

**Table 14**

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2017 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2017)	Amount Distributed in FY 2017
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$571,242,729
Counties		0.5%	39	\$222,955,359
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	\$565,317,006
Counties		0.1 - 0.5%	38	\$219,179,562
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	62 <sup>1</sup>	\$1,156,202,744
Criminal Justice	82.14.340	0.1%	34 <sup>2</sup>	\$156,197,600
Public Facilities	82.14.048	0.2%	4	\$15,310,835
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$785,637,261
Juvenile Correctional Facilities	82.14.350	0.1%	14	\$51,916,874
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$16,188,033
Emergency Communications	82.14.420	0.1%	17 <sup>2</sup>	\$48,060,424
Public Safety	82.14.450(1)	0.3%	29 <sup>2</sup>	\$60,449,249
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 <sup>3</sup>	\$126,478,321
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$3,995,135,997</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$10,242,254
Rural Counties	82.14.370	0.09%	32	\$32,802,829
Regional Centers	82.14.390	0.033%	22	\$25,743,661
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,035,506
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	7	\$5,809,682
Local Revitalization Financing	82.14.510	up to 6.5%	10	\$3,880,000
Annexation Services	82.14.415	0.1 - 0.85%	8	\$19,126,327
Health Sciences	82.14.480	0.02%	1	\$1,951,064
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$102,591,323</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$4,097,727,320</b>

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.