

Table 15
SUMMARY OF LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; FY 2009 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2009)	Amount Distributed In FY 2009
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$418,596,768
Counties		0.5%	39	162,124,245
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	280	416,848,319
Counties		0.1 - 0.5%	37	160,329,046
Transit Districts	82.14.045(1)	0.1 - 0.9%	27	765,327,036
Criminal Justice	82.14.340	0.1%	32 *	115,103,071
Public Facilities	82.14.048	0.2%	1	7,663,695
High-Capacity Transit (RTA)	81.104.170	0.9%	1	313,677,004
Juvenile Correctional Facilities	82.14.350	0.1%	14	39,346,051
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	20,730,028
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,863,039
Emergency Communications	82.14.420	0.1%	12 *	18,748,622
Public Safety	82.14.450(1)	0.3%	5 *	22,604,594
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%	13	<u>63,070,132</u>
Subtotal - Local Taxes Paid by Purchasers				\$2,536,031,650
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,828,725
King Co. - Football Stadium	82.14.0494	0.016%	1	7,366,305
Rural Counties	82.14.370	0.09%	32	25,124,973
Regional Centers	82.14.390	0.033%	22	19,238,687
Regional Theaters	82.14.485	0.02 - 0.025%	2	791,563
Hospital Benefit Zone	82.14.465	up to 6.5%	1 **	0
Local Infrastructure Financing	82.14.475	up to 6.5%	9 **	0
Local Revitalization Financing	82.14.510	up to 6.5%	7 **	0
Annexation Services	82.14.415	0.1 - 0.85%	2	3,079,209
Health Sciences	82.14.480	0.02%	1	<u>1,099,913</u>
Subtotal - Local Taxes from State General Fund				\$64,529,375
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,600,561,025

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

**Actual distributions of the local tax have yet to be made.