

Table 15
LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; 2007 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Possible Tax Rates	# of Levying Jurisdictions (as of 1/2008)	Amount Distributed In CY 2007
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$461,297,094
Counties		0.5%	39	175,439,789
City/County: Additional	82.14.030(2)			
Cities		0.1 - 0.5%	276	455,861,120
Counties		0.1 - 0.5%	36	170,279,020
Transit Districts	82.14.045(1)	0.1 - 0.9%	26	820,693,525
Criminal Justice	82.14.340	0.1%	32 *	125,749,249
Public Facilities	82.14.048	0.2%	1	8,185,265
High-Capacity Transit (RTA)	81.104.170	0.1-1.0% **	1	277,423,550
Juvenile Correctional Facilities	82.14.350	0.1%	14	42,506,174
King Co. - Food/Beverage	82.14.360(1)	0.5% ***	1	20,719,969
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,243,703
Emergency Communications	82.14.420	0.1%	9 *	15,613,007
Public Safety	82.14.450(1)	0.3% ****	4 *	20,488,052
Regional Transportation	82.14.430(1)	0.5% *****	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	6	15,908,789
Subtotal - Local Taxes Paid by Purchasers				\$2,622,408,306
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	8,574,941
King Co. - Football Stadium	82.14.0494	0.016%	1	8,086,106
Rural Counties	82.14.370	0.08%	32	21,530,986
Regional Centers	82.14.390	0.033%	21	19,946,530
Hospital Benefit Zone	82.14.465	6.5%	1	0
Revenue Development Area	82.14.475	6.5%	1	0
Services for Annexation Areas	82.14.415	0.1%	0	0
Subtotal - Local Taxes from State General Fund				\$58,138,563
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,680,546,869

* Counties levy the tax but the receipts are shared with cities.

** Rate of 0.4% actually levied by Sound Transit.

*** Tax applies only to food and beverages sold by restaurants, taverns and bars.

**** Vehicles are exempt from this local sales/use tax.

***** Vehicles are exempt from the local sales tax, but a special use tax applies to residents of the district.