

TAX STATISTICS

2014

Carol K. Nelson, Director
Washington State Department of Revenue

Compiled by Research and Fiscal Analysis
Kathy Oline, Assistant Director
Beth Leech and Diana Brown, Tax Policy Specialists



Tax Statistics can be found on the Internet at: <http://dor.wa.gov>.

Click on "Get Statistics and Reports" on the home page
Then find "Tax Statistics" listed under "General Tax Statistics"

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dorstatistics@DOR.WA.GOV

PURPOSE OF THIS REPORT

This report provides historical 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. Most of the state and local sales tax information reflects revenue collections in Fiscal Year 2014, ending June 30, 2014.

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 that are interested in Washington taxes.

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Property Tax Statistics can be found at:

http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats_proptaxstats_report.aspx

Table 1

SUMMARY OF WASHINGTON STATE TAX COLLECTIONS

Fiscal Years 2013 and 2014 (\$'000)

State Tax Source ¹	Fiscal Year 2013	Fiscal Year 2014	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$7,704,627	\$8,285,823	7.5 %
Motor fuels	1,198,204	1,220,010	1.8
Alcoholic beverages	366,354	321,392	(12.3)
Cigarette and tobacco	450,251	438,760	(2.6)
Other	92,633	110,781	19.6
<u>Gross Receipts Taxes</u>			
Business and occupation	3,311,594	3,250,359	(1.8)
Public utility	378,775	413,682	9.2
Insurance premiums	436,118	467,871	7.3
Other	11,237	11,631	3.5
<u>Property & In-lieu Taxes</u>			
State property tax	1,935,875	1,974,125	2.0
Other	90,805	93,132	2.6
<u>Other State Taxes</u>			
Estate	104,449	156,019	49.4
Real estate excise	573,943	662,132	15.4
Hazardous substance	198,464	195,011	(1.7)
All other taxes	174,368	183,022	5.0
TOTAL STATE TAXES	\$17,027,697	\$17,783,750	4.4 %

¹Excludes local taxes; see Table 2 for detailed data.

Chart 1

MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2014
(Does not include local government taxes)

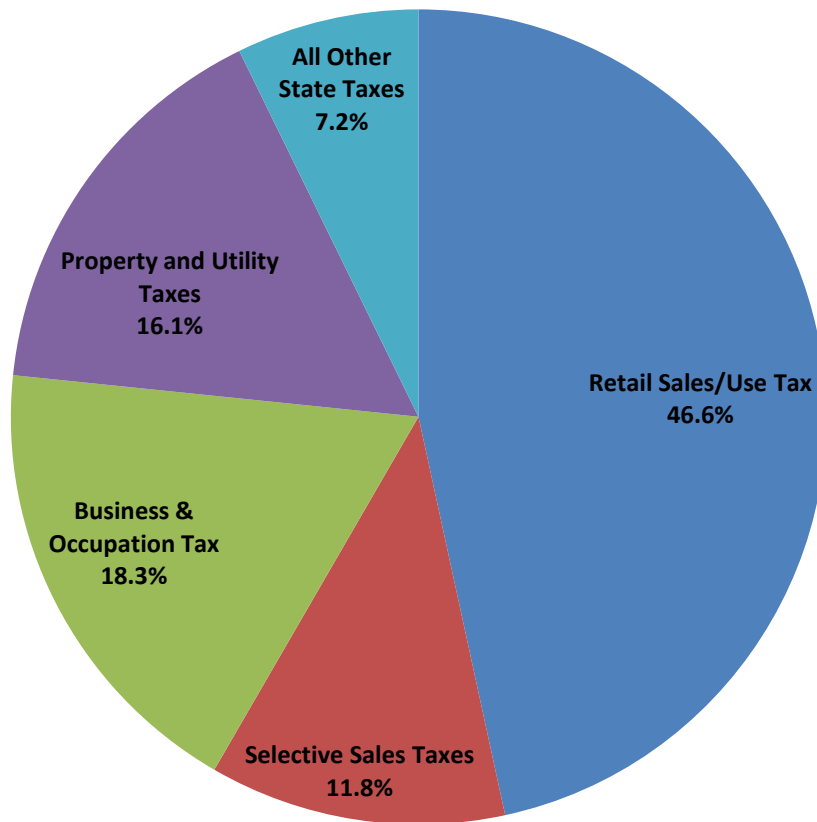


Table 2

**NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2010 to 2014 (\$000)**

Source	2010	2011	2012	2013	2014
ALL STATE TAXES	\$15,122,921	\$16,013,481	\$16,158,504	\$17,027,697	\$17,783,750
General & Selective Sales Taxes	8,972,868	9,335,206	9,327,885	9,812,069	10,376,766
Retail Sales	6,448,090	6,654,104	6,755,380	7,180,526	7,720,827
Use	428,576	539,911	486,305	524,101	564,996
Motor Fuels	1,238,592	1,207,447	1,176,823	1,198,204	1,220,010
Liquor Sales	100,301	102,158	108,465	126,539	127,826
Liquor Liter	123,000	125,256	133,250	138,635	139,549
Beer Excise	36,840	80,603	79,641	77,334	29,888
Wine Excise	22,531	22,970	23,400	23,846	24,129
Cigarette	388,032	432,823	424,815	406,914	392,291
Tobacco Products	33,372	46,392	46,569	43,337	46,469
Convention Center ¹	50,809	25,879	0	0	0
Solid Waste Collection	33,258	33,585	34,281	35,530	37,352
Wood Stove Fee	324	258	222	208	220
Brokered Natural Gas	37,725	29,011	23,800	21,992	34,412
Rental Car	21,489	23,044	23,672	23,039	26,826
Shared Tribal Cigarette Taxes	6,297	7,956	7,624	8,190	8,207
Replacement Vehicle Tire Fee	3,632	3,809	3,638	3,674	3,763
Gross Receipts Taxes	3,367,581	3,838,406	3,948,631	4,137,724	4,143,544
Business and Occupation	2,577,618	3,014,373	3,130,753	3,311,594	3,250,359
Public Utility	373,621	400,380	377,245	378,775	413,682
Litter	9,075	9,360	9,434	9,856	10,302
Insurance Premiums	405,918	413,097	430,052	436,118	467,871
Pari-mutuel	1,349	1,196	1,148	1,381	1,329
Property & In-lieu Excise Taxes	1,903,610	1,941,600	1,986,529	2,026,680	2,067,256
State Property Tax Levy	1,822,667	1,857,334	1,898,427	1,935,875	1,974,125
Watercraft/Aircraft Excises	12,869	13,909	12,719	12,774	13,366
PUD Privilege	39,123	39,710	44,815	47,816	49,342
Timber Excise	3,102	4,025	3,492	2,821	2,742
Leasehold Excise	25,849	26,622	27,077	27,394	27,682
Other State Taxes	878,862	898,269	895,458	1,051,223	1,196,184
Estate	78,717	112,928	114,828	104,449	156,019
Real Estate Excise	411,871	379,748	422,360	573,943	662,132
Fish	2,418	3,193	810	2,593	2,800
Hazardous Substance (incl. local)	149,417	175,500	197,604	198,464	195,011
Carbonated Beverage Syrup	8,553	16,041	2,855	8,575	7,636
Carbonated Beverage (Bottled)	--	12,239	0	0	0
Petroleum Products	48,073	2,680	217	1,001	-96
Oil Spill	3,731	3,828	3,571	3,918	3,641
Intermediate Care Facilities	9,531	8,842	7,858	7,851	8,708
Enhanced 911 Telephone (state)	20,222	21,158	23,850	26,332	25,599
Telephone Lines (WTAP & TRS)	9,104	10,818	8,024	7,574	1,175
Nursing Home Quality Maint. Fee	--	--	0	0	0
Penalties and Interest	137,225	151,294	113,481	116,525	133,559

1 State convention center taxes in King County shifted to local PFD on November 30, 2010.

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

Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 1990
Fiscal Years 1990-2014

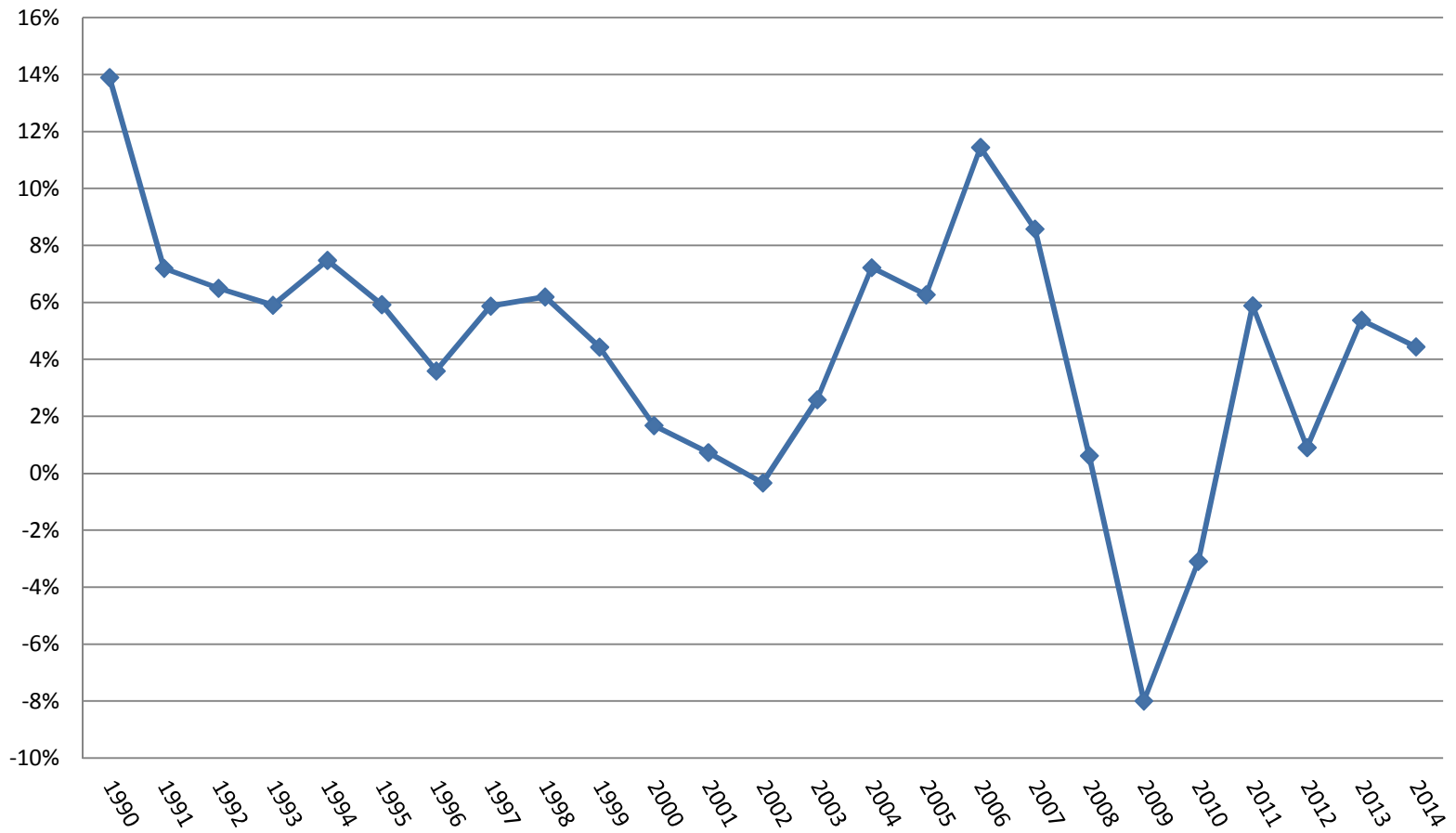


Table 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2013¹

Source	Amount (\$000) ²	% of State Sources
TAXES - Department of Revenue³	\$14,778,639	92.5 %
1935 Revenue Act Taxes	11,946,721	74.8
Retail sales	7,113,478	44.5
Use	515,030	3.2
Business and occupation	3,290,839	20.6
Public utility	375,274	2.3
Cigarette (incl. tribal)	421,014	2.6
Liquor sales (percent)	114,224	0.7
Penalties and interest	116,862	0.7
Other General Fund Taxes	2,831,918	17.7
Tobacco products	44,134	0.3
Liquor sales (liter)	128,470	0.8
Liquor surtaxes	22,473	0.1
State property tax	1,939,883	12.1
PUD privilege	47,816	0.3
Leasehold excise	27,335	0.2
Real estate excise	541,579	3.4
Brokered natural gas	23,005	0.1
ICF tax	7,731	0.0
Solid waste collection ⁴	35,029	0.2
Carbonated Beverage Syrup ⁴	8,363	0.1
All other DOR G.F. taxes	6,100	0.0
TAXES - OTHER STATE AGENCIES	449,451	2.8
Watercraft excise	12,506	0.1
Insurance premiums	436,504	2.7
Other taxes	441	0.0
OTHER STATE REVENUE SOURCES	746,299	4.7
Dept. of Revenue non-tax revenues	358,515	2.2
Licenses, permits and fees	96,760	0.6
Contributions and grants	201,781	1.3
Interest income	0	0.0
Budget Stabilization transfers	(139,183)	(0.9)
Operating transfers (net)	299,402	1.9
Other miscellaneous revenue	(70,976)	(0.4)
SUBTOTAL - STATE SOURCES	\$15,974,390	100.0 %
FEDERAL GRANTS-IN-AID	8,795,854	
TOTAL GENERAL FUND REVENUES	\$24,770,244	

¹Data for fiscal year 2013 will be included in the 2014 Tax Statistics

²Net 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.

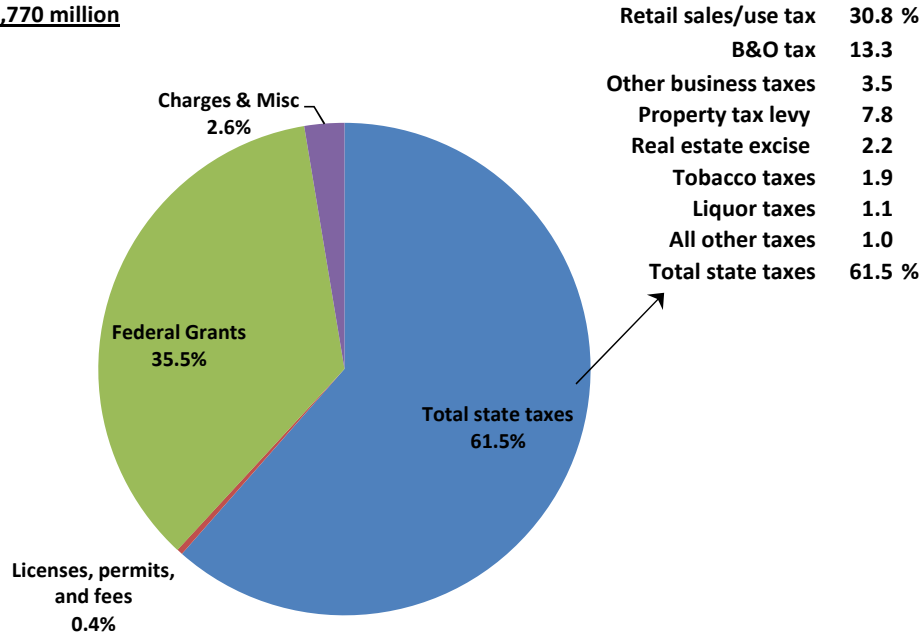
³These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

⁴ Both Solid waste collection and Carbonated Beverage Syrup taxes were reported under various "other" headings in the past.

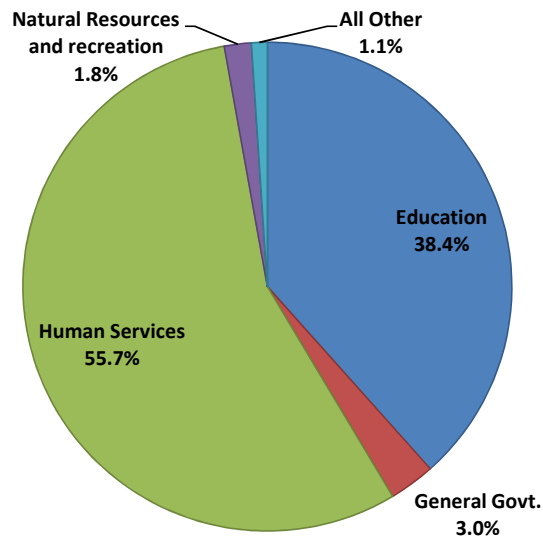
Source: "2013 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

Chart 3
WASHINGTON STATE GENERAL FUND
Fiscal Year 2013

Revenue - \$24,770 million



Expenditures - \$23,742 million



Source: "2013 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

DEPARTMENT OF REVENUE COLLECTIONS			
Fiscal Years 2013 and 2014 (\$'000)			
Source	Fiscal Year 2013	Fiscal Year 2014	Percent Change
STATE TAXES	\$15,332,993	\$16,027,158	4.5 %
1935 Revenue Act Taxes	12,089,582	12,603,540	4.3
Retail sales	7,208,288	7,720,827	7.1
Use	524,101	564,996	7.8
Business and occupation	3,311,594	3,250,359	(1.8)
Public utility	395,622	413,682	4.6
Cigarette	406,914	392,291	(3.6)
Liquor sales	126,539	127,826	1.0
Penalties and interest	116,525	133,559	14.6
Property and In-lieu Excises	2,013,907	2,053,891	2.0
State property tax	1,935,875	1,974,125	2.0
PUD privilege	47,816	49,342	3.2
Timber excise (state)	2,821	2,742	(2.8)
Leasehold excise (state)	27,394	27,682	1.1
Other State Taxes	1,229,504	1,369,727	11.4
Estate	104,680	156,019	49.0
Tobacco products	43,337	46,469	7.2
Liquor liter	138,635	139,549	0.7
Litter	9,856	10,302	4.5
Fish	2,593	2,800	8.0
Real estate excise	583,763	662,132	13.4
Solid waste collection	35,530	37,352	5.1
Wood stove fee	208	220	5.7
Hazardous substance (incl. local)	198,464	195,011	(1.7)
Carbonated beverage syrup	8,575	7,636	(10.9)
Petroleum products	1,001	(96)	(109.6)
Brokered natural gas	21,992	34,412	56.5
Oil spill tax	4,211	3,641	(13.5)
Intermediate Care Facilities tax	7,851	8,708	10.9
Rental car	23,039	26,826	16.4
Enhanced 911 telephone	26,332	25,599	(2.8)
Telephone assistance - WTAP	3,419	532	(84.4)
Telecomm. relay service - TRS	4,156	643	(84.5)
Replacement vehicle tire fee	3,674	3,763	2.4
Shared tribal cigarette tax	8,190	8,207	0.2
ADMINISTRATIVE COLLECTIONS	108,616	101,709	(6.4)
Escheats	98	56	(42.7)
Property tax exemption fees	122	73	(40.2)
Unclaimed property (G.F. & UCP Fund net)	74,013	64,082	(13.4)
Master Licensing Fees	7,236	8,539	18.0
City/county administration fee	13,169	12,990	(1.4)
Transit district administration fee	7,578	8,896	17.4
Other local tax administration fees	5,998	6,818	13.7
Vehicle excise taxes and penalties	58	123	109.8
Miscellaneous receipts	343	132	(61.6)

LOCAL TAX COLLECTIONS¹	3,053,044	3,528,937	15.6
Local sales/use taxes:			
City/county (1.0%)	1,085,623	1,271,772	17.1
Transit district (0.1 - 0.9%)	759,747	867,834	14.2
Criminal justice (0.1%)	113,352	126,285	11.4
Public facilities (0.1 - 0.2%)	9,487	11,817	24.6
Correctional facilities (0.1%)	37,417	42,402	13.3
Regional transit (0.9%)	512,491	603,033	17.7
Rural counties sales/use (0.09%) ²	26,253	27,767	5.8
Regional centers & theaters (0.033%) ²	19,253	22,006	14.3
Pierce County zoo/aquarium (0.1%)	11,217	13,100	16.8
Emergency communications (0.1%)	34,077	39,281	15.3
Public safety (0.3%)	26,153	35,024	33.9
Mental health/chemical dependency (0.1%)	82,786	98,878	19.4
King County Stadium Taxes:			
Food & beverage (0.5%) ³	155	127	
Baseball stadium sales/use (0.017%) ^{2,4}	0	0	
Football stadium sales/use (0.016%) ²	11,257	11,796	4.8
Annexation services (0.1 - 0.85%) ²	14,334	15,288	6.7
Health sciences/services (0.02%) ²	1,547	1,635	5.7
LIFT & LRF; Hospital Benefit Zone	5,998	10,322	72.1
SUBTOTAL - Local sales/use taxes	2,751,146	3,198,364	16.3
City/county leasehold tax	24,300	23,896	(1.7)
County timber tax	33,438	36,640	9.6
County E-911 telephone tax	69,742	75,190	7.8
Master License Services - Partners	5,791	7,703	33.0
Local convention center taxes	70,030	77,397	10.5
Local hotel/motel taxes & daily room fees	78,564	84,362	7.4
Brokered natural gas	6,912	9,148	32.4
Rental car taxes:			
County (1.0%)	3,238	3,909	20.7
King County baseball stadium (2.0%) ⁵	0	4	
Regional transit (0.8%)	2,206	2,839	28.7
Local REET - controlling interest	6,476	8,540	31.9
REET \$5 fee - technology & prop. reval.	1,201	944	(21.4)
TOTAL DEPARTMENT COLLECTIONS	\$18,494,654	\$19,657,803	6.3 %

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

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

Table 5

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Tax and Fund
Fiscal Years 2013 and 2014 (\$000)

Tax Source and Fund	Fiscal Year 2013	Fiscal Year 2014
Retail Sales Tax		
General Fund	\$7,169,052	\$7,678,575
Advanced Environmental Mitigation Account	45	44
Multimodal Transportation Account	27,762	31,010
Performance Audits of Government Account	11,429	11,197
TOTAL	7,208,288	7,720,827
Use Tax		
General Fund	517,807	558,264
Advanced Environmental Mitigation Acct.		-2
Multimodal Transportation Account	5,536	5,917
Performance Audits of Government Account	757	817
TOTAL	524,101	564,996
Business and Occupation Tax		
General Fund	3,306,799	3,246,443
Problem Gambling Account	358	387
Forest & Fish Support Account	4,437	3,529
TOTAL	3,311,594	3,250,359
Public Utility Tax		
General Fund	378,775	395,937
Public Works Assistance Account ¹	16,846	275
Education Legacy Trust Account		17,470
TOTAL	395,622	413,682
Cigarette Tax		
General Fund	406,914	392,291
TOTAL	406,914	392,291
Liquor Sales Tax		
General Fund	126,538	106,790
Liquor Excise Tax Account ²	1	21,035
TOTAL	126,539	127,826
Penalties and Interest		
General Fund - TOTAL	116,525	133,559
State Property Tax Levy		
General Fund - TOTAL	1,935,875	1,974,125
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	47,816	49,342
Timber Excise Tax (ex. distributions to local govt.)		

General Fund - TOTAL	2,821	2,742
Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	27,394	27,682
Estate Tax		
General Fund (Previous)	3,284	474
Education Legacy Trust Account (New in 2013)	101,396	155,545
TOTAL	104,680	156,019
Tobacco Products Tax		
General Fund - TOTAL	43,337	46,469
Liquor Liter Tax		
General Fund - TOTAL	138,635	139,549
Food Fish/Shellfish Tax		
General Fund	2,514	2,757
State Wildlife Account	3	-1
Sea Cucumber Dive Fishery Account	55	37
Sea Urchin Dive Fishery Account	21	8
TOTAL	2,593	2,800
Carbonated Beverage Syrup Tax		
General Fund - TOTAL	8,575	7,636
Real Estate Excise Tax		
General Fund	534,573	615,615
Public Works Assistance Account ¹	38,752	11,905
Washington Housing Trust Account	617	657
City/County Assistance	9,820	9,529
Education Legacy Trust Account		24,425
TOTAL	583,763	662,132
Litter Tax		
Litter Control Account - TOTAL	9,856	10,302
Solid Waste Collection Tax		
General Fund - TOTAL	35,530	37,352
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	208	220
Hazardous Substance Tax - State Tax		
State Toxics Control Account	93,506	78,400
Local Toxics Control Account	104,958	61,600
Environmental Legacy Stewardship Account		55,011
TOTAL	198,464	195,011
Petroleum Products Tax (tax reactivated 7/1/2009)		
Pollution Liability Insurance Trust Acct. - TOTAL	1,001	-96
Brokered Natural Gas Use Tax		
General Fund - TOTAL	21,992	34,412

Oil Spill Tax		
General Fund	98	69
Oil Spill Response Account	195	52
Oil Spill Prevention (Admin.) Account	3,918	3,520
TOTAL	4,113	3,641
ICF (Intermediate Care Facilities) Tax		
General Fund - TOTAL	7,851	8,708
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	23,039	26,826
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	26,332	25,599
Telephone Line Tax (WTAP)		
General Fund		0
Telephone Assistance Account - TOTAL	3,419	532
TOTAL		532
Telephone Line Tax (TRS)		
General Fund		0
Telecommunications Relay Service Account - TOTAL	4,156	643
TOTAL		643
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	3,674	3,763
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	8,190	8,207
	<hr/>	<hr/>
SUBTOTAL - General Fund Taxes	14,840,896	15,467,000
SUBTOTAL - All Other Taxes	492,097	560,157
	<hr/>	<hr/>
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 15,332,993	\$ 16,027,158

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

1 Funds redirected to the general fund during Fiscal Year 2012.

2 During Fiscal Year 2013 all funds collected were deposited into the state general fund.

Table 6

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund and Tax - FY 2013 and 2014 (\$000)

FUND Tax Source	Fiscal Year 2013	Fiscal Year 2014
GENERAL FUND (001)		
Retail Sales Tax	\$7,169,052	\$7,678,575
Use Tax	517,807	558,264
Business and Occupation Tax	3,306,799	3,246,443
Public Utility Tax	378,775	395,937
Cigarette Tax	406,914	392,291
Liquor Sales Tax	126,538	106,790
State Property Tax Levy	1,935,875	1,974,125
PUD Privilege Tax (incl. local distributions)	47,816	49,342
Timber Excise Tax (ex. local distributions)	2,821	2,742
Leasehold Excise tax (ex. local distributions)	27,394	27,682
Estate Tax (pre-2005)	3,284	474
Tobacco Products Tax	43,337	46,469
Liquor Liter Tax	138,635	139,549
Foodfish/Shellfish Tax	2,514	2,757
Real Estate Excise Tax	534,573	615,615
Carbonated Beverage Syrup Tax	8,575	7,636
Brokered Natural Gas Use Tax	21,992	34,412
ICF Tax	7,851	8,708
Tribal Cigarette Tax (Puyallup)	8,190	8,207
Solid Waste Collection Tax	35,530	37,352
Oil Spill Tax	98	69
Penalties & Interest	116,525	133,559
Telephone Line Tax (WTAP)		0
Telephone Line Tax (TRS)		0
SUBTOTAL - General Fund	14,840,896	15,467,000
ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)		
Retail Sales Tax	45	44
Use Tax	0	-2
SUBTOTAL	45	43
MULTIMODAL TRANSPORTATION ACCOUNT (218)		
Retail Sales Tax	27,762	31,010
Use Tax	5,536	5,917
Rental Car Tax	23,039	26,826
SUBTOTAL	56,337	63,754
PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)		
Retail Sales Tax	11,429	11,197
Use Tax	757	817
SUBTOTAL	12,187	12,014
PROBLEM GAMBLING ACCOUNT (08K)		
Business and Occupation Tax	358	387
FOREST AND FISH SUPPORT ACCOUNT (11H)		
Business and Occupation Tax	4,437	3,529

FUND Tax Source	Fiscal Year 2013	Fiscal Year 2014
PUBLIC WORKS ASSISTANCE ACCOUNT (058)¹		
Public Utility Tax	16,846	275
Real Estate Excise Tax	38,752	11,905
Solid Waste Collection Tax	0	0
SUBTOTAL	55,598	12,180
EDUCATION LEGACY TRUST ACCOUNT (08A)		
Estate Tax	101,396	155,545
Public Utility Tax		17,470
Real Estate Excise Tax		24,425
SUBTOTAL	101,396	197,440
LIQUOR EXCISE TAX ACCOUNT (107)		
Liquor Sales Tax	1	21,035
STATE WILDLIFE ACCOUNT (104)		
Foodfish/Shellfish Tax	3	-1
SEA CUCUMBER DIVE FISHERY ACCOUNT (294)		
Foodfish/Shellfish Tax	55	37
SEA URCHIN DIVE FISHERY ACCOUNT (295)		
Foodfish/Shellfish Tax	21	8
WASHINGTON HOUSING TRUST ACCOUNT (532)		
Real Estate Excise Tax (penalties)	617	657
CITY/COUNTY ASSISTANCE (09P)		
Real Estate Excise Tax	9,820	9,529
WASTE RED., RECYCLING & LITTER CONT. ACCT. (044)		
Litter Tax	9,856	10,302
WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)		
Wood Stove Fee	208	220
WASTE TIRE REMOVAL ACCOUNT (08R)		
Replacement Vehicle Tire Fee	3,674	3,763
STATE TOXICS ACCOUNT (173)		
Hazardous Substance Tax	93,506	78,400
LOCAL TOXICS ACCOUNT (174)		
Hazardous Substance Tax	104,958	61,600
POLLUTION LIABILITY INSURANCE ACCOUNT (544)		
Petroleum Products Tax	1,001	-96
OIL SPILL PREVENTION ACCOUNT(217)		
Oil Spill Tax	3,918	3,520
OIL SPILL RESPONSE ACCOUNT (223)²		
Oil Spill Tax	195	52
ENHANCED 911 ACCOUNT (03F)		
Enhanced 911 Telephone Tax	26,332	25,599

FUND Tax Source	Fiscal Year 2013	Fiscal Year 2014
TELEPHONE ASSISTANCE ACCOUNT (539)		
Telephone Assistance Tax - WTAP	3,419	532
TELECOMMUNICATIONS DEVICES ACCOUNT (540)		
Telephone Relay Service Tax - TRS	4,156	643
ENVIRONMENTAL LEGACY STEWARDSHIP ACCOUNT (19G)		55,011
GRAND TOTAL - ALL ACCOUNTS	\$15,332,993	16,027,158

¹Solid Waste Collections Tax redirected to the general fund during Fiscal Year 2013. Public Utility Tax and Real Estate Excise Tax redirected to the general fund during Fiscal Year 2012

²Oil spill tax re-imposed beginning January 1, 2013.

Table 7
SUMMARY OF MAJOR WASHINGTON STATE TAX RATES
As of July 1, 2014

Source	Summary of State Tax Rate and Base (local rates not included)
General & Selective Sales Taxes	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	37.5 cents per gallon
Liquor Sales	20.5% of wholesale price (13.7% for resellers of liquor by the drink)
Liquor Liter	\$3.77 per liter
Beer Excise	\$8.08 per barrel/\$4.785 per barrel for in-state small breweries
Wine Excise	\$0.0814 to \$0.4536 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of the taxable sales price
Cigar Tax	\$0.65 per cigar
Little Cigar Tax	\$0.15125 per little cigar
Moist Snuff (1.2 oz. or less)	\$2.526 per unit
Moist Snuff (more than 1.2 oz.)	\$2.105 per unit
Solid Waste Collection	3.6% of charges for collection/disposal of solid waste
Wood Stove Fee	\$30 per solid fuel burning device
Brokered Natural Gas	3.852% of price of natural gas purchased via a broker
Rental Car	5.9% of price for vehicles rented for less than 30 days
Tribal Cigarette taxes	30% of the \$30.25 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
Telephone sales tax	6.5% of local telephone service charges ¹
Gross Receipts Taxes	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.5%; Other business activities = 0.138% to 3.3%
Public Utility	Distribution of electricity = 3.873% of gross operating income; Other utility activities = 0.642% to 5.029%
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts more than \$50M; 1.803 for gross receipts \$50M or less of pari-mutuel machines at horse race tracks
Property & In-lieu Excise Taxes	
State Property Tax Levy	\$2.25 per \$1,000 of fair market value statewide average; taxes due in 2014
Watercraft/Aircraft Excises	0.5% of fair market value for boats; \$20 - \$125 for private aircraft
PUD Privilege	2.14% of gross power sales, plus 5.35% of 1st 4 mills
Timber Excise	Stumpage value of harvested timber: private land = 1.0%; public = 1.0%
Leasehold Excise	12.84% of contract rent for publicly owned property
Other State Taxes	
Estate	10 - 20% of net taxable estates valued above \$1 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed; Other fishing activities = 0.09% to 3.37%
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.3% of wholesale value (not currently imposed)
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	25 cents per switched or radio-access line

¹ Beginning August 1, 2013

Table 8

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION
Fiscal Years 1981 - 2014**

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

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

2 Includes employee benefits.

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

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

Table 9

REAL ESTATE EXCISE TAX STATISTICS
State REET Collections and
Estimated Value of Sales
Fiscal Years 1987 - 2014

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

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

Table 10

REAL ESTATE EXCISE TAX STATISTICS¹

State and Local Tax Collections by County - Fiscal Year 2014

Counties	Number of Taxable Sales	FY 2014 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax ²	FY 2013	FY 2014	% Change
Adams	740	\$115,943	\$593,637	\$71,956	\$46,378	(35.5) %
Asotin	828	195,089	889,329	54,757	69,479	26.9
Benton	6,561	3,889,981	10,904,758	820,905	851,934	3.8
Chelan	3,414	2,148,792	5,578,964	447,160	435,857	(2.5)
Clallam	3,096	1,700,516	4,390,801	232,257	343,031	47.7
Clark	15,895	14,136,131	34,720,117	1,980,318	2,712,509	37.0
Columbia	255	75,841	243,857	18,335	19,051	3.9
Cowlitz	4,152	1,533,044	4,628,790	235,956	361,624	53.3
Douglas	1,823	673,938	2,615,445	179,807	204,332	13.6
Ferry	498	46,709	239,152	19,575	18,684	(4.6)
Franklin	2,358	1,535,394	3,932,675	313,015	307,240	(1.8)
Garfield	147	17,634	90,284	5,876	7,053	20.0
Grant	3,811	1,363,712	3,999,048	302,394	312,426	3.3
Grays Harbor	3,532	468,345	2,780,582	199,261	217,233	9.0
Island	3,956	2,596,872	6,647,993	422,463	519,374	22.9
Jefferson	1,931	1,045,415	2,676,313	173,920	209,087	20.2
King	61,830	116,447,112	321,028,612	23,529,359	25,080,360	6.6
Kitsap	8,923	6,617,315	16,940,323	1,203,097	1,323,463	10.0
Kittitas	2,385	1,013,711	5,165,971	287,931	403,591	40.2
Klickitat	1,192	420,470	1,234,150	80,792	96,418	19.3
Lewis	3,275	1,265,985	3,276,559	199,933	255,981	28.0
Lincoln	788	101,101	517,637	33,720	40,440	19.9
Mason	3,365	1,128,690	2,889,445	173,437	225,738	30.2
Okanogan	2,154	411,949	2,065,098	162,218	161,336	(0.5)
Pacific	1,681	273,298	1,399,288	57,901	109,319	88.8
Pend Oreille	763	115,345	533,086	41,982	41,647	(0.8)
Pierce	27,798	21,763,945	55,770,118	3,638,739	4,357,040	19.7
San Juan	1,208	3,127,166	2,668,515	193,775	208,478	7.6
Skagit	5,025	3,232,068	8,273,809	580,529	646,391	11.3
Skamania	588	115,894	593,378	42,386	46,358	9.4
Snohomish	23,023	24,979,081	65,126,855	4,511,872	5,088,036	12.8
Spokane	16,313	8,848,956	22,703,323	1,602,320	1,773,697	10.7
Stevens	2,153	355,253	1,818,894	124,009	142,101	14.6
Thurston	9,114	6,195,638	16,304,854	1,059,561	1,273,817	20.2
Wahkiakum	406	43,891	224,722	12,215	17,556	43.7
Walla Walla	1,945	575,315	2,911,402	235,860	227,453	(3.6)
Whatcom	7,528	7,233,075	18,516,656	1,280,039	1,446,614	13.0
Whitman	1,346	181,857	2,450,948	136,485	191,480	40.3
Yakima	6,634	2,424,889	8,574,107	573,092	669,852	16.9
TOTAL	242,434	\$238,415,360	\$645,919,494	\$45,239,205	\$50,462,460	11.5 %

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

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

Table 11

**NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
As of July 1, 2014**

County Total	Monthly	Quarterly	Annual¹	Nonreporter²	Total
Adams	254	293	490	670	1,707
Asotin	201	216	412	281	1,110
Benton	2,139	2,371	4,536	3,361	12,407
Chelan	1,579	1,555	2,824	2,113	8,071
Clallam	1,260	1,393	2,855	2,006	7,514
Clark	4,618	6,909	13,660	9,838	35,025
Columbia	79	74	151	125	429
Cowlitz	1,184	1,192	2,591	1,933	6,900
Douglas	352	498	953	860	2,663
Ferry	77	111	225	169	582
Franklin	852	1,030	1,902	1,489	5,273
Garfield	31	42	64	112	249
Grant	1,008	1,008	1,913	1,819	5,748
Grays Harbor	1,024	1,046	1,949	1,589	5,608
Island	1,061	1,469	3,381	2,075	7,986
Jefferson	592	839	1,904	1,183	4,518
King	35,013	43,886	88,538	67,161	234,598
Kitsap	3,079	3,979	8,590	7,027	22,675
Kittitas	703	746	1,437	949	3,835
Klickitat	328	378	727	504	1,937
Lewis	1,011	1,187	2,395	1,833	6,426
Lincoln	155	195	344	629	1,323
Mason	636	833	1,936	1,657	5,062
Okanogan	670	743	1,484	1,273	4,170
Pacific	389	460	667	565	2,081
Pend Oreille	135	184	403	318	1,040
Pierce	9,344	11,377	23,963	18,535	63,219
San Juan	671	755	1,478	843	3,747
Skagit	1,984	2,215	4,372	3,353	11,924
Skamania	93	138	260	193	684
Snohomish	9,903	11,965	24,187	18,810	64,865
Spokane	6,273	7,190	14,072	11,080	38,615
Stevens	482	572	1,371	1,121	3,546
Thurston	3,192	4,157	9,183	7,154	23,686
Wahkiakum	46	86	157	87	376
Walla Walla	754	819	1,686	1,158	4,417
Whatcom	3,406	4,146	8,522	7,619	23,693
Whitman	444	379	928	984	2,735
Yakima	2,718	2,891	5,184	4,601	15,394
SUBTOTAL	97,740	119,327	241,694	187,077	645,838
Out-Of-State	23,950	24,657	19,957	27,737	96,301
TOTAL	121,690	143,984	261,651	214,814	742,139

1 Includes seasonal reporters.

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

Table 12

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
By County and Major Industry - Calendar Year 2013**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	8	2	6	18	55	65	154
Asotin	14	8	3	22	53	23	123
Benton	170	66	33	248	930	195	1,642
Chelan	75	35	30	138	426	124	828
Clallam	80	34	20	111	408	77	730
Clark	475	188	131	647	2,119	725	4,285
Columbia	5	2	1	7	12	3	30
Cowlitz	78	28	17	114	386	97	720
Douglas	36	10	6	53	141	47	293
Ferry	8	0	1	18	21	11	59
Franklin	81	16	19	105	342	122	685
Garfield	4	0	3	3	6	6	22
Grant	66	27	27	76	300	108	604
Grays Harbor	65	32	18	113	264	77	569
Island	71	54	11	148	396	79	759
Jefferson	36	19	19	73	211	38	396
King	2,079	877	719	3,474	15,448	4,033	26,630
Kitsap	226	114	50	436	1,232	212	2,270
Kittitas	40	15	6	65	212	55	393
Klickitat	18	8	15	23	95	37	196
Lewis	65	34	22	117	278	141	657
Lincoln	8	4	6	11	23	16	68
Mason	60	31	17	103	238	62	511
Okanogan	34	26	16	59	163	63	361
Pacific	15	16	12	43	64	25	175
Pend Oreille	8	7	5	17	43	15	95
Pierce	881	289	169	1,258	4,002	1,021	7,620
San Juan	39	11	11	56	180	32	329
Skagit	122	56	48	191	603	123	1,143
Skamania	9	6	2	16	24	10	67
Snohomish	926	310	221	1,207	3,828	900	7,392
Spokane	501	166	121	595	2,115	574	4,072
Stevens	40	16	9	58	123	57	303
Thurston	237	114	62	404	1,414	366	2,597
Wahkiakum	1	3	1	11	12	7	35
Walla Walla	39	29	11	72	254	62	467
Whatcom	228	115	89	335	1,183	278	2,228
Whitman	24	10	12	37	131	34	248
Yakima	138	60	51	212	721	264	1,446
Out of State	1,286	339	838	1,421	4,788	1,586	10,258
TOTAL	8,296	3,177	2,858	12,115	43,244	11,770	81,460

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

Table 13

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2012 and 2013**

Industry	NAICS	2012	2013
Manufacturing	31-33		
Food & beverages	311-312	639	735
Textiles & apparel	313-316	325	391
Lumber, wood & paper	321-322	130	151
Petroleum, chemicals, plastics	324-327	235	432
Metal products	331-332	237	237
Industrial machinery	333	77	78
Computers & electronics	334	97	90
Appliances & electrical equip.	335	34	26
Transportation equipment	336	67	80
Other manufacturing	323, 337, 339	941	957
Wholesale Trade	42		
Durable goods	423	1,220	1,210
Nondurable goods	424	1,766	1,584
Other wholesaling	425	52	64
Retail trade	44-45		
Motor vehicles & parts	441	472	448
Furniture & home furnishings	442	208	237
Electronics & appliances	443	413	505
Building materials	4441	175	152
Lawn & garden supply	4442	158	177
Food & beverages (off-premises)	445	889	692
Health & personal care	446	456	807
Gas stations (& mini-marts w/ pumps)	447	136	147
Apparel & accessories	448	980	1,033
Sporting goods, hobby, book stores	451	656	652
Department stores	4521	6	5
General merchandise	4529	61	51
E-commerce & mail order	4541	1,458	1,446
Misc. retailers	453, 4542-4543	6,351	5,763
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,122	1,345
Utilities: electric, nat. gas, water/sewer	22	44	38
Construction	23	7,505	8,296
Transportation (passenger & freight)	48, 492	3,317	3,610
Warehouses	493	18	27
Information	51		
Publishing	5111, 516	162	172
Software development	5112	42	37
Motion picture & audio recording	512	608	990
Radio & TV broadcasting; cable TV	515	515	23
Telephone & telecommunications	517	172	160

Table 13

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2012 and 2013**

Industry	NAICS	2012	2013
Information & data processing services	518-519	676	606
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,325	1,254
Insurance agents & brokers	524	559	556
Real estate agents & brokers	531	2,781	2,952
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	292	341
Legal services	5411	868	868
Accounting services	5412	894	977
Architectural & engineering services	5413-5414	1,948	2,117
Computer services	5415	2,958	2,825
Other business services	5416-5419, 55-56	15,345	15,161
PERSONAL SERVICES:			
Health services	62	4,146	4,170
Arts, entertainment, recreation	71	2,892	2,679
Accommodations	721	388	395
Restaurants & Food Services	7223, 7225	2,795	2,790
Drinking Places	7224	123	131
Auto repair & services	8111	1,263	1,176
Personal care (beauty, barber, etc.)	8121-8122	3,005	3,137
Laundry & dry cleaning	8123	73	57
Other personal services	8129	1,441	1,688
OTHER SERVICES:			
Schools & government	491, 61, 92	2,659	2,408
Other services	8112-8114, 813-814, 99	2,620	2,324
TOTAL NEW ACCOUNTS		80,306	81,460

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

Table 14

STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1900-1940
Selected Fiscal Years, Dollars in Thousands

Source	1900	1905	1910	1915	1920	1925	1930	1935	1940
TOTAL STATE TAXES	\$1,570	\$2,419	\$5,726	\$8,926	\$12,205	\$18,191	\$21,310	\$42,596	\$53,529
Sales Taxes									
Retail Sales	---	---	---	---	---	---	---	9,386	14,281
Use	---	---	---	---	---	---	---	---	1,027
Motor Fuels	---	---	---	---	---	3,020	5,027	11,945	16,156
Fuel Oil	---	---	---	---	---	---	---	1,027	924
Beer and Wine Excise	---	---	---	---	---	---	---	567	696
Liquor Sales	---	---	---	---	---	---	---	1,143	1,439
Cigarette	---	---	---	---	---	---	---	965	2,107
Gross Receipts Taxes									
Business and Occupation	---	---	---	---	---	---	---	6,009	5,418
Public Utility	---	---	---	---	---	---	---	1,969	2,335
Insurance Premiums	46	117	285	392	749	1,132	1,521	1,508	1,773
Express Company Excise	---	---	47	52	105	62	48	278	18
Parimutuel	---	---	---	---	---	---	---	---	155
Mechanical Devices	---	---	---	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---	---	17	1
Property & In-lieu Excises									
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534	13,874	6,514	3,471
Vehicle Excises	---	---	---	---	---	---	---	---	1,316
PUD Privilege	---	---	---	---	---	---	---	---	---
Other State Taxes									
Inheritance and Gift	---	34	98	155	278	443	840	460	1,445
Conveyance	---	---	---	---	---	---	---	65	86
Admissions	---	---	---	---	---	---	---	714	732
Penalties/Interest	---	---	---	---	---	---	---	29	149

Source: Department of Revenue and Office of Financial Management.

Table 14
STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1950-1985
Selected Fiscal Years, Dollars in Thousands

Source	1945	1950	1955	1960	1965	1970	1975	1980	1985
TOTAL STATE TAXES	\$114,241	\$187,145	\$296,256	\$439,487	\$575,959	\$951,572	\$1,448,334	\$2,759,579	\$4,317,675
Sales Taxes									
Retail Sales	45,277	80,859	113,085	182,737	230,552	399,414	614,586	1,111,346	1,831,613
Use	2,194	4,643	7,945	13,363	17,041	29,381	47,752	96,128	166,923
Motor Fuels	16,492	37,330	50,673	60,482	83,452	140,878	161,514	254,637	346,809
Fuel Oil	950	---	---	---	---	---	---	---	---
Beer and Wine Excise	1,399	1,393	1,407	1,448	1,710	5,419	9,588	13,550	21,305
Liquor Sales	11,931	260	7,347	11,403	10,085	15,892	18,349	26,183	28,213
Liquor Liter	---	---	---	---	5,194	14,810	33,855	42,697	53,613
Cigarette	3,124	6,501	10,643	16,840	21,166	35,402	53,320	61,080	92,345
Tobacco Products	---	---	---	1,306	1,652	2,134	3,174	2,523	4,911
Convention Center	---	---	---	---	---	---	---	---	5,105
Replacement Tire	---	---	---	---	---	---	---	---	---
Refuse Collection	---	---	---	---	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---	---	---	---	---
Brokered Natural Gas	---	---	---	---	---	---	---	---	---
Rental Car	---	---	---	---	---	---	---	---	---
Gross Receipts Taxes									
Business and Occupation	14,358	18,860	46,316	63,710	77,348	115,715	203,561	402,443	653,360
Public Utility	3,895	5,470	9,037	14,426	19,219	27,244	48,174	93,570	124,857
Liter	1,769	---	---	---	---	---	910	1,459	2,531
Insurance Premiums	30	3,491	5,212	7,752	10,111	17,111	22,614	43,646	61,396
Parimutuel	468	608	896	1,161	1,051	2,304	4,694	7,199	7,043
Mechanical Devices	2,093	5,791	1,817	1,779	1,240	474	---	---	---
Boxing and Wrestling	6	14	22	6	14	15	28	47	26
Property & In-lieu Excises									
State Property Tax	5,294	11,205	20,045	34,017	46,207	61,220	86,664	322,906	506,018
Vehicle Excises	2,457	6,068	14,550	16,682	27,864	52,112	69,111	144,965	226,196
PUD Privilege	59	240	688	1,211	2,869	4,302	5,357	7,736	17,182
Timber Excise	---	---	---	---	---	---	23,213	49,960	13,196
Leasehold Excise	---	---	---	---	---	---	---	3,688	5,794
Other State Taxes									
Inheritance and Gift	1,972	3,559	5,091	9,446	16,574	25,434	35,634	54,597	20,138
Conveyance	312	444	715	689	1,007	1,278	2,049	6,612	9,385
Real Estate Excise	---	---	---	---	---	---	---	---	94,538
Fish	---	---	---	---	---	---	---	---	1,785
Hazardous Substances	---	---	---	---	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---	---	---	---	---
Petroleum Products	---	---	---	---	---	---	---	---	---
Oil Spill	---	---	---	---	---	---	---	---	---
Hazardous Waste Fees	---	---	---	---	---	---	---	---	---
ICF Tax	---	---	---	---	---	---	---	---	---
Penalties/Interest	161	409	767	1,029	1,603	1,033	4,187	12,517	23,393

Source: Department of Revenue and Office of Financial Management.

Table 14

STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1990-2010
Selected Fiscal Years, Dollars in Thousands

Source	1990	1995	2000	2005	2010
TOTAL STATE TAXES	\$7,006,794	\$9,619,176	\$11,895,816	\$13,902,948	\$15,122,921
Sales Taxes					
Retail Sales	3,147,391	4,121,835	5,405,602	6,166,266	6,448,090
Use	225,964	292,450	383,796	453,901	428,576
Motor Fuels	498,024	616,278	755,428	930,975	1,238,592
Beer and Wine Excise	29,498	32,950	43,431	47,239	59,371
Liquor Sales	32,132	39,340	55,643	74,102	100,301
Liquor Liter	51,700	55,161	63,923	77,124	123,000
Cigarette	127,679	201,922	250,109	323,580	388,032
Tobacco Products	10,421	18,197	23,894	27,542	33,372
Convention Center	11,497	18,989	31,225	42,948	50,809
Replacement Tire	1,600	1,032	---	---	3,632
Refuse Collection	15,893	25,186	23,237	27,860	33,258
Wood Stove Fee	181	508	243	225	324
Brokered Natural Gas	---	7,938	14,835	29,745	37,725
Rental Car	---	13,015	21,111	19,282	21,489
Tribal Cigarette taxes	---	---	---	---	6,297
Gross Receipts Taxes					
Business and Occupation	1,085,009	1,590,477	1,854,948	2,269,105	2,577,618
Public Utility	114,316	189,590	246,383	303,778	373,621
Litter	3,230	4,161	5,851	7,190	9,075
Insurance Premiums	92,701	204,760	261,150	357,382	405,918
Parimutuel	10,449	3,412	1,964	1,836	1,349
Boxing and Wrestling	39	14	---	61	---
Property & In-lieu Excises					
State Property Tax	682,868	1,033,256	1,328,690	1,589,947	1,822,667
Vehicle Excises	411,893	668,567	376,024	15,223	12,869
PUD Privilege	20,983	26,117	29,122	38,024	39,123
Timber Excise	27,957	25,552	20,154	10,112	3,102
Leasehold Excise	9,168	12,129	16,567	19,918	25,849
Other State Taxes					
Estate	30,135	42,160	82,705	-42,229	78,717
Real Estate Excise	265,170	255,116	435,088	823,110	411,871
Fish	2,807	2,253	1,481	4,838	2,418
Hazardous Substances	42,039	38,843	49,472	80,929	149,417
Mobile Home Fee	49	---	---	---	---
Carbonated Beverage	14,149	23,514	9,901	9,688	8,553
Petroleum Products	13,236	---	---	3,688	48,073
Oil Spill	---	3,011	5,664	6,170	3,731
Hazardous Waste Fees	---	823	---	---	---
ICF Tax	---	12,427	8,396	8,129	9,531
Enhanced 911	---	---	9,588	16,677	20,222
Telephone Line Taxes	---	---	---	10,439	9,104
Nursing Home Fee	---	---	---	33,557	---
Penalties/Interest	28,665	38,193	80,191	114,587	137,225

Source: Department of Revenue and Office of Financial Management.

NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

Major Tax Rate and Base Changes

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

1935	2.0% tax enacted on the sales or use of tangible personal property
1939	Tangible personal property is taxable
1941	Rate changed to 3.0%; Real property is taxable
1951	Hotel and motel accommodations are taxable
1955	Rate changed to 3.33%
1959	Rate changed to 4.0%
1961	Amusement and recreation are taxable
1965	Rate changed to 4.2%
1967	Rate changed to 4.5%
1972	Sales tax deferral for plant expansions by manufacturers
1976	Rate changed to 4.6%
1978	Sales tax exemption for food for off-premises consumption(taxable again 1982-1983)
1979	Rate changed to 4.5%
1981	Rate changed to 5.5%
1982	Rate changed to 5.4%
1983	Rate changed to 6.5%; Business and long distance telephone services taxable
1984	Sales tax exemption for trade-in
1993	Sales tax extended to personal services – landscape maintenance, guided tours, physical fitness
1994	Sales tax exemption for high tech firms
1995	Sales tax exemption for manufacturing machinery
1996	Local sales tax of 0.017% in King County to fund a professional baseball stadium.
1997	Professional football stadium tax of 0.016%
1998	Public facilities in rural counties tax of 0.04%
1999	Public facilities tax increased to 0.08%; Exemption for distressed areas changed to a population density
2003	Statewide sales tax of 0.3% on motor vehicles; Exemptions for construction of facilities for the aerospace industry and semiconductor industry
2004	Exemptions for construction of facilities for aluminum smelters
2008	Deferrals for fruit and vegetable processing facilities, manufacturing of dairy and seafood products, and biotechnology manufacturing. Exemption for diesel and aircraft fuel used on farms and weatherization materials. New local sales tax for health sciences. Rural county local sales tax increased from 0.08% to 0.09%.
2008	Sourcing of sales tax changed from origin based to destination based as the state adopted the Streamline Sales & Use Tax Agreement.
2009	Deferral of state and local sales tax on construction of the new 520 bridge over Lake Washington. Deferral for new corporate headquarters facilities in a CEZ. Resale certificate replaced by a seller’s permit. Sales tax extended to digital goods.
2010	Tax extended to candy and bottled water. Repealed by voters in November. Rural county tax deferral changed from population density basis to unemployment.
2011	Exemption for nonresidents from states/provinces with no or low sales taxes clarified.
2012	Payment of deferred taxes on the construction of the new Tacoma Narrows bridge extended six year to 2018.

Motor Fuel Taxes

1921	A 0.01/gallon gas tax is enacted
1929	Tax raised to 0.02/gallon
1931	Tax raised to 0.04/gallon
1933	Tax raised to 0.05/gallon
1941	Special fuel tax enacted
1944	Constitutional amendment dedicated the gas tax to road construction
1949	Tax raised to 0.065/gallon
1961	Tax raised to 0.075/gallon
1963	Fuel importer tax enacted (repealed in 1995)
1967	Tax raised to 0.09/gallon. Aircraft fuel tax enacted
1977	Tax raised to 0.11/gallon
1979	Tax raised to 0.12/gallon
1981	Tax raised to 0.135/gallon
1982	Tax lowered to 0.12/gallon
1983	Tax raised to 0.16/gallon
1984	Tax raised to 0.18/gallon
1990	Tax raised to 0.22/gallon
1991	Tax raised to 0.23/gallon
2003	Tax raised to 0.28/gallon
2005	Tax raised to 0.31/gallon
2006	Tax raised to 0.34/gallon
2007	Tax raised to 0.36/gallon
2008	Tax raised to 0.375/gallon

Beer and Wine Excise Taxes

1934	Beer excise taxes enacted at \$1/barrel for beer
1935	Wine excise taxes enacted at .10/gallon
1965	Beer tax increased to \$1.50/barrel
1969	Additional 26% tax for wine
1973	Wine excise tax changed \$0.75/gallon
1981	Beer tax increased to \$2.60/barrel; wine tax changed to \$0.2025/liter
1982	Additional surtaxes enacted
1983	Additional surtaxes enacted
1989	Wine tax increased to \$0.2292/liter; strong wine increased to \$0.4536/liter; beer increased to \$4.78/barrel.
1993	Beer tax increased to \$5.742/barrel
1995	Beer tax increased to \$7.172/barrel
1997	Beer tax increased to \$9.562/barrel
1997	Beer tax reduced to \$8.08/barrel
2010	Beer tax increased to \$23.58/barrel incrementally through 2013
2013	Beer tax reduced to \$8.08/barrel; Beer and wine sampling authorized at qualifying farmers markets and grocery stores.

Liquor Sales Tax (Percentage) and Liquor Liter Tax (Volume)

1935	Tax on hard liquor enacted at 10% of wholesale price
1943	Additional "War" liquor tax of 10% imposed
1949	Original tax and additional tax repealed
1951	10% rate reinstated; Rate increased to 15% for sales to consumers
1981	Surtax increased rate to 17.1%
1982	Surtax decreased rate to 11.4%

1993	Rate increased to 18.7% for health care purposes
1995	Rate increased to 19.7%
1997	Rate increased to 20.7%
2009	Health care account repealed
2012	Referendum passed moving the sale of hard liquor to the private sector. Most taxes remain - Distributors, restaurants and bars (On-premises): 13.7% sales tax, \$2.4408 liter tax; General Retail (Off-premises) 20.5% sales tax, \$3.7708 liter tax
2013	Former state liquor store auction buyers and former state contract liquor store owners exempted from the 17% license fee on sales to bars and restaurants for consumption on the premises.

Cigarette Tax

1935	Cigarette tax enacted at \$0.01/pack
1939	Rate increased to \$0.02/pack
1949	Rate increased to \$0.04/pack
1955	Rate increased to \$0.05/pack
1959	Rate increased to \$0.06/pack
1961	Rate increased to \$0.07/pack
1965	Rate increased to \$0.11/pack
1971	Rate increased to \$0.16/pack
1981	Rate increased to \$0.20/pack
1982	Rate increased to \$0.208/pack then to \$0.23/pack
1986	Rate increased to \$0.31/pack
1989	Rate increased to \$0.34/pack
1993	Rate increased to \$0.54/pack
1994	Rate increased to \$0.565/pack
1995	Rate increased to \$0.815/pack
1996	Rate increased to \$0.825/pack
2001	Contracts with tribes authorized in 2001
2002	Rate increased to \$1.425/pack
2005	Rate increased to \$2.023/pack
2009	Health care and Water Quality accounts repealed
2010	Rate increased to \$3.025/pack
2011	Portion of the tax going to the Education Legacy Account repealed

Tobacco Products Tax

1959	Tobacco products tax enacted on cigars and chewing tobacco at 25% of wholesale price
1965	Rate increased to 30%
1971	Rate increased to 45%
1982	Rate increased to 46.8% and 48.15%
1986	Rate increased to 64.9%
1993	Rate increased to 74.9%
2002	Rate increased to 128.42%
2005	Rate decreased to 75%
2010	Rate increased to 95%; Tax per cigar raised to \$0.65

Marijuana Tax

2013	Initiative 502 legalized the production, distribution, and sale of recreational marijuana in November 2012. The Washington State Liquor Control Board is responsible for administering a 25% excise tax on each level of production, distribution and sale to consumers. This new industry will be subject to B&O, sales and use taxes.
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Convention Center Tax

1982	State tax on hotel and motel accommodations at facilities with 60 or units to finance the state convention center in Seattle. Initial rates of 3% in Seattle and 2% throughout the remainder of King County
1983	Rate increased to 5% in Seattle
1988	Rate increased to 6% in Seattle and 2.4% throughout the remainder of King County
1993	Rate increased to 7% in Seattle and 2.8% throughout the remainder of King County
2011	State tax repealed and turned over to a new local PFD

Replacement Tire Tax

1985	Tax enacted at 0.12% of gross sales
1989	Changed to \$1 per tire
1994	Tax expired
2005	Tax re-enacted at \$1 per tire

Refuse Collection Taxes

1986	Garbage collection removed from the public utility tax and subject to a separate 3.6% tax
1989	Additional 1% tax on solid waste customers

Wood Stove Fee

1988	Fee enacted at \$5 per device
1990	Fee increased to \$15 per device
1992	Fee increased to \$30 per device

Brokered Natural Gas Tax

1990	Tax of 3.852% on natural gas not subject to public utility tax enacted
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Rental Car Tax

1993	Motor Vehicle Excise Tax on rental vehicles eliminated and replaced by a rental car tax of 5.9% on customers of rental car companies.
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Business and Occupation Tax

1935	Tax enacted on gross receipts of all businesses at 0.25% for most activities and 0.5% for services
1951	Surtax of 20% applied to all rates
1955	Surtax increased to 60%
1959	Surtax increased to 76%
1967	Credit for certain sales taxes paid by manufacturers, pollution control facilities
1970	Extended to financial institutions
1974	Credit for personal property taxes paid on business inventories
1976	Surtax of 6% through 1979
1982	Surtax of 4% increased to 7%. Major rates of 0.484% for manufacturing and wholesaling, 0.471% for retailing, 1.5% for services.
1987	Credit for manufacturing tax against wholesaling/retailing tax. Credit for similar taxes paid in other states.
1993	Tax extended to public and nonprofit hospitals at 0.75%; services rate increased to 2.5%, financial services increased to 1.7%
1994	Credit for investment in R&D expenditures
1995	Hospital B&O increased to service rate of 1.5%; Minimum taxable amount of \$1000/month

	replaced by small business credit against tax liability of \$35/month; Rate reduced for insurance to 0.55% plus surtax.
1996	Business services rate reduced to 2.0%, financial services to 1.6% and other services to 1.75% plus the surtax. Minimum gross receipts required to file tax returns established at \$24,000.
1997	Temporary surtax of 6.5%
1998	All service rates reverted to 1.5%; Tax on internal distributions repealed; Minor B&O rates consolidated from 13 to 6.
1999	Minimum gross receipts required to file tax returns increased to \$28,000
2003	Rate reduction and credits for aerospace and semiconductor industries
2004	Rate reductions and credits for aluminum smelter industry
2005	B&O levied on games of chance and pari-mutuel wagering, rate at 0.1%
2006	Gambling rate increased to 0.13%; Total exemption for processing of fresh fruit and vegetables and manufacturing of dairy and seafood products until 2012.
2007	Credit for the amount of carbonated beverage syrup tax paid; Reduces rate for extracting of timber and manufacturing timber and wood products; Credit for restaurants, groceries, laundries to upgrade energy efficiency of appliances.
2008	Aerospace incentives revised: Rate on aircraft repair broadened, credit for pre-production expenditures broadened, manufacturing rate extended to tooling, new tax rate of 0.9% for aerospace services.
2009	Tax on nonprofit & public hospitals goes to the general fund; Reduce reduced to 0.2904% for newspapers.
2010	Service rate increased to 1.8% until 2013; Small business credit doubled for service firms; Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.
2011	Deduction for amounts received from the state by a regional support network for distribution to a health or social welfare organization for mental health services provided under a government-funded program; Deduction for amounts received for health or social welfare organizations as compensation for providing child welfare services under a government funder program; Clarification of tax on real estate firms; Exemption for payments made to property management companies for wages and benefits repealed, replaced with a deduction.
2012	Deductions for amounts received by qualified dispute resolution centers as contributions from federal, state, and local governments, and nonprofit organizations, for providing dispute resolution services.
2013	Temporary service rate increase expired, service rate reduced to 1.5%.

Public Utility Tax

1935	Public utility tax enacted in lieu of B&O tax on gross operating receipts of public service companies. Railroad, express, electric power, telephone, telegraph at 3%, natural gas at 2%, urban transportation and tugboats at 0.5%, motor transportation and all other activities at 1.5%.
1951	10% surtax on all rates
1957	20% surtax on all rates
1982	4% surtax on rates, increased to 7%
1983	Telephone service removed from tax
1985	Water distribution rate increased to 5.029%
1986	Warehousing and garbage collection removed from tax
1989	Electric power rate increased to 3.873%
1996	Rates for railroads and railcar companies reduced to 1.926%; Minimum gross receipts required for reporting increased to \$24,000.

2000	Deduction for wholesale sales of electric power; Credit for energy facilities to supply DSIs; Credit for billing discounts for low-income households.
2004	Exemption of power sold to aluminum smelters
2007	Deduction for shipping farm products to port
2009	Rate for hauling logs on public roads reduced to 1.28%

Litter Tax

1971	Tax enacted at 0.015% of gross receipts of businesses whose products relate to the litter problem
1999	Tax reported on each return instead of annually

Insurance Premiums Tax

1891	Tax enacted on gross premiums received by insurance companies at a rate of 2.0%
1911	Retaliatory provision providing higher rates for companies of other states depending on how they tax Washington companies.
1937	Rate of 1% for domestic companies
1949	Rate of 0.75% for ocean marine insurance
1982	Rate increase of 0.16 and surtax of 4%
1986	Domestic and foreign rate consolidated at 2.0%; Ocean marine remaining at 0.95%
1994	Health maintenance organizations subject to tax of 2.0%

Pari-mutuel Tax

1933	Tax enacted at a rate of 5% on gross receipts of pari-mutuel betting machines at horse races
1979	Rate reduced, also in 1982m 1985, 1991 and 1998
2003	Current rates of 1.803% for racing with annual receipts up to \$50 million, 1.3% for larger races, and 1.0% for smaller races.

State Property Tax

1932	State levy ranged from 10 to 15 mill until raised to 40 mill
1933	State levy lowered to 5 mills
1935	State levy lowered to 2 mills
1967	State levy increased to 4 mills
1974	State levy eliminated
1975	New levy of \$360/\$1000 of assessed value enacted
1979	State levy subject to a 106% limit – can only increase 6% per year.
1996	One-time reduction in levy rate of 4.7%; Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with income less than \$28,000.
1997	Reduction extending into 1997
1998	Reduction made permanent; Annual growth limit reduced to the rate of inflation.
2002	Exemption from state levy for farm machinery; Annual growth rate limited to 1.0% through initiative; Head of household exemption increased to \$15,000; Supreme Court rules initiative invalid, legislature reenacts the 1.0% limit.
2008	Deferral program for homeowners with incomes less than \$57,000; Annual updating of assessed values required in all counties by 2014.
2011	Definition of same ownership in current use program expanded to include members of the same family.
2013	New exemption for property of nonprofit fair associations used for fair purposes purchased from a city or county between 1995 and 1998; limits the exemption to assessed values of no more than \$15 million. New exemption for airplanes operated by a commuter air carrier whose ground property and equipment are located primarily on private property

- and subjects them to a new weight-based aircraft excise tax.
- 2014 Counties have the option of merging the current use timber land classification into designated forest land effective June 12, 2014.

Vehicle Excise Taxes

- 1938 Excise tax of 1.5% in lieu of personal property tax on motor vehicles of 1.5%
- 1949 Aircraft tax of 1.0%
- 1955 House trailers taxed separately at 1.0%
- 1959 Tax increased to 2.0%
- 1965 House trailer tax increased to 1.5%
- 1967 Aircraft tax changed from 1.0% to \$15 or \$25 and increasing to \$125 by 1983
- 1972 Campers included with travel trailers in the house trailer tax, which was reduced to 1.0%
- 1973 Mobile homes excluded from house trailer tax but now subject to property tax
- 1977 Tax increased to 2.2%
- 1982 Tax increased to 2.354%
- 1989 Tax increased to 2.454%
- 1990 Camper/travel trailer tax increased to 1.1%
- 1991 Tax reduced to 2.2%
- 1999 Credit of \$30 per vehicle
- 2000 MVET repealed and replaced by a \$30 per vehicle annual fee through initiative 695; 695 ruled unconstitutional, legislature enacted the same changes by statute.

PUD Privilege Tax

- 1941 2.0% tax on gross revenue of public utility districts in lieu of property tax
- 1959 Additional tax of 5% on first 4 mills
- 1977 Nuclear plant at Hanford subject to 1.5% tax
- 1982 Rates increased to 2.14% and 5.35%

Timber Excise Tax

- 1972 Severance tax on stumpage value of timber harvested from private lands. Rate phased in to 6.5% by 1974.
- 1982 Public lands added.
- 1984 Rate phased down to 5.0% by 1988
- 1999 Credit for harvests impacted by salmon regulations, reducing rate to 4.2%
- 2004 Rate phased down to 1.0% through 2013 as tax is transferred to counties.

Leasehold Excise Tax

- 1976 Tax on the rental value of leases of publicly owned property at 12%. Credit for local leasehold taxes up to 6%
- 1982 Combined state and local rate increased to 12.84%

Estate Tax

- 1901 Tax on inheritances enacted with rates ranging from 1-12%
- 1941 Gift tax with rates equal to 90% of inheritance tax
- 1981 Both taxes repealed. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal estate tax
- 2001 Federal estate tax repealed to be phased out over 10 year period
- 2005 The state had maintained that the tax was linked to the federal internal revenue code prior to the amendments to the federal tax, but the State Supreme Court overturned this interpretation ruling the state estate tax must phase out also. A new stand-alone estate tax was adopted, applies to estates with a value of \$2 million or more, rates of 10-19%.

2013 A Washington Supreme Court decision in the estate of Bracken exempted qualified terminable interest property (QTIP) from Washington's estate tax. Legislation restored the estate tax as it existed before the court decision. It also increased the top four estate tax rates by 1% each and allows a deduction of \$2.5 million for the value of qualified family-owned businesses where the interest in the business is valued at \$6 million or less.

Real Estate Excise Tax

1951 Real Estate Excise Tax initially imposed at the county level
1981 County level tax shifted to the state at the rate of 1.0% on the sale of real property
1982 Rate increased to 1.07% then 1.28%
1987 An additional rate of 0.06% imposed until 1989
1993 Tax extended to the transfer of control of real property
1999 Tax extended to step transfers of control of real property
2005 Collection procedures revised to have county treasurers forward the state tax receipts to the State Treasurer on the last working day of each month; Transfers of control interest must be reported to the Secretary of State; 7.7% of the state tax to go to the Public Works Assistance fund and the City/County Assistance Fund.

Fish Tax

1980 Enacted as a tax on commercial possession of food fish or shellfish. Initial rates from 0.07-5.0%.
1982 Surtaxes raised the top rate to 5.62%
1983 Anadromous game fish (steelhead) added. 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%.
2000 Rate on sea urchins and cucumbers increased to 4.6% incrementally through 2010.

Hazardous Substance Tax

1988 Initial tax imposed at rate of 0.8% of the wholesale value of designated substances which pose a threat to the environment.
1989 Initiative lowered rate to 0.7% with a broader base.

Carbonated Beverage Tax

1989 Initial tax on soft drinks at \$0.01/12 ounce container or \$0.75/gallon of concentrate
1995 Carbonated beverage tax expired; syrup tax increased to \$1/gallon.
2009 Receipts from the syrup tax go to the general fund
2010 New tax on carbonated beverages at \$0.02/12 ounces; New tax repealed by I-1107 later that year

Petroleum Products Tax

1989 Tax on first possession of petroleum products at 0.5% of wholesale value
1992 Tax suspended as the maximum fund balance of \$15 million was reached
2003 Tax reimposed for one year
2009 Tax reimposed for nine months

Oil Spill Tax

1991 Tax on petroleum products imported via navigable waters at \$0.05/42 gallon barrel
2002 Rate temporarily reduced to \$0.04/42 gallon barrel as the oil spill response account reached \$9 million
2007 Rate increased back to \$0.05/42 gallon barrel as the oil spill response account dipped under \$8 million

2009 The \$0.01/42 gallon barrel oil spill response tax was suspended as the account reached \$9 million. Total rate reduced back to \$0.04/42 gallon barrel

Hazardous Waste Fees

1990 Annual fee of \$35 for generators of certain waste products
1991 Additional fee for the Department of Ecology
1995 Administration of the fee transferred to the Department of Ecology

ICF Tax

1991 Medicaid receipts of private and nonprofit hospitals subject to a tax of 20% to increase federal matching funds for Medicaid.
1992 Tax disallowed by the federal government; Another tax of 15% levied on the income of intermediate residential health care facilities for the mental retarded, rate reduced to 6% subject to order of federal government.

Fuel Oil Tax

1935 Tax of \$0.25/gallon enacted
1947 Tax repealed

Express Company Excise Tax

1907 Tax of 5% of gross receipts levied on express shipping companies enacted
1945 Tax repealed

Conveyance Tax

1935 Tax of \$0.50/\$500 of value imposed on the transfers of real property
1982 Tax increased to \$0.532
1985 Tax increased to \$1.00
1987 Tax repealed and incorporated into the real estate excise tax

Enhanced 911 Telephone Tax

1992 State tax of \$0.20/switched telephone access line enacted
1999 Collection of the tax shifted to the Department of Revenue
2003 State tax extended to wireless telephone lines; Additional state taxes applied to switched telephone lines of \$0.14/month for telephone assistance and \$0.19/month for telecommunications relay service
2011 Administration of county 911 taxes shifted to the Department of Revenue; Rate increased from \$0.50 to \$0.70/line.
2013 Legislation requires retailers of prepaid wireless telephone service to collect and remit the state and county 911 taxes. Legislation repeals the taxes funding the Washington Telephone Assistance and Telecommunications Relay Service programs; programs to be funded by the state general fund through appropriations.

Tribal Cigarette Taxes

2005 Compact negotiated to authorize the Puyallup Tribe to levy a tribal cigarette tax of \$11.75/carton. 30% of the receipts are shared with the state and deposited into the general fund.

Table 15

COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2014

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	entire county	1.0			0.1			0.1			1.2
Asotin	entire county	0.8	0.2								1.0
Benton	all cities; PTBA	1.0	0.6		0.1		0.1				1.8
Chelan	Leavenworth	1.0	0.6		0.1	0.1		0.1			1.9
Clallam	Sequim	1.0	0.8		0.1	0.1		0.1	0.1		2.2
Clark	all cities	1.0	0.7		0.1				0.1		1.9
Columbia	entire county	1.0	0.4		0.1				0.1		1.6
Cowlitz	Kelso; Longview	1.0	0.3		0.1				0.0		1.5
Douglas	three cities; PTBA	1.0	0.4		0.1			0.1		0.1 Public Facilities	1.7
Ferry	entire county	1.0			0.1				0.1		1.2
Franklin	Pasco; PTBA	1.0	0.6		0.4		0.1				2.1
Garfield	entire county	1.0									1.0
Grant	entire county	1.0	0.2		0.1			0.1			1.4
Grays Harbor	Aberdeen	1.0	0.8		0.1			0.1	0.1		2.13
Island	entire county	1.0	0.9		0.1		0.1		0.1		2.2
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1		2.5
King	Most cities	1.0	0.9	0.9	0.1				0.1		3.0
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1			2.1
Kittitas	entire county	1.0			0.1	0.3	0.1				1.5
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.2		0.1		0.1		0.1		1.5
Lincoln	entire county	1.0			0.1			0.1			1.2
Mason	Shelton	1.0	0.6		0.1	0.1	0.1	0.1	0.1		2.1
Okanogan	Twisp; Winthrop; Okanogan City	1.0	0.4		0.1	0.1			0.1		1.7
Pacific	entire county	1.0	0.3								1.3
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.6	0.9	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.0
San Juan	entire county	1.0			0.1	0.3	0.1		0.1		1.6
Skagit	all cities; PTBA	1.0	0.4		0.1	0.3		0.1	0.1		2.0
Skamania	entire county	1.0			0.1	0.1					1.2
Snohomish	Mill Creek	1.0	0.9	0.9	0.1	0.1			0.1		3.1
Spokane	Airway Heights	1.0	0.8		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.32
Stevens	entire county	1.0			0.1						1.1
Thurston	Olympia	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham; Ferndale; Lynden	1.0	0.8		0.1	0.1	0.1		0.1		2.2
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Yakima (city); Selah	1.0	0.3		0.1	0.3					1.7

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

PTBA = public transportation benefit area

Table 16

SUMMARY OF LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; FY 2014 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2014)	Amount Distributed in Fy 2014
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	462,530,269
Counties		0.5%	39	180,005,754
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	456,688,049
Counties		0.1 - 0.5%	38	176,923,812
Transit Districts	82.14.0455(1)	0.1 - 0.9%	41	867,896,266
Criminal Justice	82.14.340	0.1%	34 ¹	126,058,773
Public Facilities	82.14.048	0.2%	4	9,733,542
High-Capacity Transit (RTA)	81.104.170	0.9%	1	495,342,915
Juvenile Correctional Facilities	82.14.350	0.1%	14	42,401,686
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	10,820,353
Emergency Communications	82.14.420	0.1%	15 ¹	39,281,022
Public Safety	82.14.450(1)	0.3%	22 ¹	35,021,748
Passenger Ferries	82.14.440	0.4%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	23 ²	91,064,816
Subtotal - Local Taxes Paid by Purchasers				\$2,993,769,005
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	6,591,926
Rural Counties	82.14.370	0.09%	32	27,766,548
Regional Centers	82.14.390	0.033%	22	17,325,426
Regional Theaters	82.14.485	0.02 - 0.025%	2	751,811
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	6	5,000,000
Local Revitalization Financing	82.14.510	up to 6.5%	9	3,321,955
Annexation Services	82.14.415	0.1 - 0.85%	7	15,288,090
Health Sciences	82.14.480	0.02%	1	1,634,943
Subtotal - Local Taxes from State General Fund				\$79,680,699
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$3,073,449,705

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

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

Table 17

**YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX
Distributions of the 0.5% Tax in Fiscal Years FY 2013 - FY 2014**

County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2013	FY 2014	% Change	FY 2014	Rank
Adams	\$1,383,087	\$1,534,802	11.0 %	\$79.11	14
Asotin	1,443,627	1,545,586	7.1	70.41	22
Benton	17,046,204	17,914,426	5.1	96.06	8
Chelan	7,118,214	7,788,492	9.4	104.82	5
Clallam	4,797,030	5,038,427	5.0	69.50	25
Clark	26,239,669	28,657,134	9.2	64.72	27
Columbia	301,671	605,917	100.9	148.51	1
Cowlitz	7,334,748	8,290,168	13.0	79.94	13
Douglas	3,460,251	3,931,371	13.6	99.03	7
Ferry	499,970	473,398	(5.3)	61.80	30
Franklin	5,947,339	6,223,322	4.6	71.86	21
Garfield	263,549	122,355	(53.6)	54.62	34
Grant	9,533,503	9,818,870	3.0	105.69	4
Grays Harbor	4,221,633	4,507,805	6.8	61.50	31
Island	3,758,355	4,043,851	7.6	50.55	35
Jefferson	1,933,078	1,985,322	2.7	64.67	28
King	236,328,578	254,300,526	7.6	126.06	3
Kitsap	16,676,637	17,700,233	6.1	69.17	26
Kittitas	3,490,676	3,806,585	9.1	90.42	9
Klickitat	1,367,330	1,730,510	26.6	83.00	12
Lewis	5,339,507	5,638,181	5.6	73.89	19
Lincoln	716,271	686,384	(4.2)	64.15	29
Mason	2,610,147	2,752,428	5.5	44.39	39
Okanogan	2,722,291	3,051,908	12.1	73.19	20
Pacific	1,182,158	1,288,835	9.0	61.08	32
Pend Oreille	893,356	766,689	(14.2)	58.04	33
Pierce	60,060,069	64,747,373	7.8	78.84	17
San Juan	1,925,553	2,096,806	8.9	130.24	2
Skagit	11,964,522	12,335,080	3.1	103.22	6
Skamania	600,520	527,582	(12.1)	46.40	38
Snohomish	54,251,282	58,451,914	7.7	78.88	16
Spokane	38,576,795	40,883,535	6.0	84.38	11
Stevens	1,991,644	2,099,250	5.4	47.82	36
Thurston	20,143,268	20,871,971	3.6	79.06	15
Wahkiakum	179,128	187,583	4.7	46.78	37
Walla Walla	4,237,257	4,232,546	(0.1)	70.37	24
Whatcom	17,310,192	18,103,470	4.6	87.20	10
Whitman	3,482,793	3,554,159	2.0	76.43	18
Yakima	16,305,932	17,509,742	7.4	70.38	23
All Counties	165,783,018	180,005,754	8.6		
All Cities	431,854,818	459,798,780	6.5		
TOTAL	\$597,637,835	\$639,804,534	7.1 %	\$91.82	

Note: 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 18A

LOCAL SALES AND USE TAX DISTRIBUTIONS¹

Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2014

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	\$1,534,802	\$1,520,950		
Asotin	1,545,586	920,585	\$616,551	
Benton	17,914,426	17,756,292	26,753,041	
Chelan	7,788,492	7,721,984	9,362,014	
Clallam	5,038,427	4,993,265	6,558,338	
Clark	28,657,134	28,376,049	37,032,649	
Columbia	605,917	599,622	482,211	
Cowlitz	8,290,168	8,212,887	3,241,641	
Douglas	3,931,371	3,897,750	(incl. w/ Chelan)	
Ferry	473,398	468,983		
Franklin	6,223,322	6,165,968	(incl. w/ Benton)	
Garfield	122,355	121,327		
Grant	9,818,870	9,734,533	3,887,834	
Grays Harbor	4,507,805	4,465,714	5,889,682	
Island	4,043,851	4,006,309	7,242,697	
Jefferson	1,985,322	1,967,603	3,550,814	
King	254,300,526	251,918,556	447,984,959	\$495,342,915
Kitsap	17,700,233	17,535,656	28,185,327	
Kittitas	3,806,585	3,771,931		
Klickitat	1,730,510	545,973		
Lewis	5,638,181	5,586,246	1,417,386	
Lincoln	686,384	680,726		
Mason	2,752,428	2,727,447	3,284,554	
Okanogan	3,051,908	3,026,604	175,933	
Pacific	1,288,835	1,277,343	769,863	
Pend Oreille	766,689	759,352		
Pierce	64,747,373	64,134,859	63,522,566	(incl. w/ King)
San Juan	2,096,806	2,080,601		
Skagit	12,335,080	12,224,198	9,420,944	
Skamania	527,582	519,452		
Snohomish	58,451,914	57,903,532	94,426,872	(incl. w/ King)
Spokane	40,883,535	40,509,751	46,092,000	
Stevens	2,099,250	2,080,842		
Thurston	20,871,971	20,678,000	29,490,059	
Wahkiakum	187,583	185,751		
Walla Walla	4,232,546	4,194,352	5,314,648	
Whatcom	18,103,470	17,938,088	26,713,223	
Whitman	3,554,159	3,520,601		
Yakima	17,509,742	17,347,772	6,480,459	
TOTAL	\$639,804,534	\$632,077,453	\$867,896,266	\$495,342,915

1 Distributions exclude state-retained administrative fee.

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

Table 18B

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2014				
County	Criminal Justice 0.1%	Juvenile Correction 0.1%	Public Facilities 0.2%	Public Safety 0.3%
Adams	\$305,577			
Asotin			\$50,639	
Benton	3,340,881	\$3,567,084		
Chelan	1,551,054		2,993,251	\$8,209
Clallam	1,003,178			264,908
Clark	5,702,648			
Columbia	20,118			
Cowlitz	1,650,948			137,148
Douglas	779,594			
Ferry	94,237			
Franklin	1,238,936	1,238,936		3,222,533
Garfield				
Grant	1,943,930			
Grays Harbor	896,840			
Island	805,024	805,018		
Jefferson	395,296			1,146,341
King	50,495,498			
Kitsap	3,523,612	3,523,514		
Kittitas	757,859	757,860		2,146,715
Klickitat				
Lewis	1,122,452	1,121,854		
Lincoln	135,663			
Mason	547,995	547,995		208,620
Okanogan	611,183			91,546
Pacific				
Pend Oreille	152,477			
Pierce	12,871,332	12,973,690		1,581
San Juan	417,743	417,743		1,226,533
Skagit	2,455,948			2,073,414
Skamania	105,956			
Snohomish	11,780,699			371,759
Spokane	8,139,356	8,139,342	6,689,651	7,285,649
Stevens	418,015			
Thurston	4,155,027	4,155,022		1,690,883
Wahkiakum				
Walla Walla	842,700	842,699		2,364,400
Whatcom	3,604,137	3,603,542		3,344,734
Whitman	707,442	707,387		
Yakima	3,485,421			9,436,775
TOTAL	\$126,058,773	\$42,401,686	\$9,733,542	\$35,021,748

1 Distributions exclude state-retained administrative fee.

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

Table 18C

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2014				
County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Football Stadium³ 0.016%
Adams		\$305,446		
Asotin				
Benton				
Chelan		1,533,745		
Clallam		1,003,037	\$921,441	
Clark			5,255,787	
Columbia				
Cowlitz			1,503,929	
Douglas		780,439		
Ferry			88,669	
Franklin				
Garfield				
Grant		1,943,577		
Grays Harbor		895,525	817,786	
Island			739,925	
Jefferson		395,197	362,705	
King			44,958,343	\$6,591,926
Kitsap		3,522,428	1,078,871	
Kittitas				
Klickitat				
Lewis			1,025,406	
Lincoln		135,634		
Mason		548,012	502,700	
Okanogan			555,321	
Pacific				
Pend Oreille				
Pierce	\$10,820,353	12,776,040	4,094,127	
San Juan			385,981	
Skagit		2,455,652	2,257,061	
Skamania			97,399	
Snohomish			11,052,494	
Spokane		8,125,737	7,458,516	
Stevens				
Thurston		4,153,167	3,806,675	
Wahkiakum			34,457	
Walla Walla			765,259	
Whatcom			3,301,963	
Whitman		707,387		
Yakima				
TOTAL	\$10,820,353	\$39,281,022	\$91,064,816	\$6,591,926

1 Distributions exclude state-retained administrative fee.

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

3 Credited against the state general fund.

Table 18D

LOCAL SALES AND USE TAX DISTRIBUTIONS ¹				
Amounts for all Local Taxing Districts in Each County ² - Fiscal Year 2014				
County	Regional Centers ³ 0.033%	Regional Theaters ³ 0.02 or 0.25%	Rural Counties ³ 0.09%	Hospital Benefit ³ 6.5%
Adams			\$276,497	
Asotin			278,995	
Benton	\$978,391		3,228,213	
Chelan	601,716		1,403,949	
Clallam			907,825	
Clark	1,545,741			
Columbia			109,023	
Cowlitz	451,564	\$274,105	1,493,168	
Douglas			708,668	
Ferry			85,269	
Franklin	312,551		1,121,048	
Garfield			19,607	
Grant			1,759,501	
Grays Harbor	248,997		811,196	
Island			728,320	
Jefferson			357,690	
King	601,241			
Kitsap	956,115			
Kittitas			685,691	
Klickitat			312,369	
Lewis	306,389		1,015,531	
Lincoln			122,779	
Mason			495,807	
Okanogan			550,207	
Pacific			232,238	
Pend Oreille			138,009	
Pierce	2,442,383			\$2,000,000
San Juan			378,290	
Skagit	675,702		2,222,607	
Skamania			95,261	
Snohomish	3,303,847			
Spokane	2,218,977			
Stevens			378,249	
Thurston	1,071,276			
Wahkiakum			33,772	
Walla Walla			762,425	
Whatcom	979,237		3,261,308	
Whitman			640,064	
Yakima	631,299	477,707	3,152,972	
TOTAL	\$17,325,426	\$751,811	\$27,766,548	\$2,000,000

1 Distributions exclude state-retained administrative fee.

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

3 Credited against the state general fund.

Table 18E

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2014				
County	Infrastructure-LIFT³ 6.5%	Revitalization-LRF³ 6.5%	Annexation Area³ 0.2%	Health Sciences³ 0.02%
Adams				
Asotin				
Benton		\$830,000		
Chelan		441,955		
Clallam				
Clark		220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$1,000,000	750,000	\$13,535,616	
Kitsap		330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	1,000,000	500,000		
San Juan				
Skagit				
Skamania				
Snohomish			1,752,474	
Spokane	1,000,000	250,000		\$1,634,943
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	1,000,000			
Whitman				
Yakima	1,000,000			
TOTAL	\$5,000,000	\$3,321,955	\$15,288,090	\$1,634,943

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

Table 19

LOCAL RENTAL CAR TAX DISTRIBUTIONS ¹		
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2014 ²		
County	County Tax 1.0%	High Capacity Transit 0.8%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$82,677	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	3,219,069	\$2,838,632
Kitsap		
Kittitas	991	
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific	163,656	
Pend Oreille		
Pierce		
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	443,087	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
TOTAL	\$3,909,480	\$2,838,632

1 Distributions exclude state-retained administrative fee.

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

Table 20

LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS¹			
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2014			
County	State-Shared Tax² 2.0%	Additional Local Tax 2.0 - 3.0%	Room Fee \$2 per day
Adams	\$57,281	\$57,281	
Asotin	95,078	95,232	
Benton	866,007	865,975	\$773,529
Chelan	1,733,592	2,518,352	205,929
Clallam	642,676	642,676	
Clark	932,404	926,789	1,004,690
Columbia	33,685	26,639	
Cowlitz	279,171	388,740	
Douglas	43,054	86,108	
Ferry	42,412	12,551	
Franklin	249,118	249,118	206,559
Garfield	354		
Grant	621,411	621,411	
Grays Harbor	913,133	1,376,881	
Island	361,185	361,111	
Jefferson	333,555	333,515	
King	24,163,464	8,360,491	
Kitsap	482,708	484,909	
Kittitas	632,205	601,718	
Klickitat	51,063	7,429	
Lewis	289,065	289,183	
Lincoln	10,827		
Mason	166,403	166,672	
Okanogan	418,017	459,591	
Pacific	379,066	494,325	
Pend Oreille	27,926	30,335	
Pierce	2,099,225	4,940,159	1,128,671
San Juan	678,713	678,896	
Skagit	615,511	615,182	
Skamania	208,343	208,343	
Snohomish	2,099,851	2,080,826	1,014,051
Spokane	2,546,110	3,687,438	2,420,322
Stevens	85,903		
Thurston	563,583	543,600	42,670
Wahkiakum	15,670	12,937	
Walla Walla	395,296	396,411	223,679
Whatcom	966,198	968,002	
Whitman	174,007	171,629	
Yakima	1,269,015	956,108	636,224
TOTAL	\$45,542,283	\$34,716,565	\$7,656,323

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

2 Credited against the state general fund.

Table 21

TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Years 2011-2014

	FY 2011	FY 2012	FY 2013	FY 2014
County Tax:¹				
Asotin	\$1,258	\$750	\$212	\$699
Chelan	23,904	39,023	72,202	186,419
Clallam	1,066,875	1,738,137	2,136,101	2,414,091
Clark	732,657	644,633	911,660	1,330,473
Columbia	12,078	27,673	2,090	441
Cowlitz	1,685,748	2,682,535	2,842,901	3,577,850
Douglas	0	0	0	0
Ferry	101,209	120,324	217,052	218,039
Garfield	34,013	49,259	7,503	3,247
Grays Harbor	2,556,040	3,527,640	4,192,686	3,484,586
Island	5,658	56,652	48,291	87,751
Jefferson	715,662	1,144,816	1,218,798	1,396,688
King	763,425	1,375,053	1,475,085	1,338,638
Kitsap	188,660	333,330	352,415	494,691
Kittitas	27,871	46,995	53,261	67,793
Klickitat	629,862	995,125	980,355	1,100,898
Lewis	3,266,273	4,686,612	5,134,571	5,144,995
Lincoln	463	751	10,217	16,402
Mason	1,026,705	1,500,236	1,247,549	1,590,716
Okanogan	71,459	123,934	152,454	189,437
Pacific	1,220,058	2,638,293	2,939,105	3,597,310
Pend Oreille	209,017	301,186	249,040	572,841
Pierce	1,245,150	1,541,324	1,597,382	1,574,568
San Juan	2,133	2,409	5,017	16,575
Skagit	940,209	1,262,769	1,459,906	1,276,129
Skamania	504,373	678,907	1,088,055	1,068,811
Snohomish	1,143,624	1,361,385	1,245,498	1,729,449
Spokane	51,021	65,527	152,821	176,253
Stevens	370,574	654,073	764,339	924,050
Thurston	1,047,095	1,062,888	933,037	1,235,246
Wahkiakum	435,843	770,017	1,010,925	834,588
Walla Walla	2,465	11,062	0	0
Whatcom	480,325	976,632	840,814	892,686
Whitman	1,088	38	189	0
Yakima	60,854	83,277	96,104	97,930
County Total	\$20,623,650	\$30,503,265	\$33,437,636	\$36,640,291
State Tax²	\$4,025,182	\$3,491,676	\$2,820,586	\$2,741,272

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.

Table 22

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS
Fiscal Years 2012-2014

County	FY 2012	FY 2013	FY 2014		Total
			County	Cities	
Adams	\$51,667	\$49,868	\$56,441	\$419	\$56,860
Asotin	29,102	32,179	\$12,667	\$19,024	31,691
Benton	680,809	689,459	\$505,875	\$277,701	783,576
Chelan	171,411	175,548	\$172,963	\$22,667	195,630
Clallam	309,875	342,459	\$130,321	\$178,899	309,219
Clark	874,303	952,198	\$355,987	\$582,520	938,507
Columbia	15,062	17,484	\$26,590	\$5,079	31,669
Cowlitz	301,509	336,037	\$232,576	\$65,033	297,608
Douglas	70,459	78,429	\$81,972	\$7,449	89,421
Ferry	3,992	162	\$9,395	\$281	9,677
Franklin	453,348	464,257	\$275,663	\$197,323	472,987
Garfield	12,282	15,846	\$13,083	\$2,394	15,478
Grant	559,056	568,851	\$547,737	\$51,973	599,710
Grays Harbor	247,860	282,754	\$148,663	\$131,965	280,627
Island	75,462	75,823	\$38,136	\$43,493	81,629
Jefferson	202,999	204,364	\$93,607	\$109,692	203,299
King	11,046,291	11,925,690	\$3,722,605	\$7,069,059	10,791,665
Kitsap	344,436	421,114	\$217,340	\$187,737	405,078
Kittitas	52,794	50,933	\$38,902	\$20,161	59,063
Klickitat	68,997	70,467	\$68,023	\$8,121	76,145
Lewis	120,114	141,642	\$78,108	\$72,101	150,208
Lincoln	45,317	37,895	\$48,560	\$1,472	50,031
Mason	97,172	96,633	\$114,563	\$12,066	126,628
Okanogan	67,639	74,064	\$73,821	\$9,998	83,819
Pacific	78,221	80,753	\$62,239	\$42,064	104,303
Pend Oreille	4,030	1,568	\$4,370	\$1,694	6,064
Pierce	2,402,316	2,202,674	\$1,002,103	\$1,644,419	2,646,523
San Juan	114,472	113,892	\$52,640	\$61,047	113,687
Skagit	583,804	580,833	\$319,874	\$315,273	635,147
Skamania	41,757	42,308	\$28,592	\$22,924	51,516
Snohomish	2,004,276	1,964,006	\$1,345,604	\$761,711	2,107,315
Spokane	325,879	351,043	\$128,445	\$181,936	310,381
Stevens	8,177	9,399	\$27,051	\$2,403	29,454
Thurston	396,271	370,839	\$137,137	\$229,008	366,145
Wahkiakum	11,547	12,435	\$12,058	\$0	12,058
Walla Walla	213,756	240,321	\$209,690	\$33,962	243,652
Whatcom	893,186	877,788	\$419,259	\$577,820	997,079
Whitman	203,754	238,709	\$173,927	\$64,129	238,057
Yakima	105,595	78,324	\$122,930	\$36,566	159,497
TOTAL	\$23,288,998	\$24,269,046	\$11,109,519	\$13,051,584	\$24,161,104

Table 23

**PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS
Fiscal Years 2010-2014**

County	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<u>LOCAL GOVERNMENT</u>					
Adams	\$962	\$771	\$1,084	\$1,200	\$1,327
Asotin	215	202	177	170	171
Benton	1,674,971	2,179,228	1,863,412	2,472,324	2,489,639
Chelan	1,254,388	1,148,227	1,552,208	1,493,837	1,421,502
Clallam	433,049	360,325	542,270	558,768	560,721
Clark	3,407,687	3,651,919	4,223,451	4,153,129	4,234,276
Cowlitz	1,395,358	1,437,176	1,709,614	2,095,366	2,102,562
Douglas	703,502	609,349	885,776	888,708	860,072
Ferry	42,965	57,887	61,256	74,608	71,574
Franklin	896,488	1,155,219	1,024,746	1,314,639	1,368,866
Grant	1,906,214	1,712,062	2,301,463	2,333,997	2,414,990
Grays Harbor	531,139	523,714	921,288	825,659	891,471
Island	126,355	122,939	128,330	130,419	133,847
Jefferson	50,666	16,788	31,380	32,775	266,576
Kitsap	2,170	1,356	2,561	2,463	2,557
Kittitas	254,031	220,068	311,729	301,036	312,934
Klickitat	241,079	204,829	269,426	298,021	340,059
Lewis	510,628	584,594	630,367	671,783	681,311
Lincoln	1,645	1,216	1,684	1,850	2,001
Mason	514,364	321,577	594,073	590,203	652,121
Okanogan	451,623	438,598	525,931	542,578	580,263
Pacific	253,961	189,016	240,278	274,786	275,128
Pend Oreille	245,794	291,019	313,915	417,709	428,992
Pierce	8,106	9,405	9,477	10,789	10,401
Skagit	2,905	2,802	2,900	2,903	2,979
Skamania	83,957	93,402	100,172	100,933	113,459
Snohomish	5,992,771	5,972,957	6,102,448	6,054,531	6,255,192
Thurston	382	392	671	768	769
Wahkiakum	32,551	27,640	43,035	40,733	41,546
Walla Walla	21,198	26,315	14,030	27,967	27,111
Whatcom	84,822	62,133	104,870	106,274	116,651
Yakima	309,232	351,839	327,955	395,838	394,080
Local Subtotal	<u>\$21,435,178</u>	<u>\$21,774,967</u>	<u>\$24,841,977</u>	<u>\$26,216,766</u>	<u>\$27,055,146</u>
<u>STATE GOVERNMENT</u>					
Schools	13,443,926	13,852,780	15,365,872	16,622,158	17,112,504
Other General Fund ¹	3,996,564	4,082,346	4,607,149	4,915,707	5,067,863
GRAND TOTAL	\$38,875,667	\$39,710,093	\$44,814,998	\$47,754,631	\$49,235,512

1 Includes surtax.

Table 24

E911 Distributions

Amounts for all Local Taxing Districts in Each County - Fiscal Year 2014

County	Wireline (Land)	Number of Lines¹	Wireless	Number of Lines¹
Adams	\$42,105	5,063	\$105,283	12,660
Asotin	54,883	6,600	134,329	16,153
Benton	261,018	31,388	1,195,207	143,724
Chelan	182,414	21,935	530,984	63,851
Clallam	198,420	23,860	478,153	57,498
Clark	731,926	88,157	2,862,402	291,038
Columbia	14,039	1,688	23,863	2,870
Cowlitz	213,502	25,674	698,998	84,055
Douglas	60,585	7,285	217,429	26,146
Ferry	23,954	2,880	33,746	4,058
Franklin	111,888	13,455	457,810	55,052
Garfield	8,757	1,053	12,723	1,530
Grant	174,477	20,981	548,764	65,989
Grays Harbor	144,027	17,319	451,277	54,266
Island	172,295	20,719	521,942	62,764
Jefferson	104,555	12,573	199,284	23,964
King	4,753,769	571,641	15,289,491	1,838,563
Kitsap	465,723	56,003	1,699,759	204,396
Kittitas	117,345	14,111	233,395	28,066
Klickitat	59,443	7,148	118,124	14,204
Lewis	219,002	26,335	507,038	60,971
Lincoln	41,283	4,964	63,067	7,584
Mason	153,459	18,454	356,643	42,886
Okanogan	125,415	15,081	239,935	28,852
Pacific	80,128	9,635	122,112	14,684
Pend Oreille	34,595	4,160	74,279	8,932
Pierce	1,346,453	161,911	5,683,996	683,501
San Juan	99,801	12,001	85,696	10,305
Skagit	214,822	25,832	824,240	99,115
Skamania	36,720	4,416	55,906	6,723
Snohomish	1,187,141	142,754	5,165,481	621,150
Spokane	973,294	117,039	3,285,010	395,023
Stevens	131,956	15,868	279,666	33,630
Thurston	495,218	59,550	1,829,800	220,034
Wahkiakum	15,455	1,859	23,317	2,825
Walla Walla	103,035	12,390	366,405	44,060
Whatcom	355,568	42,757	1,353,649	162,777
Whitman	83,104	9,993	218,491	26,274
Yakima	454,854	54,678	1,526,838	148,035
TOTAL	\$14,046,427	1,689,209	\$47,874,532	5,668,206

¹Number of Lines is the average monthly line count (computed by dividing the yearly count by 12).

Table 24

E911 Distributions

Amounts for all Local Taxing Districts in Each County - Fiscal Year 2014

County	VoIP (Voice over Internet Protocol)	Number of Lines ¹	Prepaid	Number of Lines ¹
Adams	\$1,284	154	\$6,606	794
Asotin	1,849	222	10,415	1,252
Benton	194,488	23,387	57,158	6,873
Chelan	45,286	5,446	33,466	4,024
Clallam	51,931	6,245	29,475	3,544
Clark	512,979	61,236	84,001	10,101
Columbia	362	44	673	81
Cowlitz	100,292	12,060	35,300	4,245
Douglas	28,211	3,392	10,529	1,266
Ferry	181	22	1,132	136
Franklin	48,386	5,818	40,343	4,851
Garfield	128	15	277	33
Grant	22,983	2,764	35,885	4,315
Grays Harbor	87,766	10,554	27,240	3,276
Island	102,596	12,337	17,129	2,060
Jefferson	16,206	1,949	8,476	1,019
King	2,833,441	340,722	549,939	66,130
Kitsap	300,177	36,096	74,689	8,981
Kittitas	1,914	230	9,218	1,108
Klickitat	11,085	1,333	3,354	403
Lewis	43,448	5,225	27,951	3,361
Lincoln	328	40	1,366	164
Mason	42,911	5,160	20,309	2,442
Okanogan	5,042	606	19,227	2,312
Pacific	9,455	1,137	4,116	495
Pend Oreille	1,082	130	2,813	338
Pierce	1,032,144	124,116	240,538	28,925
San Juan	1,520	183	3,179	382
Skagit	153,479	18,456	46,686	5,614
Skamania	2,856	343	1,533	184
Snohomish	960,333	115,480	184,820	22,225
Spokane	561,038	67,465	113,156	13,607
Stevens	7,537	906	15,634	1,880
Thurston	382,258	45,967	74,534	8,963
Wahkiakum	-1,653	16	745	90
Walla Walla	51,230	6,160	21,184	2,547
Whatcom	311,380	37,444	66,351	7,979
Whitman	12,272	1,476	8,480	1,020
Yakima	130,479	15,690	107,332	12,907
TOTAL	\$8,068,687	970,026	\$1,995,260	239,930

¹Number of Lines is the average monthly line count (computed by dividing the yearly count by 12).