

TAX STATISTICS

2023

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Table 1**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

Fiscal Years 2022 and 2023 (\$000)

State Tax Source ¹	Fiscal Year 2022	Fiscal Year 2023	Percent Change
Sales Taxes			
Retail sales and use	\$14,987,050	\$15,909,174	6.2 %
Motor fuels	1,603,067	1,568,288	(2.2)
Alcoholic beverages	460,903	468,482	1.6
Cigarette, tobacco and vapor	377,383	342,466	(9.3)
Cannabis	510,526	463,993	(9.1)
Other	155,375	194,513	25.2
Gross Receipts Taxes			
Business and occupation	6,052,852	6,649,062	9.9
Public utility	511,472	571,668	11.8
Insurance premiums	823,878	847,075	2.8
Other	16,028	16,862	5.2
Property & In-lieu Taxes			
State property tax	4,450,411	4,509,274	1.3
Other	121,670	127,543	4.8
Other State Taxes			
Estate	365,634	847,258	131.7
Real estate excise	2,503,190	1,405,795	(43.8)
Hazardous substance	284,211	301,505	6.1
Capital Gains ²	0	847,530	100.0
All other taxes	220,037	317,382	44.2
TOTAL STATE TAXES	\$33,443,686	\$35,387,867	5.8 %

¹Excludes local taxes; see Table 2 for detailed data.²Capital Gains included in this year's report due to ESSB 5096 passed in 2021 which is deposited into the education legacy trust account and the common school construction account. The amount deposited can be found in Table 5 and 6 of this report.

Chart 1
MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2023
(Does not include local government taxes)

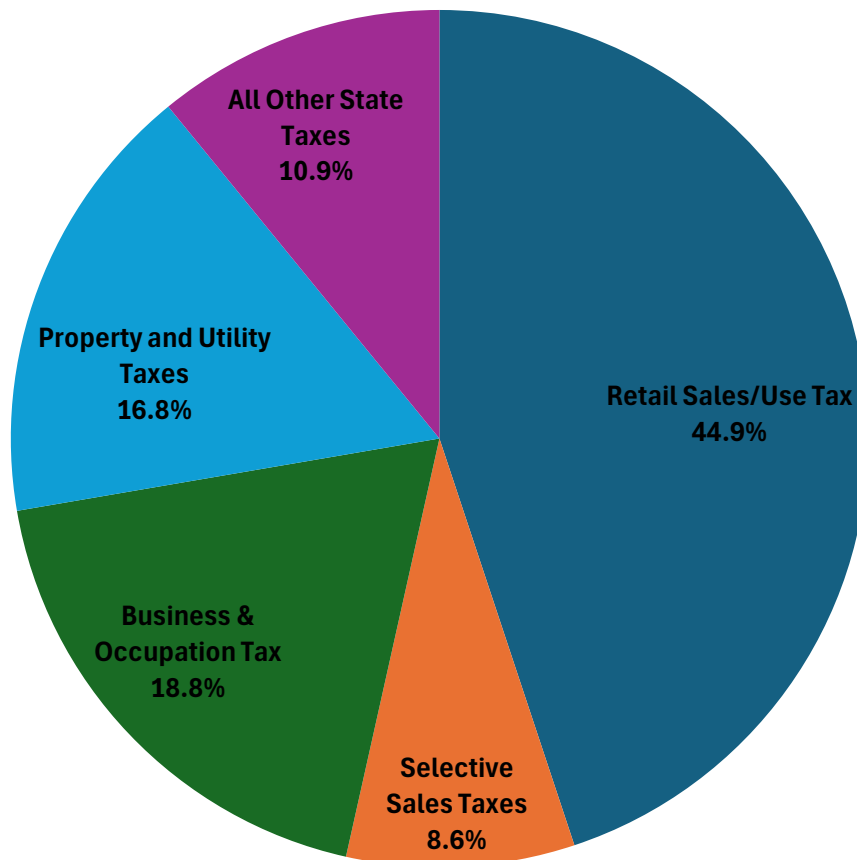


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:

Fiscal Years Fiscal Year2019 to Fiscal Year2023 (\$000)

Source	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
General & Selective Sales Taxes	\$14,938,729	\$15,039,002	\$16,399,266	\$18,094,304	\$18,946,916
Retail Sales	11,170,430	11,357,457	12,525,688	14,076,516	14,884,882
Use	765,206	728,483	847,853	910,534	1,024,292
Motor Fuels	1,687,803	1,565,036	1,515,517	1,603,067	1,568,288
Liquor Sales	167,222	184,259	208,891	215,147	220,564
Liquor Liter	163,657	174,505	186,954	188,462	189,576
Beer Excise	31,048	30,058	31,120	30,537	33,526
Wine Excise	26,443	26,461	27,311	26,758	24,817
Cannabis Excise	389,975	468,810	554,861	510,526	463,993
Cigarette	345,688	324,855	317,992	310,513	273,212
Tobacco Products	61,011	53,061	51,679	45,900	46,625
Vapor Products	0	5,635	14,958	20,970	22,629
Solid Waste Collection	50,007	54,253	56,757	60,314	64,797
Wood Stove Fee	201	220	264	275	229
Brokered Natural Gas	30,123	23,116	23,114	40,693	72,381
Rental Car	36,110	31,663	20,643	40,806	44,605
Shared Tribal Cigarette Taxes	8,814	6,495	11,028	8,384	7,389
Replacement Vehicle Tire Fee	4,496	4,232	4,264	4,457	4,699
Studded Tire Fee	355	307	255	348	309
Derelict Vessel Fee	140	97	117	99	104
Gross Receipts Taxes	\$5,517,003	\$5,762,022	\$6,423,487	\$7,404,230	\$8,084,666
Business and Occupation	4,440,702	4,633,201	5,285,225	6,052,852	6,649,062
Public Utility	421,737	423,230	439,708	511,472	571,668
Litter	13,023	13,340	14,173	15,127	16,090
Insurance Premiums	640,128	691,393	683,639	823,878	847,075
Pari-mutuel	1,413	858	742	901	772
Property & In-lieu Excise Taxes	\$3,472,027	\$3,679,297	\$4,548,649	\$4,572,081	\$4,636,816
State Property Tax	3,359,107	3,568,185	4,432,353	4,450,411	4,509,274
Watercraft/Aircraft Excises	15,731	17,390	20,792	18,821	15,871
PUD Privilege	58,608	58,356	58,579	59,623	63,203
Timber Excise	2,299	-840	-281	2,384	2,742
Leasehold Excise	36,281	36,205	37,206	40,842	45,727
Other State Taxes	\$1,816,018	\$2,354,280	\$2,598,217	\$3,373,072	\$3,719,469
Estate	298,017	646,251	328,865	365,634	847,258
Real Estate Excise	1,186,273	1,245,078	1,837,324	2,503,190	1,405,795
Fish	2,994	1,994	2,362	4,049	3,582
Hazardous Substance (incl. local)	151,513	257,827	249,284	284,211	301,505
Carbonated Beverage Syrup	7,579	6,697	11,090	6,237	6,639
Petroleum Products	32,828	11,042	24,776	26,732	29,522
Oil Spill	6,814	6,809	7,130	7,197	6,241
Intermediate Care Facilities	10,312	10,640	9,781	9,163	9,697
911 Telephone (state)	26,525	27,273	28,176	28,438	29,218
Statewide 988 Crisis Line	0	0	0	18,332	35,851
Heavy Equipment Rental	0	0	0	1,833	6,241
Capital Gains	0	0	0	0	847,530
Penalties and Interest	93,163	140,667	99,429	118,056	190,392
ALL STATE TAXES	\$25,743,777	\$26,834,601	\$29,969,619	\$33,443,686	\$35,387,867

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.

Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 2000
Fiscal Years 2000-2023

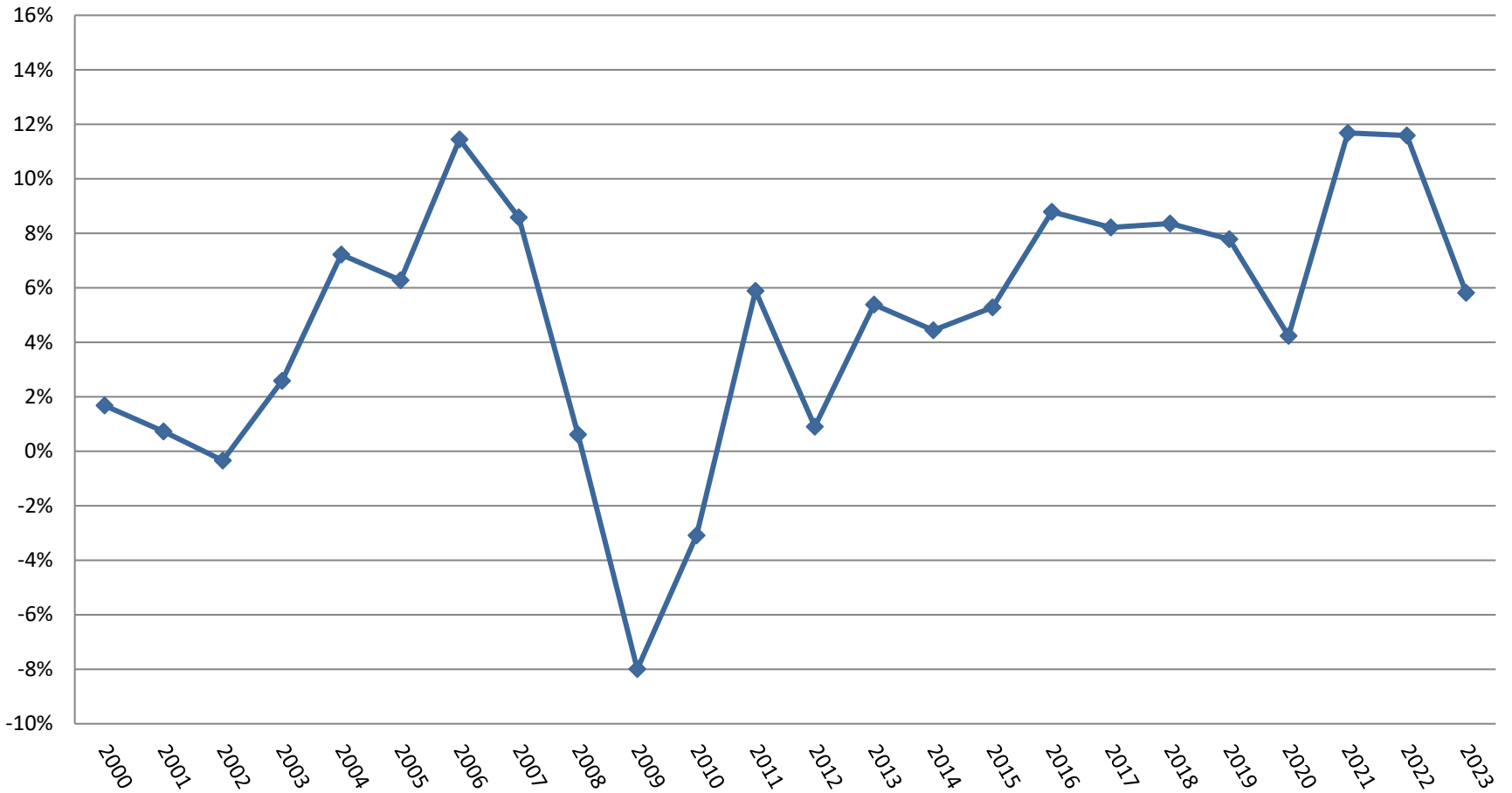


Table 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2022¹

Source	Amount (\$000) ²	% of State Sources
TAXES - Department of Revenue³	\$28,699,304	96.0 %
1935 Revenue Act Taxes	21,898,856	73.2
Retail sales	14,139,757	47.3
Use	916,570	3.1
Business and occupation	5,771,007	19.3
Public utility	489,993	1.6
Cigarette (incl. tribal)	310,931	1.0
Liquor sales (percent)	138,013	0.5
Penalties and interest	132,585	0.4
Other General Fund Taxes	6,800,447	22.7
Tobacco products	42,144	0.1
Liquor sales (liter)	175,259	0.6
Liquor surtaxes	34,879	0.1
State property tax	4,399,803	14.7
PUD privilege	59,622	0.2
Leasehold excise	41,983	0.1
Real estate excise	1,986,251	6.6
Brokered natural gas	41,088	0.1
ICF tax	9,111	0.0
Solid waste collection	(1)	(0.0)
Carbonated Beverage Syrup	6,213	0.0
All other DOR G.F. taxes	4,096	0.0
TAXES - OTHER STATE AGENCIES	803,067	2.7
Watercraft excise	18,467	0.1
Insurance premiums	784,436	2.6
Other taxes	164	0.0
OTHER STATE REVENUE SOURCES	402,567	1.3
Dept. of Revenue non-tax revenues	214,845	0.7
Licenses, permits and fees	141,417	0.5
Contributions and grants	292,301	1.0
Interest income	3,185	0.0
Budget Stabilization transfers	(300,249)	(1.0)
Operating transfers (net)	51,068	0.2
SUBTOTAL - STATE SOURCES	\$29,904,938	100.0 %
FEDERAL GRANTS-IN-AID	23,433,155	
TOTAL GENERAL FUND REVENUES	\$53,338,093	

¹Data for fiscal year 2023 will be included in the 2024 Tax Statistics²Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.³These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

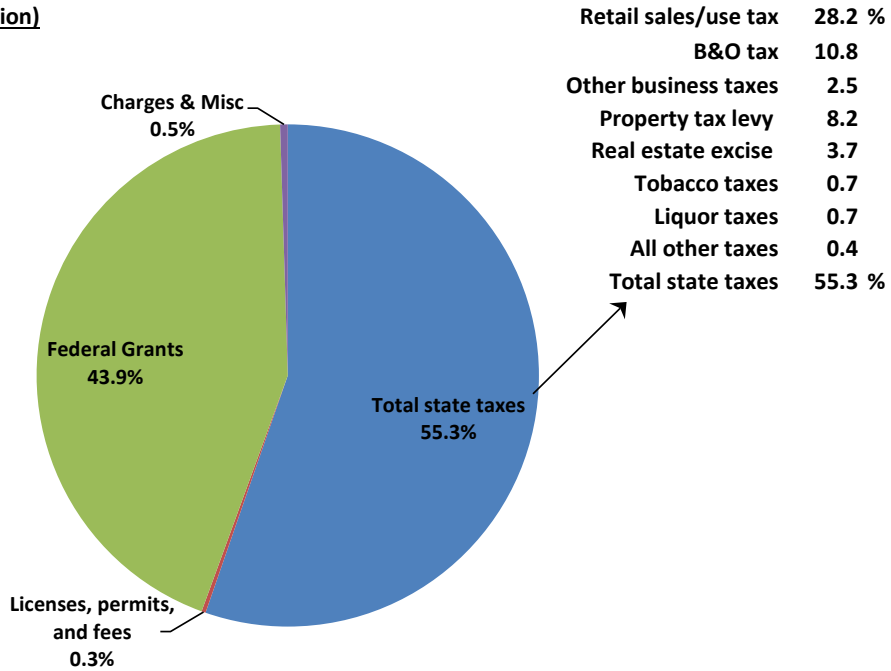
Source: "2022 Annual Comprehensive Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

Chart 3

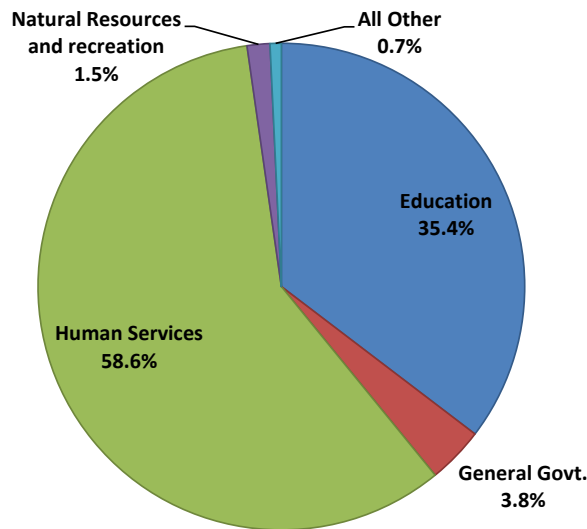
WASHINGTON STATE GENERAL FUND

Fiscal Year 2021

Revenue - \$53.3 (Billion)



Expenditures - \$46 (Billion)



Source: "2022 Annual Comprehensive Financial Report," Office of Financial Management.

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.

Table 5**DEPARTMENT OF REVENUE COLLECTIONS****Net State Tax Collections by Tax and Fund Fiscal Years 2022 and 2023 (\$000)**

Tax Source and Fund		Fiscal Year 2022	Fiscal Year 2023
Retail Sales Tax			
General Fund		\$14,001,000	\$14,795,629
Advanced Environmental Mitigation Account		37	85
Multimodal Transportation Account		50,815	52,779
Performance Audits of Government Account		22,569	23,829
Tourism Marketing Account		2,095	905
TOTAL		14,076,516	14,873,227
Use Tax			
General Fund		897,031	1,010,120
Advanced Environmental Mitigation Acct.		0	0
Multimodal Transportation Account		12,049	12,312
Performance Audits of Government Account		1,454	1,624
TOTAL		910,534	1,024,056
Business and Occupation Tax			
General Fund		5,677,332	6,231,826
Problem Gambling Account		521	508
Forest & Fish Support Account		6,369	3,533
Workforce Education Investment Account		368,630	410,385
TOTAL		6,052,852	6,646,253
Public Utility Tax			
General Fund		486,680	546,841
Public Works Assistance Account		0	0
Education Legacy Trust Account		24,792	24,827
TOTAL		511,472	571,668
Cigarette Tax			
General Fund - TOTAL		310,513	273,212
Liquor Sales Tax			
General Fund		112,963	164,095
Liquor Excise Tax Account		55,084	56,469
TOTAL		168,046	220,564
Penalties and Interest			
General Fund - TOTAL		118,056	190,392
State Property Tax			
General Fund - TOTAL		4,450,411	4,509,274
PUD Privilege Tax			
General Fund - TOTAL		59,623	63,203
Timber Excise Tax			
General Fund - TOTAL		2,384	2,742
Leasehold Excise Tax (ex. distributions to local govt.)			
General Fund - TOTAL		40,842	45,727

Tax Source and Fund	Fiscal Year 2022	Fiscal Year 2023
Estate Tax		
General Fund (Previous)	\$118	\$24
Education Legacy Trust Account	365,517	847,234
TOTAL	365,634	847,258
Tobacco Products Tax		
General Fund - TOTAL	45,900	46,625
Vapor Products Tax		
Andy Hill Cancer Research Endowment Fund	10,485	10,000
Foundational Public Health Services Account	10,485	12,629
TOTAL	20,970	22,629
Liquor Liter Tax		
General Fund - TOTAL	188,462	189,576
Food Fish/Shellfish Tax		
General Fund	3,670	3,517
State Wildlife Account	24	65
TOTAL	3,694	3,582
Carbonated Beverage Syrup Tax		
General Fund - TOTAL	6,237	6,639
Real Estate Excise Tax		
General Fund	1,982,772	1,114,624
Public Works Assistance Account	42,627	23,859
Washington Housing Trust Account	3,871	2,055
City/County Assistance	35,105	19,649
Education Legacy Trust Account	438,815	245,609
TOTAL	2,503,190	1,405,795
Litter Tax		
Litter Control Account	15,127	16,090
Parks Renewal and Stewardship Account	1,250	0
TOTAL	16,377	16,090
Solid Waste Collection Tax		
General Fund	0	0
Education Legacy Trust Account	60,314	64,797
TOTAL	60,314	64,797
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	275	229
Hazardous Substance Tax - State Tax		
Model Toxics Control Capital Account	80,368	84,636
Model Toxics Control Operating Account	143,338	153,560
Model Toxics Control Stormwater Account	35,504	38,309
Motor Vehicle Account	25,000	25,000
TOTAL	284,211	301,505

Tax Source and Fund	Fiscal Year 2022	Fiscal Year 2023
Petroleum Products Tax (tax reactivated 7/1/2009)		
Pollution Liability Insurance Trust Acct. - TOTAL	\$26,732	\$29,522
Brokered Natural Gas Use Tax		
General Fund - TOTAL	40,693	72,381
Oil Spill Tax		
General Fund	0	0
Oil Spill Response Account	1,439	1,248
Oil Spill Prevention (Admin.) Account	5,557	4,792
Military Dept. Active Service Account	200	200
TOTAL	7,197	6,241
ICF (Intermediate Care Facilities) Tax		
General Fund - TOTAL	9,163	9,697
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	40,806	44,605
911 Telephone Tax		
911 Account - TOTAL	28,438	29,218
Statewide 988 Crisis Line Tax		
Statewide 988 Crisis Line Account - Total	18,332	35,851
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	4,457	4,699
Studded Tire Fee		
Motor Vehicle Account	348	309
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	8,384	7,389
Derelict Vessel Fee		
Performance Audits of Government Account - TOTAL	99	104
Heavy Equipment Rental Tax		
Motor Vehicle Account	916	3,120
Multimodal Transportation Account	916	3,120
TOTAL	1,833	6,241
Capital Gains Tax		
General Fund	0	(1)
Education Legacy Trust Account	0	500,000
Common School Construction Account	0	347,531
TOTAL	0	847,530
SUBTOTAL - General Fund Taxes	28,442,232	29,283,532
SUBTOTAL - All Other Taxes	1,940,761	3,135,295
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$30,382,993	\$32,418,827

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

Table 6

DEPARTMENT OF REVENUE COLLECTIONS

Net State Tax Collections by Fund and Tax - FY 2022 and 2023 (\$000)

Fund and Tax Source		Fiscal Year 2022	Fiscal Year 2023
GENERAL FUND (001)			
Retail Sales Tax		\$14,001,000	\$14,795,629
Use Tax		897,031	1,010,120
Business and Occupation Tax		5,677,332	6,231,826
Public Utility Tax		486,680	546,841
Cigarette Tax		310,513	273,212
Liquor Sales Tax		112,963	164,095
State Property Tax		4,450,411	4,509,274
PUD Privilege Tax		59,623	63,203
Timber Excise Tax		2,384	2,742
Leasehold Excise tax (ex. local distributions)		40,842	45,727
Estate Tax (pre-2005)		118	24
Tobacco Products Tax		45,900	46,625
Liquor Liter Tax		188,462	189,576
Foodfish/Shellfish Tax		3,670	3,517
Real Estate Excise Tax		1,982,772	1,114,624
Carbonated Beverage Syrup Tax		6,237	6,639
Brokered Natural Gas Use Tax		40,693	72,381
ICF Tax		9,163	9,697
Tribal Cigarette Tax (Puyallup)		8,384	7,389
Solid Waste Collection Tax		0	0
Oil Spill Tax		0	0
Capital Gains Tax		0	(1)
Penalties & Interest		118,056	190,392
SUBTOTAL - General Fund		28,442,232	29,283,532
ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)			
Retail Sales Tax		37	85
Use Tax		0	0
SUBTOTAL		37	85
MULTIMODAL TRANSPORTATION ACCOUNT (218)			
Retail Sales Tax		50,815	52,779
Use Tax		12,049	12,312
Rental Car Tax		40,806	44,605
Heavy Equipment Rental Tax		916	3,120
SUBTOTAL		104,587	112,816
PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)			
Retail Sales Tax		22,569	23,829
Use Tax		1,454	1,624
SUBTOTAL		24,023	25,453

Fund and Tax Source	Fiscal Year 2022	Fiscal Year 2023
DERELICT VESSEL REMOVAL ACCOUNT (513)		
Derelict Vessel Fee	99	104
PROBLEM GAMBLING ACCOUNT (08K)		
Business and Occupation Tax	521	508
FOREST AND FISH SUPPORT ACCOUNT (11H)		
Business and Occupation Tax	6,369	3,533
PUBLIC WORKS ASSISTANCE ACCOUNT (058)		
Public Utility Tax	0	0
Real Estate Excise Tax	42,627	23,859
SUBTOTAL	42,627	23,859
EDUCATION LEGACY TRUST ACCOUNT (08A)		
Estate Tax	365,517	847,234
Public Utility Tax	24,792	24,827
Real Estate Excise Tax	438,815	245,609
Solid Waste Tax	60,314	64,797
Capital Gains Tax	0	500,000
SUBTOTAL	889,437	1,682,466
LIQUOR EXCISE TAX ACCOUNT (107)		
Liquor Sales Tax	55,084	56,469
STATE WILDLIFE ACCOUNT (24N)		
Foodfish/Shellfish Tax	24	65
WASHINGTON HOUSING TRUST ACCOUNT (532)		
Real Estate Excise Tax (penalties)	3,871	2,055
CITY/COUNTY ASSISTANCE (09P)		
Real Estate Excise Tax	35,105	19,649
WASTE RED., RECYCLING & LITTER CONT. ACCT. (044)		
Litter Tax	15,127	16,090
PARKS RENEWAL AND STEWARDSHIP ACCOUNT (269)		
Litter Tax	1,250	0
WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)		
Wood Stove Fee	275	229
WASTE TIRE REMOVAL ACCOUNT (08R)		
Replacement Vehicle Tire Fee	4,457	4,699

Fund and Tax Source	Fiscal Year 2022	Fiscal Year 2023
MODEL TOXICS CONTROL CAPITAL ACCOUNT (23N)		
Hazardous Substance Tax	80,368	84,636
MODEL TOXICS CONTROL OPERATING ACCOUNT (23P)		
Hazardous Substance Tax	143,338	153,560
MODEL TOXICS CONTROL STORMWATER ACCOUNT (23R)		
Hazardous Substance Tax	35,504	38,309
POLLUTION LIABILITY INSURANCE ACCOUNT (544)		
Petroleum Products Tax	26,732	29,522
OIL SPILL PREVENTION ACCOUNT(217)		
Oil Spill Tax	5,557	4,792
OIL SPILL RESPONSE ACCOUNT (223)		
Oil Spill Tax	1,439	1,248
911 ACCOUNT (03F)		
911 Telephone Tax	28,438	29,218
MOTOR VEHICLE ACCOUNT (108)		
Studded Tire Fee	348	309
Hazardous Substance Tax	25,000	25,000
Heavy Equipment Rental Tax	916	3,120
SUBTOTAL	26,265	28,430
MILITARY DEPT. ACTIVE SERVICE ACCOUNT (14R)		
Oil Spill Tax	200	200
TOURISM MARKETING ACCOUNT (22T)		
Statewide Tourism Marketing Tax	2,095	905
ANDY HILL CANCER RESEARCH ENDOWMENT FUND MATCH TRANSFER ACCOUNT (19V)		
Vapor Products Tax	10,485	10,000
FOUNDATIONAL PUBLIC HEALTH SERVICES ACCOUNT (24B)		
Vapor Products Tax	10,485	12,629
WORKFORCE EDUCATION INVESTMENT ACCOUNT (24J)		
Business and Occupation Tax	368,630	410,385
STATEWIDE 988 CRISIS LINE ACCOUNT (25N)		
Statewide 988 Crisis Line Tax	18,332	35,851
COMMON SCHOOL CONSTRUCTION ACCOUNT (113)		
Capital Gains Tax	0	347,531
GRAND TOTAL - ALL ACCOUNTS	\$30,382,993	\$32,418,827

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

Table 7**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION**

Fiscal Years 1981 - 2023

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
2023	\$130,519	\$54,272	\$32,434	\$7,780	\$0.54
2022	121,566	56,496	30,429	7,190	0.58
2021	119,197	47,091	27,136	6,180	0.61
2020	118,845	46,931	24,035	5,820	0.66
2019	111,485	43,292	22,951	5,699	0.62
2018	99,446	43,775	17,160	5,281	0.64
2017	97,861	43,182	16,053	4,488	0.69
2016	95,854	32,811	15,098	4,179	0.67
2015	89,697	32,390	14,041	3,820	0.68
2014	89,557	27,164	13,544	3,478	0.69
2013	83,556	25,322	12,842	3,267	0.68
2012	83,865	24,448	12,258	3,059	0.71
2011	85,196	22,301	12,121	2,930	0.71
2010	83,602	27,093	11,257	2,764	0.79
2009	78,298	23,688	11,797	2,689	0.70
2008	76,305	27,388	12,862	2,882	0.66
2007	67,740	27,217	12,439	2,708	0.63
2006	66,020	27,661	11,403	2,487	0.67
2005	61,149	27,938	10,160	2,280	0.72
2004	59,663	26,737	9,642	2,119	0.74
2003	57,110	25,082	9,092	2,000	0.74
2002	53,170	24,013	8,955	1,898	0.71
2001	53,351	21,900	9,066	1,864	0.69
2000	51,786	22,283	8,687	1,754	0.71
1999	49,804	20,007	8,070	1,610	0.72
1998	49,605	19,464	7,782	1,458	0.75
1997	48,154	19,136	7,379	1,278	0.78
1996	47,305	18,547	7,005	1,116	0.78
1995	45,574	19,708	6,820	1,109	0.82
1994	43,733	18,965	6,414	1,047	0.84
1993	39,534	15,713	5,972	953	0.80
1992	35,145	14,148	5,609	905	0.76
1991	31,339	12,096	5,314	867	0.70
1990	29,194	9,564	5,014	776	0.67
1989	26,514	9,091	4,383	612	0.71
1988	23,838	8,761	4,021	557	0.71
1987	23,273	7,564	3,752	501	0.73
1986	21,469	7,361	3,545	455	0.72
1985	19,083	6,222	3,069	420	0.73
1984	17,177	5,098	3,139	379	0.63
1983	14,996	4,846	2,902	307	0.62
1982	15,082	3,975	2,334	222	0.75
1981	14,705	3,816	2,114	195	0.80

1 Total agency expenditures including "non-revenue collecting" activities.

2 Includes employee benefits.

3 Excludes grants and subsidies which are generally pass-through funds.

4 State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

Table 8**REAL ESTATE EXCISE TAX STATISTICS****State REET Collections Reported by Counties**

Fiscal Years 1987 - 2023

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$'000)
2023	213,571	\$1,384,882
2022	304,449	2,405,464
2021	316,668	1,762,524
2020	237,429	1,029,206
2019	264,181	1,173,605
2018	300,136	1,174,488
2017	286,686	1,080,672
2016	270,689	945,901
2015	254,147	787,068
2014	242,434	645,919
2013	241,595	579,062
2012	209,442	417,408
2011	206,805	378,041
2010	215,233	409,796
2009	198,515	397,623
2008	250,971	707,995
2007	316,432	986,721
2006	364,906	1,003,138
2005	364,900	855,350
2004	344,056	644,085
2003	316,635	521,220
2002	287,851	434,191
2001	272,480	435,958
2000	279,597	434,989
1999	289,890	423,028
1998	277,638	390,169
1997	246,871	306,407
1996	249,715	274,856
1995	244,632	250,425
1994	289,664	279,781
1993	269,622	230,751
1991	241,194	207,135
1990	281,779	268,153
1989	230,157	186,435
1988	214,868	143,850
1987	230,568	131,047

Note: Collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4, 5 and 6.

Table 9**REAL ESTATE EXCISE TAX STATISTICS¹****State and Local Tax Collections by County - Fiscal Year 2023**

County	Number of		FY 2023 Collections
	Taxable Sales	Local Taxes	State Tax ¹
Adams	692	\$297,477	\$1,511,286
Asotin	844	450,160	2,104,296
Benton	6,596	8,730,393	27,868,198
Chelan	3,161	4,676,327	12,031,232
Clallam	2,955	4,622,747	11,699,983
Clark	14,340	28,203,537	78,868,461
Columbia	279	162,637	505,300
Cowlitz	4,076	2,573,357	12,196,717
Douglas	1,775	1,492,984	6,694,123
Ferry	550	99,233	442,266
Franklin	2,328	3,495,390	9,456,352
Garfield	135	60,876	241,894
Grant	3,782	4,262,726	10,967,928
Grays Harbor	4,033	1,993,791	9,522,783
Island	3,524	5,675,868	13,601,958
Jefferson	1,761	2,470,938	6,031,510
King	45,824	172,473,162	583,399,058
Kitsap	8,054	16,863,347	45,535,010
Kittitas	2,237	3,243,053	12,211,820
Klickitat	1,387	535,682	2,411,752
Lewis	3,304	3,704,911	9,273,010
Lincoln	821	216,406	989,599
Mason	3,713	3,640,990	8,631,913
Okanogan	2,071	1,000,008	4,852,962
Pacific	1,762	743,572	3,523,098
Pend Oreille	1,009	389,817	1,564,942
Pierce	23,063	47,887,347	129,090,014
San Juan	1,036	6,157,661	6,139,386
Skagit	4,388	7,263,014	19,331,443
Skamania	536	315,084	1,502,438
Snohomish	20,579	55,122,094	162,744,253
Spokane	15,017	24,548,888	69,347,820
Stevens	2,326	881,804	4,100,820
Thurston	8,374	16,207,221	48,277,739
Wahkiakum	283	96,393	439,438
Walla Walla	1,837	1,447,170	6,936,712
Whatcom	7,703	14,051,796	38,566,338
Whitman	1,308	183,908	3,579,406
Yakima	6,108	5,428,716	18,688,940
TOTAL	213,571	\$451,670,484	\$1,384,882,201

¹ Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts. Does not include tax on controlling interests collected by DOR; Includes 1.3% retained by the county for collection costs.

NOTE: In previous years, the Department was able to estimate the value of taxable sales by dividing the state tax collections by the state tax rate of 1.28%. In 2019, the legislature passed ESSB 5998 which established a graduated real estate tax. The Department is now unable to estimate taxable sales.

Table 10**NUMBER OF STATE EXCISE TAXPAYERS****Registered Accounts by County and Reporting Frequency As of July 1, 2023**

County	Monthly	Quarterly	Annual ¹	Nonreporter ²	Total
Adams	252	425	363	385	1,425
Asotin	230	344	298	135	1,007
Benton	2,964	4,409	4,064	1,486	12,923
Chelan	1,956	2,662	2,217	1,179	8,014
Clallam	1,447	2,568	1,980	597	6,592
Clark	6,660	12,488	11,711	3,297	34,156
Columbia	72	115	108	78	373
Cowlitz	1,266	2,145	1,727	516	5,654
Douglas	500	935	810	489	2,734
Ferry	89	175	144	60	468
Franklin	1,280	1,971	1,813	869	5,933
Garfield	24	50	43	97	214
Grant	1,397	1,949	1,761	1,198	6,305
Grays Harbor	1,141	1,765	1,374	491	4,771
Island	1,335	2,611	2,370	698	7,014
Jefferson	670	1,392	1,377	411	3,850
King	42,046	62,879	68,897	20,117	193,939
Kitsap	3,888	6,660	6,327	2,142	19,017
Kittitas	1,035	1,493	1,299	436	4,263
Klickitat	395	718	612	289	2,014
Lewis	1,338	2,186	1,877	690	6,091
Lincoln	191	285	271	478	1,225
Mason	804	1,714	1,338	440	4,296
Okanogan	819	1,194	1,155	692	3,860
Pacific	404	679	525	205	1,813
Pend Oreille	170	382	282	100	934
Pierce	12,591	20,951	19,228	5,654	58,424
San Juan	819	1,259	1,071	327	3,476
Skagit	2,502	3,669	3,197	1,145	10,513
Skamania	119	304	264	60	747
Snohomish	13,143	20,442	18,145	5,160	56,890
Spokane	8,210	13,340	12,429	3,598	37,577
Stevens	638	1,222	1,089	382	3,331
Thurston	4,152	7,213	7,185	2,407	20,957
Wahkiakum	57	144	123	29	353
Walla Walla	963	1,523	1,414	617	4,517
Whatcom	4,337	6,956	6,930	2,402	20,625
Whitman	488	711	726	630	2,555
Yakima	3,241	4,573	4,226	2,320	14,360
SUBTOTAL	123,633	196,501	190,770	62,306	573,210
Out-Of-State	47,306	41,628	35,516	17,805	142,255
TOTAL	170,939	238,129	226,286	80,111	715,465

¹ Includes seasonal and capital gains tax registrations; however, some of these taxpayers may not be required to file a return in any given tax year.

² Businesses that meet ALL of the following criteria are not required to file monthly, quarterly, or annual returns:

Business activity does not require the collection of retail sales tax.

Gross proceeds of sales, gross income, or value of products for all business and occupation tax classifications is less than \$28,000 per year; or \$46,667 dollars per year for persons generating at least fifty percent of their taxable amount from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and 82.04.285.

Gross income of the business for all public utility tax classifications is less than \$24,000 per year.

The business does not owe any other tax or fee to the Department of Revenue.

Table 11**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE****By County and Major Industry - Calendar Year 2022**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	17	2	1	15	67	42	144
Asotin	12	4	1	19	62	17	115
Benton	287	49	22	309	890	273	1,830
Chelan	135	25	8	105	467	84	824
Clallam	134	30	5	111	401	81	762
Clark	686	136	79	716	2,401	657	4,675
Columbia	2	0	0	6	20	7	35
Cowlitz	137	20	14	155	405	90	821
Douglas	78	8	0	59	154	46	345
Ferry	14	2	0	7	23	11	57
Franklin	156	27	3	133	411	170	900
Garfield	3	2	0	3	6	4	18
Grant	114	24	8	128	395	161	830
Grays Harbor	91	17	10	122	330	82	652
Island	111	26	7	179	459	84	866
Jefferson	54	16	5	59	208	36	378
King	2,510	412	286	3,080	12,312	3,559	22,159
Kitsap	281	86	20	384	1,248	243	2,262
Kittitas	85	26	9	73	292	65	550
Klickitat	37	7	5	30	116	34	229
Lewis	123	20	10	172	362	150	837
Lincoln	14	2	2	22	33	13	86
Mason	103	14	8	98	349	60	632
Okanogan	64	9	2	45	197	55	372
Pacific	37	7	4	38	127	40	253
Pend Oreille	18	3	1	34	49	13	118
Pierce	1,204	193	86	1,340	3,927	1,183	7,933
San Juan	60	7	3	36	180	46	332
Skagit	184	36	15	202	573	156	1,166
Skamania	17	0	1	14	59	14	105
Snohomish	1,253	190	89	1,168	3,729	871	7,300
Spokane	878	119	61	919	2,480	648	5,105
Stevens	85	7	2	80	179	79	432
Thurston	353	78	25	468	1,403	348	2,675
Wahkiakum	5	3	0	5	18	8	39
Walla Walla	71	16	5	83	245	74	494
Whatcom	347	66	32	375	1,244	361	2,425
Whitman	31	12	2	53	132	35	265
Yakima	266	53	24	299	890	293	1,825
Out of State	1,386	602	1,037	3,379	8,437	3,176	18,017
TOTAL	11,443	2,356	1,892	14,523	45,280	13,369	88,863

Note: Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 12

NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE

Statewide by Industry - Calendar Years 2021 and 2022

Industry	NAICS	2021	2022
Manufacturing	31-33		
Food & beverages	311-312	770	627
Textiles & apparel	313-316	211	208
Lumber, wood & paper	321-322	215	229
Petroleum, chemicals, plastics	324-327	206	198
Metal products	331-332	191	178
Industrial machinery	333	75	62
Computers & electronics	334	75	95
Appliances & electrical equip.	335	24	31
Transportation equipment	336	62	66
Other manufacturing	323, 337, 339	726	662
Wholesale Trade	42		
Durable goods	423	926	889
Nondurable goods	424	980	766
Other wholesaling	425	220	237
Retail trade	44-45		
Motor vehicles & parts	441	528	485
Food & beverages (off-premises)	445	1,224	1,289
Furniture & home furnishings	449	929	695
Health & personal care	456	990	892
Gas stations (& mini-marts w/ pumps)	457	100	93
Apparel, accessories, shoes, & jewelry	458	2,554	2,056
Sporting goods, hobby, misc. retailers	459	6,406	6,253
Building materials	4441	309	310
Lawn & garden supply	4442	294	270
Department stores	4551	9	1
Warehouse Clubs and Superstores	4552	2,175	2,179
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,184	1,061
Utilities: electric, nat. gas, water/sewer	22	46	31
Construction	23	11,382	11,443
Transportation (passenger & freight)	48, 492	4,939	4,289
Warehouses	493	97	94
Information	51		
Publishing	5131	175	140
Software development	5132	1,137	1,363
Motion picture & audio recording	512	504	461
Broadcasting and Content Providers	516	23	69
Telephone & telecommunications	517	180	156
Information & data processing services	518-519	620	441
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	2,187	1,988
Insurance agents & brokers	524	692	686
Real estate agents & brokers	531	3,107	2,590

Table 12

NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE

Statewide by Industry - Calendar Years 2021 and 2022

Industry	NAICS	2021	2022
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	513	602
Legal services	5411	923	726
Accounting services	5412	1,150	1,169
Architectural & engineering services	5413-5414	2,141	2,001
Computer services	5415	3,104	2,892
Other business services	5416-5419, 55-56	15,075	14,827
PERSONAL SERVICES:			
Health services	62	6,065	6,777
Arts, entertainment, recreation	71	2,510	2,576
Accommodations	721	1,517	1,978
Restaurants & Food Services	7223, 7225	2,529	2,751
Bars & taverns	7224	135	138
Auto repair & services	8111	1,237	1,188
Personal care (beauty, barber, etc.)	8121-8122	2,821	2,841
Laundry & dry cleaning	8123	39	54
Other personal services	8129	1,157	1,171
OTHER SERVICES:			
Schools & government	491, 61, 92	1,887	1,832
Other services	8112-8114, 813-814, 8	1,908	1,757
TOTAL NEW ACCOUNTS		91,183	88,863

Note: This report reflects the NAICS revisions for 2022. Based on opening date and the North American Industry Classification System (NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 13
COMPOSITION OF LOCAL SALES/USE TAX RATES

Highest Local Tax Rate in Each County as of July 1, 2023

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/ County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Housing & Related Svcs	Other	TOTAL LOCAL TAX RATE
Adams	Othello	1.0	0.2		0.1	0.3		0.1				1.7
Asotin	Clarkston	0.8	0.4			0.3					0.2 Public Facilities	1.7
Benton	All cities; PTBA	1.0	0.6		0.1	0.3	0.1		0.1			2.2
Chelan	Wenatchee	1.0	0.6		0.1			0.1		0.1	0.1 Public Facilities; 0.2 PFD Distress	2.2
Clallam	Sequim	1.0	0.8		0.1	0.1	0.1	0.1	0.1	0.1		2.4
Clark	Ridgefield; Vancouver	1.0	0.8		0.1	0.1			0.1	0.1		2.2
Columbia	Dayton	1.0	0.6		0.1			0.1	0.1			1.9
Cowlitz	Kelso; Longview	1.0	0.3		0.1			0.1	0.1	0.1		1.7
Douglas	East Wenatchee	1.0	0.6		0.1			0.1		0.1	0.1 Public Facilities	2.0
Ferry	Entire county	1.0			0.1	0.3			0.1			1.5
Franklin	Pasco	1.0	0.6		0.1	0.3	0.1		0.1		0.2 Public Facilities	2.4
Garfield	Entire county	1.0	0.4					0.2				1.6
Grant	Six cities	1.0	0.4		0.1	0.3		0.1				1.9
Grays Harbor	Ocean Shores	1.0	0.9		0.1	0.3		0.2	0.1			2.6
Island	Oak Harbor	1.0	1.1		0.1		0.1		0.1	0.1		2.5
Jefferson	Entire county	1.0	0.9		0.1	0.3		0.1	0.1	0.1		2.6
King	Shoreline	1.0	1.1	1.4	0.1				0.1	0.1		3.8
Kitsap	Port Orchard; Poulsbo	1.0	0.9		0.1		0.1	0.2	0.1	0.1	0.3 Passenger Ferry	2.8
Kittitas	Ellensburg	1.0	0.2		0.1	0.3	0.1		0.1	0.1		1.9
Klickitat	White Salmon	1.0	0.1									1.1

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/ County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Housing & Related Svcs	Other	TOTAL LOCAL TAX RATE
Lewis	Centralia; Chehalis	1.0	0.4		0.1		0.1		0.1			1.7
Lincoln	Entire county	1.0			0.1	0.3		0.1				1.5
Mason	Shelton	1.0	0.8		0.1	0.1	0.1	0.1	0.1			2.3
Okanogan	Twisp	1.0	0.6		0.1	0.1	0.1	0.2	0.1			2.2
Pacific	Long Beach	1.0	0.5		0.1			0.1	0.1			1.8
Pend Oreille	Entire county	1.0			0.1				0.1			1.2
Pierce	Tacoma	1.0	0.7	1.4	0.1		0.1	0.1	0.1	0.1	0.1 Zoo/Aquarium; 0.1 Cultural Access Program	3.8
San Juan	Friday Harbor	1.0	0.2		0.1	0.3	0.1	0.2	0.1			2.0
Skagit	Anacortes; Mount Vernon	1.0	0.6		0.1	0.3		0.1	0.1	0.1		2.3
Skamania	Entire county	1.0			0.1				0.1			1.2
Snohomish	Three cities	1.0	1.2	1.4	0.1	0.1		0.1	0.1	0.1		4.1
Spokane	Airway Heights	1.0	1.0		0.1	0.1	0.1	0.1	0.1		0.1 Public Facilities	2.6
Stevens	Entire county	1.0			0.1							1.1
Thurston	Three cities	1.0	1.2		0.1	0.1	0.1	0.2	0.1	0.1	0.1 Cultural Access Program	3.0
Wahkiakum	Entire county	1.0						0.2	0.1			1.3
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1			2.4
Whatcom	Four cities	1.0	0.8		0.1	0.1	0.1		0.1	0.1		2.3
Whitman	Entire county	1.0			0.1		0.1	0.2				1.4
Yakima	Selah; City of Yakima	1.0	0.3		0.1	0.3			0.1			1.8

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (hotel/motel taxes).

PTBA = public transportation benefit area

Counties with multiple cities listed have equal totals but may levy different local sales taxes.

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.

Table 15**YIELD OF BASIC & OPTIONAL CITY/COUNTY LOCAL SALES AND USE TAX****Distributions of the 1.0% Tax in Fiscal Years FY 2022 - FY 2023**

County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2022	FY 2023	% Change	FY 2023	Rank
Adams	\$4,562,168	\$4,358,874	(4.5) %	\$205.61	33
Asotin	4,055,502	4,312,362	6.3	190.39	36
Benton	61,464,249	63,770,635	3.8	295.92	8
Chelan	28,275,867	31,298,123	10.7	384.03	4
Clallam	19,076,444	19,701,288	3.3	252.34	20
Clark	125,147,138	129,957,073	3.8	246.41	23
Columbia	1,018,420	1,032,275	1.4	261.34	17
Cowlitz	30,279,888	31,671,854	4.6	280.28	12
Douglas	17,963,599	16,150,588	(10.1)	362.93	5
Ferry	1,123,550	1,165,131	3.7	159.61	39
Franklin	27,682,571	27,659,779	(0.1)	273.59	15
Garfield	501,275	536,544	7.0	233.28	26
Grant	30,499,865	35,549,419	16.6	344.14	6
Grays Harbor	16,779,272	17,941,242	6.9	233.00	27
Island	17,708,440	18,307,342	3.4	207.68	32
Jefferson	7,488,831	8,260,502	10.3	247.14	21
King	871,398,048	947,060,085	8.7	403.38	2
Kitsap	66,823,250	69,793,305	4.4	246.45	22
Kittitas	16,788,122	18,982,555	13.1	401.32	3
Klickitat	5,071,447	6,397,308	26.1	275.15	13
Lewis	22,154,077	24,058,608	8.6	286.16	10
Lincoln	2,176,511	2,630,519	20.9	236.45	25
Mason	11,697,397	12,577,366	7.5	187.72	37
Okanogan	10,045,643	10,307,004	2.6	239.70	24
Pacific	4,799,637	5,317,805	10.8	223.67	30
Pend Oreille	2,427,343	2,613,522	7.7	190.42	35
Pierce	240,718,548	246,358,758	2.3	260.34	18
San Juan	8,411,001	8,897,833	5.8	484.90	1
Skagit	41,704,230	44,410,190	6.5	336.44	7
Skamania	2,346,383	2,780,861	18.5	231.74	28
Snohomish	210,380,909	219,761,805	4.5	255.60	19
Spokane	149,506,494	156,636,371	4.8	282.43	11
Stevens	8,401,611	9,233,159	9.9	195.00	34
Thurston	78,394,143	83,118,592	6.0	273.96	14
Wahkiakum	681,976	738,502	8.3	162.31	38
Walla Walla	16,675,256	17,122,512	2.7	271.36	16
Whatcom	60,647,913	68,533,375	13.0	290.64	9
Whitman	9,680,101	11,144,911	15.1	231.70	29
Yakima	54,591,051	56,992,945	4.4	218.20	31
All Counties	\$690,840,353	\$737,063,995	6.7		
All Cities	\$1,598,307,819	\$1,700,076,927	6.4		
TOTAL	\$2,289,148,172	\$2,437,140,922	6.5 %	\$306.51	

Note: Distributions of basic & optional 1.0% local sales/use tax, excluding admin. expense (1.0%) retained by the state.

Table 16A

LOCAL SALES AND USE TAX DISTRIBUTIONS¹

Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023

County	City/County Basic and Optional up to 1.0%	Municipal Transit ³ 0.1% - 0.9%	High-Capacity Transit 0.9%	Housing & Related Services 0.1%
Adams	\$4,358,874	\$463,321		
Asotin	4,312,362	1,836,258		
Benton	63,770,635	50,782,687		
Chelan	31,298,123	1,104,865		\$1,557,933
Clallam	19,701,288	13,986,705		1,721,053
Clark	129,957,073	83,978,240		6,869,043
Columbia	1,032,275	520,955		
Cowlitz	31,671,854	5,833,325		115,728
Douglas	16,150,588	23,219,518		584,650
Ferry	1,165,131			
Franklin	27,659,779	91,512		
Garfield	536,544	214,513		
Grant	35,549,419	10,392,414		
Grays Harbor	17,941,242	14,154,379		
Island	18,307,342	17,648,735		1,499,711
Jefferson	8,260,502	7,434,501		821,848
King	947,060,085	897,052,571	\$1,727,542,839	93,338,235
Kitsap	69,793,305	77,091,077		6,937,091
Kittitas	18,982,555	1,485,032		742,758
Klickitat	6,397,308			
Lewis	24,058,608	5,261,647		
Lincoln	2,630,519			
Mason	12,577,366	8,256,143		
Okanogan	10,307,004	4,075,567		
Pacific	5,317,805	1,800,244		
Pend Oreille	2,613,522			
Pierce	246,358,758	119,405,952	(incl. w/ King)	7,342,735
San Juan	8,897,833	412,734		
Skagit	44,410,190	20,541,893		4,414,661
Skamania	2,780,861			
Snohomish	219,761,805	240,425,704	(incl. w/ King)	22,685,286
Spokane	156,636,371	114,448,205		7,406,883
Stevens	9,233,159			
Thurston	83,118,592	92,240,762		7,308,116
Wahkiakum	738,502			
Walla Walla	17,122,512	10,225,953		
Whatcom	68,533,375	50,750,831		6,638,734
Whitman	11,144,911			
Yakima	56,992,945	11,030,542		
TOTAL	\$2,437,140,922	\$1,886,166,785	\$1,727,542,839	\$169,984,464

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Distributions include Transportation Benefit District taxes.

Table 16B**LOCAL SALES AND USE TAX DISTRIBUTIONS¹****Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023**

County	Criminal Justice 0.1%	Juvenile Correction 0.1%	Public Facilities 0.2%	Public Safety 0.3%
Adams	\$435,897			\$1,263,287
Asotin			\$1,078,024	1,495,717
Benton	6,377,208	\$6,377,210		17,540,354
Chelan	3,129,840		7,418,542	307,154
Clallam	1,970,179	1,968,815		503,440
Clark	12,993,869			3,560,031
Columbia	103,228			
Cowlitz	3,169,150			386,820
Douglas	1,608,473			999
Ferry	116,516			334,549
Franklin	2,766,032	2,766,032	1,449,013	6,991,555
Garfield				
Grant	3,554,992			10,019,817
Grays Harbor	1,794,225			5,041,212
Island	1,830,784	1,830,782		
Jefferson	826,105			2,417,440
King	94,407,647			3,544,507
Kitsap	6,979,402	6,979,402		
Kittitas	1,898,271	1,898,271		5,446,037
Klickitat				
Lewis	2,405,905	2,405,904		
Lincoln	263,062			747,986
Mason	1,257,743	1,257,743		349,471
Okanogan	1,037,350	1,029,945		231,214
Pacific	520,953			
Pend Oreille	261,308			
Pierce	24,525,319	24,705,298		28,592
San Juan	889,822	889,821		2,619,196
Skagit	4,441,101			11,966,839
Skamania	278,049			
Snohomish	22,387,916			2,932,741
Spokane	15,663,828	15,663,872	15,663,876	14,129,444
Stevens	923,336			
Thurston	8,311,752	8,311,751		2,670,965
Wahkiakum				
Walla Walla	1,712,322	1,712,323		4,798,735
Whatcom	6,853,420	6,853,422		6,399,776
Whitman	1,114,382	1,114,381		
Yakima	5,699,437			15,512,045
TOTAL	\$242,508,821	\$85,764,972	\$25,609,455	\$121,239,922

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 16C

LOCAL SALES AND USE TAX DISTRIBUTIONS¹

Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023

County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Affordable Housing ³ 0.0073 or 0.0146%
Adams		\$435,896		\$51,473
Asotin				30,949
Benton			5,207,996	618,727
Chelan		3,092,286		321,377
Clallam		1,970,177	\$1,970,178	228,672
Clark			12,995,552	1,470,524
Columbia		103,198	103,229	12,913
Cowlitz		3,164,769	3,166,921	240,635
Douglas		1,607,995		160,607
Ferry			116,469	
Franklin			2,763,847	138,940
Garfield		30,086		5,137
Grant		3,554,992		370,089
Grays Harbor		3,549,009	1,794,223	105,206
Island			1,830,744	146,440
Jefferson		826,105	826,105	82,451
King			91,831,498	11,698,451
Kitsap		13,912,999	6,977,674	750,124
Kittitas			1,874,762	164,233
Klickitat				54,213
Lewis			2,405,807	233,151
Lincoln		263,062		15,054
Mason		1,257,685	1,257,589	121,900
Okanogan		2,056,139	1,030,734	97,446
Pacific		521,199	523,352	40,900
Pend Oreille			260,283	24,131
Pierce	\$24,954,817	24,525,987	24,456,268	2,943,978
San Juan		1,773,541	889,821	82,054
Skagit		4,441,099	4,441,103	511,537
Skamania			278,049	16,717
Snohomish		22,766,432	22,863,709	2,157,318
Spokane		15,660,342	15,660,358	1,553,031
Stevens				
Thurston		16,604,751	8,311,630	1,023,521
Wahkiakum		9,496	73,854	6,947
Walla Walla			1,712,341	96,062
Whatcom			6,853,404	683,599
Whitman		2,226,541		64,337
Yakima			5,672,236	499,172
TOTAL	\$24,954,817	\$124,353,787	\$228,149,736	\$26,822,017

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 16D**LOCAL SALES AND USE TAX DISTRIBUTIONS¹**Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023

County	Regional Centers ³ 0.033%	Regional Theaters ³ 0.02 or 0.25%	Rural Counties ³ 0.09%	Hospital Benefit ³ 6.5%
Adams			\$395,619	
Asotin			488,980	
Benton	\$2,118,131		5,776,771	
Chelan	1,469,390		2,843,945	
Clallam			1,787,007	
Clark	4,321,102			
Columbia			93,599	
Cowlitz	1,053,428	\$638,438	2,873,015	
Douglas			1,464,838	
Ferry			103,011	
Franklin	867,369		2,510,919	
Garfield			51,777	
Grant			3,226,532	
Grays Harbor	596,804		1,627,681	
Island			1,663,507	
Jefferson			749,896	
King	1,530,678			
Kitsap	2,322,344			
Kittitas			1,729,468	
Klickitat			606,780	
Lewis	800,095		2,182,116	
Lincoln			238,570	
Mason			1,141,032	
Okanogan			935,814	
Pacific			481,974	
Pend Oreille			236,720	
Pierce	5,712,616			\$2,000,000
San Juan			807,041	
Skagit	1,479,021		4,033,738	
Skamania			253,073	
Snohomish	7,731,177			
Spokane	5,208,856			
Stevens			837,854	
Thurston	2,605,316			
Wahkiakum			67,106	
Walla Walla			1,553,012	
Whatcom	2,279,587		6,217,104	
Whitman			1,010,889	
Yakima	1,199,129	908,423	5,171,655	
TOTAL	\$41,295,042	\$1,546,861	\$53,161,044	\$2,000,000

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 16E**LOCAL SALES AND USE TAX DISTRIBUTIONS¹**Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023

County	Infrastructure-LIFT ³ 6.5%	Revitalization-LRF ³ 6.5%	Annexation Area ^{3,4} 0.2%	Health Sciences ³ 0.02%
Adams				
Asotin				
Benton		\$830,000		
Chelan		500,000		
Clallam				
Clark		236,813		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$1,999,995	1,250,000		
Kitsap		330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	999,990	999,988		
San Juan				
Skagit	500,000			
Skamania				
Snohomish	202,550			
Spokane	999,619	250,000		\$3,156,866
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	1,000,000			
Whitman				
Yakima	1,000,000			
TOTAL	\$6,702,154	\$4,396,802	\$0	\$3,156,866

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

4 This tax expired at the end of June 2022.

Table 16F**LOCAL SALES AND USE TAX DISTRIBUTIONS¹****Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2023**

County	Cultural Access 0.1%	Areana Project ³ N/A
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin		
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King		\$76,429
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	\$7,370,163	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane		
Stevens		
Thurston	\$948,432	
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
TOTAL	\$8,318,596	\$76,429

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Previously deferred local taxes/interest.

Table 17**LOCAL RENTAL CAR TAX DISTRIBUTIONS¹**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2023²

County	County Tax 1.0%	High Capacity Transit 0.8%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$136,654	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	5,111,732	\$4,591,226
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	357,789	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	791,662	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
TOTAL	\$6,397,838	\$4,591,226

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 18**LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS¹****Amounts for all Local Taxing Districts in Each County - Fiscal Year 2023**

County	State-Shared Tax ² 2.0%	Additional Local Tax 2.0 - 3.0%	Room Fee \$2 per day
Adams	\$76,841	\$80,575	
Asotin	209,966	205,928	
Benton	1,548,647	1,540,754	\$1,732,932
Chelan	4,514,362	6,455,866	591,003
Clallam	1,919,895	1,871,710	
Clark	2,186,226	2,125,099	1,278,883
Columbia	40,862	33,874	
Cowlitz	557,165	798,735	
Douglas	140,706	281,721	
Ferry	64,238	19,249	
Franklin	485,218	485,189	543,102
Garfield	647		
Grant	1,215,610	1,239,975	
Grays Harbor	2,142,136	3,182,989	
Island	1,012,644	979,063	
Jefferson	783,153	767,307	
King	40,302,391	6,052,786	3,834,977
Kitsap	1,328,843	1,309,715	
Kittitas	1,737,996	1,707,874	
Klickitat	299,679	43,888	
Lewis	775,054	734,603	196,160
Lincoln	27,243	29,503	
Mason	550,096	526,049	
Okanogan	827,199	923,277	
Pacific	1,082,627	1,409,288	
Pend Oreille	47,851	47,928	
Pierce	4,424,664	9,691,613	1,286,550
San Juan	1,414,009	1,386,591	
Skagit	1,284,259	1,275,293	432,421
Skamania	488,078	482,812	
Snohomish	3,363,476	3,629,687	2,295,438
Spokane	4,901,103	7,023,101	5,899,195
Stevens	189,453	73,054	
Thurston	1,178,852	1,024,598	804,468
Wahkiakum	26,945	25,026	
Walla Walla	845,037	839,986	377,290
Whatcom	2,396,872	2,361,003	1,485,370
Whitman	458,244	429,859	
Yakima	1,725,078	1,226,485	1,274,378
TOTAL	\$86,573,365	\$62,322,056	\$22,032,166

1 Distributions exclude state-retained administrative fee, and do not include special local convention center taxes.**2 Credited against the state general fund.**

Table 19**TIMBER EXCISE TAX DISTRIBUTIONS**

Fiscal Years 2020-2023

	FY 2020	FY 2021	FY 2022	FY 2023
County Tax: ¹				
Adams	\$0	\$0	\$0	\$0
Asotin	12,396	22,471	18,960	90,442
Benton	2,613	0	0	0
Chelan	51,922	38,573	11,110	62,926
Clallam	1,545,625	1,213,861	1,753,421	1,831,620
Clark	770,256	945,362	688,210	833,610
Columbia	3,684	991	0	10,214
Cowlitz	3,887,814	3,542,825	4,551,787	4,479,520
Douglas	0	440	400	0
Ferry	288,091	300,824	390,126	376,157
Franklin	0	0	0	0
Garfield	0	15,364	4,262	18,726
Grant	0	0	0	0
Grays Harbor	3,657,305	3,415,930	4,769,612	4,456,352
Island	50,636	50,013	84,059	46,051
Jefferson	865,222	1,061,549	1,288,465	1,727,246
King	1,230,994	1,177,913	1,461,804	1,305,684
Kitsap	398,001	480,700	469,552	177,051
Kittitas	32,997	10,004	10,642	48,610
Klickitat	1,061,269	1,201,544	1,050,850	1,290,729
Lewis	5,891,869	6,139,958	6,490,819	6,631,935
Lincoln	5,275	4,850	2,129	4,493
Mason	1,426,364	1,212,765	1,647,562	1,830,227
Okanogan	151,313	101,684	182,419	186,607
Pacific	2,744,341	2,164,084	2,399,611	2,952,723
Pend Oreille	511,231	539,736	406,503	841,566
Pierce	1,553,518	1,258,411	1,363,028	1,901,894
San Juan	2,385	11,462	5,492	14,127
Skagit	1,550,003	1,537,656	1,451,775	1,589,407
Skamania	1,115,690	908,752	870,357	856,860
Snohomish	1,120,676	1,462,928	1,317,993	1,048,404
Spokane	220,943	270,806	173,573	202,008
Stevens	1,226,174	1,344,189	1,402,906	1,057,783
Thurston	1,365,732	1,710,144	1,497,621	1,280,724
Wahkiakum	443,454	374,568	607,580	800,824
Walla Walla	763	9,305	1,351	689
Whatcom	751,181	741,769	815,250	766,469
Whitman	1,596	13,163	122	0
Yakima	62,557	5,929	9,843	13,297
County Total	\$34,003,886	\$33,290,523	\$37,199,194	\$38,734,973
State Tax²	(\$948,090)	(\$281,214)	\$2,309,480	\$2,309,480

1 County tax of 4.0%.

2 State tax of 1.0% less EARR (Enhanced Aquatic Resource Requirements) Credit.

Table 20

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2021-2023

County	FY 2021	FY 2022	FY 2023		
			County	Cities	Total
Adams	\$89,958	\$87,494	\$76,503	\$3,140	\$79,643
Asotin	44,756	39,887	19,094	25,471	44,565
Benton	947,919	1,035,391	662,760	422,180	1,084,940
Chelan	235,807	228,624	127,026	135,416	262,442
Clallam	339,297	458,919	218,822	247,831	466,653
Clark	1,534,404	1,440,087	510,698	817,358	1,328,056
Columbia	21,243	22,857	17,363	4,072	21,435
Cowlitz	632,024	543,144	443,547	141,461	585,008
Douglas	110,510	120,527	136,618	8,851	145,469
Ferry	7,049	14,568	6,678	5,794	12,472
Franklin	661,591	797,672	474,637	358,396	833,033
Garfield	11,915	30,469	19,322	7,896	27,218
Grant	839,118	961,764	850,454	105,956	956,410
Grays Harbor	340,232	366,664	232,151	181,144	413,295
Island	120,968	102,222	61,904	66,971	128,875
Jefferson	297,902	317,918	147,888	184,858	332,746
King	14,416,153	16,283,007	6,639,272	12,918,619	19,557,892
Kitsap	619,458	576,706	400,566	184,554	585,120
Kittitas	61,459	62,473	45,062	19,685	64,748
Klickitat	99,707	104,805	107,929	4,541	112,470
Lewis	186,076	187,715	135,220	99,878	235,098
Lincoln	47,002	34,347	65,960	3,882	69,842
Mason	143,800	167,590	151,497	5,456	156,952
Okanogan	92,352	88,246	133,404	8,619	142,023
Pacific	187,079	174,784	91,814	77,610	169,423
Pend Oreille	6,144	6,044	4,497	2,382	6,879
Pierce	2,987,708	3,402,953	1,367,069	2,241,153	3,608,222
San Juan	222,018	239,839	107,814	150,148	257,962
Skagit	903,873	973,501	449,770	473,511	923,281
Skamania	77,634	70,600	38,770	36,218	74,989
Snohomish	2,815,282	3,080,969	1,964,255	1,199,623	3,163,878
Spokane	421,919	445,893	207,002	302,776	509,778
Stevens	18,941	17,249	16,809	1,352	18,160
Thurston	587,868	507,996	189,686	327,885	517,572
Wahkiakum	20,670	17,920	21,582	0	21,582
Walla Walla	345,096	353,895	337,995	71,208	409,203
Whatcom	1,180,228	1,253,935	558,379	760,227	1,318,606
Whitman	298,742	288,972	194,604	137,460	332,063
Yakima	177,015	190,704	148,243	60,910	209,153
TOTAL	\$32,150,913	\$35,098,348	\$17,382,665	\$21,804,495	\$39,187,160

Table 21

PUBLIC UTILITY DISTRICT (PUD)

Privilege Tax Distributions Fiscal Years 2019-2023

County	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
LOCAL GOVERNMENT					
Adams	\$1,082	\$977	\$1,168	\$1,376	\$988
Asotin	165	165	173	209	154
Benton	2,191,123	2,950,548	2,991,451	2,890,052	3,012,217
Chelan	1,338,358	1,232,724	1,327,828	1,360,566	1,546,907
Clallam	673,615	709,921	742,685	780,006	837,970
Clark	4,339,843	4,388,444	4,439,359	4,328,838	4,831,004
Cowlitz	3,266,809	3,294,792	2,954,987	3,152,827	2,752,630
Douglas	989,185	919,842	1,010,794	1,062,820	1,196,287
Ferry	71,560	71,580	70,364	76,921	85,668
Franklin	1,294,081	1,760,266	1,731,259	1,700,492	1,771,425
Grant	3,124,537	3,091,160	3,168,601	3,398,036	3,833,967
Grays Harbor	1,102,378	1,112,925	1,208,524	1,312,967	1,381,657
Island	157,342	158,844	161,843	168,950	176,704
Jefferson	465,793	480,584	480,486	496,501	527,495
King	0	17,837	26,901	24,948	21,663
Kitsap	3,790	4,441	4,498	4,692	5,306
Kittitas	600,206	425,408	475,371	469,011	488,594
Klickitat	389,522	402,242	410,634	425,751	448,889
Lewis	843,060	891,200	915,294	965,160	1,006,189
Lincoln	2,098	2,225	2,232	2,109	2,790
Mason	812,195	825,356	844,519	895,910	978,780
Okanogan	686,628	663,409	698,598	711,751	785,532
Pacific	307,362	315,124	305,753	329,336	348,331
Pend Oreille	506,019	528,886	357,525	293,851	514,089
Pierce	14,034	15,436	15,336	15,835	16,816
Skagit	2,862	3,323	2,946	3,044	3,295
Skamania	130,713	142,154	149,473	172,969	183,815
Snohomish	7,137,337	7,180,381	7,166,040	7,285,319	7,533,431
Thurston	829	932	950	965	941
Wahkiakum	46,356	47,413	50,548	53,319	55,651
Walla Walla	16,656	9,419	32,346	29,274	32,448
Whatcom	136,990	138,808	136,892	137,527	128,645
Yakima	213,843	299,558	313,900	288,735	298,498
Local Subtotal	\$30,866,371	\$32,086,322	\$32,199,278	\$32,840,069	\$34,808,777
STATE GOVERNMENT					
Schools	20,396,167	20,270,794	20,357,481	20,652,860	21,896,349
Other General Fund ¹	6,025,145	5,999,253	6,022,129	6,129,398	6,497,462
GRAND TOTAL	\$57,287,683	\$58,356,369	\$58,578,889	\$59,622,326	\$63,202,588

¹ Includes surtax.

Table 22**County 911 Distributions**

Amounts for all Local Taxing Districts in Each County Fiscal Year 2023

County	Wireline (Land)	Wireless	VoIP (Voice over Internet Protocol)	Prepaid
Adams	\$15,750	\$117,865	\$10,444	\$85,792
Asotin	15,453	131,816	14,595	43,523
Benton	92,409	1,421,176	233,338	234,170
Chelan	81,945	523,873	77,062	157,497
Clallam	87,916	463,121	72,893	113,907
Clark	278,815	3,580,826	640,600	529,206
Columbia	6,750	24,825	1,522	6,155
Cowlitz	86,937	749,462	123,593	154,576
Douglas	18,541	254,594	49,749	73,016
Ferry	15,121	35,926	2,099	14,749
Franklin	34,295	601,738	81,227	188,977
Garfield	3,689	14,317	1,145	1,168
Grant	80,264	615,896	67,585	197,803
Grays Harbor	53,325	453,423	91,823	120,593
Island	86,373	634,158	91,049	57,842
Jefferson	38,092	217,388	32,789	55,017
King	1,735,395	18,430,170	4,259,030	1,962,065
Kitsap	174,436	1,927,350	301,420	272,038
Kittitas	52,919	290,926	26,661	28,965
Klickitat	28,690	144,805	16,614	17,365
Lewis	111,282	528,048	70,659	127,578
Lincoln	18,276	81,424	3,064	7,087
Mason	75,138	406,626	51,883	101,291
Okanogan	51,652	215,976	30,068	122,671
Pacific	27,650	152,767	30,227	19,453
Pend Oreille	22,328	82,561	5,005	11,478
Pierce	424,030	6,697,485	1,241,950	898,211
San Juan	47,920	142,835	16,786	9,207
Skagit	90,019	946,488	161,683	157,440
Skamania	19,038	72,159	3,482	9,454
Snohomish	460,816	6,395,217	1,020,046	685,187
Spokane	345,638	3,609,259	679,517	687,096
Stevens	56,098	274,465	27,078	75,565
Thurston	213,398	2,323,425	430,398	275,757
Wahkiakum	7,481	28,660	2,673	3,665
Walla Walla	34,607	370,694	62,799	80,799
Whatcom	133,938	1,543,812	328,247	223,622
Whitman	37,020	230,043	33,602	35,241
Yakima	145,528	1,612,176	251,287	485,738
TOTAL	\$5,308,973	\$56,347,769	\$10,645,694	\$8,330,964