

**Table 14**

**SUMMARY OF LOCAL SALES/USE TAXES  
Types of Taxes Authorized and Utilized; FY 2021 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2020)	Amount Distributed in FY 2021
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,415,389,546
Counties		1.0%	39	\$615,306,559
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	0 <sup>1</sup>	\$1,551,383,647
Criminal Justice	82.14.340	0.1%	35 <sup>2</sup>	\$202,118,917
Public Facilities	82.14.048	0.2%	3	\$20,584,247
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$1,428,107,605
Juvenile Correctional Facilities	82.14.350	0.1%	16	\$73,679,470
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$22,164,634
Emergency Communications	82.14.420	0.1%	0 <sup>2</sup>	\$99,939,232
Public Safety	82.14.450(1)	0.3%	0 <sup>2</sup>	\$97,681,302
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	26 <sup>3</sup>	\$167,639,942
Housing & Related Services	82.14.530	0.1%	7	\$29,362,170
Cultural Access	82.14.525	0.1%	1	\$6,423,999
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$5,729,781,270</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$2,950,551
Rural Counties	82.14.370	0.09%	32	\$44,080,789
Regional Centers	82.14.390	0.033%	22	\$35,172,790
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,353,234
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	\$6,682,126
Local Revitalization Financing	82.14.510	up to 6.5%	0	\$4,380,000
Annexation Services	82.14.415	0.1 - 0.85%	0	\$8,395,572
Health Sciences	82.14.480	0.02%	1	\$2,701,708
Affordable Housing	82.14.540	0.07-0.15%	123	\$25,308,797
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$133,025,568</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$5,862,806,838</b>

<sup>1</sup> Includes Transportation Benefit Districts

<sup>2</sup> Counties levy the tax but the receipts are shared with cities.

<sup>3</sup> 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.