

Table 4

DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 2019 and 2020 (\$000)

Source	Fiscal Year 2019	Fiscal Year 2020	Percent Change
STATE TAXES	\$22,951,235	\$24,034,595	4.7 %
1935 Revenue Act Taxes	17,404,148	17,792,153	2.2
Retail sales	11,170,430	11,357,457	1.7
Use	765,206	728,483	(4.8)
Business and occupation ¹	4,440,702	4,633,201	4.3
Public utility	421,737	423,230	0.4
Cigarette	345,688	324,855	(6.0)
Liquor sales	167,222	184,259	10.2
Penalties and interest	93,163	140,667	51.0
Property and In-lieu Excises	3,456,296	3,661,907	5.9
State property tax	3,359,107	3,568,185	6.2
PUD privilege	58,608	58,356	(0.4)
Timber excise (state)	2,299	(840)	(136.5)
Leasehold excise (state)	36,281	36,205	(0.2)
Other State Taxes	2,090,792	2,580,536	23.4
Estate	298,017	646,251	116.9
Tobacco products	61,011	53,061	(13.0)
Vapor Products ²		5,635	
Liquor liter	163,657	174,505	6.6
Litter	13,023	13,340	2.4
Fish	2,994	1,994	(33.4)
Real estate excise	1,186,273	1,245,078	5.0
Solid waste collection	50,007	54,253	8.5
Wood stove fee	201	220	9.4
Hazardous substance tax ³	151,513	257,827	70.2
Carbonated beverage syrup	7,579	6,697	(11.6)
Petroleum products	32,828	11,042	(66.4)
Brokered natural gas	30,123	23,116	(23.3)
Oil spill tax	6,814	6,809	(0.1)
Intermediate Care Facilities tax	10,312	10,640	3.2
Rental car	36,110	31,663	(12.3)
Enhanced 911 telephone	26,525	27,273	2.8
Telephone assistance - WTAP	0	0	0.0
Telecomm. relay service - TRS	0	0	0.0
Replacement vehicle tire fee	4,496	4,232	(5.9)
Studded tire fee	355	307	(13.5)
Shared tribal cigarette tax	8,814	6,495	(26.3)
Derelict Vessel Fee	140	97	(30.9)
ADMINISTRATIVE COLLECTIONS	134,724	177,810	32.0
Escheats	444	45	(89.8)
Property tax exemption fees	68	93	36.0
Unclaimed property (G.F. & UCP Fund net)	82,549	118,876	44.0
Master Licensing Fees	7,984	7,681	(3.8)
City/county administration fee	18,457	18,812	1.9
Transit district administration fee	13,962	14,513	3.9
Other local tax administration fees	11,401	11,721	2.8
Vehicle excise taxes and penalties	46	77	68.0
Miscellaneous receipts	-187	5,991	(3,301.7)

LOCAL TAX COLLECTIONS⁴	5,698,721	5,819,547	2.1
Local sales/use taxes:			
City/county (1.0%)	1,827,207	1,863,101	2.0
Transit district (0.1 - 0.9%)	1,382,231	1,437,032	4.0
Criminal justice (0.1%)	181,965	185,453	1.9
Public facilities (0.1 - 0.2%)	17,743	18,141	2.2
Correctional facilities (0.1%)	57,021	64,632	13.3
Regional transit (0.9%)	1,356,254	1,359,244	0.2
Rural counties sales/use (0.09%) ⁵	37,584	39,140	4.1
Regional centers & theaters (0.033%) ⁵	31,659	32,117	1.4
Pierce County zoo/aquarium (0.1%)	18,930	19,200	1.4
Emergency communications (0.1%)	59,729	77,659	30.0
Public safety (0.3%)	77,689	80,398	3.5
Mental health/chemical dependency (0.1%)	138,159	150,131	8.7
King County Stadium Taxes:			
Food & beverage (0.5%) ⁶	13	11	(13.0)
Baseball stadium sales/use (0.017%) ^{5,7}	0	0	0.0
Football lodging tax/ stadium sales/use (0.016%) ^{5,8}	47,089	43,409	(7.8)
Annexation services (0.1 - 0.85%) ⁵	16,540	18,893	14.2
Health sciences/services (0.02%) ⁵	2,149	2,406	12.0
LIFT & LRF; Hospital Benefit Zone	12,201	13,331	9.3
Affordable Housing ⁹		9,512	
SUBTOTAL - Local sales/use taxes	5,264,162	5,413,809	2.8
City/county leasehold tax	31,331	31,077	(0.8)
County timber tax	44,963	33,189	(26.2)
County E-911 telephone tax	73,524	75,563	2.8
Master License Services - Partners	19,807	27,319	37.9
Local convention center taxes	125,548	106,783	(14.9)
Local hotel/motel taxes & daily room fees	100,832	85,673	(15.0)
Brokered natural gas	9,329	6,929	(25.7)
Rental car taxes:			
County (1.0%)	10,337	4,655	(55.0)
Regional transit (0.8%)	3,817	3,423	(10.3)
Housing and Related Services Tax	2,465	3,004	21.9
Local REET - controlling interest	11,472	21,571	88.0
Cultural Access Program	466	5,898	1,167.0
Local REET - Affordable Housing	10	0	(100.0)
REET \$5 fee - Prop Tax Admin Assistance	658	653	(0.8)
TOTAL DEPARTMENT COLLECTIONS	\$28,784,680	\$30,031,952	4.3 %

Note: Cash collections. Some taxes are actually collected by other agencies, e.g., state property tax levy, and real estate excise tax, although the Department has administrative functions related to these taxes.

- 1 The Workforce Education Investment Account is included in the B&O totals.
- 2 Vapor Products Tax is now included.
- 3 The Hazardous Substance Tax for this report is comprised of the Model Toxics Control Act.
- 4 Past reports showed local tax distributions instead of collections.
- 5 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 6 King County Food and Beverage tax final distributions were in September of 2011.
King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.
- 7 the revenues now return to the state.
- 8 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium
- 9 Affordable Housing is now included.