

Table 14

SUMMARY OF LOCAL SALES/USE TAXES

Types of Taxes Authorized and Utilized; FY 2023 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2022)	Amount Distributed in FY 2023
TAXES PAID BY PURCHASERS:				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,700,076,927
Counties		1.0%	39	737,063,995
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	31 ¹	1,886,166,785
High-Capacity Transit (RTA)	81.104.170	0.9%	1	1,727,542,839
Housing & Related Services	82.14.530	0.1%	35	169,984,464
Criminal Justice	82.14.340	0.1%	35 ²	242,508,821
Juvenile Correctional Facilities	82.14.350	0.1%	16	85,764,972
Public Facilities	82.14.048	0.2%	3	25,609,455
Public Safety	82.14.450(1)	0.3%	49 ²	121,239,922
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	24,954,817
Emergency Communications	82.14.420	0.1%	23 ²	124,353,787
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	29 ³	228,149,736
Passenger Ferry Service	82.14.440	0.4%	0	0
Cultural Access	82.14.525	0.1%	2	8,318,596
Subtotal - Local Taxes Paid by Purchasers				\$7,081,735,114
CREDITED AGAINST STATE GENERAL FUND:				
Rural Counties	82.14.370	0.09%	32	\$53,161,044
Regional Centers	82.14.390	0.033%	22	41,295,042
Affordable Housing	82.14.540	0.07-0.15%	126	26,822,017
Regional Theaters	82.14.485	0.02 - 0.025%	2	1,546,861
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	8	6,702,154
Local Revitalization Financing	82.14.510	up to 6.5%	11	4,396,802
Annexation Services	82.14.415	0.1 - 0.85%	0	0
Health Sciences	82.14.480	0.02%	1	3,156,866
Arena Project	82.32.558	N/A	1	76,429
Subtotal - Local Taxes from State General Fund				\$139,157,216
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$7,220,892,330

1 Includes Transportation Benefit Districts

2 Counties that levy the tax share receipts with cities. Cities that levy the tax do not share receipts with the counties.

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.