

Table 4

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 2022 and 2023 (\$'000)

Source	Fiscal Year 2022	Fiscal Year 2023	Percent Change
STATE TAXES	\$30,429,199	\$32,433,527	6.6 %
1935 Revenue Act Taxes	22,195,089	23,814,073	7.3
Retail sales	14,076,516	14,884,882	5.7
Use	910,534	1,024,292	12.5
Business and occupation ¹	6,052,852	6,649,062	9.9
Public utility	511,472	571,668	11.8
Cigarette	310,513	273,212	(12.0)
Liquor sales	215,147	220,564	2.5
Penalties and interest	118,056	190,392	61.3
Property and In-lieu Excises	4,553,260	4,620,945	1.5
State property tax	4,450,411	4,509,274	1.3
PUD privilege	59,623	63,203	6.0
Timber excise (state)	2,384	2,742	15.0
Leasehold excise (state)	40,842	45,727	12.0
Other State Taxes	3,680,850	3,998,509	8.6
Estate	365,634	847,258	131.7
Tobacco products	45,900	46,625	1.6
Vapor Products	20,970	22,629	7.9
Liquor liter	188,462	189,576	0.6
Litter	15,127	16,090	6.4
Fish	4,049	3,582	(11.5)
Real estate excise	2,503,190	1,405,795	(43.8)
Solid waste collection	60,314	64,797	7.4
Wood stove fee	275	229	(16.6)
Hazardous substance tax ²	284,211	301,505	6.1
Carbonated beverage syrup	6,237	6,639	6.4
Petroleum products	26,732	29,522	10.4
Brokered natural gas	40,693	72,381	77.9
Oil spill tax	7,197	6,241	(13.3)
Intermediate Care Facilities tax	9,163	9,697	5.8
Rental car	40,806	44,605	9.3
911 telephone	28,438	29,218	2.7
Statewide 988 suicide prevention line tax	18,332	35,851	95.6
Replacement vehicle tire fee	4,457	4,699	5.4
Studded tire fee	348	309	(11.2)
Shared tribal cigarette tax	8,384	7,389	(11.9)
Derelict Vessel Fee	99	104	4.9
Heavy Equipment Rental Tax	1,833	6,241	240.5
Capital Gains Tax ³	0	847,530	100.0
ADMINISTRATIVE COLLECTIONS	\$252,176	\$281,572	11.7 %
Escheats	3,831	261	(93.2)
Property tax exemption fees	26	48	84.7
Unclaimed property (G.F. & UCP Fund net)	160,821	188,551	17.2
Master Licensing Fees	14,830	12,978	(12.5)
City/county administration fee	23,121	24,618	6.5
Transit district administration fee	17,874	19,052	6.6
Other local tax administration fees	15,756	17,521	11.2
Vehicle excise taxes and penalties	40	34	(15.8)
Miscellaneous receipts	15,876	18,510	16.6

Source	Fiscal Year 2021	Fiscal Year 2022	Percent Change
LOCAL TAX COLLECTIONS⁴	\$7,189,889	\$7,779,991	8.2 %
Local sales/use taxes:			
City/county (1.0%)	2,289,148	2,437,141	6.5
Transit district (0.1 - 0.9%)	1,769,555	1,886,167	6.6
Criminal justice (0.1%)	227,865	242,509	6.4
Public facilities (0.1 - 0.2%)	23,080	25,609	11.0
Correctional facilities (0.1%)	81,821	85,765	4.8
Regional transit (0.9%)	1,616,677	1,727,543	6.9
Rural counties sales/use (0.09%) ⁵	50,267	53,161	5.8
Regional centers & theaters (0.033%) ⁵	41,150	42,842	4.1
Pierce County zoo/aquarium (0.1%)	24,455	24,955	2.0
Emergency communications (0.1%)	111,518	124,354	11.5
Public safety (0.3%)	110,369	121,240	9.8
Mental health/chemical dependency (0.1%)	203,059	228,150	12.4
King County stadium taxes:			
Food & beverage (0.5%) ⁶	20	5	(76.9)
Annexation services (0.1 - 0.85%) ⁵	2,353	0	(100.0)
Health sciences/services (0.02%) ⁵	3,039	3,157	3.9
LIFT & LRF; Hospital benefit zone	13,176	13,099	(0.6)
Affordable housing ⁹	26,437	26,822	1.5
SUBTOTAL - Local sales/use taxes	\$6,593,990	\$7,042,518	6.8 %
City/county leasehold tax	35,018	39,247	12.1
County timber tax	37,793	41,342	9.4
County 911 telephone tax	78,849	80,995	2.7
Master license services - partners	43,918	48,446	10.3
Local convention center taxes	84,537	133,549	58.0
Local hotel/motel taxes & daily room fees	143,752	174,509	21.4
Brokered natural gas	10,077	14,570	44.6
Rental car taxes:			
County (1.0%)	5,711	6,405	12.1
Regional transit (0.8%)	4,041	4,591	13.6
Housing and related services tax	120,170	169,984	41.5
Local REET - controlling interest	21,795	12,215	(44.0)
Cultural access program	7,221	8,319	15.2
Local REET - affordable housing ⁷	2	139	6,114.3
Local REET - conservation areas ⁸	4	298	6,543.7
REET \$5 fee - prop tax admin assistance	759	533	(29.7)
Arena project sales & use taxes	2,228	2,216	(0.5)
Interest on arena project local tax	25	114	355.9
TOTAL DEPARTMENT COLLECTIONS	\$37,871,264	\$40,495,090	6.9 %

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 The Hazardous Substance Tax for this report is comprised of the Model Toxics Control Act.
- 3 Capital Gains Tax is now included.
- 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.
- 7 Affordable Housing is included as of 2019.
- 8 Local REET Acquisition and Maintenance of Conservation Areas is included as of 2020.