

Table 7**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES****As of July 1, 2013**

| Source | Summary of State Tax Rate and Base (local rates not included) |
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| 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 | \$0.226 to 3.40 per gallon |
| 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 \$27.75 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 of pari-mutuel machines at horse race tracks |
| Property & In-lieu Excise Taxes | |
| State Property Tax Levy | \$2.31 per \$1,000 of fair market value statewide average; taxes due in 2013 |
| 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 = 1.3% (2013) |
| Leasehold Excise | 12.84% of contract rent for publicly owned property |
| Other State Taxes | |
| Estate | 10 - 19.5% 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; 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 | 0.5% 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 |

¹ Beginning August 1, 2013