

# Economic and Revenue Update

## Presented to the 2024 Local Government Partnership Meeting

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Executive Director

July 23, 2024



WASHINGTON STATE  
ECONOMIC AND REVENUE FORECAST COUNCIL



# Overview

## U.S. Economy

- U.S. GDP, inflation, oil prices and interest rates are higher than our February forecast
- The Federal Reserve is expected to start reducing interest rates in the fourth quarter of 2024

## Washington

- WA personal income higher after 2024; employment levels lower on data revisions but growth similar to Feb.

## Revenue

- The forecast of funds subject to the budget outlook is decreased by \$666 million (0.5%) for 2023-27 biennia



# Since the February forecast...

The economic forecast incorporates Jan.- May 2024 employment data for WA; Feb.- May 2024 for the U.S.

## Positives:

- U.S. employment has increased by 980,000 jobs
- Wage growth is slowing (less inflation pressure)
- WA employment has increased by 31,300 jobs

## Negatives:

- May CPI inflation unchanged from Dec. 2023
- WA revenue collections growth continues to be slow



# Forecast risks

## Upside

- Stronger consumer spending, faster interest rate cuts
- Quicker resolution of Russia – Ukraine, Middle East conflicts leads to lower prices

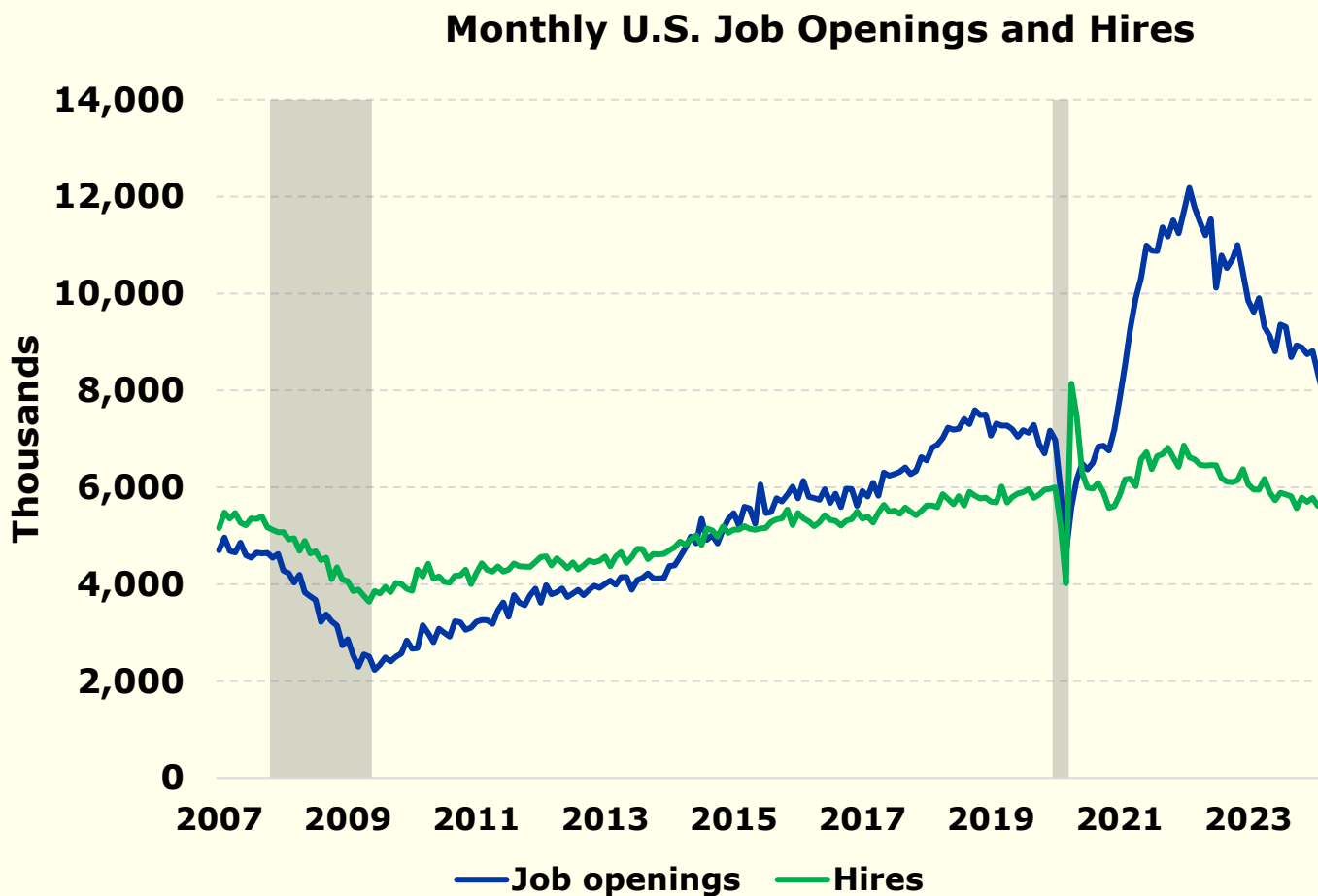
## Downside

- Elevated interest rates push economy into recession
- Russia – Ukraine, Middle East conflicts intensify, leading to higher prices for energy/transportation
- Inflation doesn't decrease as quickly as expected
- I-2109 (capital gains initiative)





# Job openings peaked in 2022 and are slowing



Source: U.S. Bureau of Labor Statistics, data through May 2024

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# Wage growth has been very high but has slowed of late

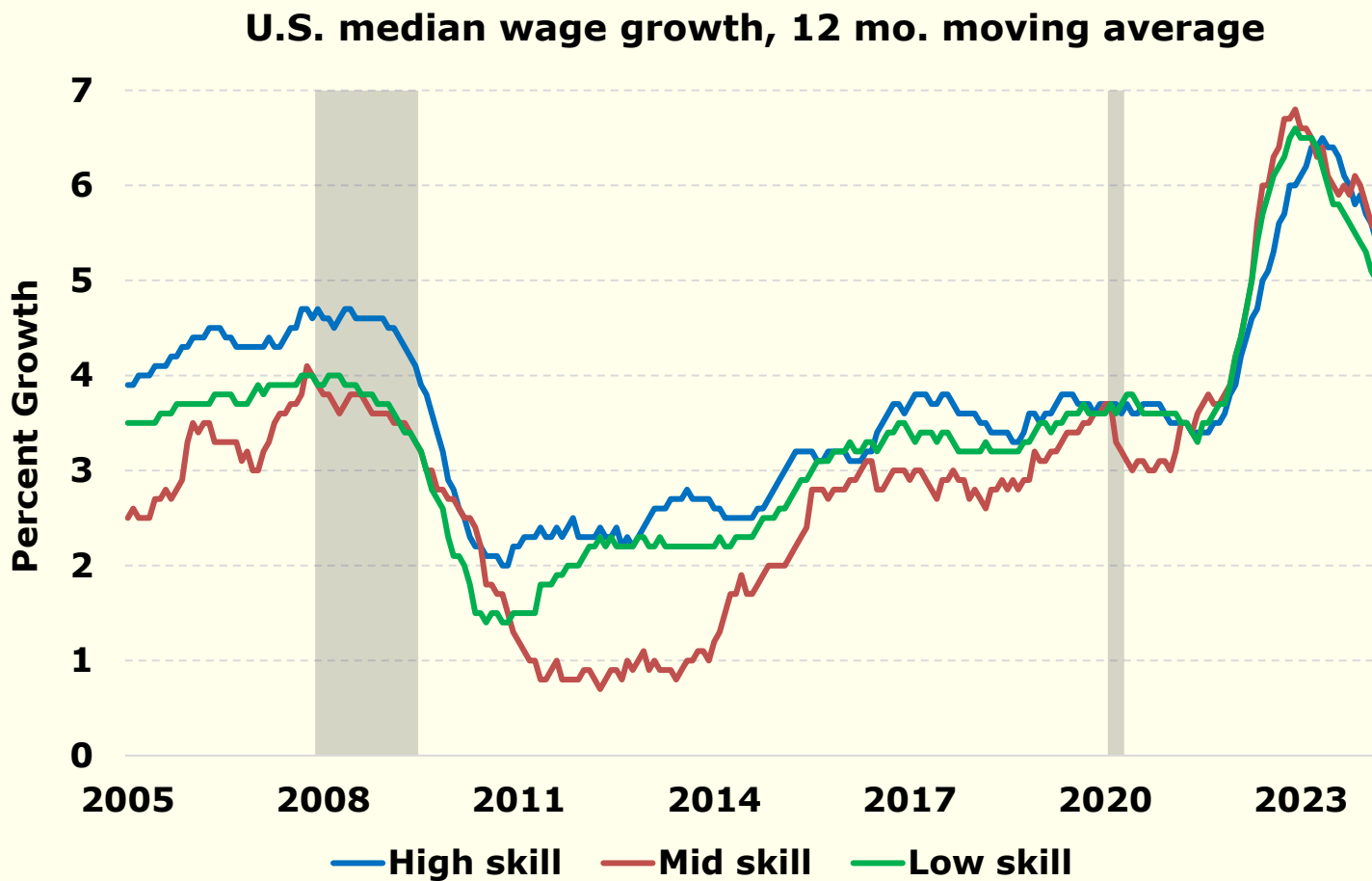
## High-skill:

Managers,  
Professionals,  
Technicians

## Middle-skill:

Office &  
Administration,  
Operators,  
Production, Sales

**Low-skill:** Food  
Preparation &  
Serving,  
Cleaning,  
individual Care  
Services,  
Protective  
Services

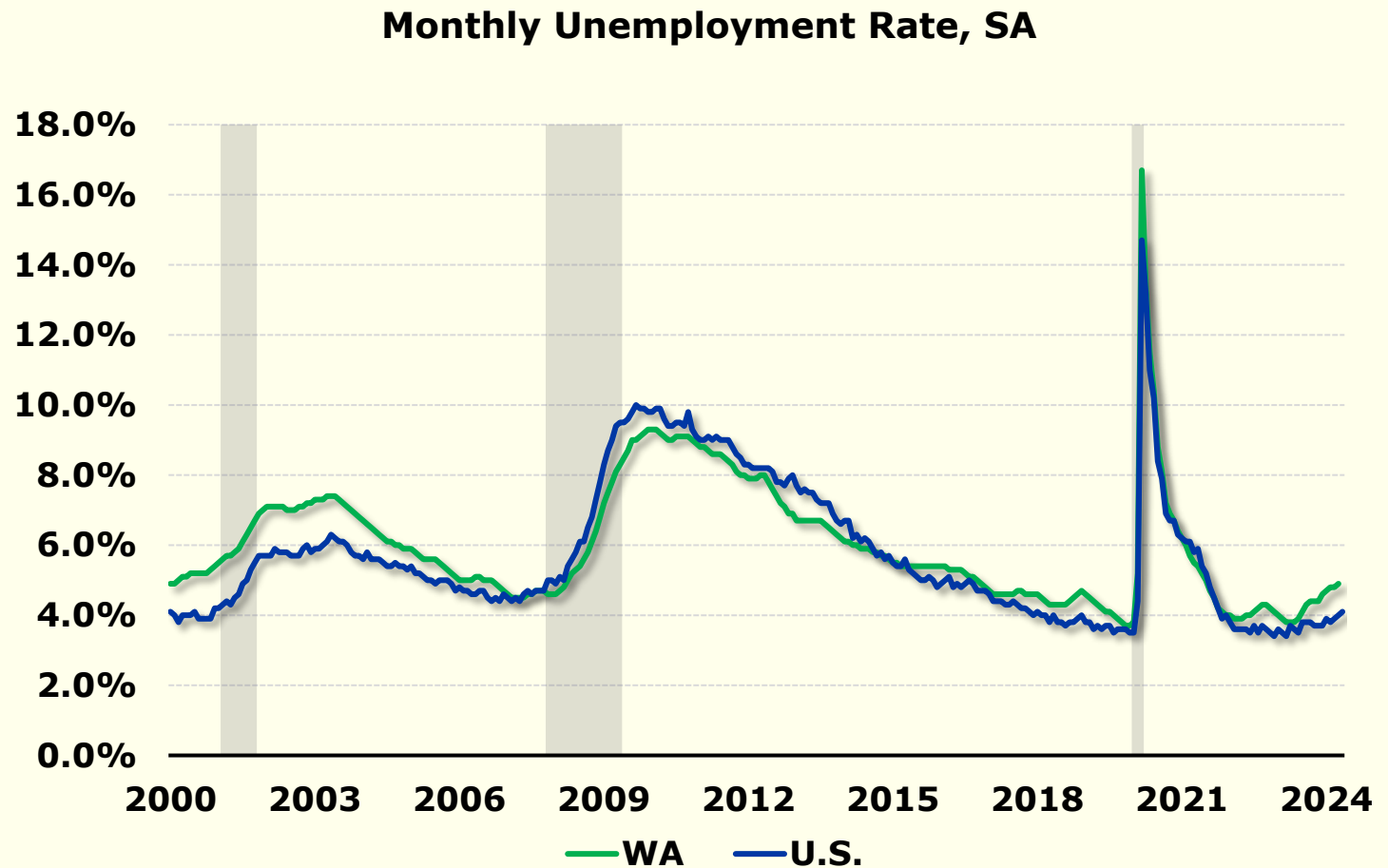


Source: Federal Reserve Bank of Atlanta, data through March 2024

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# Unemployment rates have increased a little but remain near historically low levels

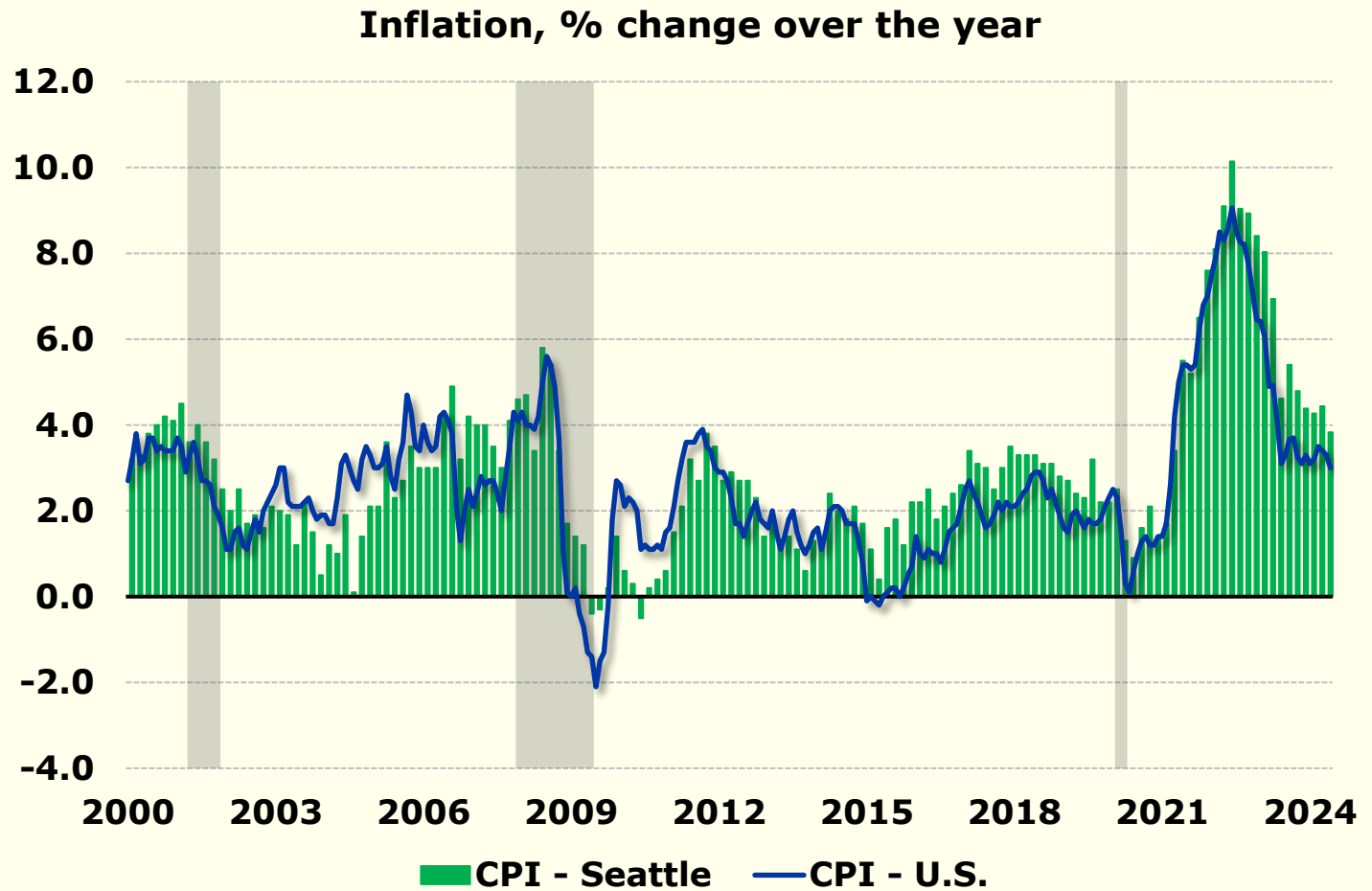


Source: U.S. Bureau of Labor Statistics, data through May 2024 (WA), June 2024 (U.S.)

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# Inflation has slowed significantly but remains above the target rate



Source: U.S. Bureau of Labor Statistics, data through June 2024

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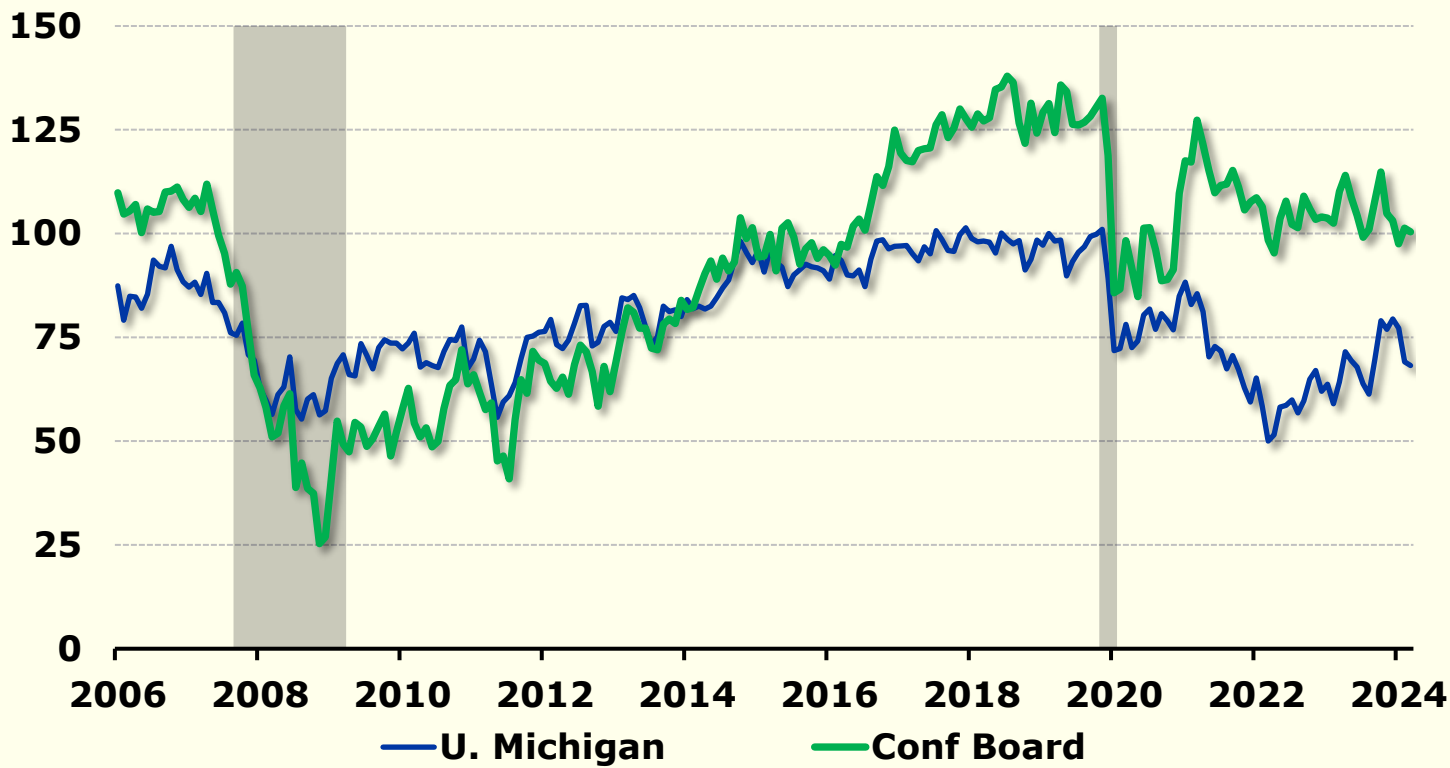


# Consumer confidence impacted by inflation, the high level of prices and concerns about the future

## Index

Mich: 1966Q1 = 100, SA

Conf Board: 1985 = 100, SA



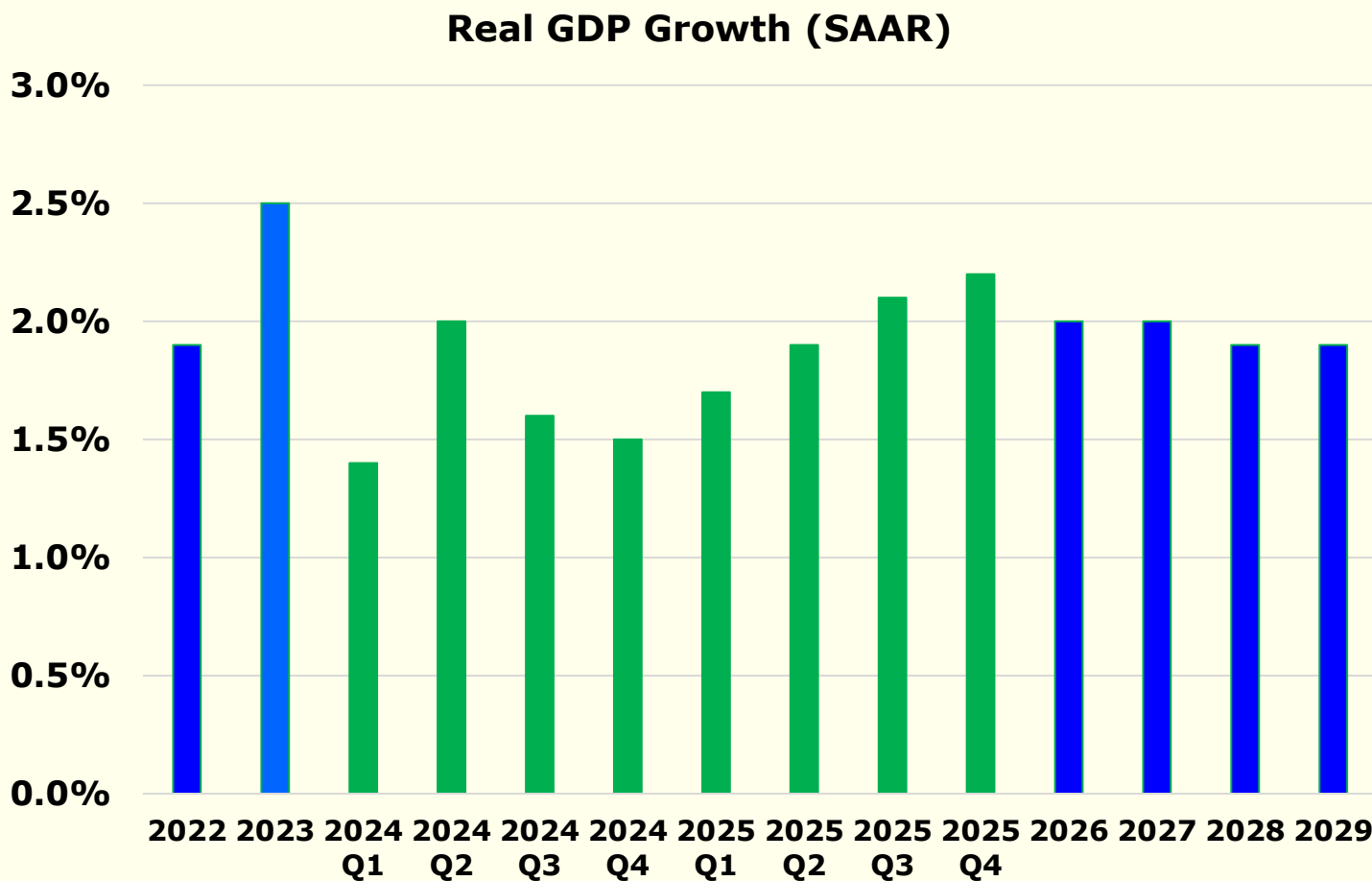
Sources: Data through June 2024

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# GDP forecast calls for growth in 2024 and beyond

Growth in the first quarter of 2024 was 1.4% SAAR



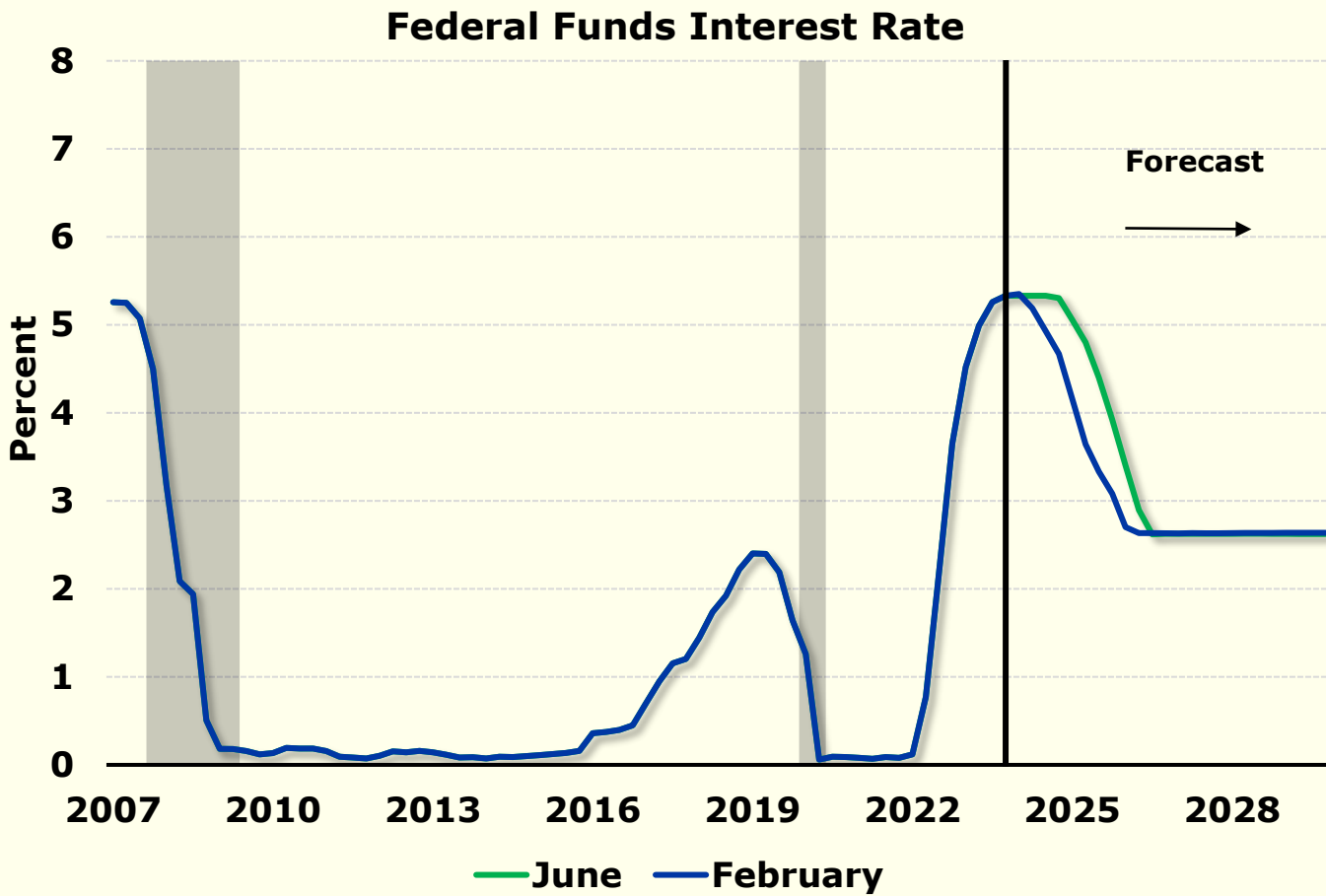
Source: IHS Markit, ERFC June 2024 forecast; historical data through 2024 Q1

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# The Federal Reserve is expected to begin reducing interest rates later this year

The Federal Reserve has not changed interest rates since July 2023.

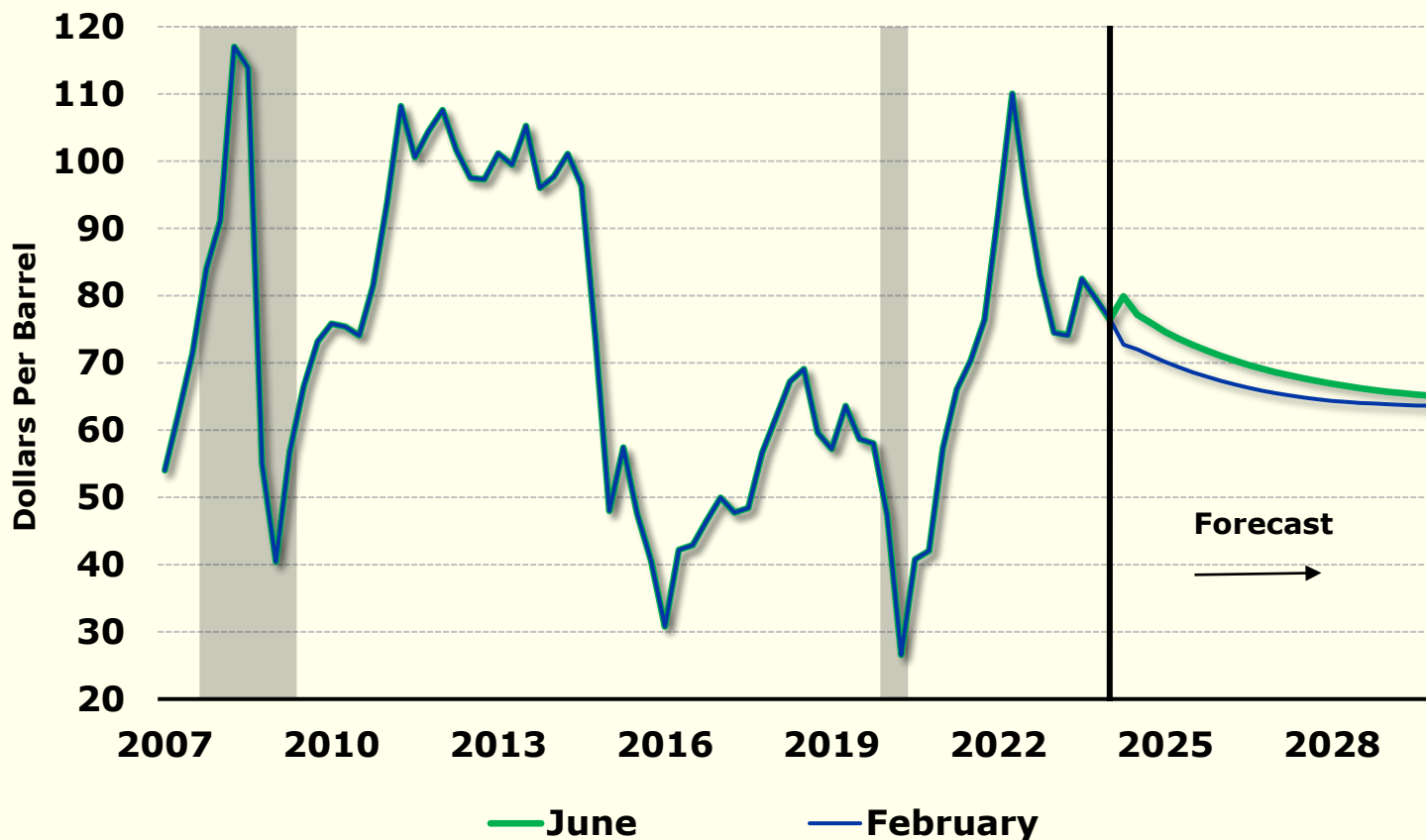


Source: ERFC June 2024 forecast; historical data through 2024 Q1



# Oil prices are forecast to be higher than in the February forecast

Oil prices in the first quarter of 2024 were higher than expected in the February forecast



Source: Energy Information Administration, IHS Markit, ERFC; data through 2024 Q1  
Note: Vertical black line indicates last actual

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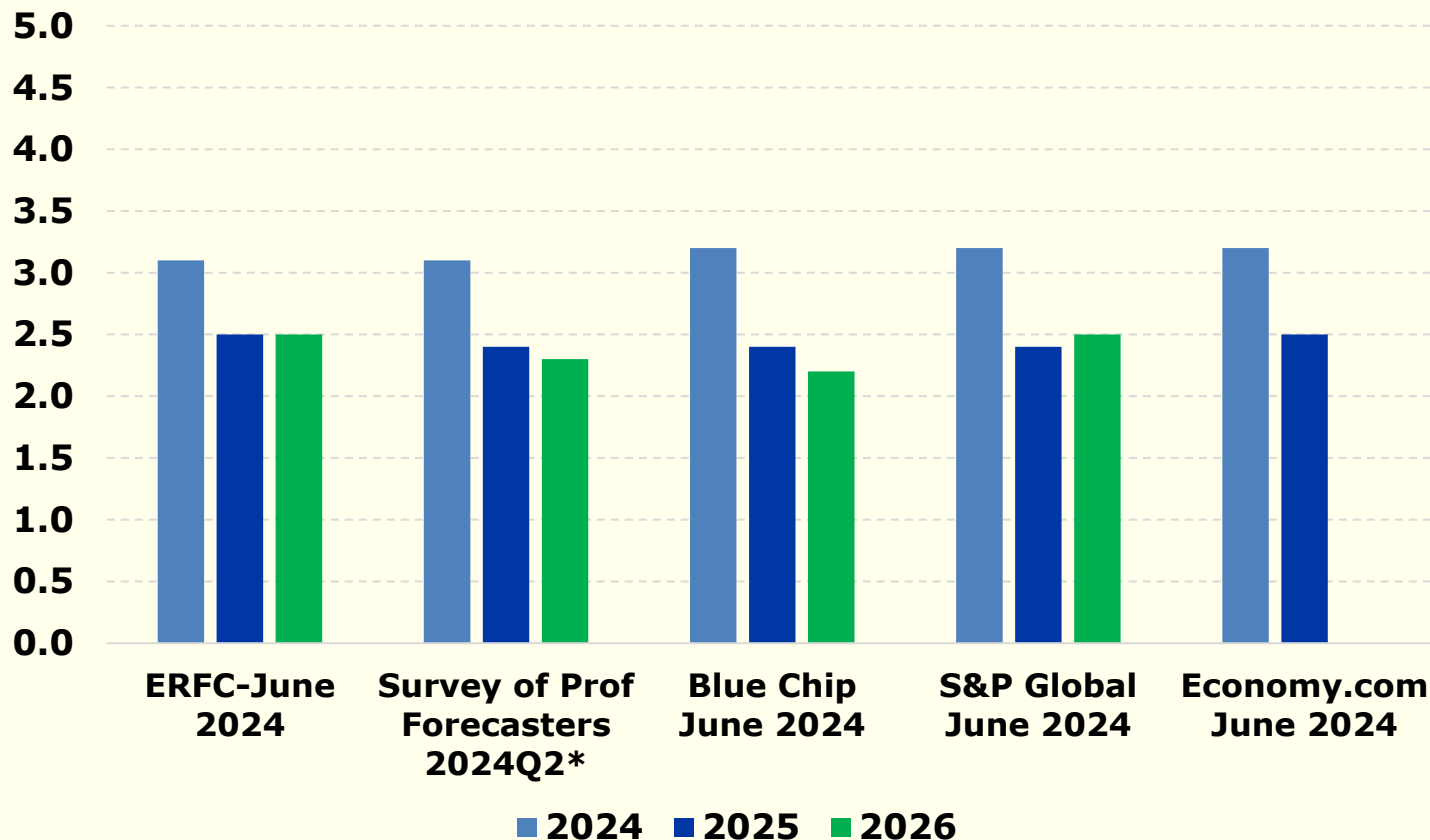




# Inflation should continue to moderate

The Consumer Price Index increased by 4.1% in 2023

### Consumer Price Index, Annual % Change



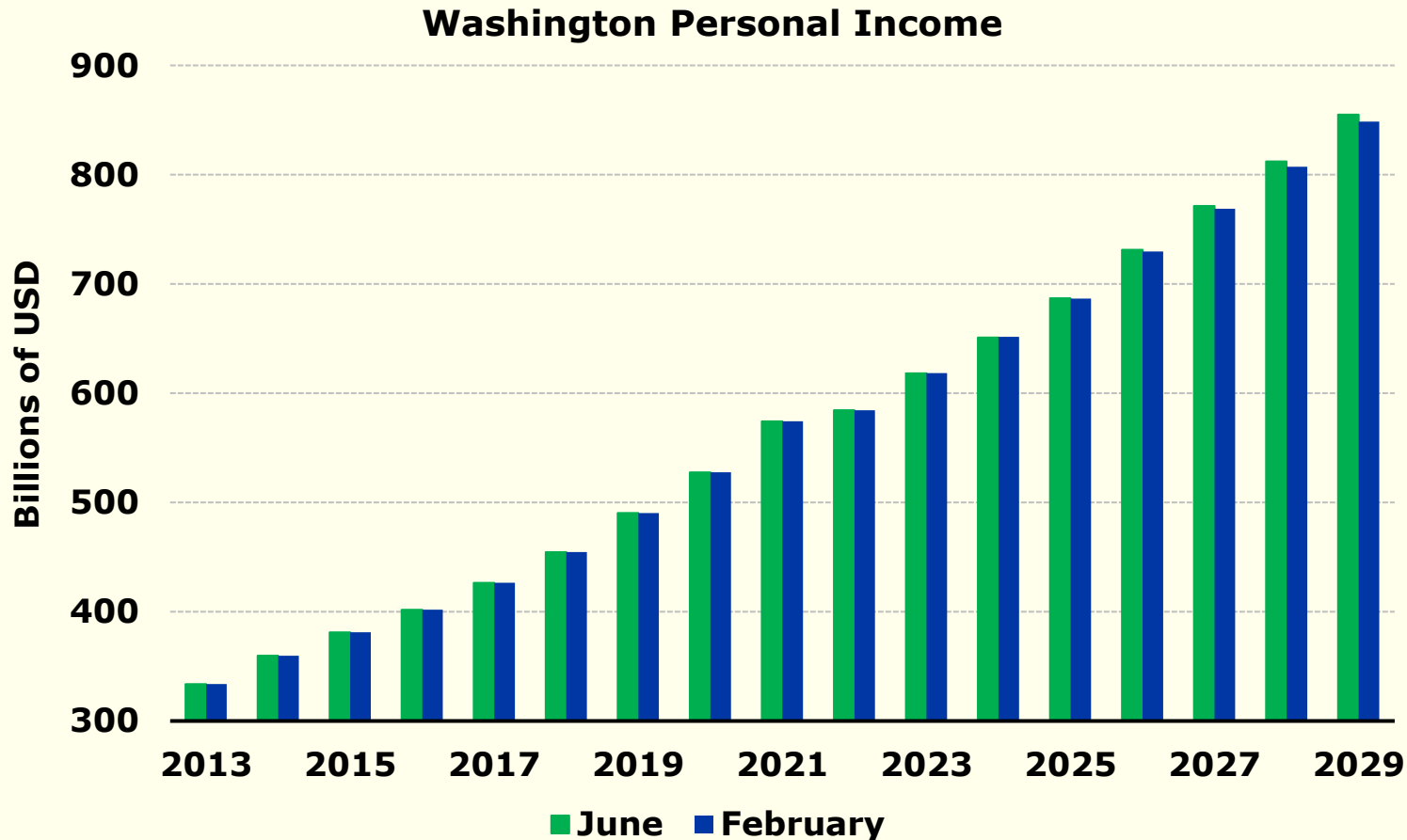
Survey of Professional Forecasters reflects change in price level in 4<sup>th</sup> quarter compared to 4<sup>th</sup> quarter of prior year; all others reflect average change over the year compared to prior year.

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# WA personal income forecast higher after 2024

In June, BEA released 2024:1Q personal income and WA was up 6.1% (SAAR)



Source: ERFC June 2024 forecast; historical data through 2023 4Q

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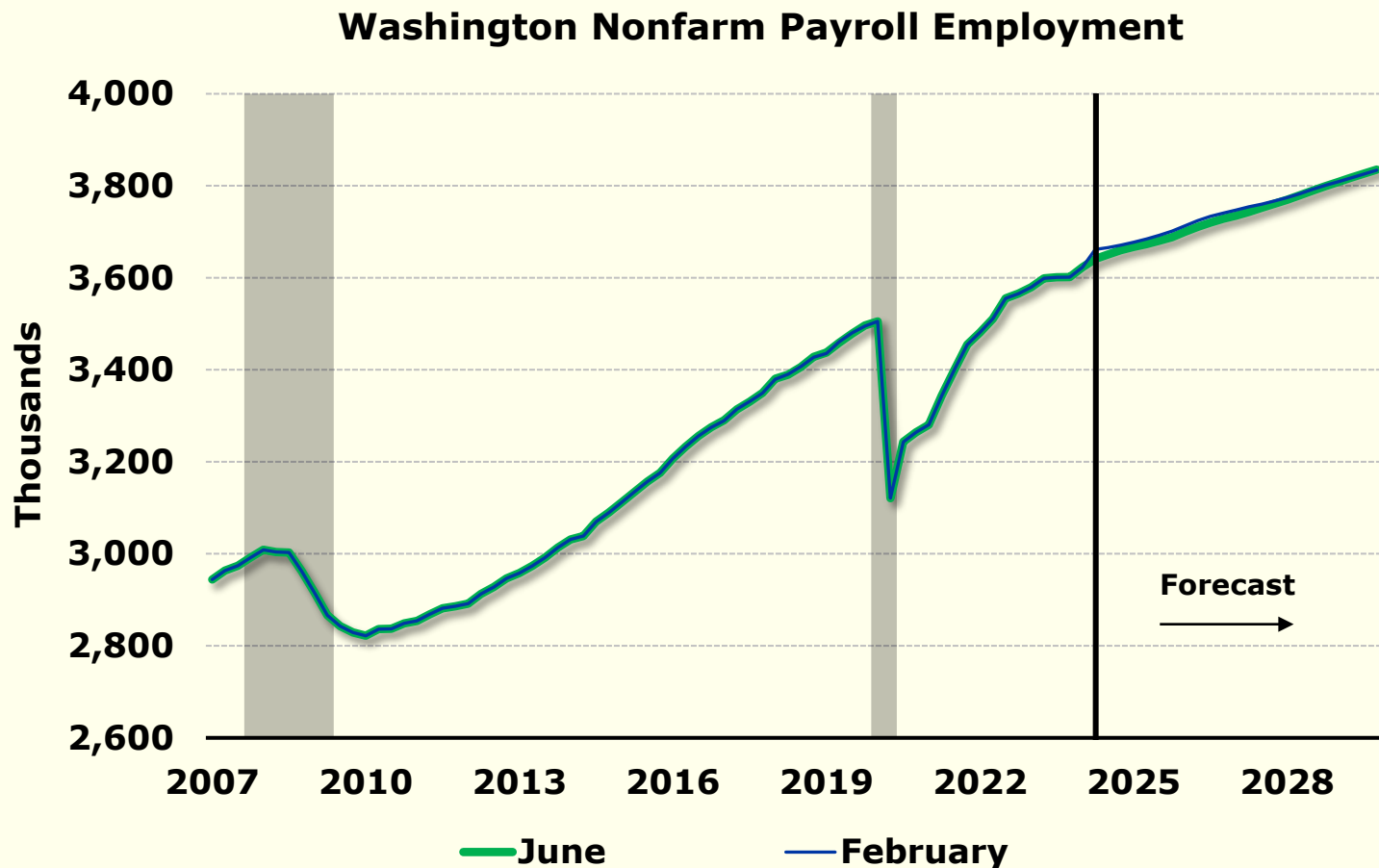


# WA employment levels were lowered due to data revisions, but growth was revised up slightly

Average annual employment growth, 2024 to 2029:

U.S. = 0.4%

WA = 1.0%

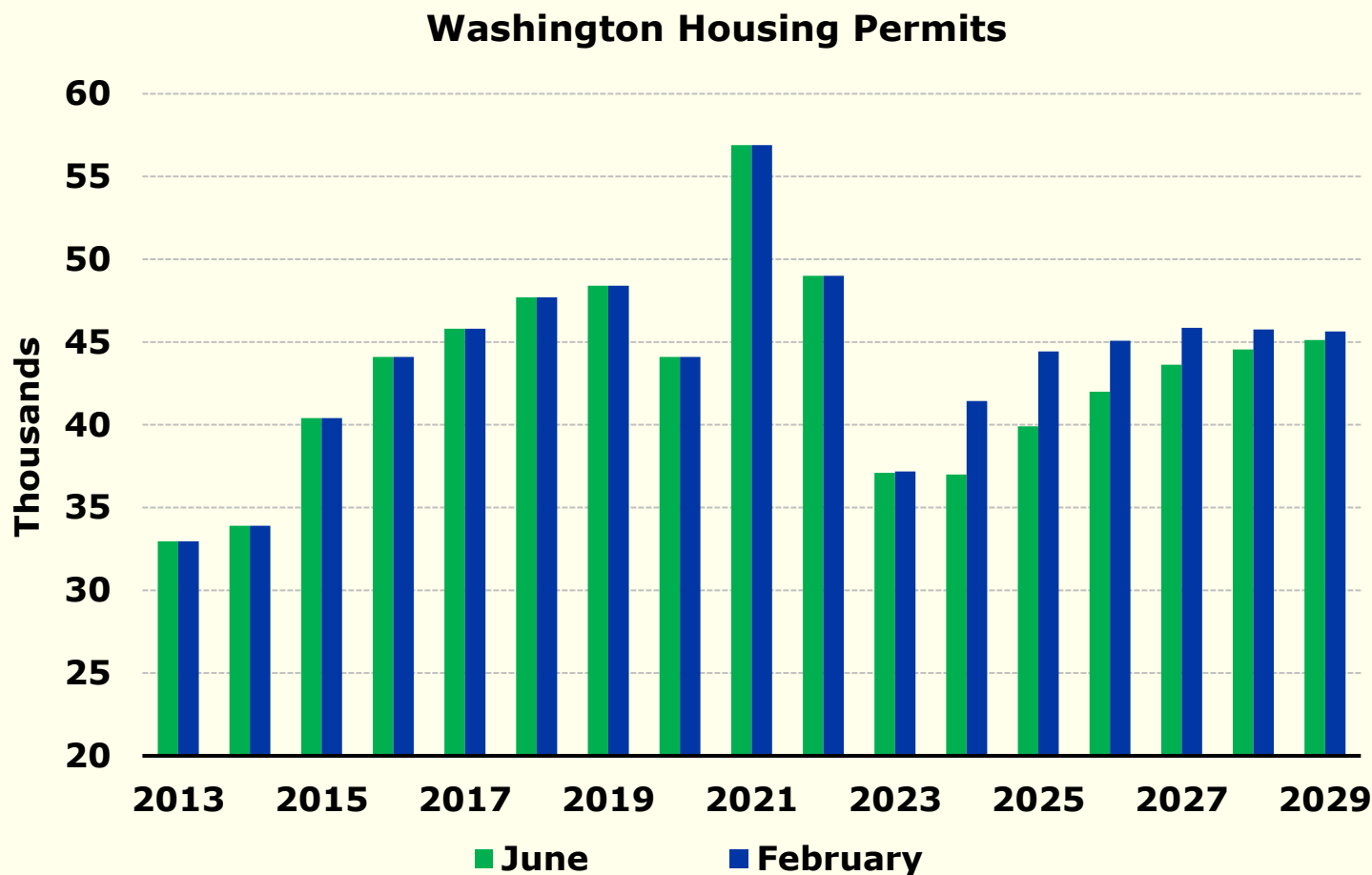


Source: ERFC June 2024 forecast; historical data through 2024 Q1

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# WA housing permit forecast is reduced from February



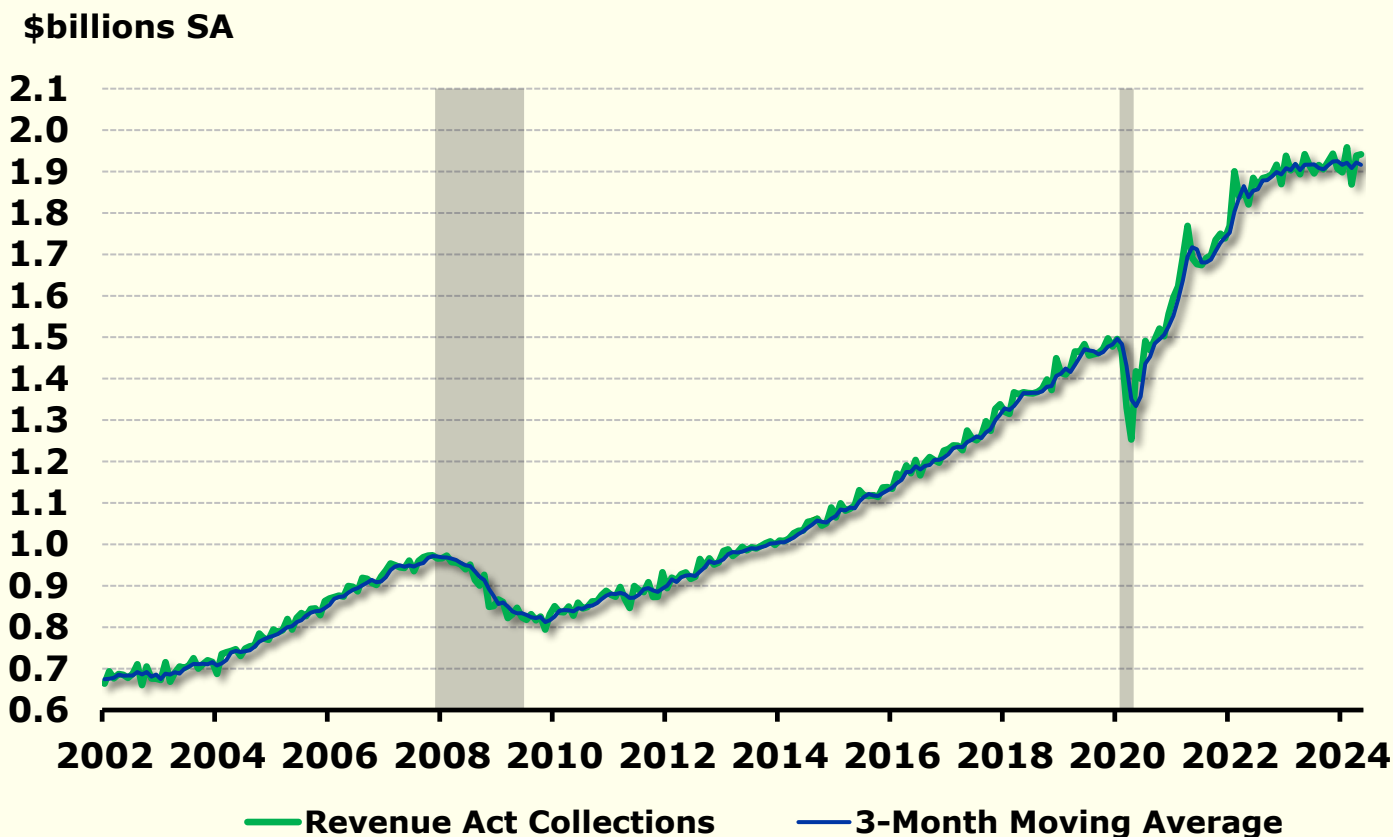
Source: ERFC June 2024 forecast; historical data through 2023

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# Revenue Act collections growth has slowed; May activity was up 1.0% compared with May 2023

Revenue Act includes:  
Sales tax  
B&O tax  
Use tax  
Pub util tax  
Penalties  
Tobacco



\* Adjusted for large one-time transactions, amnesty payments, reporting frequency change and deferred 2020 payments, current definition of Revenue Act  
Source: DOR and ERFC; monthly data through May 2024 activity

LGP  
July 23, 2024

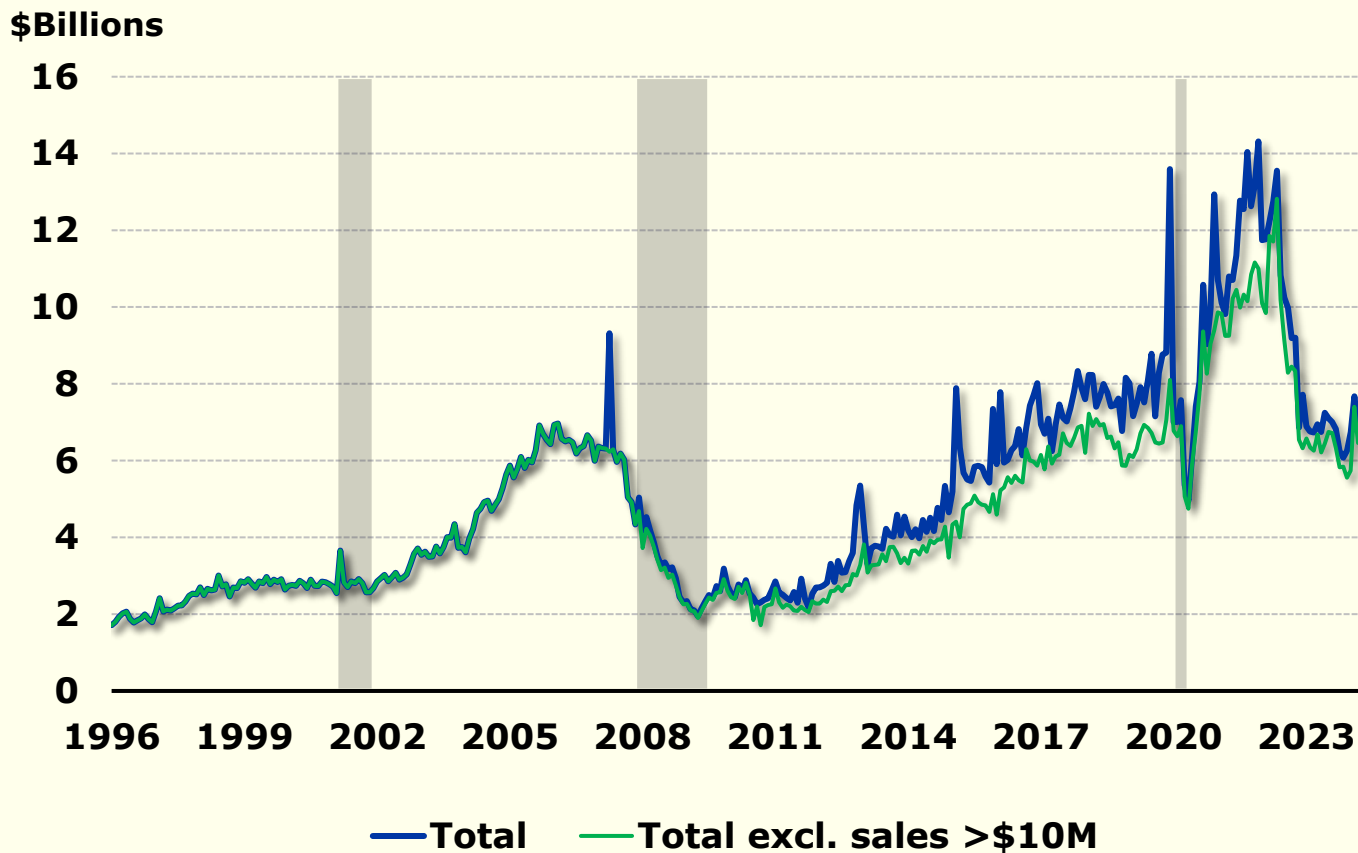
Slide 16



# Taxable real estate activity has been increasing lately

Transactions of \$10 million or more were about \$320M in June 2024

### Seasonally Adjusted Taxable Real Estate Excise Activity



Source: ERFC; Monthly data through June 2024 estimate

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# Cannabis excise tax and license fee forecast

Total change since February forecast:

- 2023-25  
-\$55 M
- 2025-27  
-\$32 M
- 2027-29  
-\$26 M

**\$Millions**

## Cannabis Forecast

|   | <u>2023-25</u> | <u>2025-27</u> | <u>2027-29</u> |
|---|----------------|----------------|----------------|
| GF-S share of excise tax and license fees | \$267          | \$305          | \$327          |
| Non-GF                                    | \$684          | \$713          | \$764          |
| <b>Total</b>                              | <b>\$951</b>   | <b>\$1,018</b> | <b>\$1,091</b> |

Detail may not add to total due to rounding  
Source: ERFC June 2024 forecast; historical data through May 2024



# Forecast changes, all funds: 2023-25 biennium, cash basis

The forecast decrease represents 0.7% of biennial revenue

| <b>\$Millions</b>                      | <u>Feb. 2024 Forecast</u> | <u>Non-economic Change</u> | <u>Forecast Change</u> | <u>June 2024 Forecast</u> | <u>Total Change#</u> |
|--|---------------------------|----------------------------|------------------------|---------------------------|----------------------|
| General Fund-State                     | \$63,582                  | (\$34)                     | (\$252)                | \$63,296                  | (\$286)              |
| Education Legacy Trust Account         | \$2,173                   | n/a                        | (\$188)                | \$1,985                   | (\$188)              |
| WA Opportunity Pathways Account        | \$394                     | (\$0)                      | (\$27)                 | \$367                     | (\$27)               |
| Workforce Education Investment Account | \$856                     | (\$0)                      | \$24                   | \$880                     | \$24                 |
| <b>Total</b>                           | <b>\$67,005</b>           | <b>(\$34)</b>              | <b>(\$443)</b>         | <b>\$66,528</b>           | <b>(\$477)</b>       |

# Detail may not add to total due to rounding





# Forecast changes, all funds: 2025-27 biennium, cash basis

The forecast decrease represents 0.3% of biennial revenue

| <b>\$Millions</b>                      | <u>Feb. 2024 Forecast</u> | <u>Non-economic Change</u> | <u>Forecast Change</u> | <u>June 2024 Forecast</u> | <u>Total Change#</u> |
|--|---------------------------|----------------------------|------------------------|---------------------------|----------------------|
| General Fund-State                     | \$68,057                  | (\$36)                     | (\$37)                 | \$67,984                  | (\$73)               |
| Education Legacy Trust Account         | \$2,378                   | n/a                        | (\$119)                | \$2,259                   | (\$119)              |
| WA Opportunity Pathways Account        | \$376                     | \$0                        | (\$31)                 | \$345                     | (\$31)               |
| Workforce Education Investment Account | \$910                     | (\$1)                      | \$35                   | \$944                     | \$34                 |
| <b>Total</b>                           | <b>\$71,721</b>           | <b>(\$37)</b>              | <b>(\$152)</b>         | <b>\$71,532</b>           | <b>(\$189)</b>       |

# Detail may not add to total due to rounding



# What are the major factors that drove the revenue forecast change?

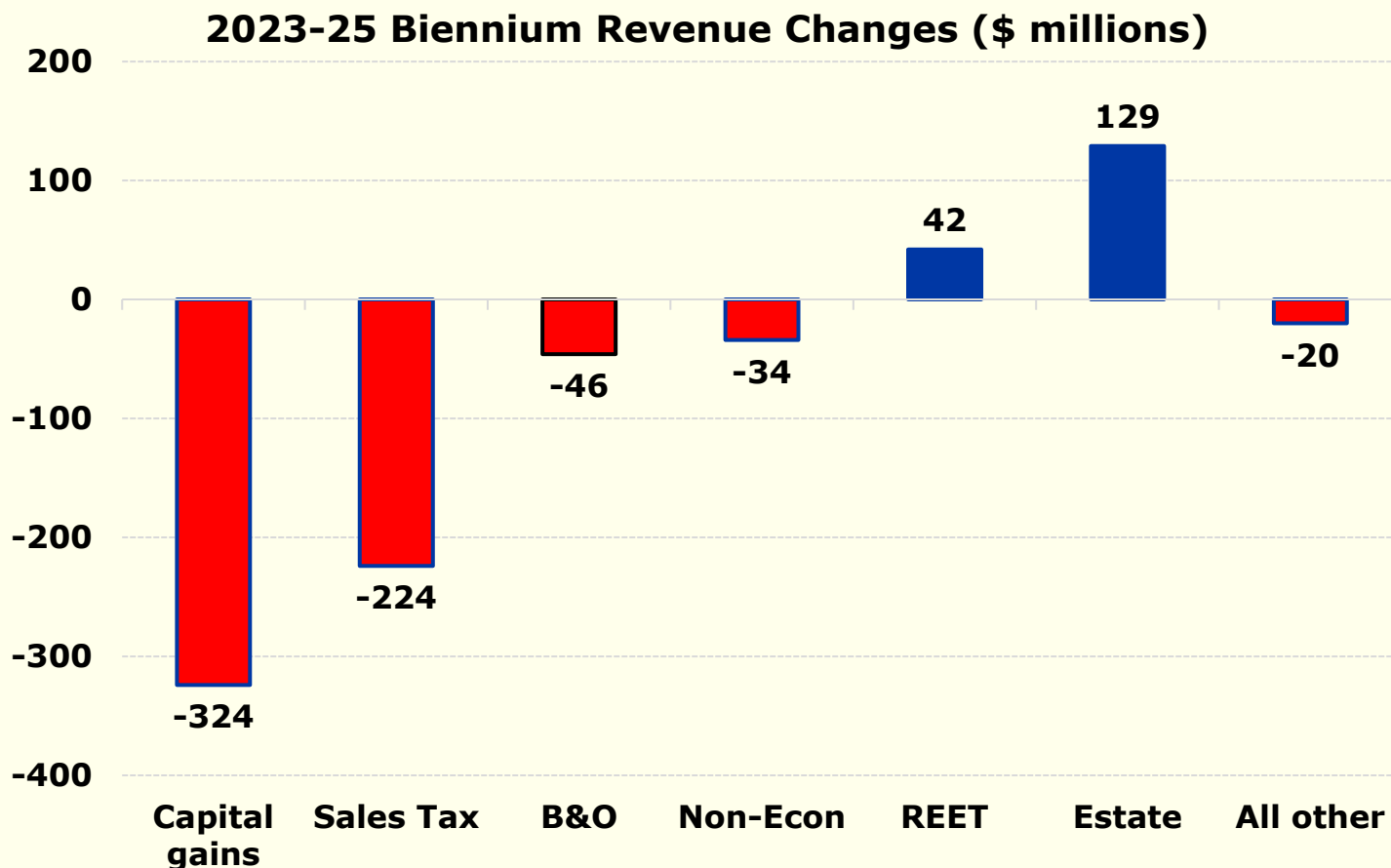
- GF-S affected by lower forecasted sales tax and B&O tax activity in the near-term and non-economic changes
- ELTA impacted by lower capital gains forecast partially offset by higher estate tax forecast
- Forecast adjustments are: -0.7% for 2023-25 biennium and -0.3% for 2025-27 biennium



# Majority of 2023-25 revenue change due to capital gains, sales and estate tax

Sales taxes were impacted by a reduction in the housing forecast

Revenue Act revenues since February were about \$40M short of the forecast and so that also impacted those forecasts





# Capital gains tax impacts– changes from February forecast

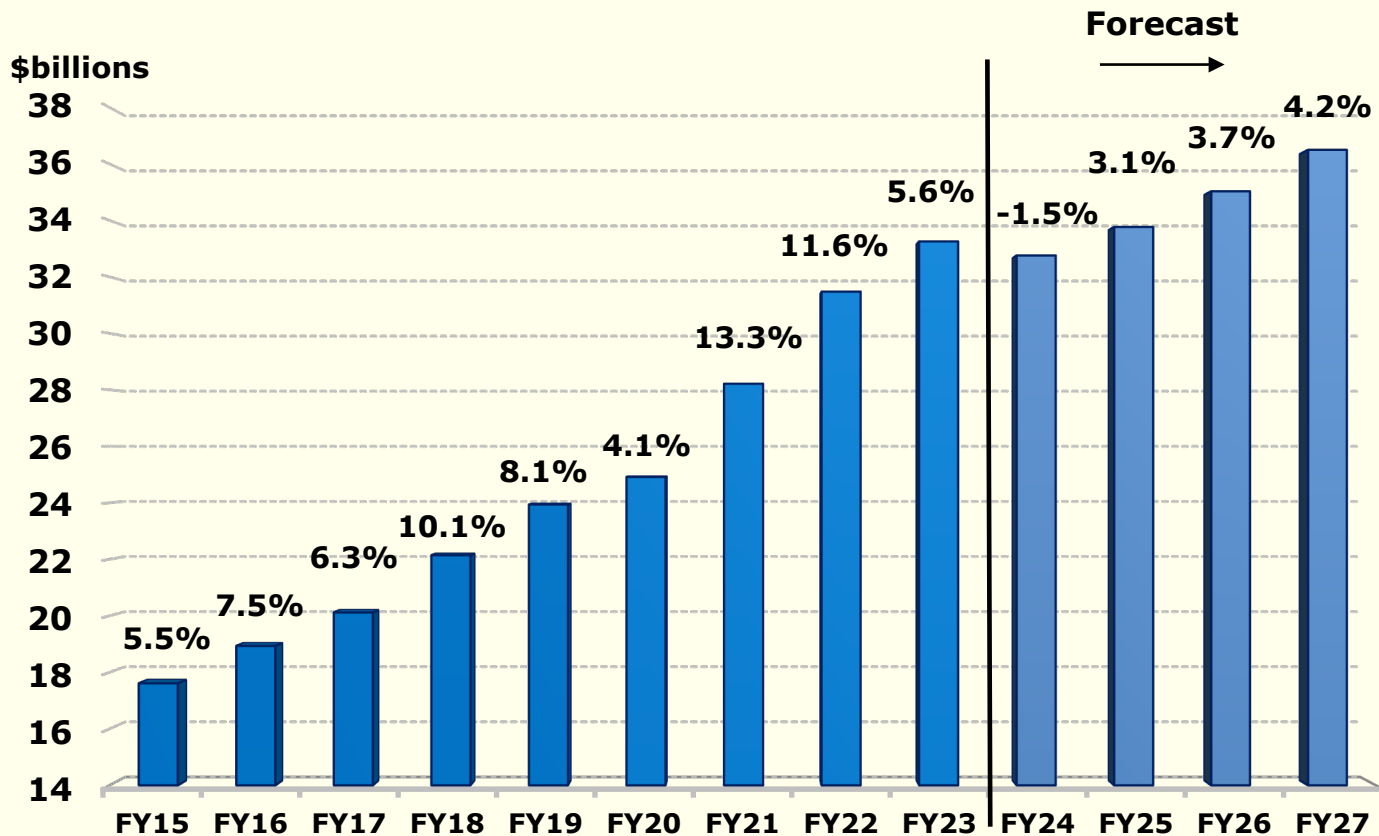
| <b>\$Millions</b>               | <b><u>2023-25</u></b> | <b><u>2025-27</u></b> | <b><u>2027-29</u></b> |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| ELTA-Capital Gains              | (\$324)               | (\$290)               | (\$243)               |
| ELTA-Other Revenues             | \$136                 | \$171                 | \$196                 |
| Common School Construction Fund | (\$445)               | (\$682)               | (\$850)               |
| GF-S (Credit Against B&O)       | \$0                   | \$0                   | \$0                   |
| <b>Net Impact, All Accounts</b> | <b>(\$633)</b>        | <b>(\$801)</b>        | <b>(\$897)</b>        |

ELTA-Other Revenues includes REET, estate and solid waste taxes  
 # Detail may not add to total due to rounding

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# Forecast of funds subject to the budget outlook process\* by fiscal year



\*Funds subject to the budget outlook process are General Fund-State plus Education Legacy Trust, Washington Opportunities Pathway and Workforce Education Investment Accounts  
Source: ERFC forecast, June 2024



# Summary

- U.S. GDP, employment, inflation and oil forecasts higher than February
- WA employment level lower, personal income slightly lower in 2024, higher after; residential construction forecast lower than February
- Impacts of the conflicts in Russia-Ukraine and Middle East, and lower spending, delayed rate cuts or rate increases pose risks to the forecast
- Total state revenues are expected to grow 2.8% between the 2021-23 and 2023-25 biennia and 7.5% between the 2023-25 and 2025-27 biennia



# Questions



**Economic & Revenue Forecast Council  
PO BOX 40912  
Olympia WA 98504-0912**

**[www.erfc.wa.gov](http://www.erfc.wa.gov)  
360-534-1560**



# 2024 AWC Legislative Session Overview & Look ahead to 2025

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# 2024 Session Overview

- Short 60-day session
- Second year of the biennium
- Election year
- Supplemental budgets
- Status quo economy
- Initiatives to the Legislature



# 2024 Legislative Session

City priorities & outcomes

The 2024 Legislative Session addressed many of AWC's priorities. Here are the key pros and cons for cities:

## Provide behavioral health resources

Expand behavioral health and substance use disorder services and funding for alternative response programs.

**Pro:** Provided cities with liability protection for behavioral health crisis co-responder programs, alternative response teams, and mobile crisis units (**HB 2088**).

**Pro:** Established criteria for 23-hour crisis relief centers for youth (**SB 5853**).

**Pro:** Created two post-inpatient housing programs for young adults to provide transitional housing to those exiting inpatient behavioral health treatment (**HB 1929**).

**Pro:** Required state agencies to develop a statewide substance use and prevention awareness campaign with emphasis on fentanyl (**HB 1956**).

**Pro:** Updated the licensing and other requirements for various behavioral health professions to increase the number of providers (**HB 2247**).

**Con:** Failed to pass legislation that would have established a co-responder training program, created a peer support program for co-responders, and ensured ongoing data collection regarding co-responder programs (**HB 2245**).

## Ensure basic infrastructure funding

Continue funding for the Public Works Assistance Account and expand state funding opportunities to help maintain and operate city infrastructure.

**Pro:** No new diversions from the Public Works Assistance Account.

## Public safety

Increase fiscal tools and resources to support police officer recruitment and retention.

**Pro:** Eliminated the 25% local government cost-share requirement for the Basic Law Enforcement Academy (BLEA) classes beginning with fiscal year 2025.

**Pro:** Allow law enforcement officers to work part-time and remain in the LEOFF 2 pension system (**SB 5424**).

**Pro:** Allow Deferred Action for Childhood Arrival (DACA) recipients to serve as law enforcement officers (**SB 6157**).


**Pro:** Established a grant program for first responder wellness and requires the Criminal Justice Training Commission (CJTC) to develop a training program for first responder peer support and a taskforce on first responder wellness (**HB 2311**).

**Con:** Did not increase cities' authority to use the public safety sales tax funding tool (**HB 2211/SB 6706**).

## Revise the outdated property tax cap

Revise the property tax cap to tie it to inflation, up to 3%, so local elected officials can adjust the property tax rate to better serve their communities.

**Con:** Failed to pass legislation that would have provided a modest increase in the outdated property tax cap to provide additional flexibility for local elected officials to fund needed services (**SB 5770**).

more on back 

## Other significant issues:

Cities identified several other significant policies to focus on during the 2024 session.

**Pro:** Removed outdated non-supplant restrictions on King County jurisdictions for voter-approved property tax levy lid lifts (**HB 2044**).

**Pro:** Created training programs for new prosecutors and public defenders in rural and underserved areas. \$1.75M is provided in the budget for these programs (**SB 5780**).

**Pro:** Established new felony and gross misdemeanor crimes for wrongfully possessing or selling detached catalytic converters (**HB 2153**).

**Pro:** \$2.7M provided in the supplemental budget to backfill the Byrne Justice Assistance Grant (JAG) funding for multi-jurisdictional drug task forces that was redirected in 2023.

**Pro:** \$22M provided for the Brian Abbott Fish Barrier Removal Board for local culvert corrections.

**Pro:** Removed the grant and loan award limits within the Early Learning Facilities program to facilitate development of more childcare and early learning facilities (**HB 2195**).

**Pro:** Backfilled \$62M in document recording fees to support local homelessness programs.

**Pro:** \$127M increase for the Housing Trust Fund.

**Pro:** \$4M of clean energy retrofit dollars from Climate Commitment Act (CCA) revenue dedicated to grants for energy audits to city-owned tier 1 & 2 buildings.

**Pro:** Expanded city authority to use automated traffic safety cameras, under certain conditions (**HB 2384**).

**Pro:** \$1.5M in one-time funding for technical assistance for Broadband Equity Access and Deployment (BEAD) program grantees.

**Pro:** Codified the Community Economic Revitalization Board's rural broadband program in state statute (**HB 1982**).

**Pro:** Established a new extreme weather shelter grant (**HB 1012**).

**Con:** Did not address legislation to reduce the impact of vexatious and costly public records litigation (**HB 2307**).

**Con:** Did not pass legislation to create long-term dedicated revenues for affordable housing (**HB 2276/SB 6191**).

**Con:** Did not modernize the state's solid waste system by enacting producer responsibility for product packaging (**HB 2049/SB 6005**).

Contact: **Candice Bock**  
Government Relations Director  
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# 2024 Budget Outcomes



## Operating

- \$4.4 million to eliminate the local government 25% match for Basic Law Enforcement Academy (BLEA) training
- \$150 million for utilities to provide one-time bill rebates for low- and moderate-income residential electricity customers
- \$62 million to address housing and services for those who are unhoused
- \$12 million of CCA revenues to support local governments in searching for, accessing, and reporting on federal grant awards and tax incentives
- \$1.5 million for technical assistance for Broadband Equity Access and Deployment (BEAD) grantees



## Transportation

- \$27.2 million for Safe Routes to Schools grants.
- \$18.5 million for Pedestrian and Bicycle Safety Programs and grants
- \$5 million to assist local jurisdictions in addressing emergent issues related to safety for pedestrians and bicyclists
- \$15 million for the Clean Alternative Fuel Vehicle Charging and Refueling Infrastructure Program



## Capital

- Maintains the Public Works Assistance Account
- \$95.6 million in federal funding for Broadband Equity, Access, and Deployment Program projects
- \$127 million increase for the Housing Trust Fund
- \$4 million of clean energy retrofit dollars dedicated to grants for energy audits to city-owned tier 1 & 2 buildings
- \$50 million for clean energy community decarbonization projects
- \$105 million for Community EV Charging Grants
- \$22 million for the Brian Abbott Fish Barrier Removal Board

# Initiatives to the Legislature

## Passed by the Legislature (effective June 6)

- **I-2111** - Prohibits state and local taxes on personal income
- **I-2113** - Removes most restrictions on police pursuits
- **I-2081** - Concerns parental rights relating to their children's public school education

## On the November ballot

- **I-2109** - Repeals the capital gains tax
- **I-2117** - Repeals the state's cap and invest program otherwise known as the Climate Commitment Act
- **I-2124** - Allows employees to opt out of the state's long-term care program at any time



# Bills of note - Passed

- **HB 2044** – Removing non-supplant restrictions on King County jurisdictions for voter-approved property tax levy lid lifts
- **SB 5424** – Part-time work for law enforcement
- **SB 5780** – Rural and underserved area prosecutors and public defenders
- **SB 6157** – DACA eligibility for law enforcement positions
- **SB 6040** – Concerning prompt payment in public works
- **SB 6192** – Addressing additional work and change orders on public and private construction projects
- **HB 2384** - Concerning automated traffic safety cameras
- **SB 5808** – Interest arbitration for 911 dispatchers.
- **SB 5793** – Expands definition of "family member" for WA Paid Sick Leave law.



# Bills of note - Failed

- **SB 5770** – Revising the property tax levy limit
- **HB 2276/SB 6191** – REET funding – Affordable Homes Act
- **SB 5334** – Local option short-term rental tax
- **HB 2049** – ReWRAP Act to improve residential recycling access and accountability by producers
- **HB 2211/SB 6076** – Public safety sales tax councilmanic authority
- **HB 1959** – Applies PFML premiums to small employers.
- **HB 1893** – Permits striking workers to access unemployment benefits.





# Looking ahead to 2025

- New legislators taking office
- New statewide officials, including a new Governor
- Biennial budgets – operating, capital, transportation
- Impacts of initiatives
- Transportation package?



# Issues under consideration for 2025

- Revising the property tax cap
- Funding for public safety (officer recruitment, indigent defense)
- Funding for affordable housing and homelessness
- Infrastructure and transportation funding





# Some extra notes

- AWC's 2024 Salary & Benefits Survey data will be available next week
- AWC's 2024 Tax and User Fee Survey data will be available late summer/early fall
- AWC's annual City Conditions Survey will go out in September
- AWC's annual Municipal Budgeting & Fiscal Management Workshop is in Leavenworth August 1-2
- AWC is working with business community on an update to the Business Licensing model threshold requirement



# AWC Government Relations Team

## **Candice Bock**

### **Director**

Issue areas – Economic development; federal; finance; human resources, labor relations; pensions; open government; liability

## **Carl Schroeder**

### **Deputy Director**

Issue areas – Environment & natural resources; housing & homelessness; land use & planning; building codes

## **Lindsey Hueer**

### **Advocate**

Issue areas – Public safety & criminal justice; cannabis; emergency management; cybersecurity; general government; human services & behavioral health; elections

## **Brandy DeLange**

### **Advocate**

Issue areas – Public works & infrastructure; telecommunications; transportation; utilities & energy

## **Shayla Nelson**

### **Assistant**

Legislative Bulletin, committee support, team logistics

## **Sheila Gall**

### **General Counsel**

Issue areas – Municipal finance & taxes

## **Matt Doumit**

### **Legislative Policy Analyst**

Issue areas – Human resources; labor relations; pensions; liability; public safety & criminal justice; cannabis; general government; human services & behavioral health; open government;

## **Shannon McClelland**

### **Senior Legislative Policy Analyst**

Issue areas – Environment & natural resources; housing & homelessness; land use & planning; building codes

## **Brianna Morin**

### **Legislative Policy Analyst**

Issue areas – Public works & infrastructure; telecommunications; transportation; utilities & energy

## **Jacob Ewing**

### **Special Projects Coordinator**

Issue areas – American Rescue Plan Act (ARPA); parks; economic development; elections; grants management



# Questions?

[AWC Legislative Team Directory](https://wacities.org/)  
Website: <https://wacities.org/>





Washington state's primary tax agency

# Partner Portal

Presented by Brittney May and Tiffany McCullough

July 23, 2024



# Partner Portal Access

## How to request access to the Partner Portal

- Create a SAW logon
- Submit a request for access
  - Attach the Confidentiality Affidavit
- IGO approves/denies the request
  - Request is typically approved/denied within two business days
- Email sent for notification



# Partner Portal Access

## Removing Access to the Partner Portal

- Reasons for removing access
  - Employee left, promoted, etc.
- IGO has the authority to remove access from specific individuals



# Partner Portal Inactivity

## Lockout feature

- Happens after 120 days of inactivity
- Will need to send a new request to regain access
- Log into SAW and complete the steps to gain access to the portal

Client Log Key: 61257

This error has been recorded. If you wish to provide additional information about what you were doing when you received the error, you may enter it below and select Submit.

Additional Information

Submit

[Go Back](#)



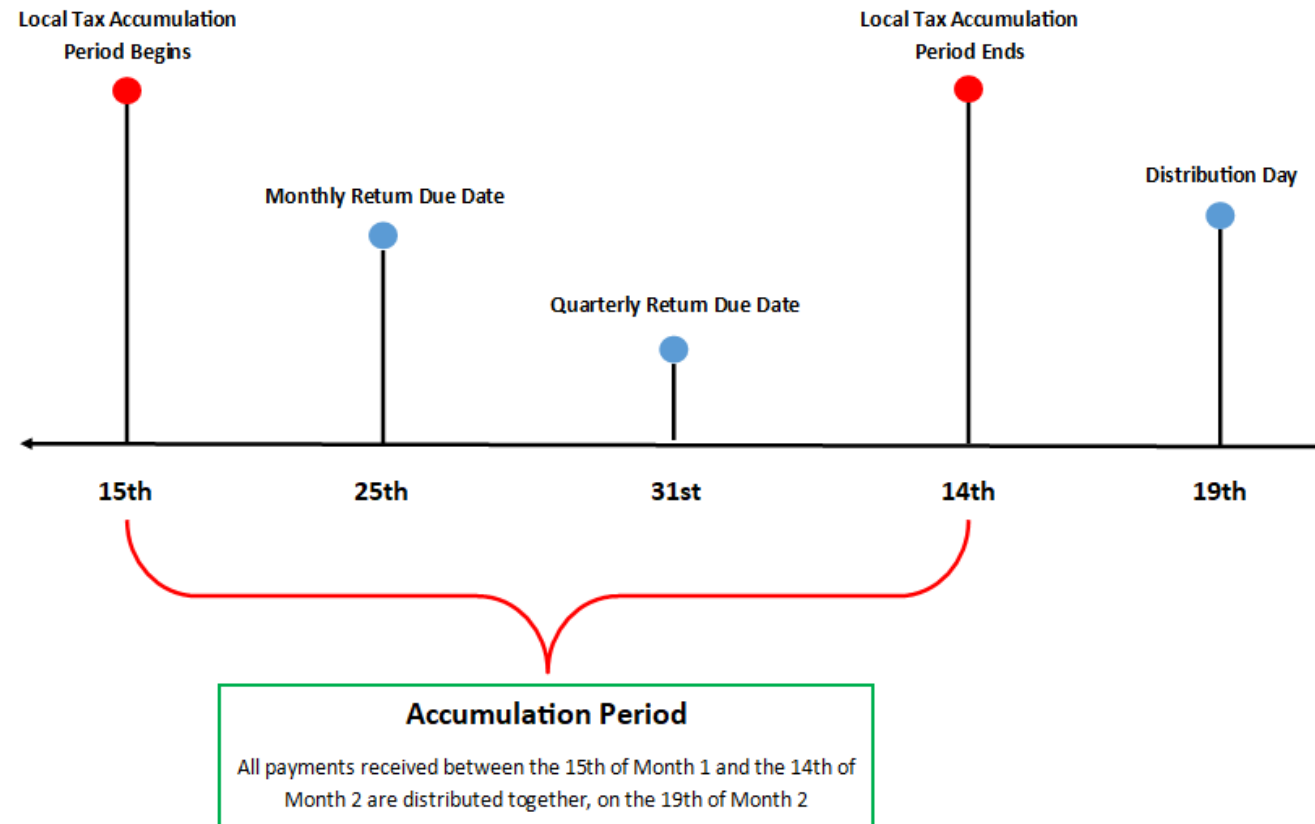
# Common Terminology

- Accumulation – The amount of money that has been allocated to a specific tax and jurisdiction/tribe. This column includes the pool amount calculation. This is before any fees have been deducted.
- Distribution period – The month when the taxes are distributed and received.
- Accumulation period – Runs from the 15th of a month to the 14th of the following month. July 15th-August 14th.
- Location Code (LSU) – The code assigned to the area for the jurisdiction/tribe, which the business reports on the tax returns.
- Filing Period – The last day of the month in which the tax return is for.
  - Monthly – July 31 2024
  - Quarterly – September 30 2024
  - Annual – December 31 2024
- Debt Type – The type of return/audit the tax came from.





# Funding of Local Sales Tax





# Funding Example

| <b>Return and Payment Activity</b> |                    |
|------------------------------------|--------------------|
| <b>07/11/2024</b>                  |                    |
| Retailing B&O Tax                  | \$ 94.20           |
| Retail Sales Tax (6.5%)            | 1,300.00           |
| Local Sales Tax (1.0%)             | 200.00             |
| Special Hotel/Motel (1%)           | 200.00             |
| <b>Total Tax Due:</b>              | <b>\$ 1,794.20</b> |
| <b>Payment (25%)</b>               | <b>\$ 448.55</b>   |
| <b>07/26/2024</b>                  |                    |
| <b>Payment 2 (75%)</b>             | <b>\$ 1,345.65</b> |

| <b>Local Tax Funding</b>       |                      |                                  |                                  |
|--------------------------------|----------------------|----------------------------------|----------------------------------|
|                                | <b>Total Payable</b> | <b>Distribute<br/>07/19/2024</b> | <b>Distribute<br/>08/19/2024</b> |
| <b>State Share Lodging Tax</b> |                      |                                  |                                  |
| Transient Rental (2%)          | \$ 400.00            | \$ 400.00                        | \$ -                             |
| <b>Add-on Tax</b>              |                      |                                  |                                  |
| Regular (.5%)                  | 100.00               | 25.00                            | 75.00                            |
| Optional (.5%)                 | 100.00               | 25.00                            | 75.00                            |
| <b>Lodging Tax</b>             |                      |                                  |                                  |
| Special Hotel/Motel (1%)       | 200.00               | 50.00                            | 150.00                           |

Jurisdictions will receive proportionate local sales tax funding when a business makes a payment but does not pay in full. This funding process continues until the business pays the full amount of the transaction.

Currently we send you a lump sum transaction at one time. If a business doesn't pay in full, you will receive your funds more often in smaller amounts as the business makes multiple payments.

### Add-on Taxes

- Increase the local sales tax rate – Paid by customers
- These taxes are proportionally funded.

### State Share Taxes

- Do not increase the local sales tax rate – credited to the jurisdiction out of a portion of the state sales tax. (General Fund)
- These taxes are front-funded.



# Local Tax Distribution Summary Report

Summary Generate

Jurisdiction:   Distribution Period: July 2024

Local Tax Distribution Summary

| Line Code   | Tax Type                       | Starting Balance | Accumulation  | Adjustment | Pool | Admin Fee    | Distribution  |
|-------------|--------------------------------|------------------|---------------|------------|------|--------------|---------------|
| 45/46/51/52 | Regular & Optional             | 0.00             | 6,508,568.62  | 0.00       | 0.00 | (65,085.69)  | 6,443,482.93  |
|             | PUD Priv Tax                   | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
|             | Leasehold Tax                  | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 47          | Transient Rental               | 0.00             | 43,508,000.00 | 0.00       | 0.00 | 0.00         | 43,508,000.00 |
| 653         | Affordable Housing             | 0.00             | 316,750.35    | 0.00       | 0.00 | 0.00         | 316,750.35    |
| 491/492     | Arena Project Sale and Use Tax | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 493         | Int. on Arena Project Loc Tax  | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 85/86       | Criminal Justice               | 0.00             | 4,339,045.75  | 0.00       | 0.00 | (43,390.46)  | 4,295,655.29  |
|             | REET                           | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 151/152     | Mental Health (County)         | 0.00             | 2,163,645.75  | 0.00       | 0.00 | (21,636.46)  | 2,142,009.29  |
| 364/365     | Housing & Related Services     | 0.00             | 4,338,850.00  | 0.00       | 0.00 | (43,388.50)  | 4,295,461.50  |
| 331/332     | Public Safety (City)           | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
|             | Forest Tax                     | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 355/356     | Cultural Access Program        | 0.00             | 2,163,645.75  | 0.00       | 0.00 | 0.00         | 2,163,645.75  |
| 793         | 911 Wireline                   | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 794         | 911 Wireless                   | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 795         | 911 VOIP                       | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 796         | 911 Prepaid Wireless           | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 182         | Rental Car                     | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 118         | Rental Car Stadium             | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
| 90          | King County Food & Beverage    | 0.00             | 0.00          | 0.00       | 0.00 | 0.00         | 0.00          |
|             | 21 Rows                        | 0.00             | 63,338,506.22 | 0.00       | 0.00 | (173,501.11) | 63,165,005.11 |

| Column Header    | Definition   |
|------------------|--|
| Line Code        | A unique number assigned to each tax.  |
| Tax Type         | Tax name. Examples: <ul style="list-style-type: none"> <li>Regular &amp; Optional</li> <li>Transportation</li> <li>Communication</li> <li>Transient Rental</li> </ul>    |
| Starting Balance | Displays any balances carried over from a prior distribution period.   |
| Accumulation     | Amount of tax accumulated.   |
| Adjustment       | Used to identify special situations where an adjustment is made. Examples include repayments or a negative balance from a previous distribution that is carried forward. |
| Pool             | Portion of the pool account distributed to the jurisdiction, if applicable to the tax.   |
| Admin Fee        | Department of Revenue administration fee, if applicable.   |
| Distribution     | The final amount the Office of the State Treasurer (OST) distributes.  |

The amounts for Criminal Justice and Public Safety tax displayed will differ from the amount distributed. The amounts displayed are the total amounts collected for the county. The final distribution amounts are calculated by the Office of the State Treasurer using population data.



# How to Export Data

- Fill in the required, yellow box titled “Jurisdiction,” and select the applicable “Distribution Period.”
- Click on the blue button labeled “Generate.”

Summary Generate

Jurisdiction Required Distribution Period Required

- A new screen pops up with your data. Click on the three dots in the upper right-hand corner to export your data.

Summary Generate

Jurisdiction   Distribution Period September 2020

Local Tax Distribution Summary

| Line Code             | Tax Type             | Starting Balance | Accumulation | Adjustment | Pool | Admin Fee | Distribution | Actions  |
|-----------------------|----------------------|------------------|--------------|------------|------|-----------|--------------|--|
| 45/46/51/52           | Regular & Optional   | 0.00             | 603.50       | 0.00       | 0.00 | (6.04)    | 597.46       | <ul style="list-style-type: none"><li>Filter</li><li>Views</li><li>Standard</li><li>Customize</li><li>Invert</li><li>Export</li><li>HTML</li><li>Excel</li><li>Spreadsheet</li><li>Document</li><li>6 Rows</li></ul> |
| 141                   | Brokered Natural Gas | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |  |
|                       | Leasehold Tax        | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |  |
| 37/38/137/138/437/438 | Transportation       | 0.00             | 71.00        | 0.00       | 0.00 | (0.71)    | 70.29        |  |
| 653                   | Affordable Housing   | 0.00             | 10.37        | 0.00       | 0.00 | 0.00      | 10.37        |  |
|                       | REET                 | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |  |
| 6 Rows                |                      | 0.00             | 684.87       | 0.00       | 0.00 | (6.75)    | 678.12       |  |

- Your data export to Excel will look like this:

| Line Code             | Tax Type             | Starting Balance | Accumulation | Adjustment | Pool | Admin Fee | Distribution |
|-----------------------|----------------------|------------------|--------------|------------|------|-----------|--------------|
| 45/46/51/52           | Regular & Optional   | 0.00             | 603.50       | 0.00       | 0.00 | (6.04)    | 597.46       |
| 141                   | Brokered Natural Gas | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |
|                       | Leasehold Tax        | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |
| 37/38/137/138/437/438 | Transportation       | 0.00             | 71.00        | 0.00       | 0.00 | (0.71)    | 70.29        |
| 653                   | Affordable Housing   | 0.00             | 10.37        | 0.00       | 0.00 | 0.00      | 10.37        |
|                       | REET                 | 0.00             | 0.00         | 0.00       | 0.00 | 0.00      | 0.00         |
|                       |                      | 0.00             | 684.87       | 0.00       | 0.00 | (6.75)    | 678.12       |



# Local Tax Distribution Overview Report

Overview Generate

Jurisdiction  Distribution Period

---

Local Tax Distribution Overview ☰ ⋮

| Tax Type                           | Distribution  |
|------------------------------------|---------------|
| Regular & Optional Tax             | 22,249,260.00 |
| Brokered Natural Gas Tax           | 0.00          |
| Leasehold Excise Tax               | 0.00          |
| Transportation Tax                 | 1,312,740.00  |
| Special Hotel/Motel Tax            | 13,180,000.00 |
| Affordable Housing Tax             | 149,338.07    |
| Real Estate Excise Tax             | 0.00          |
| Local Revitalization Financing Tax | 250,000.00    |
| 8 Rows                             | 37,141,338.07 |

| Column Header | Definition  |
|---------------|---|
| Tax Type      | Tax name  |
| Distribution  | The final amount the Office of the State Treasurer (OST) distributes. |





# Distribution Detail Report Information

- Business level detail report
- The detail report for sales and use tax will show all businesses and the total accumulation, even if the cap is met.
- The B&O detail report total should match the Summary Report.





# Distribution Detail Report

| Column Header  | Definition  |
|----------------|---|
| Name           | Business Name   |
| Account ID     | Tax Reporting Number  |
| Location       | 4 Digit Location Code Reported  |
| Frequency      | Current Filing Frequency  |
| Filing Period  | Return Ending Date  |
| Tax Type       | Tax Component Code. Examples: <ul style="list-style-type: none"> <li>• 45 – Regular Sales Tax</li> <li>• 46 – Regular Use Tax</li> <li>• 51 – Optional Sales Tax</li> <li>• 52 – Optional Use Tax</li> <li>• 47 – Transient Rental</li> </ul> |
| Debt Type      | Type of Transaction Posted. Examples: <ul style="list-style-type: none"> <li>• Excise Return</li> <li>• Use Return</li> <li>• Audit</li> </ul>  |
| Taxable Amount | Calculated Taxable Amount Based on Tax Rate and Accumulation Amount for the Tax Type  |
| Accumulation   | Tax Amount Accumulated  |

Generate

Distribution Detail

Jurisdiction:  Distribution Period:

Tax:  Location:

Account ID:  Name:  NAICS:

The taxable amount is calculated based on the tax rate and accumulation amount for the tax type. There may be some differences between calculated and reported taxable amounts due to rounding and partial payments. The taxable amount for audit and excise refund transactions will display as 0.00 as these transactions include multiple filing periods.

The transient rental detail reports are available beginning with the September 2019 distribution. This information is not available for periods prior to September 2019.

Results Download Results Download File Layout

| Name             | Account ID  | Location | Frequency | Filing Period | Tax Type            | Debt Type     | Taxable Amount | Accumulation | NAICS  |
|------------------|-------------|----------|-----------|---------------|---------------------|---------------|----------------|--------------|--------|
| KABOOM FIREWORKS | 600-000-001 | 0001     | Monthly   | 6/30/2024     | 45 – Regular Local  | Excise Return | 169,000,000.00 | 718,250.00   | 423920 |
| 9 YARDS MEDIA    | 600-000-002 | 0001     | Monthly   | 6/30/2024     | 45 – Regular Local  | Excise Return | 167,000,000.00 | 709,750.00   | 516210 |
| ATLAS VENTURES   | 600-000-003 | 0001     | Monthly   | 6/30/2024     | 45 – Regular Local  | Excise Return | 168,000,000.00 | 714,000.00   | 441330 |
| SAGA INNOVATIONS | 600-000-004 | 0001     | Monthly   | 6/30/2024     | 45 – Regular Local  | Excise Return | 269,000,000.00 | 1,143,250.00 | 459510 |
| SAGA INNOVATIONS | 600-000-004 | 0001     | Monthly   | 5/31/2024     | 45 – Regular Local  | Excise Return | 277,000,000.00 | 1,177,250.00 | 459510 |
| PUZZLE HUDDLE    | 600-000-005 | 0001     | Monthly   | 6/30/2024     | 45 – Regular Local  | Excise Return | 268,000,000.00 | 1,139,000.00 | 449210 |
| THE SHACK        | 600-000-006 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 171,000,000.00 | 726,750.00   | 441330 |
| PLAN FOR DEMAND  | 600-000-007 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 172,000,000.00 | 731,000.00   | 441330 |
| THE COFFEE GIRL  | 600-000-008 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 170,000,000.00 | 722,500.00   | 722515 |
| CHIC BOUTIQUE    | 600-000-009 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 271,000,000.00 | 1,151,750.00 | 441330 |
| SUPERSCAPES      | 600-000-010 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 272,000,000.00 | 1,156,000.00 | 541320 |
| DECORATING DEN   | 600-000-011 | 0001     | Monthly   | 6/30/2024     | 46 – Regular Local  | Excise Return | 270,000,000.00 | 1,147,500.00 | 441330 |
| KABOOM FIREWORKS | 600-000-001 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 169,000,000.00 | 718,250.00   | 423920 |
| 9 YARDS MEDIA    | 600-000-002 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 167,000,000.00 | 709,750.00   | 516210 |
| ATLAS VENTURES   | 600-000-003 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 168,000,000.00 | 714,000.00   | 441330 |
| SAGA INNOVATIONS | 600-000-004 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 269,000,000.00 | 1,143,250.00 | 459510 |
| SAGA INNOVATIONS | 600-000-004 | 0001     | Monthly   | 5/31/2024     | 51 – Optional Local | Excise Return | 277,000,000.00 | 1,177,250.00 | 459510 |
| PUZZLE HUDDLE    | 600-000-005 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 268,000,000.00 | 1,139,000.00 | 449210 |
| THE SHACK        | 600-000-006 | 0001     | Monthly   | 6/30/2024     | 51 – Optional Local | Excise Return | 171,000,000.00 | 726,750.00   | 441330 |
| PLAN FOR DEMAND  | 600-000-007 | 0001     | Monthly   | 6/30/2024     | 52 – Optional Local | Excise Return | 172,000,000.00 | 731,000.00   | 441330 |
| THE COFFEE GIRL  | 600-000-008 | 0001     | Monthly   | 6/30/2024     | 52 – Optional Local | Excise Return | 170,000,000.00 | 722,500.00   | 722515 |
| CHIC BOUTIQUE    | 600-000-009 | 0001     | Monthly   | 6/30/2024     | 52 – Optional Local | Excise Return | 271,000,000.00 | 1,151,750.00 | 441330 |
| SUPERSCAPES      | 600-000-010 | 0001     | Monthly   | 6/30/2024     | 52 – Optional Local | Excise Return | 272,000,000.00 | 1,156,000.00 | 541320 |
| DECORATING DEN   | 600-000-011 | 0001     | Monthly   | 6/30/2024     | 52 – Optional Local | Excise Return | 270,000,000.00 | 1,147,500.00 | 441330 |

24 Rows 22,474,000.00



# File Layout

| Field | Field Name            | Data Type | Format     | Example               | Max Length | Debt Type     | Frequency       | Tax Type | Decode                                      | Owner Type          |
|-------|-----------------------|-----------|------------|-----------------------|------------|---------------|-----------------|----------|---|---------------------|
| 1     | Distribution Year-Mon | DATE      | yy-MMM     | 99-Dec                | 6          | Excise Audit  | Daily           | 118      | Local Rental Car Stadium Tax                | Association         |
| 2     | Account ID            | STRING    |            | 600600600             | 30         | Forest Audit  | Annual          | 137      | Transportation Benefit District Local Sales | Bank Corporation    |
| 3     | Filing Period Month   | INT       |            | 1                     | 2          | Use Audit     | DOL Monthly     | 138      | Transportation Benefit District Local Use   | Corporation         |
| 4     | Filing Period Year    | INT       |            | 2018                  | 4          | Excise Refund | Monthly         | 141      | Local City Natural Gas Use Tax              | Estate              |
| 5     | Debt Type             | STRING    |            | Excise Return         | 30         | Excise Return | Non Reporting   | 151      | Mental Health Local Sales Tax               | Individual          |
| 6     | Tax Type              | STRING    |            | 45                    | 4          | Forest Return | Quarterly       | 152      | Mental Health Local Use Tax                 | Joint Venture       |
| 7     | Location              | STRING    |            | 0200                  | 4          | SST Return    | Temporary Event | 170      | Tourism Promotion Area Lodging Fee          | LLC                 |
| 8     | Taxable Amount        | DECIMAL   |            | 914.13                | 16         | Use Return    |                 | 182      | Rental Car - Local                          | LLLP                |
| 9     | Accumulation Amount   | DECIMAL   |            | 60.30                 | 16         |               |                 | 331      | Local Public Safety - Sales Tax             | LLP                 |
| 10    | Name                  | STRING    |            | LOCAL-TAX, TEST       | 255        |               |                 | 332      | Local Public Safety - Use Tax               | Limited Partnership |
| 11    | Open Date             | DATE      | MM/dd/yyyy | 01/01/9999            | 10         |               |                 | 351      | Local Mental Health - Sales Tax             | Massachusetts Trust |
| 12    | Close Date            | DATE      | MM/dd/yyyy | 01/01/9999            | 10         |               |                 | 352      | Local Mental Health - Use Tax               | Municipality        |
| 13    | Frequency             | STRING    |            | Monthly               | 30         |               |                 | 364      | Housing & Related Services Sales Tax        | Nonprof Corporation |
| 14    | NAICS                 | STRING    |            | 452990                | 30         |               |                 | 365      | Housing & Related Services Use Tax          | Partnership         |
| 15    | Street                | STRING    |            | 6300 Linderson Way SW | 255        |               |                 | 37       | Transportation Portion of Local Sales Tax   | PLLLP               |
| 16    | Street 2              | STRING    |            |                       | 255        |               |                 | 38       | Transportation Portion of Local Use Tax     | PLLP                |
| 17    | City                  | STRING    |            | TUMWATER              | 100        |               |                 | 387      | PFD Distress (Anchor) - Sales Tax           | Tenants in Common   |
| 18    | State                 | STRING    |            | WA                    | 255        |               |                 | 388      | PFD Distress (Anchor) - Use Tax             | Tribal Government   |
| 19    | Zip                   | STRING    |            | 98501                 | 30         |               |                 | 437      | Passenger Only Ferry Serv - Local Sales     | Trust               |
| 20    | Zip + 4               | STRING    |            | 8500                  | 30         |               |                 | 438      | Passenger Only Ferry Serv - Local Use       |                     |
| 21    | Owner Type            | STRING    |            | Association           | 255        |               |                 | 45       | Local Sales Tax                             |                     |
|       |                       |           |            |                       |            |               |                 | 46       | Local Use Tax                               |                     |





## When to Contact TAA

- Identifying whether a person has access to the portal
- When a specific business needs to be researched
- Discrepancies or taxability issues for a business
- Unable or unsure how to answer the question
- Unable to access the information needed
- Any other inquiries you need help with



# Contact Us

For any questions or to get help  
from our tax experts



## Website

[www.dor.wa.gov](http://www.dor.wa.gov)

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## Phone Number

360-705-6705

---



## Email

[dorlocaljurisdictioncommunications@dor.wa.gov](mailto:dorlocaljurisdictioncommunications@dor.wa.gov)



# Who to Contact in TAA

**Jason Hartwell**  
**360-705-6154**  
**JasonH@dor.wa.gov**

- Rate change notifications for Add-on Taxes
- Data Requests
- Distribution Questions
- Partner Portal

**Brittney May**  
**360-705-6084**  
**BrittneyM@dor.wa.gov**

- State Share Taxes
- Annexations
- Leasehold Excise Tax
- Sales & Use Tax Rate Lookup Application (GIS)
- Public Utility District (PUD) Privilege Tax
- Tribal Retail Tax Compacts Distributions

**Tiffany McCullough**  
**360-705-6126**  
**TiffanyM@dor.wa.gov**

- Rate change notifications and information regarding:
  - Lodging
  - Brokered Natural Gas
  - 911
  - Real Estate Excise Tax



# Resources

- [Adding the Partner Portal](#)
- [SAW Instructions](#)
- [Report Guide](#)
- [Local Jurisdiction Page](#)
- [Local Tax Reference Guide](#)
- [Statistics and Reports](#)



Questions?



# Local Government Data

Washington state's primary tax agency

Presented by Valerie Torres, Program Manager, Research & Fiscal Analysis Division

July 23, 2024





# Finding Local Data

## Statistics and Reports

- <https://dor.wa.gov/>
- “About” (upper right)
- Then Statistics and Reports
- Or – go to Statistics and Reports (bottom left)
- <https://dor.wa.gov/about/statistics-reports>





Local Government Data

# Taxable Retail Sales







# Create a Report: State and local taxable retail sales

## You Can:

- Select multiple years or locations inside the lists.
- Select at what industry level to summarize the data (in the “All NAICS”)
- Select the industry or group of industries to summarize.

## Example:

### Taxable Retail Sales

Year: 2023Q1, 2023Q2, 2023Q3, and 2023Q4

Location: Toledo and Winlock

Tax Type: Sales

NAICS Code: 722000 - 722999

Sum By: n6

Year 2005 - Present (NAICS Data)  Year 1994 - 2004 (SIC Data)

**Select a Tax Year:**

All Years  
2023 Quarter 4  
2023 Quarter 3  
2023 Quarter 2  
2023 Quarter 1

**Select a Location:**

0100 Unincorporated Adams County  
0101 Hatton  
0102 Lind  
0103 Othello  
0104 Ritzville

**Select a Tax Type:**

Sales  Use  Both

**Select a NAICS Grouping to Sum By:**

All NAICS [List of NAICS codes](#)

**Select a NAICS:**

From: N/A To: N/A

**Select a Format:**

Html  Excel

Create Local Sales/Use Taxable Amounts Report



# Taxable Retail Sales

<https://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

## **Taxable Retail Sales**

Year: 2023Q1, 2023Q2, 2023Q3, and 2023Q4

Location: Toledo and Winlock

Tax Type: Sales

NAICS Code: 722000 - 722999

Sum By: n6

1

- In “Select a Tax Year”, select 2023 Quarter 4.
- Hold the CTRL key and click 2023 Quarter 3, Quarter 2, and Quarter 1.

2

- In “Select a Location”, scroll down and select Toledo.
- Hold the CTRL key and click on Winlock.

3

- In “Select a NAICS Grouping to Sum By” select 6 digits.
- In select a NAICS enter “722000” in the first box and “722999” in the second box.



**Taxable Retail Sales**

Year: 2023Q1, 2023Q2, 2023Q3, and 2023Q4

Location: Toledo and Winlock

Tax Type: Sales

NAICS Code: 722000 - 722999

Sum By: n6

D = Records not disclosable due to confidentiality requirements

| Year           | Tax Type | NAICS  | Total Taxable | Units | Year           | Tax Type | NAICS  | Total Taxable | Units |
|----------------|----------|--------|---------------|-------|----------------|----------|--------|---------------|-------|
| <b>Toledo</b>  |          |        |               |       | <b>Winlock</b> |          |        |               |       |
| 2023 Quarter 4 | Sales    | 722320 | D             | D     | 2023 Quarter 4 | Sales    | 722320 | D             | D     |
| 2023 Quarter 4 | Sales    | 722330 | D             | D     | 2023 Quarter 4 | Sales    | 722330 | D             | D     |
| 2023 Quarter 4 | Sales    | 722410 | D             | D     | 2023 Quarter 4 | Sales    | 722410 | D             | D     |
| 2023 Quarter 4 | Sales    | 722511 | \$239,114     | 3     | 2023 Quarter 4 | Sales    | 722511 | \$299,899     | 4     |
| 2023 Quarter 4 | Sales    | 722515 | \$5,626       | 3     | 2023 Quarter 4 | Sales    | 722515 | \$18,398      | 3     |
| 2023 Quarter 3 | Sales    | 722320 | D             | D     | 2023 Quarter 3 | Sales    | 722320 | D             | D     |
| 2023 Quarter 3 | Sales    | 722330 | \$21,289      | 5     |                |          |        |               |       |
| 2023 Quarter 3 | Sales    | 722410 | D             | D     | 2023 Quarter 3 | Sales    | 722410 | D             | D     |
| 2023 Quarter 3 | Sales    | 722511 | \$348,039     | 3     |                |          |        |               |       |
| 2023 Quarter 3 | Sales    | 722515 | D             | D     | 2023 Quarter 3 | Sales    | 722515 | D             | D     |
| 2023 Quarter 2 | Sales    | 722320 | D             | D     | 2023 Quarter 2 | Sales    | 722320 | D             | D     |
| 2023 Quarter 2 | Sales    | 722330 | D             | D     |                |          |        |               |       |
| 2023 Quarter 2 | Sales    | 722410 | D             | D     | 2023 Quarter 2 | Sales    | 722410 | D             | D     |
| 2023 Quarter 2 | Sales    | 722511 | \$324,092     | 3     | 2023 Quarter 2 | Sales    | 722511 | \$299,186     | 4     |
| 2023 Quarter 2 | Sales    | 722515 | \$5,364       | 3     | 2023 Quarter 2 | Sales    | 722515 | \$23,706      | 3     |
| 2023 Quarter 1 | Sales    | 722320 | D             | D     | 2023 Quarter 1 | Sales    | 722320 | D             | D     |
| 2023 Quarter 1 | Sales    | 722330 | D             | D     |                |          |        |               |       |
| 2023 Quarter 1 | Sales    | 722410 | D             | D     | 2023 Quarter 1 | Sales    | 722410 | D             | D     |
| 2023 Quarter 1 | Sales    | 722511 | \$229,202     | 3     | 2023 Quarter 1 | Sales    | 722511 | \$286,056     | 4     |
| 2023 Quarter 1 | Sales    | 722515 | D             | D     | 2023 Quarter 1 | Sales    | 722515 | D             | D     |

**In Excel, To Compare:**

- City – Side by Side
- NAICS matched
- Formatted

722 Food Services and Drinking Places

7223 Special Food Services (like caterers)

7224 Drinking places

7225 Restaurants



# 3-digit Industry Summary

## Taxable Retail Sales

Year: 2023Q1, 2023Q2, 2023Q3, and 2023Q4

Location: Toledo and Winlock

Tax Type: Sales

NAICS Code: 722 - 722

Sum By: n3

D = Records not disclosable due to confidentiality requirements

| Year           | Tax Type | NAICS | Total Taxable | Units |
|----------------|----------|-------|---------------|-------|
| <b>Toledo</b>  |          |       |               |       |
| 2023 Quarter 4 | Sales    | 722   | \$404,134     | 10    |
| 2023 Quarter 3 | Sales    | 722   | \$553,298     | 13    |
| 2023 Quarter 2 | Sales    | 722   | \$489,558     | 11    |
| 2023 Quarter 1 | Sales    | 722   | \$422,158     | 9     |

| Year           | Tax Type | NAICS | Total Taxable | Units |
|----------------|----------|-------|---------------|-------|
| <b>Winlock</b> |          |       |               |       |
| 2023 Quarter 4 | Sales    | 722   | \$481,643     | 12    |
| 2023 Quarter 3 | Sales    | 722   | \$547,549     | 9     |
| 2023 Quarter 2 | Sales    | 722   | \$521,912     | 11    |
| 2023 Quarter 1 | Sales    | 722   | \$502,168     | 9     |



# Taxable Retail Sales Comparison

<https://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

1

- Go to the Quarterly Business Review

2

- To compare counties – Select Table 3a
- To compare cities - Select Table 4a

3

- Create the report



## Quarterly Business Review

Table 4a:

City Taxable Retail Sales Comparing  
4th Quarter, 2022 To 4th Quarter, 2023

[Back to Search](#)

[Create Excel File](#)

| City               | 2022            | 2023            | Change |
|--------------------|-----------------|-----------------|--------|
| Aberdeen           | \$164,670,515   | \$157,832,115   | -4.2%  |
| Airway Heights     | \$79,825,281    | \$86,374,712    | 8.2%   |
| Albion             | \$714,072       | \$751,965       | 5.3%   |
| Algona             | \$12,099,027    | \$23,920,616    | 97.7%  |
| Almira             | \$5,058,647     | \$2,799,952     | -44.7% |
| Anacortes          | \$159,048,265   | \$151,431,106   | -4.8%  |
| Arlington          | \$251,907,934   | \$212,903,775   | -15.5% |
| Asotin City        | \$2,818,191     | \$3,846,965     | 36.5%  |
| Auburn/king        | \$623,333,210   | \$622,158,857   | -0.2%  |
| Auburn/pierce      | \$28,889,633    | \$31,528,907    | 9.1%   |
| Bainbridge Island  | \$195,562,210   | \$194,752,024   | -0.4%  |
| Battle Ground      | \$167,616,802   | \$165,012,552   | -1.6%  |
| Beaux Arts Village | \$2,674,074     | \$2,343,402     | -12.4% |
| Bellevue           | \$2,826,617,969 | \$2,638,689,571 | -6.6%  |
| Bellingham         | \$965,643,456   | \$971,027,236   | 0.6%   |

### Compares Quarter over Quarter

- All Cities
- All Taxable Retail Sales
- Note: Counites – Table 3a
- Under cities will see unincorporated county





Local Tax Information on our Website

# Sales Tax Distributions





# Local Sales Tax Distribution

## Under Create a Report choose: Local Sales Tax Distribution

Takes you to a different portion of the website:

<https://secure.dor.wa.gov/gteunauth/>

The blue text on the left are links where you can add years, months, select specific taxes, and specific locations.

## Local Tax Distribution

|                           |                        |
|---------------------------|------------------------|
| Select distribution year  | 2024                   |
| Select distribution month | June                   |
| Select taxes              | All taxes selected     |
| Select locations          | All locations selected |





# Sales Tax Distributions

<https://secure.dor.wa.gov/gteunauth/>

1

- Under “Select distribution year,” check 2023 and uncheck 2024

2

- Under “Select distribution month,” either:
  - Check the box next to each month.
  - Click on “Select All” (at the top right)

3

- Under “Select taxes,”
  - Click on “Select None” and then check the box next to Regular and Optional.
- Under “Select Locations,” either:
  - Scroll down to select Toledo and Winlock.
  - Use the filter to find Toledo and Winlock

# Local Tax Distribution

[Reset Selections](#)  **I Want To View**

Select distribution year 2023

Select distribution month All months selected

Select taxes Regular & Optional Tax

Select locations 2 locations selected

[Local Tax Reference Guide](#)

[Navigation Guide](#)

[Local Tax Distribution from 1983-2011](#)

[How To Match Older Data](#)

**Search**

◀ Page 1 of 1 ▶

Filter

## Results

[Export to spreadsheet](#) [Export to HTML](#)

| Year | Month | Month    | Location Code | Location | Tax                    | Non-disclosable          | Distribution |
|------|-------|----------|---------------|----------|------------------------|--------------------------|--------------|
| 2023 | 1     | January  | 2107          | TOLEDO   | Regular & Optional Tax | <input type="checkbox"/> | \$13,735.89  |
| 2023 | 2     | February | 2107          | TOLEDO   | Regular & Optional Tax | <input type="checkbox"/> | \$15,359.70  |
| 2023 | 3     | March    | 2107          | TOLEDO   | Regular & Optional Tax | <input type="checkbox"/> | \$13,455.45  |



# Sales Tax Distribution Reminders

## A few reminders about distributions:

- The distribution column represents retail sales and use tax amounts remitted to the Department in the previous month.
- When checked, the non-disclosable column means we cannot display the data publicly because not enough taxpayers reported, and the amount shows as zero.
- The amounts displayed for Criminal Justice and Public Safety County will differ from the amounts shown for distributions from 2012 through March 2018. From April 2018 forward, we show the total amount collected for the county. The Office of the State Treasurer uses population data to calculate the final distribution amounts.



Local Tax Information on our Website

# Property Taxes





# County City Property Taxes

<https://dor.wa.gov/about/statistics-reports/property-tax-statistics>

4

- From the Property Tax Statistics, choose the year of statistics.

5

- In the right-hand column, under Levies
- Click on Senior Taxing District Levies Due

6

- This downloads a spreadsheet with each county levy and the levies for each city.





## Senior Taxing Districts

- County General
- County Road
- Each City

| Levy Detail                                       |                              |                 |                   |                          |                                 |                         |
|---|------------------------------|-----------------|-------------------|--------------------------|---------------------------------|-------------------------|
| Part 1: Senior Taxing District Levies Due in 2023 |                              |                 |                   |                          |                                 |                         |
| County  | Municipality/Taxing District | Valuation       | Regular Levy Rate | Regular Levy Due in 2023 | Bond/Special Levies Due in 2023 | Total Taxes Due in 2023 |
| Adams   |                              |                 |                   |                          |                                 |                         |
|   | County General               | \$3,280,937,217 | 1.39321           | \$4,571,020              | \$0                             | \$4,571,020             |
|   | County Road                  | 1,895,346,108   | 1.22978           | 2,330,860                | 0                               | 2,330,860               |
|   | Hatton                       | 4,790,939       | 2.44274           | 11,703                   | 0                               | 11,703                  |
|   | Lind                         | 44,733,400      | 1.71342           | 76,647                   | 0                               | 76,647                  |
|   | Othello                      | 1,169,110,047   | 1.79082           | 2,093,660                | 0                               | 2,093,660               |
|   | Ritzville                    | 156,237,791     | 2.30997           | 360,904                  | 0                               | 360,904                 |
|   | Washtucna                    | 10,718,932      | 2.40985           | 25,831                   | 0                               | 25,831                  |
|   | <b>TOTAL</b>                 |                 |                   |                          |                                 | <b>9,470,625</b>        |
| Asotin  |                              |                 |                   |                          |                                 |                         |
|   | County General               | 2,084,459,310   | 1.42456           | 2,969,445                | 673,500                         | 3,642,945               |
|   | County Road                  | 1,389,255,509   | 1.39259           | 1,934,660                | 0                               | 1,934,660               |
|   | Asotin                       | 107,967,854     | 1.88136           | 203,126                  | 0                               | 203,126                 |
|   | Clarkston                    | 587,235,947     | 2.04865           | 1,203,041                | 0                               | 1,203,041               |
|   | <b>TOTAL</b>                 |                 |                   |                          |                                 | <b>6,983,772</b>        |



Questions?



# Contact Us

For any questions or to get help  
from our tax research experts



**Website**

<https://dor.wa.gov/about/statistics-reports>



**Email**

DORStatistics@dor.wa.gov





# 2024 Tax Legislation

Legislation and Policy Division

Presented by Trice Konschuh, Miki Gearhart & Amber Cervantes

July 23, 2024



2024 Tax Legislation

# Excise Tax & Business Licensing







# ESHB 2134

## Commuter Trip Reduction Program (2023-2025 Supp. Transportation Budget)

- Extends the time employers can earn the credit against either their B&O tax or PUT for incentives from January 1, 2024, to January 1, 2025.
- Extends the expiration date for claiming the credit from July 1, 2024, to July 1, 2025.



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# HB 2137

## Tourism Promotion Area Assessments

- Allows cities and counties that impose the Tourism Promotion Area (TPA) charge to exempt any lodging business, unit, or guest from the TPA charge.





# ESHB 2306

## Main Street Tax Credit Program

- Allows Main Street Programs to access unused statewide contributions on October 1 each year. A program may receive contributions of up to \$250,000 per year.





# SSB 6316

## State Route 520 corridor

- Authorizes the DOT to apply for a state and local sales and use tax deferral related to the construction of the SR 520 corridor improvements.
- Repayment will begin December 31 of the 24th year after the project is operationally complete.







# SB 5897

## Business Licensing Service Program

- Broadens the BLS handling fee exemption for nonresident endorsements.
- Changes the BLS account balance threshold.
- Reduces the days required for local governments to notify BLS of changes impacting the cost of new licenses or renewal fees.



# E2SSB 6175

## Housing affordability tax incentives for existing structures

Allows cities to authorize a new state and local sales and use tax deferral program for existing structures that convert underutilized commercial property into affordable housing.

- Approved projects must be:
  - Primarily for multifamily housing units.
  - At least 10% of the units must be sold or rented to low-income households as affordable housing.
- If the property is maintained for qualifying purposes for at least 10 years, deferred taxes don't need to be repaid.

This bill also adds a definition of “conversion” for the multi-family housing property tax exemption (MFTE) program.





2024 Tax Legislation

# Property Tax





# SHB 1818

## Forestland/Timberland exclusion from compensating tax & additional tax

- Excludes sales and transfers of classified timber land from additional tax.
- The land must be sold or transferred to a governmental entity.
- The governmental entity must manage the land in the same manner as DFL or classified timber land.

Compensating tax or additional tax that would otherwise have been paid will become due from the government owner if the land is not managed as required or is subsequently sold or transferred at any time.





# SHB 2348

## County hospital funding

- Changes the characteristics of the county hospital property tax authorized for counties who own a public hospital.
- Lowers the tax rate from \$0.50 to \$0.20/per \$1,000 AV.
- Removes a couple of levy limitations.
- Expands approved uses for the tax revenue.



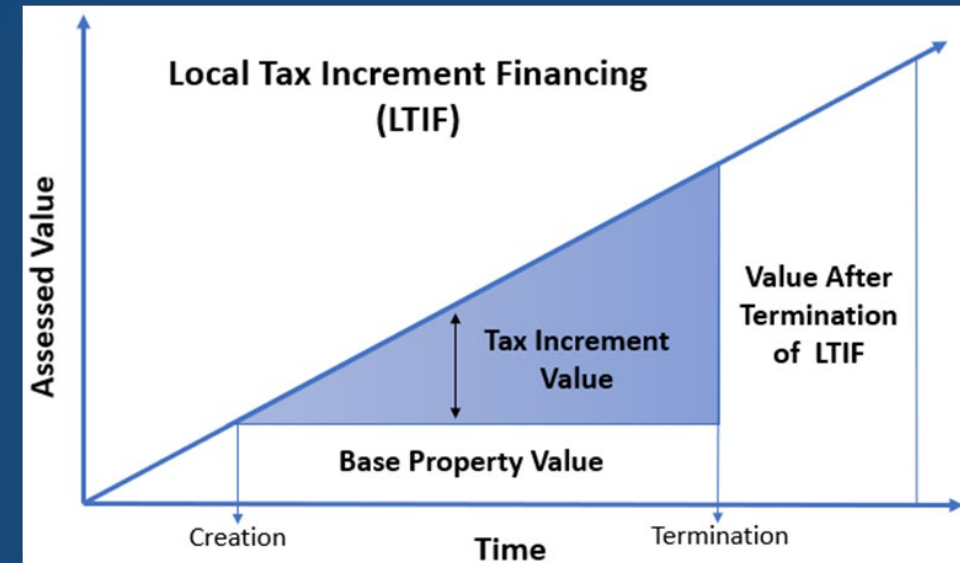
Source: [UW Medicine](https://www.uwmedicine.org)



# E2SHB 2354

**Revised for 2nd Substitute: Creating an option for impacted taxing districts to provide a portion of their new revenue to support any tax increment area proposed within their jurisdiction and clarifying that a tax increment area must be dissolved when all bond obligations are paid**

- Revises various administrative provisions to the “local tax increment financing” (LTIF) program.
- Clarifies mitigation for certain taxing districts impacted by an LTIF.
- Provides an arbitration process if mitigation fails.
- Effective June 6, 2024.





# SB 6013

## Expanding the homeownership development property tax exemption

- Exemption expires when the nonprofit transfers title.
- Requires the low-income household to enter into an agreement with the nonprofit to build, or have built, through a qualified mutual self-help housing program a residence on the land for the household.







# Changes to Individual Benefit Programs

## HB 2375 - ADUs

- Amends the definition of “residence” to allow one accessory dwelling unit in addition to a participant’s qualifying primary residence for selected property tax relief programs, such as:
  - Senior exemption
  - Senior deferral
  - Widows/widowers grant assistance
  - Limited income deferral

## SB 6238 – Widow/widower grant assistance

- Increases exemption amounts for the property tax assistance program for widows and widowers of veterans.
- Aligns qualifying income requirements with existing thresholds for senior citizen and people with disabilities property tax exemption program.

## 2SHB 2014 - Eligible veterans

- Expands eligible veterans to include those whose separation from armed service was characterized as other than an honorable discharge.
- Updates documentation a widow or widower may provide when applying for the widow/widower tax assistance program.



# HB 2204

## Emergency liquor permit

- Creates a special liquor permit for a licensed liquor manufacturer to sell liquor at another licensed premises with retail privileges during an emergency or disaster.
- Up to three emergency permit holders may sell at the same licensed premises.
- Fee must be waived if there is a proclamation of a state of emergency issued by the governor or by the city, town, or county where the applicant is located.



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# Affordable Housing

## SHB 2012 – Additional funding sources

- Expands the property tax exemption for nonprofits that provide affordable rental housing or mobile home lots to qualifying households by including the following two additional funding sources:
  - City or county funds designated for affordable housing.
  - A voter-approved levy lid lift for the specific purpose.

## ESHB 2003 – LET exemption

- Creates a leasehold excise tax exemption for all leasehold interests in public lands when used for the placement of affordable housing.
- Requires:
  - DNR and lessee to prioritize housing for low-income households.
  - 100% of units be rented or sold as permanently affordable for low- and moderate-income households.
  - A minimum 20-year lease.
- The length of exemption is for the duration of the lease.





# Questions

[TriceK@dor.wa.gov](mailto:TriceK@dor.wa.gov)

[MikiG@dor.wa.gov](mailto:MikiG@dor.wa.gov)

[AmberC@dor.wa.gov](mailto:AmberC@dor.wa.gov)

[www.dor.wa.gov](http://www.dor.wa.gov)



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# Working Families Tax Credit Program Overview

Local Government Partnership Meeting

July 23, 2024

Presented by Perla Gamboa and Whitney Klein



## Agenda

- Overview of the WFTC Program
- Program Administration
- Application Process
- Communication & Outreach
- Program Results
- County-level program results
- 2024 efforts



# About the WFTC Program

- A tax credit for low-to-moderate income individuals and families enacted by EHSB 1297 in 2021
- Applications opened February 1, 2023
- Credit amount is based on income level and the number of qualifying children
  - Maximum credit: \$1250
  - Minimum credit: \$50

| # of Qualifying Children | Maximum WFTC Benefit |
|--------------------------|----------------------|
| 3 or more                | \$1,255              |
| 2                        | \$940                |
| 1                        | \$625                |
| None                     | \$315                |



# Program Objectives

- Combat regressivity of state and local tax systems
- Boost low-paid workers' incomes and offset some of the taxes they pay
- Policy objectives per ESHB 1297:
  - Stimulate local economic activity
  - Advance racial equity
  - Promote economic stability and well-being for lower income workers







# WFTC Eligibility

## Applicants must:

- File a federal income tax return
- Have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- Live in Washington for at least 183 days of the year
- Qualify for the Federal Income Tax Credit
  - Income thresholds
  - Qualifying children requirements
  - Certain age requirements

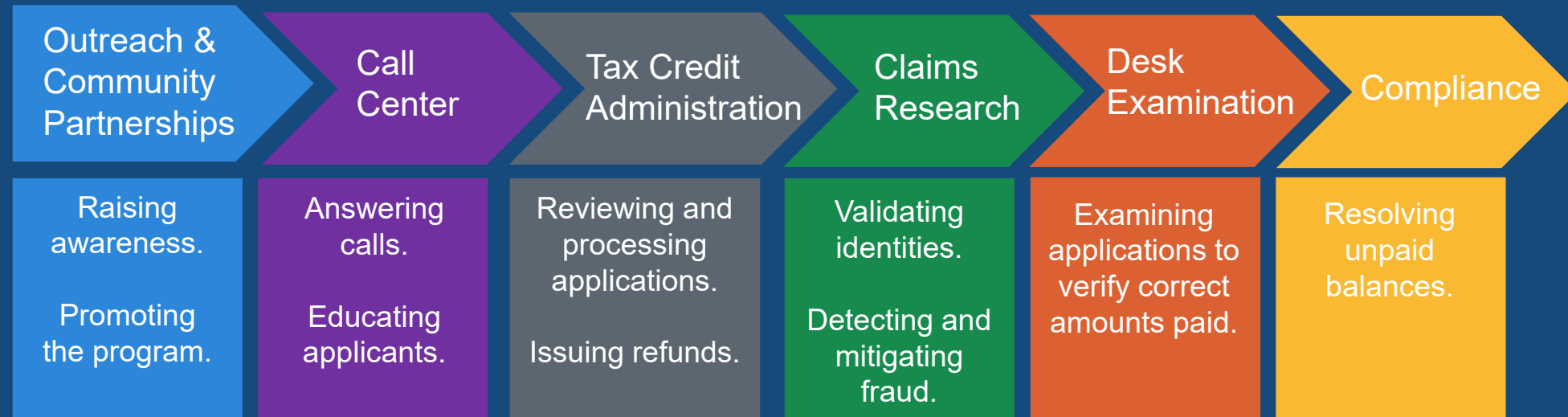


**Up to 350,000 individuals or families are eligible**



# Program Administration

WFTC is a new division within the Department of Revenue





# Application Process

## Paper

- Paper applications are available in English and 12 languages:
  - Arabic, Chinese (Traditional and Simplified), Khmer, Korean, Marshallese, Russian, Somali, Spanish, Tagalog, Ukrainian and Vietnamese

Department of Revenue  
Washington State  
Form 14 0001

**2023 Working Families Tax Credit Application**  
Skip the paper form and file online! Go to [WorkingFamiliesCredit.wa.gov](https://WorkingFamiliesCredit.wa.gov)  
Need help? Email [DORWFTC@dor.wa.gov](mailto:DORWFTC@dor.wa.gov), call 360-763-7300, or read instructions at [workingfamiliescredit.wa.gov/get-help](https://workingfamiliescredit.wa.gov/get-help).

**Mail to:**  
Washington State Dept. of Revenue  
Attn: Working Families Tax Credit Division  
PO Box 47468  
Olympia, WA, 98504-7468

What is your preferred language for receiving communication?  
 English  
 Spanish  
 Other \_\_\_\_\_

The Department currently sends letters in English only. We are collecting other language preferences to determine which languages are needed in the future.

Amended application? Check this box and attach a letter of explanation.

**A. Your information**

1. First name \_\_\_\_\_ Middle initial  Last name \_\_\_\_\_

2. Valid SSN or ITIN \_\_\_\_\_  
 I am currently waiting for an ITIN from the IRS (for myself, my spouse, and/or my child).

3. Date of birth (MM/DD/YYYY) \_\_\_\_\_

4. Washington state driver's license or ID number \_\_\_\_\_  
 I do not have or do not want to provide a Washington State license or ID number.  
 Note: Providing your license or ID number will generally expedite the application review process.

5. Mailing address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

6. Primary phone \_\_\_\_\_ Cell phone \_\_\_\_\_ Email \_\_\_\_\_

**B. Residency questions**

7. Did you live in Washington for at least 183 days in 2023?  Yes  No

8. Is your mailing address in Section A the same as your current primary residence?  Yes  No  
 If yes, skip to Section C.

9. If you answered "no" to question 8, what is your current primary residence?  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

I do not have or do not want to provide an address for my primary residence. Note: Providing your address of primary residence will generally expedite the application review process and decrease the likelihood of additional contact from the Department.

To request this content in an alternate format or language, please call 360-763-7300 or email [DORWFTC@dor.wa.gov](mailto:DORWFTC@dor.wa.gov). Teletype (TTY) users please dial 711.

REV 14 0001 (10/24/23) Applicant initials: \_\_\_\_\_ Year of birth: \_\_\_\_\_ Page 1 of 6

## Online through MyDOR

- Online application available in English and Spanish

## Modernized e-File (MeF)

- Third-party tax preparers and software





# Communication Strategy

## Website: [WorkingFamiliesCredit.wa.gov](http://WorkingFamiliesCredit.wa.gov)

- Application Portal
- Eligibility Checker
- Partner Toolkit
- Community Resources
- Events Calendar
- FAQs
- Request a speaker



## Media Campaign

To help target individuals and families, including hard-to-reach and limited-English proficiency (LEP) audiences

- Social Media
- Television Commercials
- Digital Video
- Transit and Billboards
- Search result advertising





# Outreach Strategy

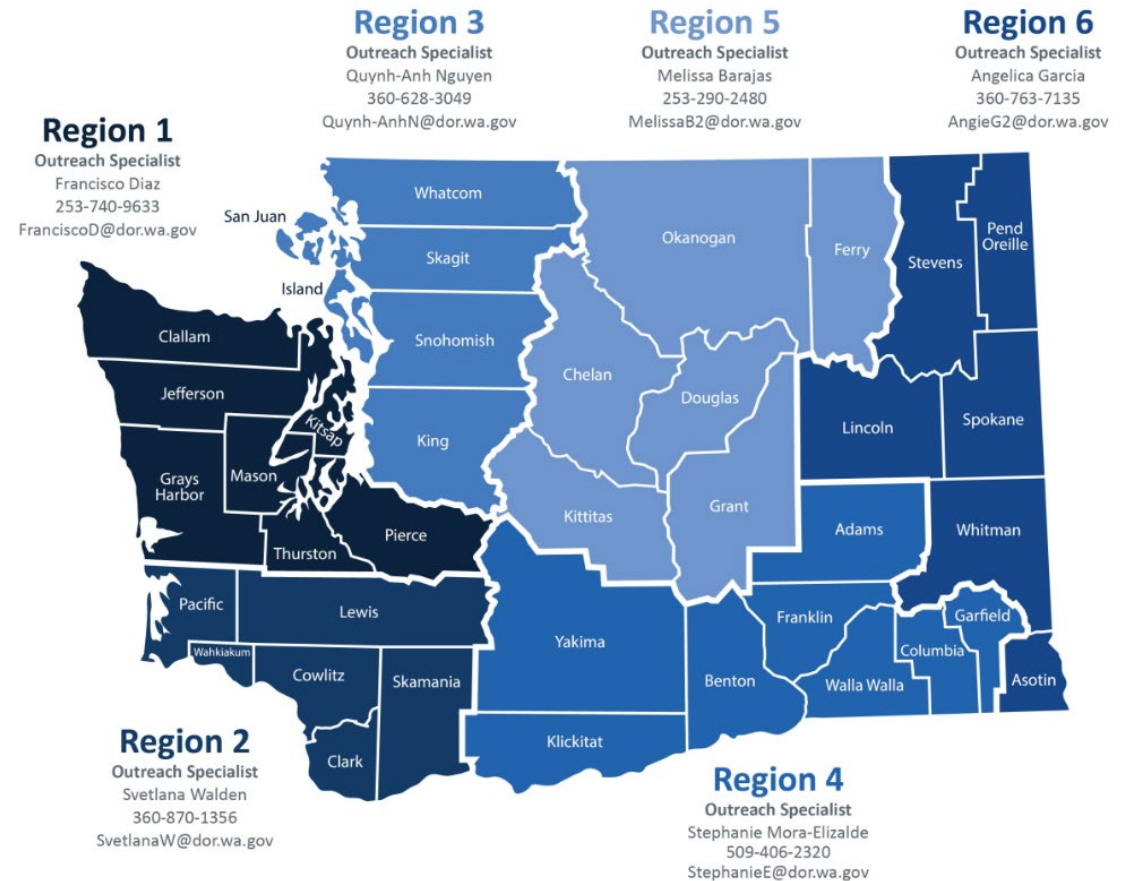
- WFTC is new for WA: outreach and promotion are critical to increasing participation
- Dedicated bilingual outreach team, FY23-24
  - Conducted more than 220 events in 34 counties
  - More than 90 application help events
- Engaging with key partners:
  - WFTC coalition
  - State agencies (Commerce, DSHS, DOL)
  - School districts
  - Trusted messengers
  - Cities, counties, and tribal governments
  - Volunteer tax preparers
- Issued \$5M in community outreach grants (FY23-24)
- Promoting language support and access
- Formed advisory committee





# Outreach Team

**Perla Gamboa**  
 Outreach and Community  
 Partnerships Manager  
[DORWorkingFamiliesOutreach@dor.wa.gov](mailto:DORWorkingFamiliesOutreach@dor.wa.gov)





# Program Results

## Submissions

| Applications received   |         |
|-------------------------|---------|
| Modernized e-File (MeF) | 109,914 |
| MyDOR                   | 70,701  |
| Paper                   | 3,701   |
| % ITIN Filers           | 9.5%    |

## Refunds

|                            |                |
|----------------------------|----------------|
| # of applications refunded | <b>184,316</b> |
| Dollars refunded           | \$114,395,113  |
| Avg refund per application | \$621          |



## MeF Vendors

| MeF Vendors            |                 |
|------------------------|-----------------|
| Advanced Tax Solutions | OnLine Taxes    |
| April Tax Solutions    | TaxACT          |
| Drake Software         | TaxHawk         |
| EZTaxReturn            | TaxSlayer       |
| FileYourTaxes          | Thomson Reuters |
| HRB Development        | 1040.com        |
| Intuit                 |                 |
| Jackson Hewitt         |                 |



# County Level Program Results

(through 6/30/2024)

| County   | Applications Submitted | Est. Eligible Population | Applications Refunded | Dollars Refunded | % Refund Claimed |
|----------|------------------------|--------------------------|-----------------------|------------------|------------------|
| Adams    | 1705                   | 1821                     | 1347                  | \$1,150,821      | 74%              |
| Asotin   | 497                    | 1367                     | 419                   | \$320,191        | 31%              |
| Benton   | 7472                   | 11477                    | 6122                  | \$4,832,232      | 53%              |
| Chelan   | 3181                   | 5455                     | 2645                  | \$2,028,014      | 48%              |
| Clallam  | 1773                   | 3721                     | 1463                  | \$1,062,634      | 39%              |
| Clark    | 11189                  | 23439                    | 8853                  | \$6,688,205      | 37%              |
| Columbia | 113                    | 182                      | 91                    | \$64,330         | 50%              |
| Cowlitz  | 3349                   | 6628                     | 2822                  | \$2,179,494      | 42%              |
| Douglas  | 1821                   | 3120                     | 1465                  | \$1,155,717      | 47%              |
| Ferry    | 225                    | 422                      | 197                   | \$156,994        | 46%              |
| Franklin | 5469                   | 7210                     | 4500                  | \$3,711,678      | 62%              |
| Garfield | 46                     | 111                      | 37                    | \$26,320         | 33%              |
| Grant    | 5933                   | 8229                     | 4869                  | \$4,004,259      | 59%              |



# County Level Program Results

(through 6/30/2024)

| County       | Applications Submitted | Est. Eligible Population | Applications Refunded | Dollars Refunded | % Refund Claimed |
|--------------|------------------------|--------------------------|-----------------------|------------------|------------------|
| Grays Harbor | 2,453                  | 4,510                    | 2,060                 | \$1,561,627      | 45%              |
| Island       | 1,043                  | 3,269                    | 839                   | \$615,446        | 25%              |
| Jefferson    | 535                    | 1,484                    | 419                   | \$255,947        | 28%              |
| King         | 39,005                 | 75,305                   | 30,814                | \$22,733,491     | 41%              |
| Kitsap       | 4,262                  | 10,257                   | 3,541                 | \$2,528,661      | 35%              |
| Kittitas     | 800                    | 1,663                    | 648                   | \$483,071        | 39%              |
| Klickitat    | 452                    | 1,228                    | 354                   | \$255,705        | 29%              |
| Lewis        | 2,524                  | 4,848                    | 2,080                 | \$1,572,814      | 43%              |
| Lincoln      | 285                    | 492                      | 232                   | \$178,114        | 47%              |
| Mason        | 1,822                  | 3,360                    | 1,510                 | \$1,140,171      | 45%              |
| Okanogan     | 1,903                  | 3,441                    | 1,544                 | \$1,228,902      | 45%              |
| Pacific      | 596                    | 1,273                    | 487                   | \$357,153        | 38%              |
| Pend Oreille | 372                    | 815                      | 306                   | \$240,485        | 38%              |



# County Level Program Results

(through 6/30/2024)

| County    | Applications Submitted | Est. Eligible Population | Applications Refunded | Dollars Refunded | % Refund Claimed |
|-----------|------------------------|--------------------------|-----------------------|------------------|------------------|
| Pierce    | 20,405                 | 44,040                   | 16,865                | \$12,773,133     | 38%              |
| San Juan  | 300                    | 722                      | 191                   | \$118,521        | 25%              |
| Skagit    | 3,331                  | 6,374                    | 2,741                 | \$2,086,861      | 43%              |
| Skamania  | 161                    | 544                      | 133                   | \$99,696         | 24%              |
| Snohomish | 13,847                 | 29,955                   | 10,993                | \$8,057,350      | 37%              |
| Spokane   | 15,473                 | 29,541                   | 13,188                | \$9,962,753      | 45%              |
| Stevens   | 1130                   | 2,591                    | 957                   | \$750,579        | 37%              |
| Thurston  | 5,898                  | 13,407                   | 4,883                 | \$3,496,153      | 36%              |
| Wahkiakum | 96                     | 215                      | 75                    | \$50,491         | 35%              |
| Whatcom   | 4,586                  | 9,595                    | 3,763                 | \$2,723,876      | 39%              |
| Whitman   | 783                    | 1569                     | 640                   | \$442,285        | 41%              |
| Yakima    | 17,555                 | 23,000                   | 14,914                | \$12,122,526     | 65%              |





# 2024 Program Successes

- Application and System Improvements
- Prepaid Debit Cards
- Multilingual Expansion
- Partnership with outreach grantees
- Focused outreach and marketing







Questions?

Contact us

360-763-7300

[WFTC.WA.GOV](http://WFTC.WA.GOV)



# Making Your Job Easier

## With MRSC's Services

July 23, 2024  
DOR Local Government Partnership Meeting



# Presenters



**Steve Hawley**

Research and  
Communications Analyst

[shawley@mrsc.org](mailto:shawley@mrsc.org)

# About MRSC



Established 1934, has served local governments in Washington for 90 years

## **We DO:**

- Educate and inform on legal, policy, and finance issues
- Provide independent, nonpartisan research & guidance

## **We do NOT:**

- Lobby for/against legislation
- Take sides on policy issues or disputes
- Provide legal representation or serve as legal counsel



# MRSC by the Numbers

In 2023:

- We answered **4,300 questions** (“Ask MRSC”)
- **7,800 people** attended MRSC trainings
- **Over 10,000 people** subscribed to our e-newsletters
- Our website was viewed over **1.24 million times**



# Have a Question? Ask MRSC



## Free for eligible agencies

- All cities/counties
- Hundreds of special purpose districts
- State agencies and other local government partners

Call or submit your question online. We'll get back to you fast!



# MRSC Consultant Staff



## Legal Consultants (Attorneys)



Flannary Collins



Harry Boesche



Melanie Dane



Sarah Doar



Jill Dvorkin



Linda Gallagher



Steve Gross

## Policy/Finance Consultants



Steve Butler,  
Planning



Cheryl Grant,  
Finance



Eric Lowell,  
Finance



Josh Klika,  
Procurement  
& Contracting



Lisa Pool,  
Public Policy

Behind the Scenes:  
Administration,  
Communications, IT



# Ask MRSC Overview



Click the Ask MRSC button or call us directly at  
(206) 625-1300 or  
(800) 933-6772

The screenshot shows the MRSC website homepage. At the top left is the MRSC logo with the tagline "Empowering local governments". To the right are navigation links: "Contact Us", "Partners", "Rosters & E-Bidding", and "Have a Research Question?". Below these is a search bar with a "GO" button and a prominent green "Ask MRSC" button, which is circled in red. A dark blue navigation bar contains the following menu items: "RESEARCH TOOLS", "EXPLORE TOPICS", "STAY INFORMED", "TRAINING", "PUBLICATIONS", and "ABOUT US".

The main content area features a large image of a classical building with a pediment and columns, labeled "CITY HALL". Below the image is the article title "Knowing Your Roles: City and Town Governments" and a short paragraph: "Conflicts in city and town governments between the executive and the legislative branches can be the result of confusion as to these roles. In such cases, the parties should revisit how power is divided between these two branches."

On the right side, there is a blue sidebar for the "MRSC Insight Blog" with a RSS icon. It features a featured article titled "Website Changes Make It Easier to Explore MRSC Topics" with a "VIEW MORE BLOG POSTS" link. Below this are three more sections: "Upcoming Training" with a photo of a meeting, "Ask MRSC Archives" with a speech bubble icon and a question about city council actions, and "In the News" with a newspaper icon and an article about zoning code updates.

# Ask MRSC



## Examples of questions we receive:

Can swimming pool or fairground improvements be considered “park” expenses that are eligible for REET funding?

Can we use lodging tax revenues to fund extra law enforcement to deal with 4<sup>th</sup> of July crowds?

Can the HB 1406 affordable housing sales tax credit be used to pay for housing feasibility studies or preliminary design of affordable housing projects?

# Ask MRSC



## More examples:

If our city's water utility receives a \$1 million infrastructure grant, is that counted as "gross income" for calculating B&O taxes that are paid to the city general fund?

How does the 101% property tax limit work?

We lease space on a county building for a cell tower. Should we be charging leasehold excise tax on the cell tower?

# Ask MRSC



## More examples:

If a city annexes to a fire district, does the city now have “banked capacity” since the city’s property tax levy rate is lower than it was before the annexation?

We are converting from GAAP to cash accounting. We currently have monies in the capital contributions (GAAP) account – how do we reclassify liability balances?

For out-of-state remote workers, what are the rules around withholding income taxes, paying PFML/WA Cares premiums, etc.?

# MRSC Website Resources



Two main options to explore MRSC website:

1. Search
2. Browse topics like Finance & Budgeting (Explore Topics drop-down)

A screenshot of the MRSC website homepage. The header includes the MRSC logo with '90 YEARS' and the tagline 'Empowering local governments'. Navigation links include 'Contact Us', 'Partners', 'Posters &amp; E-Bidding', and 'Have a Research Question?'. A search bar with a 'GO' button and an 'Ask MRSC' button are highlighted with a red oval. A blue navigation bar contains 'RESEARCH TOOLS', 'EXPLORE TOPICS', 'STAY INFORMED', 'TRAINING', 'PUBLICATIONS', and 'ABOUT US'. The 'EXPLORE TOPICS' dropdown menu is open, showing a list of topics. 'Finance &amp; Budgeting' is circled in red. Other topics include Business Licensing &amp; Regulation, Climate &amp; Environment, Code Enforcement &amp; Nuisances, Community Engagement, Court Decisions &amp; AG Opinions, Economic Development, Elected &amp; Appointed Officials, Elections, Government Organization, Housing &amp; Homelessness, Infrastructure &amp; Public Facilities, Parks &amp; Recreation, Personnel &amp; HR, Planning &amp; Growth Management, Procurement &amp; Public Works, Public Meetings &amp; OPMA, Public Records &amp; PRA, Public Safety, and Utilities &amp; Telecommunications. A 'VIEW ALL TOPIC PAGES A-Z' link is at the bottom of the menu. A news snippet at the bottom of the page reads: 'be to disrupt a public meeting: After some high-profile zoom bombing incidents, local governments are exploring strategies such as public comment rule changes and setting expectations for speakers.'

## Upcoming Training



## Ask MRSC Archives

Our public agency is hiring and advertised a position with a starting wage of \$23-\$27 per hour. Are we prohibited from offering a candidate more money per hour than what was advertised?

## In the News

New equipment to improve Kitsap voting process  
*Kitsap Daily News*

Boston was the first major city to





# Trainings & Finance Bootcamps

**Periodic webinars on finance topics**

**New 5-day bootcamps cover:**

- BARS
- Internal controls
- Cash receipting
- Payroll
- Accounts payable/receivable
- Fraud prevention
- Cash reconciliation
- Utility billing
- Cost allocation
- Budgeting
- Annual reports
- Investments
- & more!





# Finance Bootcamps



## By the numbers:

- 4 bootcamps so far
- 130 attendees to date; each bootcamp has sold out

## 4 more planned in next 12 months:

- Moses Lake, Sept 30-Oct. 4
- Olympia region, March 2025
- Central/Eastern WA, April 2025
- North of Seattle, June 2025

We were lucky to land our new director in one of the MRSC's finance bootcamps, which proved invaluable and serendipitous for her first week on the job.

*–John Mauro, City Manager, City of Port Townsend*

I sent an employee to the recent municipal finance bootcamp and she cannot say enough good things about it.

*–Gwen Pilo, Finance Director, City of SeaTac*



# Revenue Guides

## Detailed info on:

- Property taxes
- Sales taxes
- B&O taxes (cities)
- Lodging taxes
- REET
- Excise taxes & other revenues
- Revenues by program area (transportation, housing, etc.)





# Budget Suggestions

## Overview of:

- Budget process/hearings
- Economic factors
- New legislation
- State-shared revenue projections

**2025 Budget Suggestions**  
coming August 1!



# Other Finance Web Topics



- Budgeting
- Financial policies
- Payroll
- Surplus property
- Debt
- Financial reporting
- And more!

## Key questions to consider:

- **Is your jurisdiction dependent on cyclical or volatile revenue sources?** For instance, are you heavily dependent on property tax revenues, which are due April 30 and October 31? Is your utility dependent upon seasonal consumption that not only varies throughout the year, but also fluctuates from year to year based on the weather? Do state shared revenues, which can be unpredictable and are not guaranteed in the future, contribute significantly to a program or service? Is your tax base heavily dependent upon one industry or one or two major employers?
- **Do your enterprise funds (utilities) have debt service requirements?** Do the debt service payments have a significant impact on the cash flow needs of the utility? Are all of the debt payments due at the same time of the year? Should the utility increase its reserve or fund balance to minimize the impacts of debt payments?
- **Are your enterprise funds (utilities) dependent upon a small number of customers that represent a large portion of the cash flow?** For instance, if one of your customers represents a significant portion of the income and then goes out of business, it will create a problem with cash flow, especially if there is a heavy debt load.
- **Do your utility billing cycles create cash flow concerns?** For example, if your utilities collect payments every two months, or if your water utility only reads meters once a year, that can impact your cash flow, especially for smaller jurisdictions.



# MRSC Rosters

- Only statewide directory connecting businesses to public agencies for small public works projects, consulting opportunities, and goods & services
- Separate website: [mrscrosters.org](https://mrscrosters.org)
- New e-bidding service started in 2023
- Official statewide public works roster starting July 1, 2024

## MRSC ROSTERS

### Log In

Email Address

Still using the old username? [Click here to create a new login with email address](#)

Password

[Forgot Password?](#) [Contact Us](#)

**LOG IN**

or

**JOIN EXISTING PUBLIC AGENCY ACCOUNT**

On staff at a public agency? Create your MRSC Rosters login by joining an existing public agency account.





# If You Do Nothing Else...

- Sign up for our e-newsletters!
  - Latest resources / analysis
  - Upcoming trainings
  - Links to relevant news articles
  - And more!

[mrsc.org/e-news](https://mrsc.org/e-news)





**Thank You!**

For more information, visit [mrsc.org](http://mrsc.org)



# Business Licensing Service (BLS) Partnership Update

Washington state's primary tax agency

Presented by Eric Jones, BLS Partnership Services

July 23, 2024



# BLS Update Agenda

- What is BLS?
- Confidentiality affidavits
- New laws
- Local partners
- Training
- Communication



# BLS objective

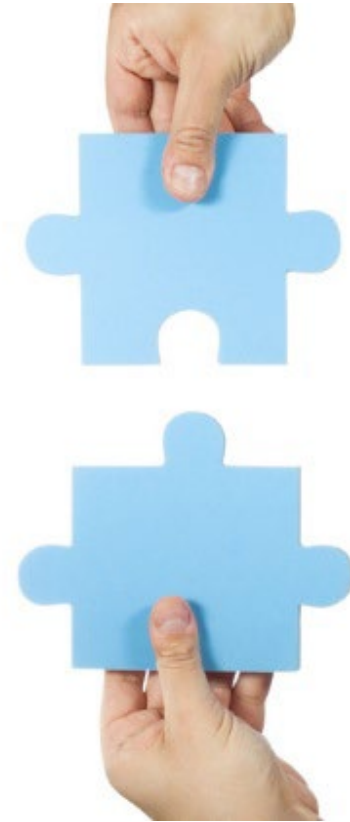






# Combined licensing

- One application per business location
- One license document per location with listed endorsement
- One annual renewal payment
- Partners regulate the business





# Taxpayer confidentiality





# Signed and approved for access



Form 10 0032

 Reset form

## Confidentiality and Non-Disclosure Agreement

Individuals with access to Washington State Department of Revenue's Confidential Information must complete and sign this form.

DOR Contract Number (if applicable):

### Identification:

Name:  Title:

Employer:  Phone:

Address:

City:  State:  Zip:

Email:



# Keep your ATLAS access



**SAW User ID**

[Forgot User ID?](#)

JaneDoe@citycounty.wa.gov

**Password**

[Forgot Password?](#)

\*\*\*\*\*

Show Password

**Log in to My DOR**

**New user? [Sign up](#)**

[Check if you have a Secure Access Washington \(SAW\) user ID](#)

**Need help logging in?**

- [Check out our troubleshooting tips](#)
- [Watch step-by-step instructions \(video\)](#)
- [How to access your account information \(help\)](#)



# Changes

1

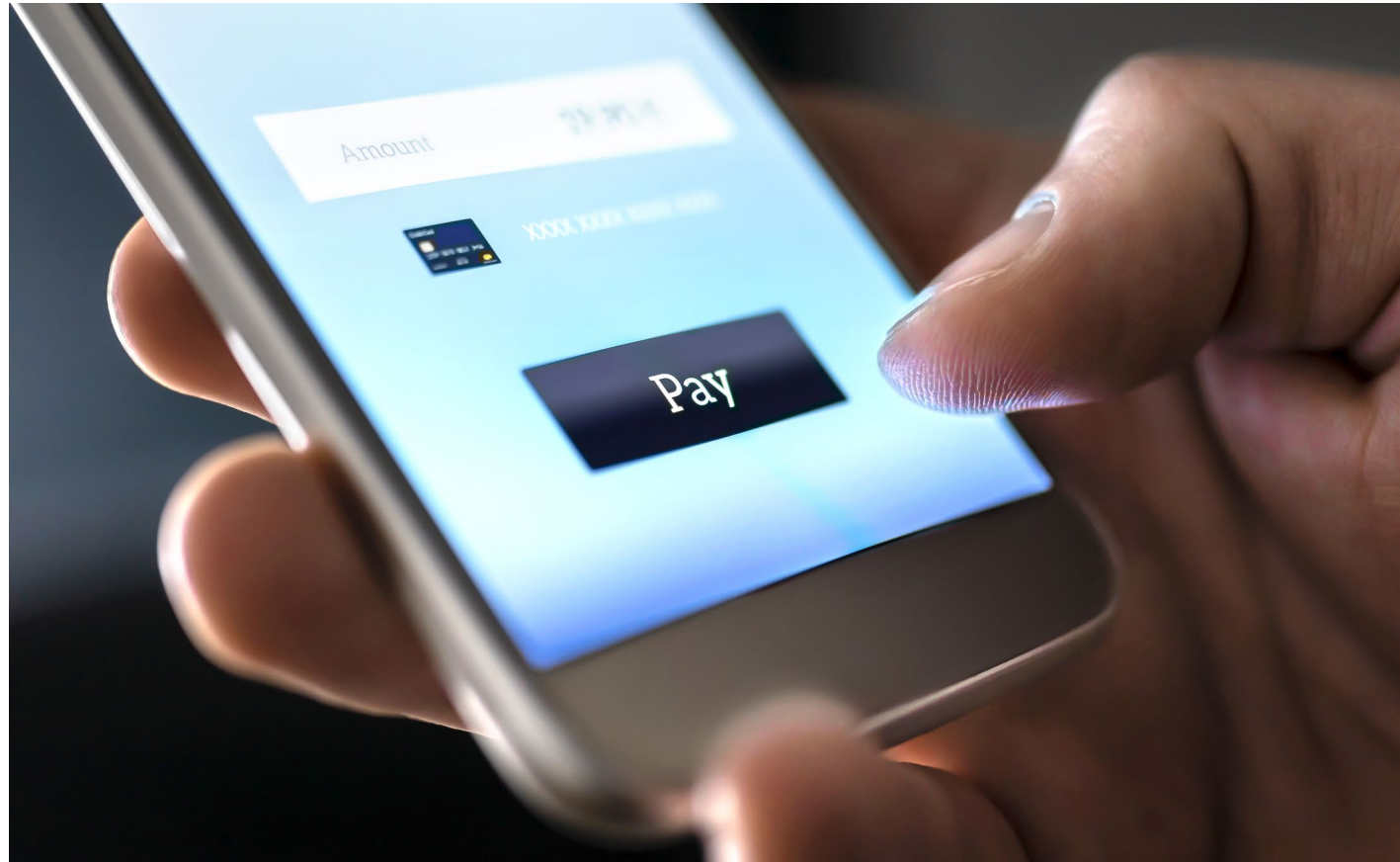
- Credit card processing fee increase for customers

2

- Core 21 tokenization for ATLAS users



# Credit card processing is 3.25%







# Core 21 tokenization changes

- Confidential or sensitive data may be tokenized
- Safeguard for ATLAS
- Replaces data with a “token”
  - This displays as random numbers and letters





# Legislation and policy

1

- Local fee change notification timing

2

- Social equity cannabis

3

- Catalytic converters theft prevention



# Legislation and policy





# Social equity cannabis



**SB 5080**



# New cannabis business location

- Retailers, processors, producers may open in 2025
- Locations may be allowed regardless of local zoning



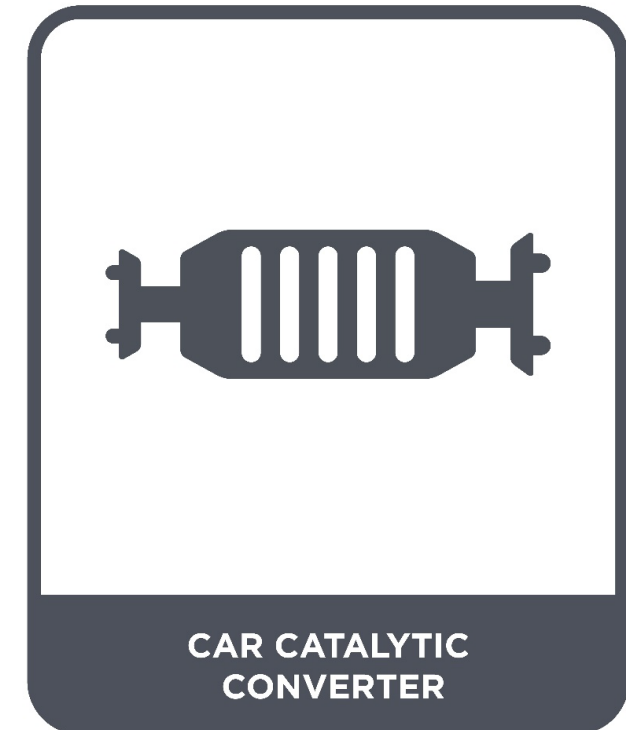
**CONFIRM**

**Application for Licensure**



# Catalytic converter theft prevention

- \$500 fee added to wrecker and scrap metal endorsements
- April 2025 start date







# Local fee change notification

- Local government fee changes notice now 10 days
- Renewal fees will be effective the following month in most cases
- Complex changes still require more notice for BLS to implement





# New fees for 2025? Tell BLS





# Fee or system change form



Department of Revenue  
Business Licensing Service (BLS)  
Partnership Services  
PO Box 47475  
Olympia, WA 98504-7475  
Dorblspartner@dor.wa.gov  
360.705.6777

|                            |                                    |
|----------------------------|------------------------------------|
| <b>BLS USE</b>             |                                    |
| PCR # <input type="text"/> | Date received <input type="text"/> |

## BLS Partner Change Request

 [Reset This Form](#)

*Subject to review and acceptance by BLS*

|  |                                |                                |                                |
|--|--------------------------------|--------------------------------|--------------------------------|
| Name of Local Government or State Agency Licensing Program Submitting Request:<br><input type="text"/> |                                |                                |                                |
| Contact Person Name:<br><input type="text"/>   | Title:<br><input type="text"/> | Phone:<br><input type="text"/> | Email:<br><input type="text"/> |
| This request is for <i>(mark all that apply)</i> :<br><input type="text"/>                             |                                |                                |                                |

# Training

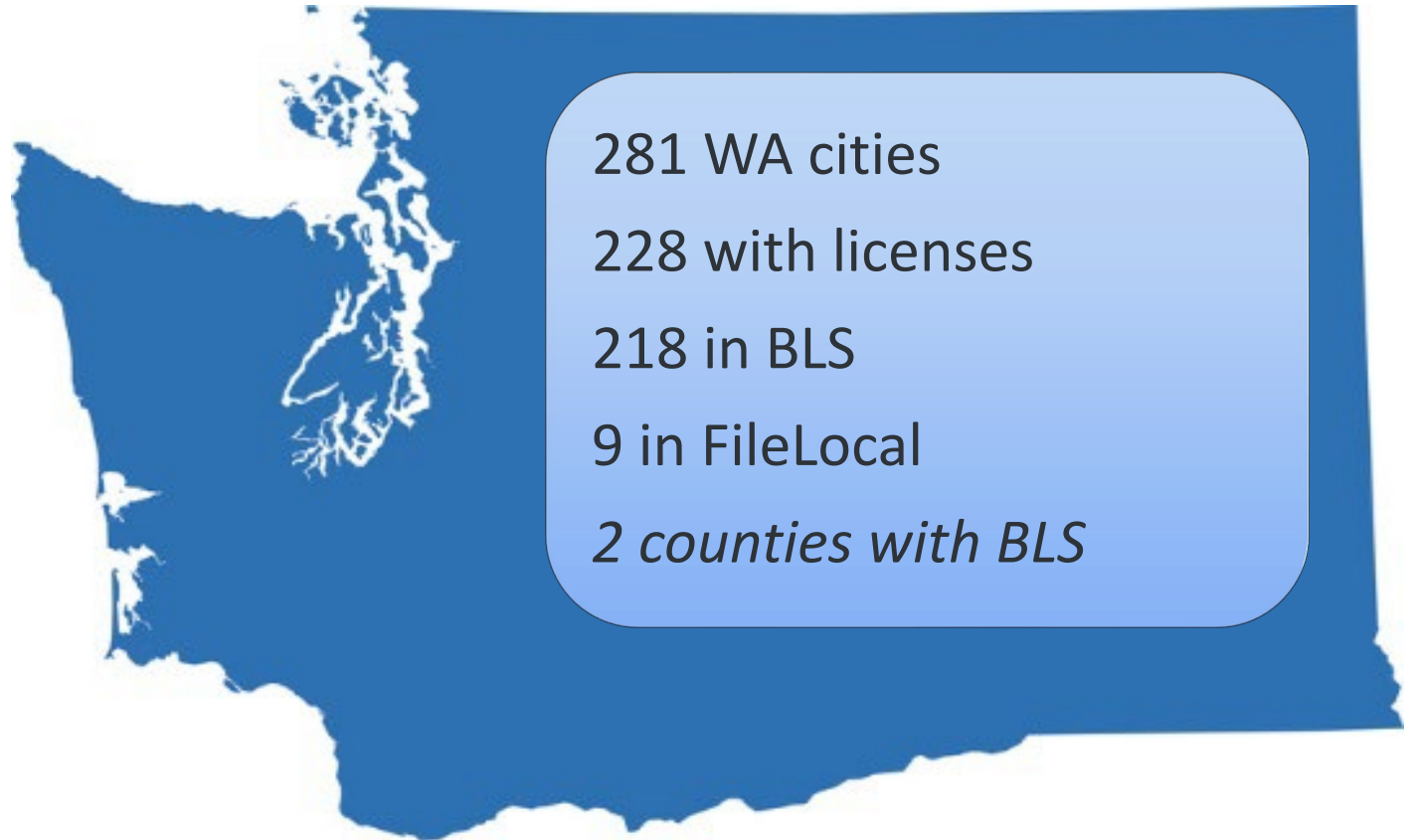
[DORBLSPartnerTraining@DOR.WA.GOV](mailto:DORBLSPartnerTraining@DOR.WA.GOV)





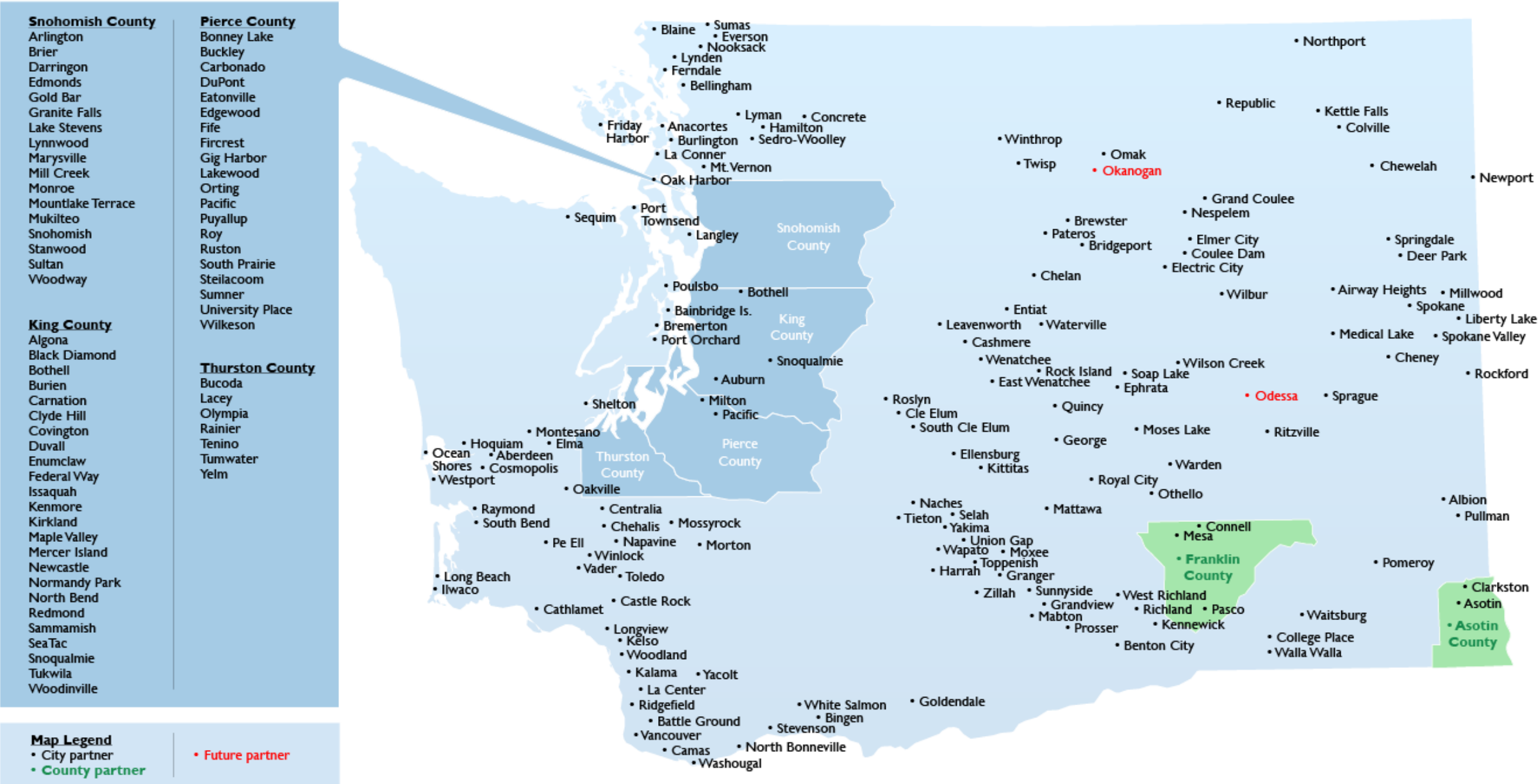
BLS works for you

# Local licensing in Washington





# 218 BLS city partners and 2 county partners as of June 4, 2024





# Odessa



Joins  
August 2024



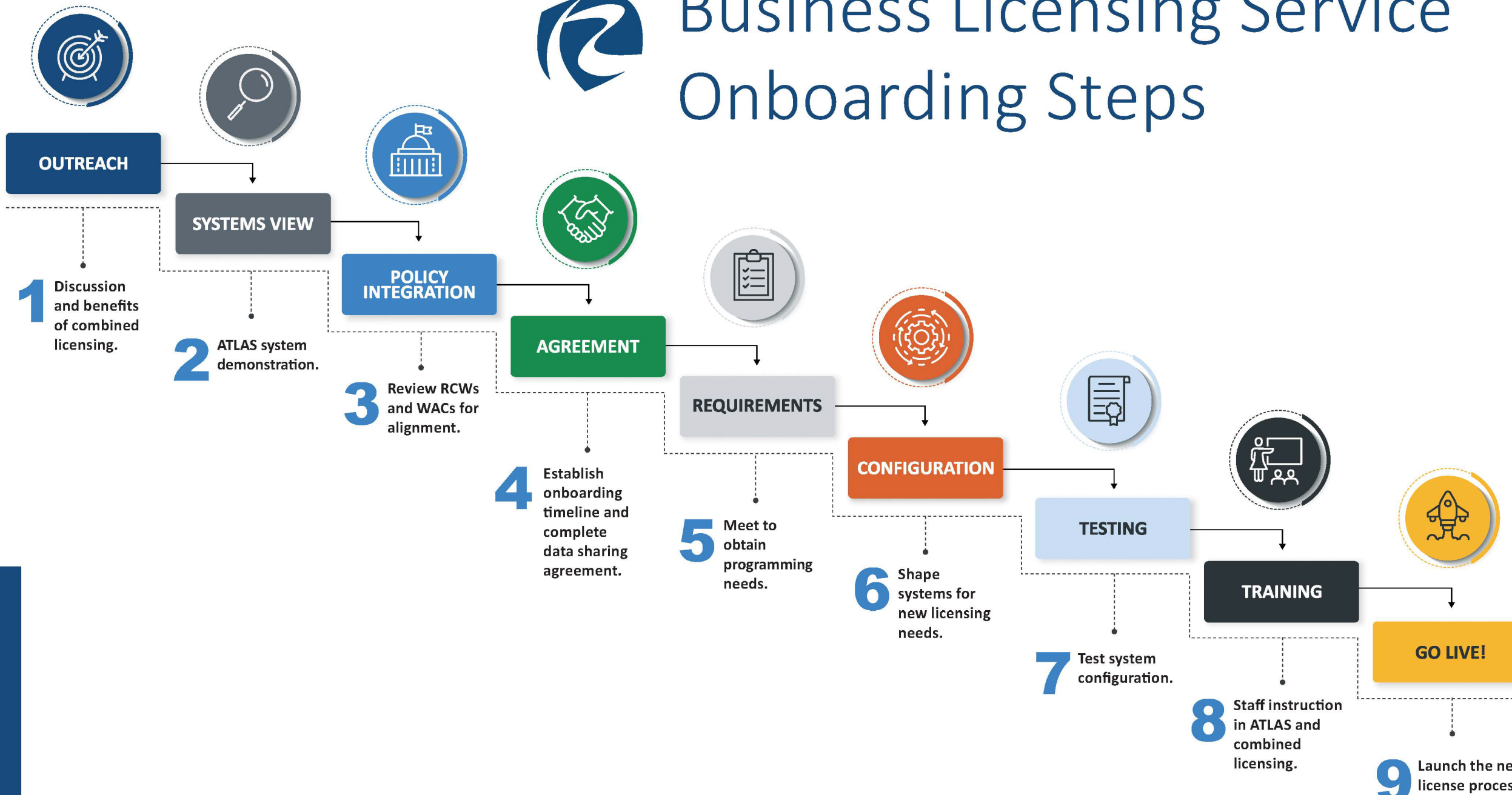
# BLS county partners







# Business Licensing Service Onboarding Steps





# Local licensing options

- BLS supports local licensing for:
  - Nonprofits
  - Rentals
  - Non-residents
  - Employees
  - More
- RCW 35.90 requires cities to work with BLS for business licensing





# BLS Partner Post



## Revenue's tax and licensing system will be upgraded in January

Revenue's ATLAS system is getting a version upgrade called Core 21. New features will be available starting January 18, 2025.

Core21 includes advancements in security, new functionality, and updated features. Most importantly, it stays current with the latest technology.

Confidential or sensitive data in ATLAS may be tokenized with Core21. Tokenization is a way of safeguarding confidential or sensitive data in ATLAS. Sensitive information will be replaced with a "token," which is displayed as a string of random numbers and letters.



*Revenue's tax and licensing system, ATLAS, is getting an upgrade in January 2025.*





# Partner Newsletter – Quarterly

Spring 2024



## Partner Newsletter

### News for agency and local BLS Partners

Brought to you by BLS Partnership Services

#### In this issue:

- ◆ BLS partnering with two more cities
- ◆ Training request mailbox set up
- ◆ Legislature makes licensing updates
- ◆ BLS staffer rejoins partnership team
- ◆ Spring 2024 Training Recap

### Chewelah and Odessa join BLS



BLS is proud to welcome two more local licensing partners. The northeastern Washington city of Chewelah joins the combined licensing partnership in June.

The city about 45 miles northwest of Spokane will link to the same system used by regional communities such as Colville and Airway Heights. The city of 2000 residents is in Stevens

### Request training via new mailbox



Exciting news! BLS partnership now has a dedicated email box for partner training requests and questions.

Just add [DORBLSPartnerTraining@DOR.WA.GOV](mailto:DORBLSPartnerTraining@DOR.WA.GOV) to your address book.

Our next scheduled trainings will be set for late spring or early summer 2024. Reserve spaces for yourself and your colleagues with a quick email.

### 2024 legislation set stage for changes to some licensing

#### State Patrol funds may prevent catalytic converter thefts

A new bill sets the stage for the State Patrol to actively investigate and shut down catalytic converter thefts. HB





# BLS Customer Support

- **Business Licensing Call Center**
  - 360-705-6741 & [bls@dor.wa.gov](mailto:bls@dor.wa.gov)
- **Licensing Operations**
  - 360-705-6744 & [faxbls@dor.wa.gov](mailto:faxbls@dor.wa.gov)
- **12 offices statewide**
  - [dor.wa.gov](http://dor.wa.gov)





Questions?



# Contact Us

For any questions or to get help  
from our tax experts



## Address

DOR - Taxpayer Services  
BLS Partnership Services  
PO Box 47478  
Olympia, WA 98504-7478  
[dor.wa.gov/partners](http://dor.wa.gov/partners)



## Phone Number

360-705-6777



## Service Email

[DORBLSPartner@dor.wa.gov](mailto:DORBLSPartner@dor.wa.gov)



## Training Email

[DORBLSPartnerTraining@dor.wa.gov](mailto:DORBLSPartnerTraining@dor.wa.gov)