256,384	1,639,981	30,896,365
Pacific	24,124,659	993,608	25,118,267
Pend Oreille	9,852,303	398,647	10,250,950
Pierce	928,265,855	23,566,571	951,832,426
San Juan	38,255,726	748,003	39,003,729
Skagit	142,362,037	2,042,445	144,404,482
Skamania	9,624,041	406,420	10,030,461
Snohomish	861,452,913	16,636,262	878,089,175
Spokane	392,833,437	8,207,805	401,041,242
Stevens	27,956,398	897,305	28,853,703
Thurston	272,087,959	4,903,236	276,991,195
Wahkiakum	3,123,148	109,396	3,232,544
Walla Walla	52,409,650	832,930	53,242,580
Whatcom	213,535,775	4,087,650	217,623,425
Whitman	32,051,073	496,616	32,547,689
Yakima	151,063,507	3,824,437	154,887,944
<b>TOTAL</b>	<b>\$8,096,102,391</b>	<b>\$158,059,570</b>	<b>\$8,254,161,961</b>

**Table 29**

**ASSESSED VALUE OF ALL TAXABLE PROPERTY  
Value by County for Taxes Due in Calendar Years 2007-2009 (\$000)**

County	2006 Values	2007 Values		2008 Values	
	Tax Due 2007	Tax Due 2008	% Change	Tax Due 2009	% Change
Adams	\$1,232,505	\$1,326,507	7.6 %	\$1,444,259	8.9 %
Asotin	1,041,964	1,168,640	12.2	1,273,978	9.0
Benton	10,759,109	11,676,062	8.5	12,724,702	9.0
Chelan	5,978,935	6,935,362	16.0	8,782,569	26.6
Clallam	7,477,997	8,196,578	9.6	8,587,835	4.8
Clark	42,831,709	48,017,610	12.1	47,499,876	(1.1)
Columbia	389,870	432,520	10.9	526,642	21.8
Cowlitz	7,702,986	8,470,204	10.0	9,391,877	10.9
Douglas	2,546,977	2,906,328	14.1	3,677,115	26.5
Ferry	419,751	472,008	12.4	522,350	10.7
Franklin	3,635,501	3,898,161	7.2	4,543,174	16.5
Garfield	173,540	184,726	6.4	201,928	9.3
Grant	4,955,083	5,618,771	13.4	6,939,464	23.5
Grays Harbor	4,541,366	5,484,425	20.8	6,378,702	16.3
Island	12,452,313	14,222,491	14.2	14,914,592	4.9
Jefferson	3,892,893	4,727,493	21.4	5,154,461	9.0
King	297,126,132	339,460,186	14.2	385,291,643	13.5
Kitsap	28,579,488	32,652,262	14.3	32,597,301	(0.2)
Kittitas	3,936,776	4,964,949	26.1	6,128,464	23.4
Klickitat	1,788,544	2,076,412	16.1	2,833,378	36.5
Lewis	5,795,011	6,603,005	13.9	7,435,245	12.6
Lincoln	889,314	952,877	7.1	1,005,842	5.6
Mason	5,109,843	6,163,826	20.6	7,174,836	16.4
Okanogan	2,681,130	2,932,414	9.4	3,464,160	18.1
Pacific	1,938,900	2,128,833	9.8	2,426,907	14.0
Pend Oreille	892,013	1,012,573	13.5	1,208,874	19.4
Pierce	78,973,986	89,354,871	13.1	92,604,619	3.6
San Juan	6,228,461	7,049,584	13.2	7,976,670	13.2
Skagit	14,004,424	16,166,683	15.4	16,868,200	4.3
Skamania	1,090,331	1,225,998	12.4	1,317,226	7.4
Snohomish	84,124,565	99,315,203	18.1	101,983,434	2.7
Spokane	31,028,466	35,843,661	15.5	38,133,367	6.4
Stevens	2,696,097	2,952,073	9.5	3,277,314	11.0
Thurston	23,474,475	28,809,395	22.7	30,117,613	4.5
Wahkiakum	352,372	390,486	10.8	453,563	16.2
Walla Walla	3,806,867	4,281,468	12.5	4,870,372	13.8
Whatcom	20,279,044	22,199,665	9.5	24,264,824	9.3
Whitman	2,258,939	2,426,416	7.4	2,683,831	10.6
Yakima	12,599,608	13,676,653	8.5	14,532,870	6.3
<b>TOTAL</b>	<b>\$739,687,285</b>	<b>\$846,377,378</b>	<b>14.4 %</b>	<b>\$921,214,075</b>	<b>8.8 %</b>

Table 30

**PROPERTY ASSESSMENT RATIOS BY COUNTY**  
**Assessment Years 2007-2008**

County	Real		Personal		Indicated*	
	2007	2008	2007	2008	2007	2008
Adams	90.2	94.3	92.1	91.7	90.4	94.0
Asotin	78.2	79.9	79.6	80.9	78.3	79.9
Benton	91.4	90.7	91.4	92.9	91.4	90.8
Chelan	67.9	70.9	93.5	94.2	68.6	71.4
Clallam	80.1	82.1	95.8	97.6	80.5	82.5
Clark	95.1	92.8	94.8	90.8	95.1	92.7
Columbia	87.1	89.2	94.2	93.2	89.1	90.8
Cowlitz	78.7	83.7	98.9	99.9	79.9	84.7
Douglas	82.0	92.5	96.5	94.8	82.4	92.6
Ferry	88.1	89.0	90.0	93.7	88.2	89.3
Franklin	81.5	88.2	88.2	89.5	81.9	88.3
Garfield	92.0	95.7	91.3	91.5	91.9	95.3
Grant	80.5	85.6	93.5	94.7	81.4	86.3
Grays Harbor	79.7	81.7	98.0	98.9	80.7	82.6
Island	94.6	94.5	87.4	93.5	94.5	94.5
Jefferson	88.5	89.8	99.4	99.3	88.7	90.0
King	83.4	89.3	99.7	98.2	84.1	89.7
Kitsap	87.6	86.0	97.9	96.9	87.8	86.2
Kittitas	74.6	85.9	97.0	96.0	76.0	86.5
Klickitat	72.9	85.1	100.0	100.0	74.9	88.2
Lewis	82.9	85.3	93.1	95.3	83.8	86.4
Lincoln	89.6	87.5	94.9	96.7	90.2	88.4
Mason	74.4	84.1	89.7	90.3	74.7	84.2
Okanogan	77.9	78.3	89.9	95.3	78.3	78.8
Pacific	72.1	72.9	87.8	88.2	72.5	73.2
Pend Oreille	53.3	70.9	73.7	78.6	54.0	71.2
Pierce	87.1	86.1	96.6	94.4	87.4	86.4
San Juan	82.4	86.7	86.2	92.9	82.4	86.8
Skagit	92.5	88.5	100.0	100.0	93.0	89.2
Skamania	81.6	83.6	89.8	88.6	82.2	84.0
Snohomish	94.6	91.2	100.0	98.2	94.8	91.5
Spokane	93.9	92.5	88.4	88.7	93.6	92.3
Stevens	76.1	78.1	79.6	82.6	76.4	78.4
Thurston	90.0	90.6	94.9	96.9	90.2	90.8
Wahkiakum	79.0	88.9	94.8	94.5	79.3	89.1
Walla Walla	78.3	91.0	94.8	93.2	79.6	91.2
Whatcom	73.3	78.3	94.1	94.7	74.1	78.9
Whitman	87.4	87.1	81.2	79.5	86.6	86.3
Yakima	89.0	90.7	92.0	89.3	89.2	90.6
STATEWIDE	86.0	88.4	96.8	95.9	86.5	88.7

\*The indicated or combined indicated ratio is the total assessed value divided by total true and fair value.

**Table 31**  
**CALCULATION OF THE 2008 STATE PROPERTY TAX LEVY (\$1.75)**

County	Combined Indicated Ratio	Total Market Value of All Taxable Property	2008 State Levy Due in 2009 <sup>1</sup>	2008 Rate on Local Levy Base <sup>2</sup>	A.V. of All Taxable Property (Local Tax Base)
Adams	94.0	\$1,458,876,486	\$2,558,157	1.865	\$1,371,919,828
Asotin	79.9	1,617,444,552	2,836,208	2.194	1,292,908,883
Benton	90.8	13,963,001,111	24,484,288	1.931	12,682,158,433
Chelan	71.4	12,271,154,946	21,517,615	2.455	8,766,027,407
Clallam	82.5	10,421,260,054	18,273,803	2.127	8,592,386,138
Clark	92.7	51,217,548,516	89,810,577	1.891	47,496,457,401
Columbia	90.8	565,619,637	991,821	1.932	513,362,456
Cowlitz	84.7	11,086,770,139	19,440,783	2.070	9,391,115,772
Douglas	92.6	3,945,380,102	6,918,271	1.894	3,651,939,609
Ferry	89.3	585,078,451	1,025,942	1.963	522,622,821
Franklin	88.3	5,067,801,382	8,886,450	1.986	4,474,094,184
Garfield	95.3	206,140,549	361,470	1.840	196,468,279
Grant	86.3	7,834,079,797	13,737,152	2.032	6,759,719,835
Grays Harbor	82.6	7,797,654,967	13,673,280	2.123	6,440,042,216
Island	94.5	15,787,685,520	27,683,893	1.856	14,917,554,150
Jefferson	90.0	5,730,595,498	10,048,667	1.949	5,155,166,202
King	89.7	428,200,980,340	750,855,487	1.955	383,984,975,007
Kitsap	86.2	37,841,890,547	66,356,203	2.034	32,620,606,578
Kittitas	86.5	7,064,952,268	12,388,477	2.028	6,108,594,107
Klickitat	88.2	3,199,061,879	5,609,593	1.988	2,821,794,555
Lewis	86.4	8,636,049,938	15,143,416	2.030	7,460,610,266
Lincoln	88.4	1,088,148,346	1,908,081	1.983	962,013,303
Mason	84.2	8,527,442,984	14,952,972	2.082	7,181,059,397
Okanogan	78.8	4,372,342,876	7,666,955	2.224	3,446,673,081
Pacific	73.2	3,313,241,527	5,809,808	2.394	2,426,446,701
Pend Oreille	71.2	1,678,277,466	2,942,879	2.463	1,195,017,992
Pierce	86.4	107,418,886,461	188,360,289	2.030	92,778,439,850
San Juan	86.8	9,202,870,548	16,137,342	2.021	7,984,199,878
Skagit	89.2	18,924,383,340	33,184,130	1.967	16,873,311,050
Skamania	84.0	1,465,789,323	2,570,279	2.087	1,231,440,694
Snohomish	91.5	111,550,105,424	195,604,430	1.917	102,021,697,802
Spokane	92.3	41,415,385,105	72,622,368	1.900	38,216,864,987
Stevens	78.4	4,173,722,670	7,318,672	2.237	3,271,099,908
Thurston	90.8	33,222,869,874	58,256,696	1.931	30,169,751,085
Wahkiakum	89.1	519,915,106	911,677	1.969	463,108,720
Walla Walla	91.2	5,259,189,130	9,222,050	1.923	4,795,076,496
Whatcom	78.9	30,501,616,829	53,484,946	2.222	24,071,784,924
Whitman	86.3	3,069,566,476	5,382,521	2.031	2,649,799,793
Yakima	90.6	16,058,392,591	28,158,581	1.936	14,547,112,677
<b>State Total</b>	<b>88.7</b>	<b>\$1,036,261,172,761</b>	<b>\$1,817,096,230</b>	<b>1.976</b>	<b>\$919,505,422,465</b>

1 Total market value of taxable property multiplied by statewide levy rate of \$1.7535118345 per \$1,000 (incl. refund levies).

2 Approximate actual state levy rate (dollars per \$1,000 assessed value) based on local assessment levels.