

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.