

Table 7

**CIGARETTE AND TOBACCO PRODUCTS TAXES
Current Tax Rates and Collections for FY 2005 - 2006**

Fund / Account	Current Tax Rate As of Jan. 2007	Tax Collections ¹	
		FY 2005	FY 2006
CIGARETTE TAX²	Dollars/Pack³		
General Fund	\$0.2468	\$52,265,528	\$52,662,682
Water Quality Account	\$0.0902	18,162,480	19,246,494
Violence Reduction/Drug Enforcement	\$0.1188	23,838,338	25,419,797
Health Services Account	\$1.1402	229,313,584	243,235,951
Education Legacy Account	\$0.4290	0	95,248,411
TOTAL	\$2.0250	\$323,579,930	\$435,813,335
TOBACCO PRODUCTS TAX	Wholesale Price⁴		
General Fund	27.75%	\$9,413,841	\$7,878,147
Water Quality Account	9.75%	5,127,133	3,937,704
Health Services Account	37.50%	13,000,744	14,794,288
TOTAL	75.00%	\$27,541,718	\$26,610,139

¹Reflects the initial collection of the tax for the various funds, including the percentage distributions required by RCW 82.24.026 (education legacy tax). However, transfers pursuant to the I-773 tax for health services (RCW 43.72.900(3)) are not included.

²Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

³Cigarette tax rates reflect the statutory rate, but not the "hold harmless" distributions per I-773.

⁴Maximum of \$0.50 per cigar.