

Table 16

**SUMMARY OF LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; FY 2013 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2013)	Amount Distributed in Fy 2013
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	431,854,818
Counties		0.5%	39	165,783,018
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	429,199,659
Counties		0.1 - 0.5%	38	163,838,363
Transit Districts	82.14.0455(1)	0.1 - 0.9%	38	809,978,137
Criminal Justice	82.14.340	0.1%	34 ¹	118,182,664
Public Facilities	82.14.048	0.2%	2	9,974,192
High-Capacity Transit (RTA)	81.104.170	0.9%	1	563,464,084
Juvenile Correctional Facilities	82.14.350	0.1%	14	40,076,945
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,129,912
Emergency Communications	82.14.420	0.1%	15 ¹	37,010,860
Public Safety	82.14.450(1)	0.3%	26 ¹	28,390,935
Passenger Ferries	82.14.440	0.4%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	20 ²	89,518,615
Subtotal - Local Taxes Paid by Purchasers				\$2,899,402,201
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	7,525,226
Rural Counties	82.14.370	0.09%	32	26,237,078
Regional Centers	82.14.390	0.033%	22	19,857,627
Regional Theaters	82.14.485	0.02 - 0.025%	2	850,097
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	3	2,119,094
Local Revitalization Financing	82.14.510	up to 6.5%	6	2,050,000
Annexation Services	82.14.415	0.1 - 0.85%	6	13,894,896
Health Sciences	82.14.480	0.02%	1	1,547,459
Subtotal - Local Taxes from State General Fund				\$76,081,477
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,975,483,678

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

2 For the most part counties levy the tax but the receipts are shared with cities. As of Jan 1, 2011 if a county with a population of at least 800,000 had not levied the tax then any city with a population of at least 30,000 within that county could. Currently Tacoma is the only city levying this local sales tax.