

Table 14

SUMMARY OF LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; FY 2020 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2020)	Amount Distributed in FY 2020
TAXES PAID BY PURCHASERS:				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,319,824,044
Counties		1.0%	39	\$543,276,522
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	0 ¹	\$1,437,031,949
Criminal Justice	82.14.340	0.1%	35 ²	\$185,452,879
Public Facilities	82.14.048	0.2%	3	\$18,141,352
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$1,359,244,496
Juvenile Correctional Facilities	82.14.350	0.1%	16	\$64,632,279
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$19,199,818
Emergency Communications	82.14.420	0.1%	0 ²	\$77,659,098
Public Safety	82.14.450(1)	0.3%	0 ²	\$80,397,535
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 ³	\$150,131,202
Housing & Related Services	82.14.530	0.1%	3	\$3,004,245
Cultural Access	82.14.525	0.1%	1	\$5,898,338
Subtotal - Local Taxes Paid by Purchasers				\$5,263,893,756
CREDITED AGAINST STATE GENERAL FUND:				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$12,019,005
Rural Counties	82.14.370	0.09%	32	\$39,139,626
Regional Centers	82.14.390	0.033%	22	\$30,929,401
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,187,372
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	0	\$6,950,623
Local Revitalization Financing	82.14.510	up to 6.5%	0	\$4,380,000
Annexation Services	82.14.415	0.1 - 0.85%	0	\$18,892,734
Health Sciences	82.14.480	0.02%	1	\$2,406,150
Affordable Housing	82.14.540	0.07-0.15%	76	\$9,511,495
Subtotal - Local Taxes from State General Fund				\$127,416,405
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$5,391,310,161

1 Includes Transportation Benefit Districts

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

3 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.