

Table 7
CIGARETTE AND TOBACCO PRODUCTS TAXES
Current Tax Rates and Collections for FY 2007 - 2008

Fund / Account	Current Tax Rate As of Jan. 2009	Tax Collections ¹	
		FY 2007	FY 2008
CIGARETTE TAX²			
	<u>Dollars/Pack³</u>		
General Fund	\$0.2468	\$50,483,541	\$51,327,185
Water Quality Account	\$0.0902	18,450,401	18,758,805
Violence Reduction/Drug Enforcement	\$0.1188	24,300,353	24,706,540
Health Services Account	\$1.1402	233,228,894	237,127,431
Education Legacy Account	\$0.4290	<u>87,749,107</u>	<u>89,218,493</u>
TOTAL	\$2.0250	\$414,212,296	\$421,138,454
TOBACCO PRODUCTS TAX			
	<u>Wholesale Price⁴</u>		
General Fund	27.75%	\$6,785,151	-\$9,359,202
Water Quality Account	9.75%	2,397,575	-2,046,290
Health Services Account	37.50%	11,835,832	3,936,720
Salmon Recovery Account ⁵		-3,861	-599,865
Violence Reduction/Drug Enforcement ⁵		<u>-3,861</u>	<u>-599,865</u>
TOTAL	75.00%	\$21,010,836	-\$8,668,502

¹Reflects 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.

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

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

⁴Maximum of \$0.50 per cigar.

⁵Refunds 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.