

**Table 7**  
**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES**  
**As of July 1, 2012**

Source	Summary of State Tax Rate and Base (local rates not included)
<b>General &amp; Selective Sales Taxes</b>	
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	\$23.58 per barrel
Wine Excise	\$0.2293 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of wholesale price (max. of \$0.65 per cigar)
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 \$27.75 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
<b>Gross Receipts Taxes</b>	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.8%*
Public Utility	Distribution of electricity = 3.873% of gross operating income*
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts of pari-mutuel machines at horse race tracks
<b>Property &amp; In-lieu Excise Taxes</b>	
State Property Tax Levy	\$2.22 per \$1,000 of fair market value statewide average; taxes due in 2012
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 = 1.6% (2012)
Leasehold Excise	12.84% of contract rent for publicly owned property
<b>Other State Taxes</b>	
Estate	10 - 19% of net taxable estates valued above \$2 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed*
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.5% 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
Telephone Lines (WTAP & TRS)	14 cents and 17 cents, respectively, per switched line

\*Other rates apply to other business activities or classifications.