



TAX STATISTICS

2013

WASHINGTON STATE DEPARTMENT OF REVENUE
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November 2013

Tax Statistics can be found on the Internet at: <http://dor.wa.gov>.

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PURPOSE OF THIS REPORT

This report provides historical tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. Most of the state and local sales tax information reflects revenue collections in Fiscal Year 2013, ending June 30, 2013.

The audience for this report includes, but is not limited to, the Governor's Office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses that are interested in Washington taxes.

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Property Tax Statistics can be found at:

http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats_proptaxstats_report.aspx

Table 1

SUMMARY OF WASHINGTON STATE TAX COLLECTIONS

Fiscal Years 2012 and 2013 (\$000)

State Tax Source ¹	Fiscal Year 2012	Fiscal Year 2013	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$7,241,685	\$7,704,627	6.4 %
Motor fuels	1,176,823	1,198,204	1.8
Alcoholic beverages	344,756	366,354	6.3
Cigarette and tobacco	471,385	450,251	(4.5)
Other	93,237	92,633	(0.6)
<u>Gross Receipts Taxes</u>			
Business and occupation	3,130,753	3,311,594	5.8
Public utility	377,245	378,775	0.4
Insurance premiums	430,052	436,118	1.4
Other	10,581	11,237	6.2
<u>Property & In-lieu Taxes</u>			
State property tax	1,898,427	1,935,875	2.0
Other	88,103	90,805	3.1
<u>Other State Taxes</u>			
Estate	114,828	104,449	(9.0)
Real estate excise	422,360	573,943	35.9
Hazardous substance	197,604	198,464	0.4
All other taxes	160,666	174,368	8.5
TOTAL STATE TAXES	\$16,158,504	\$17,027,697	5.4 %

¹ Excludes local taxes; see Table 2 for detailed data.

Chart 1

MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2013
(Does not include local government taxes)

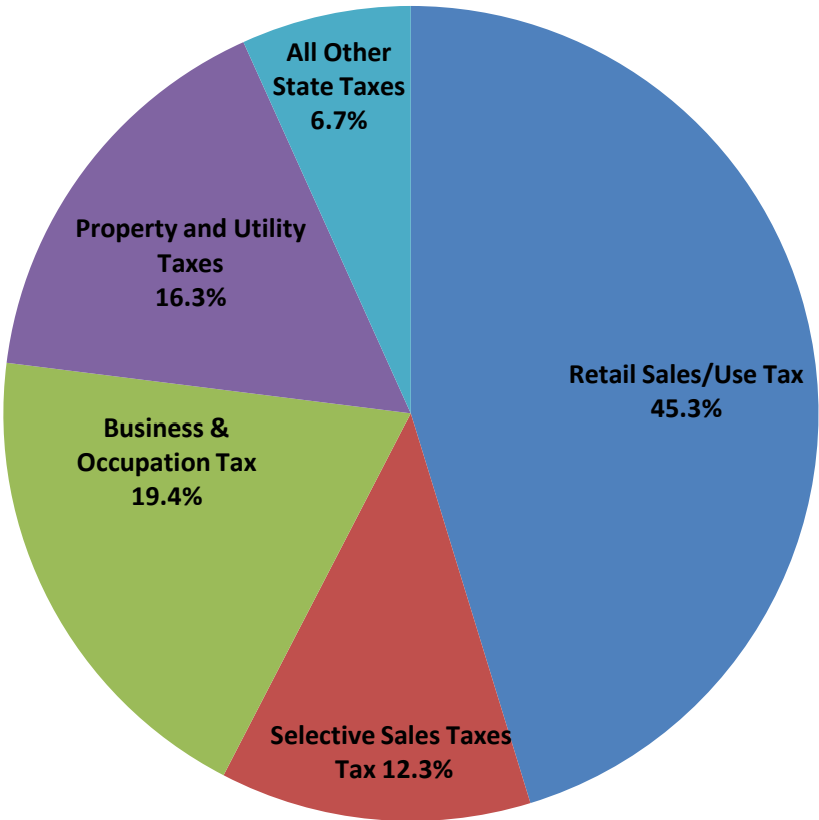


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2009 to 2013 (\$'000)

Source	2009	2010	2011	2012	2013
ALL STATE TAXES	\$15,605,513	\$15,122,921	\$16,013,481	\$16,158,504	\$17,027,697
General & Selective Sales Taxes	9,417,864	8,972,868	9,335,206	9,327,885	9,812,069
Retail Sales	6,903,654	6,448,090	6,654,104	6,755,380	7,180,526
Use	465,418	428,576	539,911	486,305	524,101
Motor Fuels	1,181,459	1,238,592	1,207,447	1,176,823	1,198,204
Liquor Sales	96,592	100,301	102,158	108,465	126,539
Liquor Liter	125,116	123,000	125,256	133,250	138,635
Beer Excise	32,415	36,840	80,603	79,641	77,334
Wine Excise	21,736	22,531	22,970	23,400	23,846
Cigarette	392,429	388,032	432,823	424,815	406,914
Tobacco Products	30,278	33,372	46,392	46,569	43,337
Convention Center ¹	57,253	50,809	25,879	0	0
Solid Waste Collection	32,480	33,258	33,585	34,281	35,530
Wood Stove Fee	320	324	258	222	208
Brokered Natural Gas	46,730	37,725	29,011	23,800	21,992
Rental Car	22,768	21,489	23,044	23,672	23,039
Shared Tribal Cigarette Taxes	5,614	6,297	7,956	7,624	8,190
Replacement Vehicle Tire Fee	3,602	3,632	3,809	3,638	3,674
Gross Receipts Taxes	3,455,486	3,367,581	3,838,406	3,948,631	4,137,724
Business and Occupation	2,650,526	2,577,618	3,014,373	3,130,753	3,311,594
Public Utility	386,101	373,621	400,380	377,245	378,775
Litter	8,848	9,075	9,360	9,434	9,856
Insurance Premiums	408,464	405,918	413,097	430,052	436,118
Pari-mutuel	1,547	1,349	1,196	1,148	1,381
Property & In-lieu Excise Taxes	1,875,219	1,903,610	1,941,600	1,986,529	2,026,680
State Property Tax Levy	1,785,323	1,822,667	1,857,334	1,898,427	1,935,875
Watercraft/Aircraft Excises	17,478	12,869	13,909	12,719	12,774
PUD Privilege	42,175	39,123	39,710	44,815	47,816
Timber Excise	4,630	3,102	4,025	3,492	2,821
Leasehold Excise	25,613	25,849	26,622	27,077	27,394
Other State Taxes	866,048	878,862	898,269	895,458	1,051,223
Estate	137,116	78,717	112,928	114,828	104,449
Real Estate Excise	426,048	411,871	379,748	422,360	573,943
Fish	1,963	2,418	3,193	810	2,593
Hazardous Substance (incl. local)	127,055	149,417	175,500	197,604	198,464
Carbonated Beverage Syrup	8,365	8,553	16,041	2,855	8,575
Carbonated Beverage (Bottled)	--	--	12,239	0	0
Petroleum Products	609	48,073	2,680	217	1,001
Oil Spill	4,966	3,731	3,828	3,571	3,918
Intermediate Care Facilities	9,931	9,531	8,842	7,858	7,851
Enhanced 911 Telephone (state)	20,192	20,222	21,158	23,850	26,332
Telephone Lines (WTAP & TRS)	9,542	9,104	10,818	8,024	7,574
Nursing Home Quality Maint. Fee	--	--	--	0	0
Penalties and Interest	111,157	137,225	151,294	113,481	116,525

1 State convention center taxes in King County shifted to local PFD on November 30, 2010.

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.

Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 1990
Fiscal Years 1990-2013

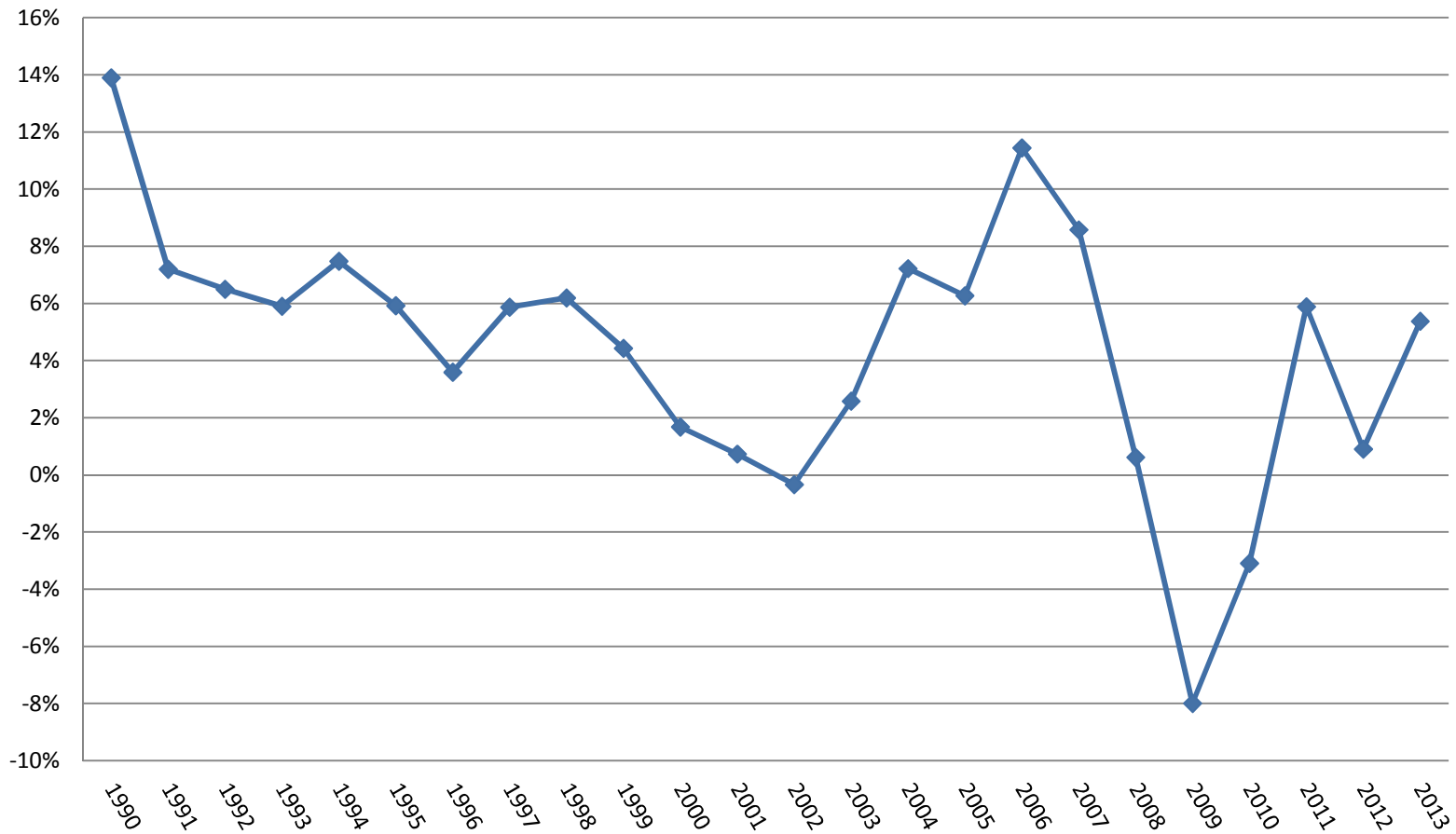


Table 3
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 2012¹

Source	Amount (\$000) ²	% of State Sources
TAXES - Department of Revenue³	\$14,035,368	92.1 %
1935 Revenue Act Taxes	11,412,039	74.9
Retail sales	6,800,143	44.6
Use	473,521	3.1
Business and occupation	3,144,561	20.6
Public utility	382,134	2.5
Cigarette (incl. tribal)	425,429	2.8
Liquor sales (percent)	72,170	0.5
Penalties and interest	114,080	0.7
Other General Fund Taxes	2,623,329	17.2
Tobacco products	45,336	0.3
Liquor sales (liter)	126,347	0.8
Liquor surtaxes	20,154	0.1
State property tax	1,897,095	12.5
PUD privilege	44,815	0.3
Leasehold excise	27,019	0.2
Real estate excise	394,269	2.6
Brokered natural gas	21,674	0.1
ICF tax	7,783	0.1
Solid waste collection ⁴	34,922	0.2
Carbonated Beverage Syrup ⁴	2,874	0.0
All other DOR G.F. taxes	1,041	0.0
TAXES - OTHER STATE AGENCIES	443,080	2.9
Watercraft excise	12,446	0.1
Insurance premiums	430,224	2.8
Other taxes	410	0.0
OTHER STATE REVENUE SOURCES	753,064	4.9
Dept. of Revenue non-tax revenues	25,239	0.2
Licenses, permits and fees	88,695	0.6
Contributions and grants	182,291	1.2
Interest income	0	0.0
Budget Stabilization transfers	(129,537)	(0.9)
Operating transfers (net)	402,075	2.6
Other miscellaneous revenue	184,300	1.2
SUBTOTAL - STATE SOURCES	\$15,231,512	100.0 %
FEDERAL GRANTS-IN-AID	8,836,130	
TOTAL GENERAL FUND REVENUES	\$24,067,643	

1 Data for fiscal year 2013 will be included in the 2014 Tax Statistics

2 Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

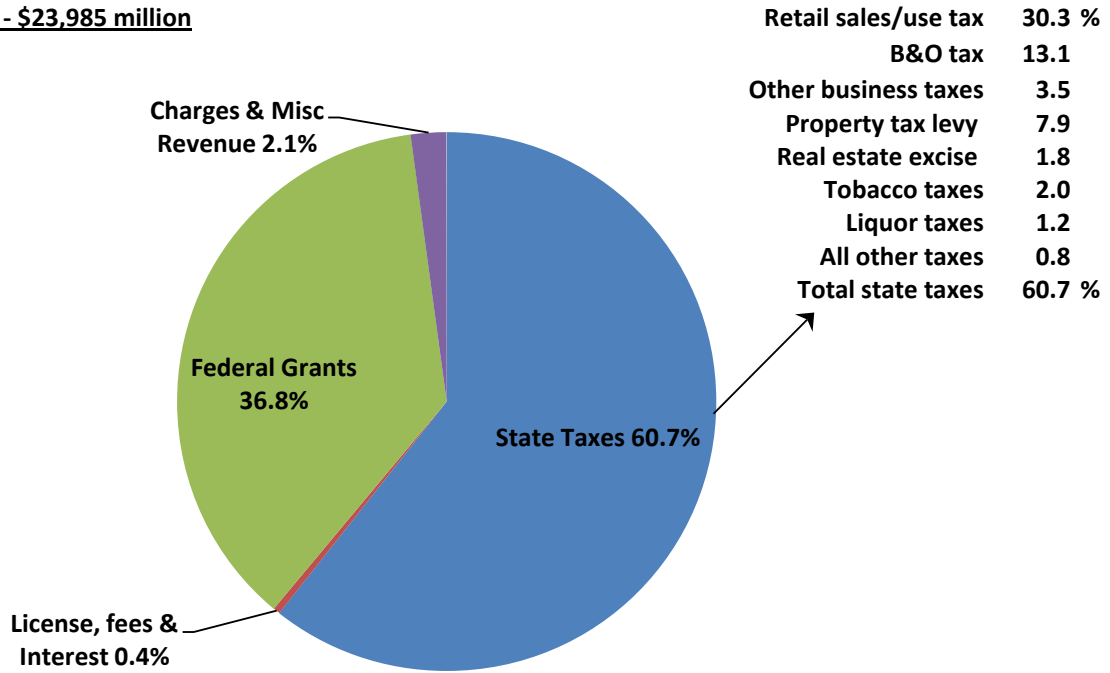
3 These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

4 Both Solid waste collection and Carbonated Beverage Syrup taxes were reported under various "other" headings in the past.

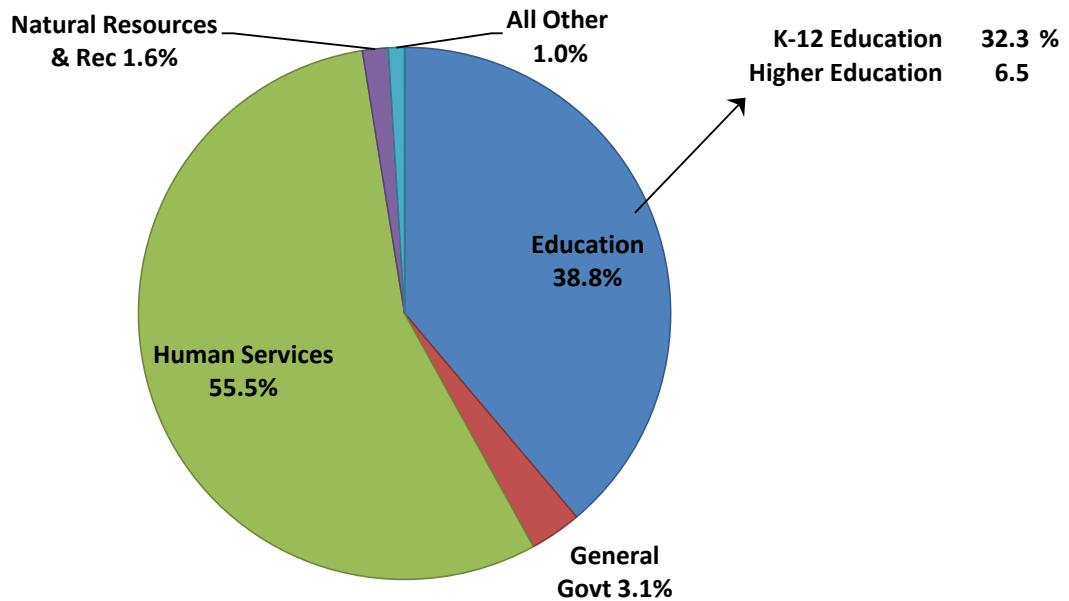
Source: "2012 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

Chart 3
WASHINGTON STATE GENERAL FUND
Fiscal Year 2012

Revenue - \$23,985 million



Expenditures - \$23,803 million



Source: "2012 Comprehensive Annual Financial Report," Office of Financial Management. Revenue total differs slightly from Table 3 due to timing issues.

Table 4

DEPARTMENT OF REVENUE COLLECTIONS			
Fiscal Years 2012 and 2013 (\$'000)			
Source	Fiscal Year 2012	Fiscal Year 2013	Percent Change
STATE TAXES	\$14,434,721	\$15,332,993	6.2 %
1935 Revenue Act Taxes	11,396,444	12,089,582	6.1
Retail sales	6,755,380	7,208,288	6.7
Use	486,305	524,101	7.8
Business and occupation	3,130,753	3,311,594	5.8
Public utility	377,245	395,622	4.9
Cigarette	424,815	406,914	(4.2)
Liquor sales	108,465	126,539	16.7
Penalties and interest	113,481	116,525	2.7
Property and In-lieu Excises	1,973,810	2,013,907	2.0
State property tax	1,898,427	1,935,875	2.0
PUD privilege	44,815	47,816	6.7
Timber excise (state)	3,492	2,821	(19.2)
Leasehold excise (state)	27,077	27,394	1.2
Other State Taxes	1,064,467	1,229,504	15.5
Estate	114,828	104,680	(8.8)
Tobacco products	46,569	43,337	(6.9)
Liquor liter	133,250	138,635	4.0
Litter	9,434	9,856	4.5
Fish	810	2,593	219.9
Real estate excise	422,360	583,763	38.2
Solid waste collection	34,281	35,530	3.6
Wood stove fee	222	208	(6.3)
Hazardous substance (incl. local)	197,604	198,464	0.4
Carbonated beverage syrup	2,855	8,575	200.3
Petroleum products	217	1,001	361.6
Brokered natural gas	23,800	21,992	(7.6)
Oil spill tax	3,571	4,211	17.9
Intermediate Care Facilities tax	7,858	7,851	(0.1)
Rental car	23,672	23,039	(2.7)
Enhanced 911 telephone	23,850	26,332	10.4
Telephone assistance - WTAP	2,581	3,419	32.4
Telecomm. relay service - TRS	5,443	4,156	(23.6)
Replacement vehicle tire fee	3,638	3,674	1.0
Shared tribal cigarette tax	7,624	8,190	7.4
ADMINISTRATIVE COLLECTIONS	144,123	108,616	(24.6)
Escheats	189	98	(48.1)
Property tax exemption fees	92	122	33.5
Unclaimed property (G.F. & UCP Fund net)	112,411	74,013	(34.2)
Master Licensing Fees	6,194	7,236	16.8
City/county administration fee	11,393	13,169	15.6
Transit district administration fee	7,714	7,578	(1.8)
Other local tax administration fees	5,865	5,998	2.3
Vehicle excise taxes and penalties	92	58	(36.2)
Miscellaneous receipts	174	343	97.1

LOCAL TAX COLLECTIONS¹	3,090,491	3,053,044	(1.2)
Local sales/use taxes:			
City/county (1.0%)	1,125,637	1,085,623	(3.6)
Transit district (0.1 - 0.9%)	763,665	759,747	(0.5)
Criminal justice (0.1%)	111,843	113,352	1.3
Public facilities (0.1 - 0.2%)	7,428	9,487	27.7
Correctional facilities (0.1%)	38,559	37,417	(3.0)
Regional transit (0.9%)	525,115	512,491	(2.4)
Rural counties sales/use (0.09%) ²	25,227	26,253	4.1
Regional centers & theaters (0.033%) ²	20,269	19,253	(5.0)
Pierce County zoo/aquarium (0.1%)	11,178	11,217	0.3
Emergency communications (0.1%)	26,114	34,077	30.5
Public safety (0.3%)	23,966	26,153	9.1
Mental health/chemical dependency (0.1%)	79,926	82,786	3.6
King County Stadium Taxes:			
Food & beverage (0.5%) ³	8,265	155	
Baseball stadium sales/use (0.017%) ^{2,4}	1,283	0	
Football stadium sales/use (0.016%) ²	10,733	11,257	4.9
Annexation services (0.1 - 0.85%) ²	12,022	14,334	19.2
Health sciences/services (0.02%) ²	1,487	1,547	4.1
LIFT & LRF; Hospital Benefit Zone	6,436	5,998	(6.8)
SUBTOTAL - Local sales/use taxes	2,799,153	2,751,146	(1.7)
City/county leasehold tax	23,249	24,300	4.5
County timber tax	30,503	33,438	9.6
County E-911 telephone tax	68,457	69,742	1.9
Master License Services - Partners	3,517	5,791	64.7
Local convention center taxes	65,595	70,030	6.8
Local hotel/motel taxes & daily room fees	75,201	78,564	4.5
Brokered natural gas	10,606	6,912	(34.8)
Rental car taxes:			
County (1.0%)	3,468	3,238	(6.6)
King County baseball stadium (2.0%) ⁵	2,718	0	
Regional transit (0.8%)	2,516	2,206	(12.3)
Local REET - controlling interest	4,466	6,476	45.0
REET \$5 fee - technology & prop. reval.	1,041	1,201	15.3
TOTAL DEPARTMENT COLLECTIONS	\$17,669,334	\$18,494,654	4.7 %

Note: Cash collections. Some taxes are actually collected by other agencies, e.g., liquor taxes, state property tax levy, and real estate excise tax, although the Department has administrative functions related to these taxes.

1 Past reports showed local tax distributions instead of collections.

2 Local tax is credited against state retail sales/use tax - no additional tax for consumers.

3 King County Food and Beverage tax final distributions were in September of 2011.

4 King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.

5 King County rental car tax final distributions were in September 2011.

Table 5

DEPARTMENT OF REVENUE COLLECTIONS		
Net State Tax Collections by Tax and Fund		
Fiscal Years 2012 and 2013 (\$000)		
Tax Source and Fund	Fiscal Year 2012	Fiscal Year 2013
Retail Sales Tax		
General Fund	\$6,745,500	\$7,169,052
Advanced Environmental Mitigation Account	42	45
Multimodal Transportation Account	24,930	27,762
Performance Audits of Government Account	9,838	11,429
TOTAL	6,780,309	7,208,288
Use Tax		
General Fund	480,426	517,807
Multimodal Transportation Account	5,100	5,536
Performance Audits of Government Account	778	757
TOTAL	486,305	524,101
Business and Occupation Tax		
General Fund	3,125,960	3,306,799
Problem Gambling Account	407	358
Forest & Fish Support Account	4,386	4,437
TOTAL	3,130,753	3,311,594
Public Utility Tax		
General Fund	377,245	378,775
Public Works Assistance Account ¹	0	16,846
TOTAL	377,245	395,622
Cigarette Tax		
General Fund	424,815	406,914
TOTAL	424,815	406,914
Liquor Sales Tax		
General Fund	81,755	126,538
Liquor Excise Tax Account ²	26,710	1
TOTAL	108,465	126,539
Penalties and Interest		
General Fund - TOTAL	113,481	116,525
State Property Tax Levy		
General Fund - TOTAL	1,898,427	1,935,875
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	44,815	47,816
Timber Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	3,492	2,821
Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	27,077	27,394

Estate Tax		
Previous tax, General Fund - TOTAL	652	3,284
New tax, Education Legacy Account - TOTAL	114,176	101,396
Tobacco Products Tax		
General Fund	46,569	43,337
TOTAL	46,569	43,337
Liquor Liter Tax		
General Fund	133,250	138,635
TOTAL	133,250	138,635
Food Fish/Shellfish Tax		
General Fund	787	2,514
State Wildlife Account	2	3
Sea Cucumber Dive Fishery Account	36	55
Sea Urchin Dive Fishery Account	-14	21
TOTAL	810	2,593
Carbonated Beverage Syrup Tax		
General Fund	2,855	8,575
TOTAL	2,855	8,575
Real Estate Excise Tax		
General Fund	399,076	534,573
Public Works Assistance Account ¹	3	38,752
Washington Housing Trust Account	566	617
City/County Assistance	22,715	9,820
TOTAL	422,360	583,763
Litter Tax		
Litter Control Account - TOTAL	9,434	9,856
Solid Waste Collection Tax		
General Fund	34,281	35,530
Public Works Assistance Account ¹	178	0
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	222	208
Hazardous Substance Tax - State Tax		
State Toxics Control Account	93,724	93,506
Local Toxics Control Account	103,880	104,958
TOTAL	197,604	198,464
Petroleum Products Tax (tax reactivated 7/1/2009)		
Pollution Liability Insurance Trust Acct. - TOTAL	217	1,001
Brokered Natural Gas Use Tax		
General Fund - TOTAL	23,800	21,992
Oil Spill Tax		
General Fund		98
Oil Spill Response Account	0	195
Oil Spill Prevention (Admin.) Account	3,571	3,918
TOTAL	3,571	4,113
ICF (Intermediate Care Facilities) Tax		
General Fund - TOTAL	7,858	7,851

State Rental Car Tax		
Multimodal Transportation Account - TOTAL	23,672	23,039
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	23,850	26,332
Telephone Line Tax (WTAP)		
Telephone Assistance Account - TOTAL	2,581	3,419
Telephone Line Tax (TRS)		
Telecommunications Relay Service Account - TOTAL	5,443	4,156
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	3,638	3,674
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	7,624	8,190
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SUBTOTAL - General Fund Taxes	13,979,745	14,840,896
SUBTOTAL - All Other Taxes	480,083	492,097
	<hr/>	<hr/>
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 14,459,828	\$ 15,332,993

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

1 Funds redirected to the general fund during Fiscal Year 2012.

2 During Fiscal Year 2013 all funds collected were deposited into the state general fund.

Table 6

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund and Tax - FY 2012 and 2013 (\$'000)

Fund and Tax Source	Fiscal Year 2012	Fiscal Year 2013
GENERAL FUND (001)		
Retail Sales Tax	\$6,745,500	\$7,169,052
Use Tax	480,426	517,807
Business and Occupation Tax	3,125,960	3,306,799
Public Utility Tax	377,245	378,775
Cigarette Tax	424,815	406,914
Liquor Sales Tax	81,755	126,538
State Property Tax Levy	1,898,427	1,935,875
PUD Privilege Tax (incl. local distributions)	44,815	47,816
Timber Excise Tax (ex. local distributions)	3,492	2,821
Leasehold Excise tax (ex. local distributions)	27,077	27,394
Estate Tax (pre-2005)	652	3,284
Tobacco Products Tax	46,569	43,337
Liquor Liter Tax	133,250	138,635
Foodfish/Shellfish Tax	787	2,514
Real Estate Excise Tax	399,076	534,573
Carbonated Beverage Syrup Tax	2,855	8,575
Brokered Natural Gas Use Tax	23,800	21,992
ICF Tax	7,858	7,851
Tribal Cigarette Tax (Puyallup)	7,624	8,190
Solid Waste Collection Tax	34,281	35,530
Oil Spill Tax	2	98
Penalties & Interest	113,481	116,525
SUBTOTAL - General Fund	13,979,747	14,840,896
ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)		
Retail Sales Tax	42	45
Use Tax	0	0
SUBTOTAL	42	45
MULTIMODAL TRANSPORTATION ACCOUNT (218)		
Retail Sales Tax	24,930	27,762
Use Tax	5,100	5,536
Rental Car Tax	23,672	23,039
SUBTOTAL	53,702	56,337
PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)		
Retail Sales Tax	9,838	11,429
Use Tax	778	757
SUBTOTAL	10,616	12,187
PROBLEM GAMBLING ACCOUNT (08K)		
Business and Occupation Tax	407	358
FOREST AND FISH SUPPORT ACCOUNT (11H)		
Business and Occupation Tax	4,386	4,437

PUBLIC WORKS ASSISTANCE ACCOUNT (058)¹		
Public Utility Tax	0	16,846
Real Estate Excise Tax	3	38,752
Solid Waste Collection Tax	178	0
	<hr/>	<hr/>
SUBTOTAL	181	55,598
 EDUCATION LEGACY TRUST ACCOUNT (08A)		
Estate Tax	114,176	101,396
 LIQUOR EXCISE TAX ACCOUNT (107)		
Liquor Sales Tax	26,710	1
 STATE WILDLIFE ACCOUNT (104)		
Foodfish/Shellfish Tax	2	3
 SEA CUCUMBER DIVE FISHERY ACCOUNT (294)		
Foodfish/Shellfish Tax	36	55
 SEA URCHIN DIVE FISHERY ACCOUNT (295)		
Foodfish/Shellfish Tax	-14	21
 WASHINGTON HOUSING TRUST ACCOUNT (532)		
Real Estate Excise Tax (penalties)	566	617
 CITY/COUNTY ASSISTANCE (09P)		
Real Estate Excise Tax	22,715	9,820
 WASTE RED., RECYCLING & LITTER CONT. ACCT. (044)		
Litter Tax	9,434	9,856
 WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)		
Wood Stove Fee	222	208
 WASTE TIRE REMOVAL ACCOUNT (08R)		
Replacement Vehicle Tire Fee	3,638	3,674
 STATE TOXICS ACCOUNT (173)		
Hazardous Substance Tax	93,724	93,506
 LOCAL TOXICS ACCOUNT (174)		
Hazardous Substance Tax	103,880	104,958
 POLLUTION LIABILITY INSURANCE ACCOUNT (544)		
Petroleum Products Tax	217	1,001
 OIL SPILL PREVENTION ACCOUNT(217)		
Oil Spill Tax	3,571	3,918
 OIL SPILL RESPONSE ACCOUNT (223)²		
Oil Spill Tax	0	195
 ENHANCED 911 ACCOUNT (03F)		
Enhanced 911 Telephone Tax	23,850	26,332

TELEPHONE ASSISTANCE ACCOUNT (539)		
Telephone Assistance Tax - WTAP	2,581	3,419
TELECOMMUNICATIONS DEVICES ACCOUNT (540)		
Telephone Relay Service Tax - TRS	5,443	4,156
	<hr/>	<hr/>
GRAND TOTAL - ALL ACCOUNTS	\$14,459,830	\$15,332,993

1 Solid Waste Collections Tax redirected to the general fund during Fiscal Year 2013. Public Utility Tax and Real Estate Excise Tax redirected to the general fund during Fiscal Year 2012

2 Oil spill tax re-imposed beginning January 1, 2013.

Table 7**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES****As of July 1, 2013**

Source	Summary of State Tax Rate and Base (local rates not included)
General & Selective Sales Taxes	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	37.5 cents per gallon
Liquor Sales	20.5% of wholesale price (13.7% for resellers of liquor by the drink)
Liquor Liter	\$3.77 per liter
Beer Excise	\$8.08 per barrel/\$4.785 per barrel for in-state small breweries
Wine Excise	\$0.226 to 3.40 per gallon
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of the taxable sales price
Cigar Tax	\$0.65 per cigar
Little Cigar Tax	\$0.15125 per little cigar
Moist Snuff (1.2 oz. or less)	\$2.526 per unit
Moist Snuff (more than 1.2 oz.)	\$2.105 per unit
Solid Waste Collection	3.6% of charges for collection/disposal of solid waste
Wood Stove Fee	\$30 per solid fuel burning device
Brokered Natural Gas	3.852% of price of natural gas purchased via a broker
Rental Car	5.9% of price for vehicles rented for less than 30 days
Tribal Cigarette taxes	30% of the \$27.75 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
Telephone sales tax	6.5% of local telephone service charges ¹
Gross Receipts Taxes	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.5%; Other business activities = 0.138% to 3.3%
Public Utility	Distribution of electricity = 3.873% of gross operating income; Other utility activities = 0.642% to 5.029%
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts of pari-mutuel machines at horse race tracks
Property & In-lieu Excise Taxes	
State Property Tax Levy	\$2.31 per \$1,000 of fair market value statewide average; taxes due in 2013
Watercraft/Aircraft Excises	0.5% of fair market value for boats; \$20 - \$125 for private aircraft
PUD Privilege	2.14% of gross power sales, plus 5.35% of 1st 4 mills
Timber Excise	Stumpage value of harvested timber: private land = 1.0%; public = 1.3% (2013)
Leasehold Excise	12.84% of contract rent for publicly owned property
Other State Taxes	
Estate	10 - 19.5% of net taxable estates valued above \$2 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed; Other fishing activities = 0.09% to 3.37%
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.5% of wholesale value (not currently imposed)
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	25 cents per switched or radio-access line

¹ Beginning August 1, 2013

Table 8

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION
Fiscal Years 1981 - 2013**

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
2013	83,556	25,322	12,842	3,267	0.68
2012	83,865	24,448	12,258	3,059	0.71
2011	85,196	22,301	12,121	2,930	0.71
2010	83,602	27,093	11,257	2,764	0.79
2009	78,298	23,688	11,797	2,689	0.70
2008	76,305	27,388	12,862	2,882	0.66
2007	67,740	27,217	12,439	2,708	0.63
2006	66,020	27,661	11,403	2,487	0.67
2005	61,149	27,938	10,160	2,280	0.72
2004	59,663	26,737	9,642	2,119	0.74
2003	57,110	25,082	9,092	2,000	0.74
2002	53,170	24,013	8,955	1,898	0.71
2001	53,351	21,900	9,066	1,864	0.69
2000	51,786	22,283	8,687	1,754	0.71
1999	49,804	20,007	8,070	1,610	0.72
1998	49,605	19,464	7,782	1,458	0.75
1997	48,154	19,136	7,379	1,278	0.78
1996	47,305	18,547	7,005	1,116	0.78
1995	45,574	19,708	6,820	1,109	0.82
1994	43,733	18,965	6,414	1,047	0.84
1993	39,534	15,713	5,972	953	0.80
1992	35,145	14,148	5,609	905	0.76
1991	31,339	12,096	5,314	867	0.70
1990	29,194	9,564	5,014	776	0.67
1989	26,514	9,091	4,383	612	0.71
1988	23,838	8,761	4,021	557	0.71
1987	23,273	7,564	3,752	501	0.73
1986	21,469	7,361	3,545	455	0.72
1985	19,083	6,222	3,069	420	0.73
1984	17,177	5,098	3,139	379	0.63
1983	14,996	4,846	2,902	307	0.62
1982	15,082	3,975	2,334	222	0.75
1981	14,705	3,816	2,114	195	0.80

1 Total agency expenditures including "non-revenue collecting" activities.

2 Includes employee benefits.

3 Excludes grants and subsidies which are generally pass-through funds.

4 State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

Table 9

REAL ESTATE EXCISE TAX STATISTICS
State REET Collections and
Estimated Value of Sales
Fiscal Years 1986 - 2013

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)	Estimated Value of Sales (\$000,000)
2013	241,595	\$579,062	\$45,239
2012	209,442	417,408	32,610
2011	206,805	378,041	29,534
2010	215,233	409,796	32,015
2009	198,515	397,623	31,064
2008	250,971	707,995	55,302
2007	316,432	986,721	77,088
2006	364,906	1,003,138	78,370
2005	364,900	855,350	66,824
2004	344,056	644,085	50,319
2003	316,635	521,220	40,720
2002	287,851	434,191	33,921
2001	272,480	435,958	34,059
2000	279,597	434,989	33,984
1999	289,890	423,028	33,049
1998	277,638	390,169	30,482
1997	246,871	306,407	23,938
1996	249,715	274,856	21,473
1995	244,632	250,425	19,565
1994	289,664	279,781	21,858
1993	269,622	230,751	18,027
1991	241,194	207,135	16,182
1990	281,779	268,153	20,949
1989	230,157	186,435	14,565
1988	214,868	143,850	10,735
1987	230,568	131,047	11,884
1986	206,191	96,374	9,007

Note: Collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4, 5 and 6.

Table 10

REAL ESTATE EXCISE TAX STATISTICS¹

State and Local Tax Collections by County - Fiscal Year 2013

Counties	Number of Taxable Sales	FY 2013 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax ²	FY 2012	FY 2013	% Change
Adams	832	\$179,913	\$921,031	\$51,342	\$71,956	40.1 %
Asotin	804	154,685	700,888	56,850	54,757	(3.7)
Benton	6,632	3,714,864	10,507,579	725,382	820,905	13.2
Chelan	3,733	2,200,090	5,723,643	297,411	447,160	50.4
Clallam	2,781	1,155,091	2,972,888	361,503	232,257	(35.8)
Clark	15,757	9,894,685	25,348,068	1,440,832	1,980,318	37.4
Columbia	230	77,720	234,693	10,707	18,335	71.2
Cowlitz	3,837	663,745	3,020,234	200,038	235,956	18.0
Douglas	1,729	563,279	2,301,534	127,795	179,807	40.7
Ferry	467	48,937	250,557	13,736	19,575	42.5
Franklin	2,566	1,564,481	4,006,587	284,343	313,015	10.1
Garfield	168	23,100	75,218	5,787	5,876	1.5
Grant	3,714	1,279,543	3,870,646	233,330	302,394	29.6
Grays Harbor	3,355	498,026	2,550,545	169,106	199,261	17.8
Island	3,637	2,112,314	5,407,523	317,584	422,463	33.0
Jefferson	1,769	869,585	2,226,170	123,067	173,920	41.3
King	63,265	117,646,287	301,175,790	16,032,664	23,529,359	46.8
Kitsap	8,610	6,015,485	15,399,639	873,136	1,203,097	37.8
Kittitas	2,256	724,403	3,685,514	190,172	287,931	51.4
Klickitat	1,157	358,316	1,034,143	59,640	80,792	35.5
Lewis	3,102	978,289	2,559,142	158,939	199,933	25.8
Lincoln	774	84,301	431,621	31,762	33,720	6.2
Mason	3,021	867,186	2,219,995	159,621	173,437	8.7
Okanogan	2,100	408,414	2,076,394	141,829	162,218	14.4
Pacific	1,560	144,753	741,132	65,892	57,901	(12.1)
Pend Oreille	782	113,150	537,376	25,529	41,982	64.5
Pierce	27,752	18,177,668	46,575,857	2,518,212	3,638,739	44.5
San Juan	1,182	2,906,629	2,480,324	127,533	193,775	51.9
Skagit	4,867	2,902,815	7,430,768	389,895	580,529	48.9
Skamania	533	105,964	542,538	38,417	42,386	10.3
Snohomish	24,304	22,527,704	57,751,962	3,376,582	4,511,872	33.6
Spokane	15,625	8,014,597	20,509,697	1,255,856	1,602,320	27.6
Stevens	2,092	310,023	1,587,316	105,231	124,009	17.8
Thurston	8,841	4,929,921	13,562,378	907,797	1,059,561	16.7
Wahkiakum	249	30,537	156,349	8,181	12,215	49.3
Walla Walla	1,955	582,842	3,019,003	152,023	235,860	55.1
Whatcom	7,776	6,400,196	16,384,501	978,628	1,280,039	30.8
Whitman	1,385	344,401	1,747,009	108,330	136,485	26.0
Yakima	6,396	2,085,113	7,335,576	485,313	573,092	18.1
TOTAL	241,595	\$221,659,050	\$579,061,826	\$32,609,994	\$45,239,205	38.7 %

1 Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts. Does not include tax on controlling interests collected by DOR.

2 Includes 1.3% retained by the county for collection costs.

Table 11
NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
As of July 1, 2013

County Total	Monthly	Quarterly	Annual ¹	Nonreporter ²	Total
Adams	241	273	458	775	1,747
Asotin	191	201	385	416	1,193
Benton	2,102	2,314	3,957	4,574	12,947
Chelan	1,556	1,490	2,535	2,856	8,437
Clallam	1,228	1,386	2,585	2,985	8,184
Clark	4,360	6,550	11,997	13,529	36,436
Columbia	81	73	130	159	443
Cowlitz	1,153	1,210	2,352	2,874	7,589
Douglas	344	469	852	1,085	2,750
Ferry	70	113	198	257	638
Franklin	811	993	1,650	1,833	5,287
Garfield	26	38	57	117	238
Grant	997	963	1,721	2,338	6,019
Grays Harbor	1,028	986	1,781	2,469	6,264
Island	1,041	1,421	3,050	3,012	8,524
Jefferson	570	799	1,726	1,747	4,842
King	33,983	42,976	77,394	97,063	251,416
Kitsap	2,982	3,865	7,700	10,398	24,945
Kittitas	690	731	1,316	1,370	4,107
Klickitat	301	376	647	689	2,013
Lewis	1,009	1,125	2,168	2,787	7,089
Lincoln	149	161	305	724	1,339
Mason	631	818	1,744	2,395	5,588
Okanogan	663	745	1,323	1,656	4,387
Pacific	378	443	624	858	2,303
Pend Oreille	124	182	367	464	1,137
Pierce	9,088	11,049	20,911	26,603	67,651
San Juan	669	713	1,349	1,208	3,939
Skagit	1,949	2,150	3,974	4,794	12,867
Skamania	90	133	240	301	764
Snohomish	9,616	11,616	21,292	27,160	69,684
Spokane	6,092	6,973	12,751	15,615	41,431
Stevens	472	570	1,262	1,529	3,833
Thurston	3,163	4,038	8,175	10,439	25,815
Wahkiakum	48	82	146	141	417
Walla Walla	745	790	1,508	1,618	4,661
Whatcom	3,354	4,004	7,704	10,224	25,286
Whitman	425	366	854	1,213	2,858
Yakima	2,639	2,838	4,734	6,331	16,542
SUBTOTAL	95,059	116,023	213,922	266,606	691,610
Out-Of-State	23,175	24,284	16,173	35,070	98,702
TOTAL	118,234	140,307	230,095	301,676	790,312

¹ Includes seasonal reporters.

² Firms with annual gross income of up to \$28,000 which have no sales tax liability; or \$46,667 per year for firms generating at least 50% of their taxable amount from service activities or operators of contests of chance (up to \$24,000 for public utility tax) are not required to file excise tax returns.

Table 12

NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
By County and Major Industry - Calendar Year 2012

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	14	3	7	22	50	40	136
Asotin	13	9	3	22	55	13	115
Benton	168	60	38	242	845	183	1,536
Chelan	79	31	32	131	443	103	819
Clallam	64	28	23	133	375	73	696
Clark	407	160	125	588	2,178	689	4,147
Columbia	1	1	1	4	11	5	23
Cowlitz	76	29	21	161	351	91	729
Douglas	29	7	11	45	137	46	275
Ferry	1	4	3	13	12	9	42
Franklin	75	12	18	95	366	109	675
Garfield	3	0	1	2	6	4	16
Grant	57	17	21	106	276	124	601
Grays Harbor	48	37	18	125	237	81	546
Island	62	31	18	148	419	86	764
Jefferson	48	18	13	79	226	41	425
King	1,879	776	794	3,577	15,795	3,735	26,556
Kitsap	218	92	61	450	1,272	241	2,334
Kittitas	46	20	16	65	200	58	405
Klickitat	17	6	2	24	73	25	147
Lewis	55	29	26	117	282	109	618
Lincoln	11	5	6	21	24	18	85
Mason	67	27	24	84	243	64	509
Okanogan	42	10	11	68	187	51	369
Pacific	22	5	10	41	86	17	181
Pend Oreille	9	6	0	17	43	13	88
Pierce	773	243	251	1,310	4,054	836	7,467
San Juan	44	14	12	58	146	35	309
Skagit	113	68	37	168	651	129	1,166
Skamania	6	3	6	12	33	10	70
Snohomish	838	243	234	1,176	3,905	863	7,259
Spokane	423	153	118	692	2,191	584	4,161
Stevens	39	10	8	66	143	47	313
Thurston	222	99	74	412	1,427	312	2,546
Wahkiakum	3	1	1	7	21	4	37
Walla Walla	37	17	20	62	246	44	426
Whatcom	189	97	86	374	1,149	304	2,199
Whitman	21	15	8	61	120	34	259
Yakima	113	47	49	247	815	239	1,510
Out of State	1,173	349	831	1,394	4,617	1,383	9,747
TOTAL	7,505	2,782	3,038	12,419	43,710	10,852	80,306

Note: Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 13

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2011 and 2012**

Industry	NAICS	2011	2012
Manufacturing	31-33		
Food & beverages	311-312	563	639
Textiles & apparel	313-316	242	325
Lumber, wood & paper	321-322	80	130
Petroleum, chemicals, plastics	324-327	142	235
Metal products	331-332	187	237
Industrial machinery	333	87	77
Computers & electronics	334	67	97
Appliances & electrical equip.	335	37	34
Transportation equipment	336	70	67
Other manufacturing	323, 337, 339	869	941
Wholesale Trade	42		
Durable goods	423	1,291	1,220
Nondurable goods	424	1,811	1,766
Other wholesaling	425	54	52
Retail trade	44-45		
Motor vehicles & parts	441	526	472
Furniture & home furnishings	442	214	208
Electronics & appliances	443	441	413
Building materials	4441	167	175
Lawn & garden supply	4442	161	158
Food & beverages (off-premises)	445	849	889
Health & personal care	446	557	456
Gas stations (& mini-marts w/ pumps)	447	130	136
Apparel & accessories	448	1,035	980
Sporting goods, hobby, book stores	451	667	656
Department stores	4521	1	6
General merchandise	4529	47	61
E-commerce & mail order	4541	1,495	1,458
Misc. retailers	453, 4542-4543	7,186	6,351
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,109	1,122
Utilities: electric, nat. gas, water/sewer	22	31	44
Construction	23	7,565	7,505
Transportation (passenger & freight)	48, 492	3,143	3,317
Warehouses	493	30	18
Information	51		
Publishing	5111, 516	178	162
Software development	5112	30	42
Motion picture & audio recording	512	580	608
Radio & TV broadcasting; cable TV	515	28	515
Telephone & telecommunications	517	165	172
Information & data processing services	518-519	616	676

Table 13

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2011 and 2012**

Industry	NAICS	2011	2012
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,247	1,325
Insurance agents & brokers	524	600	559
Real estate agents & brokers	531	2,633	2,781
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	339	292
Legal services	5411	907	868
Accounting services	5412	1,071	894
Architectural & engineering services	5413-5414	2,085	1,948
Computer services	5415	2,802	2,958
Other business services	5416-5419, 55-56	15,936	15,345
PERSONAL SERVICES:			
Health services	62	3,965	4,146
Arts, entertainment, recreation	71	2,798	2,892
Accommodations	721	389	388
Restaurants & Food Services	7223, 7225	3,101	2,795
Drinking Places	7224	199	123
Auto repair & services	8111	1,284	1,263
Personal care (beauty, barber, etc.)	8121-8122	3,269	3,005
Laundry & dry cleaning	8123	69	73
Other personal services	8129	1,594	1,441
OTHER SERVICES:			
Schools & government	491, 61, 92	2,506	2,659
Other services	8112-8114, 813-814, 99	2,681	2,620
TOTAL NEW ACCOUNTS		81,926	80,306

Note: Based on opening date and the North American Industry Classification System (NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 14

STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1900-1940
Selected Fiscal Years, Dollars in Thousands

Source	1900	1905	1910	1915	1920	1925	1930	1935	1940
TOTAL STATE TAXES	\$1,570	\$2,419	\$5,726	\$8,926	\$12,205	\$18,191	\$21,310	\$42,596	\$53,529
Sales Taxes									
Retail Sales	---	---	---	---	---	---	---	9,386	14,281
Use	---	---	---	---	---	---	---	---	1,027
Motor Fuels	---	---	---	---	---	3,020	5,027	11,945	16,156
Fuel Oil	---	---	---	---	---	---	---	1,027	924
Beer and Wine Excise	---	---	---	---	---	---	---	567	696
Liquor Sales	---	---	---	---	---	---	---	1,143	1,439
Cigarette	---	---	---	---	---	---	---	965	2,107
Gross Receipts Taxes									
Business and Occupation	---	---	---	---	---	---	---	6,009	5,418
Public Utility	---	---	---	---	---	---	---	1,969	2,335
Insurance Premiums	46	117	285	392	749	1,132	1,521	1,508	1,773
Express Company Excise	---	---	47	52	105	62	48	278	18
Parimutuel	---	---	---	---	---	---	---	---	155
Mechanical Devices	---	---	---	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---	---	17	1
Property & In-lieu Excises									
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534	13,874	6,514	3,471
Vehicle Excises	---	---	---	---	---	---	---	---	1,316
PUD Privilege	---	---	---	---	---	---	---	---	---
Other State Taxes									
Inheritance and Gift	---	34	98	155	278	443	840	460	1,445
Conveyance	---	---	---	---	---	---	---	65	86
Admissions	---	---	---	---	---	---	---	714	732
Penalties/Interest	---	---	---	---	---	---	---	29	149

Source: Department of Revenue and Office of Financial Management.

Table 14
STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1950-1985
Selected Fiscal Years, Dollars in Thousands

Source	1945	1950	1955	1960	1965	1970	1975	1980	1985
TOTAL STATE TAXES	\$114,241	\$187,145	\$296,256	\$439,487	\$575,959	\$951,572	\$1,448,334	\$2,759,579	\$4,317,675
Sales Taxes									
Retail Sales	45,277	80,859	113,085	182,737	230,552	399,414	614,586	1,111,346	1,831,613
Use	2,194	4,643	7,945	13,363	17,041	29,381	47,752	96,128	166,923
Motor Fuels	16,492	37,330	50,673	60,482	83,452	140,878	161,514	254,637	346,809
Fuel Oil	950	---	---	---	---	---	---	---	---
Beer and Wine Excise	1,399	1,393	1,407	1,448	1,710	5,419	9,588	13,550	21,305
Liquor Sales	11,931	260	7,347	11,403	10,085	15,892	18,349	26,183	28,213
Liquor Liter	---	---	---	---	5,194	14,810	33,855	42,697	53,613
Cigarette	3,124	6,501	10,643	16,840	21,166	35,402	53,320	61,080	92,345
Tobacco Products	---	---	---	1,306	1,652	2,134	3,174	2,523	4,911
Convention Center	---	---	---	---	---	---	---	---	5,105
Replacement Tire	---	---	---	---	---	---	---	---	---
Refuse Collection	---	---	---	---	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---	---	---	---	---
Brokered Natural Gas	---	---	---	---	---	---	---	---	---
Rental Car	---	---	---	---	---	---	---	---	---
Gross Receipts Taxes									
Business and Occupation	14,358	18,860	46,316	63,710	77,348	115,715	203,561	402,443	653,360
Public Utility	3,895	5,470	9,037	14,426	19,219	27,244	48,174	93,570	124,857
Liter	1,769	---	---	---	---	---	910	1,459	2,531
Insurance Premiums	30	3,491	5,212	7,752	10,111	17,111	22,614	43,646	61,396
Parimutuel	468	608	896	1,161	1,051	2,304	4,694	7,199	7,043
Mechanical Devices	2,093	5,791	1,817	1,779	1,240	474	---	---	---
Boxing and Wrestling	6	14	22	6	14	15	28	47	26
Property & In-lieu Excises									
State Property Tax	5,294	11,205	20,045	34,017	46,207	61,220	86,664	322,906	506,018
Vehicle Excises	2,457	6,068	14,550	16,682	27,864	52,112	69,111	144,965	226,196
PUD Privilege	59	240	688	1,211	2,869	4,302	5,357	7,736	17,182
Timber Excise	---	---	---	---	---	---	23,213	49,960	13,196
Leasehold Excise	---	---	---	---	---	---	---	3,688	5,794
Other State Taxes									
Inheritance and Gift	1,972	3,559	5,091	9,446	16,574	25,434	35,634	54,597	20,138
Conveyance	312	444	715	689	1,007	1,278	2,049	6,612	9,385
Real Estate Excise	---	---	---	---	---	---	---	---	94,538
Fish	---	---	---	---	---	---	---	---	1,785
Hazardous Substances	---	---	---	---	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---	---	---	---	---
Petroleum Products	---	---	---	---	---	---	---	---	---
Oil Spill	---	---	---	---	---	---	---	---	---
Hazardous Waste Fees	---	---	---	---	---	---	---	---	---
ICF Tax	---	---	---	---	---	---	---	---	---
Penalties/Interest	161	409	767	1,029	1,603	1,033	4,187	12,517	23,393

Source: Department of Revenue and Office of Financial Management.

Table 14

STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1990-2010
Selected Fiscal Years, Dollars in Thousands

Source	1990	1995	2000	2005	2010
TOTAL STATE TAXES	\$7,006,794	\$9,619,176	\$11,895,816	\$13,902,948	\$15,122,921
Sales Taxes					
Retail Sales	3,147,391	4,121,835	5,405,602	6,166,266	6,448,090
Use	225,964	292,450	383,796	453,901	428,576
Motor Fuels	498,024	616,278	755,428	930,975	1,238,592
Beer and Wine Excise	29,498	32,950	43,431	47,239	59,371
Liquor Sales	32,132	39,340	55,643	74,102	100,301
Liquor Liter	51,700	55,161	63,923	77,124	123,000
Cigarette	127,679	201,922	250,109	323,580	388,032
Tobacco Products	10,421	18,197	23,894	27,542	33,372
Convention Center	11,497	18,989	31,225	42,948	50,809
Replacement Tire	1,600	1,032	---	---	3,632
Refuse Collection	15,893	25,186	23,237	27,860	33,258
Wood Stove Fee	181	508	243	225	324
Brokered Natural Gas	---	7,938	14,835	29,745	37,725
Rental Car	---	13,015	21,111	19,282	21,489
Tribal Cigarette taxes	---	---	---	---	6,297
Gross Receipts Taxes					
Business and Occupation	1,085,009	1,590,477	1,854,948	2,269,105	2,577,618
Public Utility	114,316	189,590	246,383	303,778	373,621
Litter	3,230	4,161	5,851	7,190	9,075
Insurance Premiums	92,701	204,760	261,150	357,382	405,918
Parimutuel	10,449	3,412	1,964	1,836	1,349
Boxing and Wrestling	39	14	---	61	---
Property & In-lieu Excises					
State Property Tax	682,868	1,033,256	1,328,690	1,589,947	1,822,667
Vehicle Excises	411,893	668,567	376,024	15,223	12,869
PUD Privilege	20,983	26,117	29,122	38,024	39,123
Timber Excise	27,957	25,552	20,154	10,112	3,102
Leasehold Excise	9,168	12,129	16,567	19,918	25,849
Other State Taxes					
Estate	30,135	42,160	82,705	-42,229	78,717
Real Estate Excise	265,170	255,116	435,088	823,110	411,871
Fish	2,807	2,253	1,481	4,838	2,418
Hazardous Substances	42,039	38,843	49,472	80,929	149,417
Mobile Home Fee	49	---	---	---	---
Carbonated Beverage	14,149	23,514	9,901	9,688	8,553
Petroleum Products	13,236	---	---	3,688	48,073
Oil Spill	---	3,011	5,664	6,170	3,731
Hazardous Waste Fees	---	823	---	---	---
ICF Tax	---	12,427	8,396	8,129	9,531
Enhanced 911	---	---	9,588	16,677	20,222
Telephone Line Taxes	---	---	---	10,439	9,104
Nursing Home Fee	---	---	---	33,557	---
Penalties/Interest	28,665	38,193	80,191	114,587	137,225

Source: Department of Revenue and Office of Financial Management.

NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

Major Tax Rate and Base Changes

NOTE: The data in these tables reflect fiscal years ending September 30 through 1929, ending March 31 through 1952 and June 30 thereafter. These tables include only taxes levied by the state, not local governments.

Retail Sales and Use Taxes

1935	2.0% tax enacted on the sales or use of tangible personal property
1939	Tangible personal property is taxable
1941	Rate changed to 3.0%; Real property is taxable
1951	Hotel and motel accommodations are taxable
1955	Rate changed to 3.33%
1959	Rate changed to 4.0%
1961	Amusement and recreation are taxable
1965	Rate changed to 4.2%
1967	Rate changed to 4.5%
1972	Sales tax deferral for plant expansions by manufacturers
1976	Rate changed to 4.6%
1978	Sales tax exemption for food for off-premises consumption(taxable again 1982-1983)
1979	Rate changed to 4.5%
1981	Rate changed to 5.5%
1982	Rate changed to 5.4%
1983	Rate changed to 6.5%; Business and long distance telephone services taxable
1984	Sales tax exemption for trade-in
1993	Sales tax extended to personal services – landscape maintenance, guided tours, physical fitness
1994	Sales tax exemption for high tech firms
1995	Sales tax exemption for manufacturing machinery
1996	Local sales tax of 0.017% in King County to fund a professional baseball stadium.
1997	Professional football stadium tax of 0.016%
1998	Public facilities in rural counties tax of 0.04%
1999	Public facilities tax increased to 0.08%; Exemption for distressed areas changed to a population density
2003	Statewide sales tax of 0.3% on motor vehicles; Exemptions for construction of facilities for the aerospace industry and semiconductor industry
2004	Exemptions for construction of facilities for aluminum smelters
2008	Deferrals for fruit and vegetable processing facilities, manufacturing of dairy and seafood products, and biotechnology manufacturing. Exemption for diesel and aircraft fuel used on farms and weatherization materials. New local sales tax for health sciences. Rural county local sales tax increased from 0.08% to 0.09%.
2008	Sourcing of sales tax changed from origin based to destination based as the state adopted the Streamline Sales & Use Tax Agreement.
2009	Deferral of state and local sales tax on construction of the new 520 bridge over Lake Washington. Deferral for new corporate headquarters facilities in a CEZ. Resale certificate replaced by a seller’s permit. Sales tax extended to digital goods.
2010	Tax extended to candy and bottled water. Repealed by voters in November. Rural county tax deferral changed from population density basis to unemployment.
2011	Exemption for nonresidents from states/provinces with no or low sales taxes clarified.
2012	Payment of deferred taxes on the construction of the new Tacoma Narrows bridge extended six year to 2018.

Motor Fuel Taxes

1921	A 0.01/gallon gas tax is enacted
1929	Tax raised to 0.02/gallon
1931	Tax raised to 0.04/gallon
1933	Tax raised to 0.05/gallon
1941	Special fuel tax enacted
1944	Constitutional amendment dedicated the gas tax to road construction
1949	Tax raised to 0.065/gallon
1961	Tax raised to 0.075/gallon
1963	Fuel importer tax enacted (repealed in 1995)
1967	Tax raised to 0.09/gallon. Aircraft fuel tax enacted
1977	Tax raised to 0.11/gallon
1979	Tax raised to 0.12/gallon
1981	Tax raised to 0.135/gallon
1982	Tax lowered to 0.12/gallon
1983	Tax raised to 0.16/gallon
1984	Tax raised to 0.18/gallon
1990	Tax raised to 0.22/gallon
1991	Tax raised to 0.23/gallon
2003	Tax raised to 0.28/gallon
2005	Tax raised to 0.31/gallon
2006	Tax raised to 0.34/gallon
2007	Tax raised to 0.36/gallon
2008	Tax raised to 0.375/gallon

Beer and Wine Excise Taxes

1934	Beer excise taxes enacted at \$1/barrel for beer
1935	Wine excise taxes enacted at .10/gallon
1965	Beer tax increased to \$1.50/barrel
1969	Additional 26% tax for wine
1973	Wine excise tax changed \$0.75/gallon
1981	Beer tax increased to \$2.60/barrel; wine tax changed to \$0.2025/liter
1982	Additional surtaxes enacted
1983	Additional surtaxes enacted
1989	Wine tax increased to \$0.2292/liter; strong wine increased to \$0.4536/liter; beer increased to \$4.78/barrel.
1993	Beer tax increased to \$5.742/barrel
1995	Beer tax increased to \$7.172/barrel
1997	Beer tax increased to \$9.562/barrel
1997	Beer tax reduced to \$8.08/barrel
2010	Beer tax increased to \$23.58/barrel incrementally through 2013
2013	Beer tax reduced to \$8.08/barrel; Beer and wine sampling authorized at qualifying farmers markets and grocery stores.

Liquor Sales Tax (Percentage) and Liquor Liter Tax (Volume)

1935	Tax on hard liquor enacted at 10% of wholesale price
1943	Additional "War" liquor tax of 10% imposed
1949	Original tax and additional tax repealed
1951	10% rate reinstated; Rate increased to 15% for sales to consumers
1981	Surtax increased rate to 17.1%
1982	Surtax decreased rate to 11.4%

1993	Rate increased to 18.7% for health care purposes
1995	Rate increased to 19.7%
1997	Rate increased to 20.7%
2009	Health care account repealed
2012	Referendum passed moving the sale of hard liquor to the private sector. Most taxes remain - Distributors, restaurants and bars (On-premises): 13.7% sales tax, \$2.4408 liter tax; General Retail (Off-premises) 20.5% sales tax, \$3.7708 liter tax
2013	Former state liquor store auction buyers and former state contract liquor store owners exempted from the 17% license fee on sales to bars and restaurants for consumption on the premises.

Cigarette Tax

1935	Cigarette tax enacted at \$0.01/pack
1939	Rate increased to \$0.02/pack
1949	Rate increased to \$0.04/pack
1955	Rate increased to \$0.05/pack
1959	Rate increased to \$0.06/pack
1961	Rate increased to \$0.07/pack
1965	Rate increased to \$0.11/pack
1971	Rate increased to \$0.16/pack
1981	Rate increased to \$0.20/pack
1982	Rate increased to \$0.208/pack then to \$0.23/pack
1986	Rate increased to \$0.31/pack
1989	Rate increased to \$0.34/pack
1993	Rate increased to \$0.54/pack
1994	Rate increased to \$0.565/pack
1995	Rate increased to \$0.815/pack
1996	Rate increased to \$0.825/pack
2001	Contracts with tribes authorized in 2001
2002	Rate increased to \$1.425/pack
2005	Rate increased to \$2.023/pack
2009	Health care and Water Quality accounts repealed
2010	Rate increased to \$3.025/pack
2011	Portion of the tax going to the Education Legacy Account repealed

Tobacco Products Tax

1959	Tobacco products tax enacted on cigars and chewing tobacco at 25% of wholesale price
1965	Rate increased to 30%
1971	Rate increased to 45%
1982	Rate increased to 46.8% and 48.15%
1986	Rate increased to 64.9%
1993	Rate increased to 74.9%
2002	Rate increased to 128.42%
2005	Rate decreased to 75%
2010	Rate increased to 95%; Tax per cigar raised to \$0.65

Marijuana Tax

2013	Initiative 502 legalized the production, distribution, and sale of recreational marijuana in November 2012. The Washington State Liquor Control Board is responsible for administering a 25% excise tax on each level of production, distribution and sale to consumers. This new industry will be subject to B&O, sales and use taxes.
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Convention Center Tax

1982	State tax on hotel and motel accommodations at facilities with 60 or units to finance the state convention center in Seattle. Initial rates of 3% in Seattle and 2% throughout the remainder of King County
1983	Rate increased to 5% in Seattle
1988	Rate increased to 6% in Seattle and 2.4% throughout the remainder of King County
1993	Rate increased to 7% in Seattle and 2.8% throughout the remainder of King County
2011	State tax repealed and turned over to a new local PFD

Replacement Tire Tax

1985	Tax enacted at 0.12% of gross sales
1989	Changed to \$1 per tire
1994	Tax expired
2005	Tax re-enacted at \$1 per tire

Refuse Collection Taxes

1986	Garbage collection removed from the public utility tax and subject to a separate 3.6% tax
1989	Additional 1% tax on solid waste customers

Wood Stove Fee

1988	Fee enacted at \$5 per device
1990	Fee increased to \$15 per device
1992	Fee increased to \$30 per device

Brokered Natural Gas Tax

1990	Tax of 3.852% on natural gas not subject to public utility tax enacted
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Rental Car Tax

1993	Motor Vehicle Excise Tax on rental vehicles eliminated and replaced by a rental car tax of 5.9% on customers of rental car companies.
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Business and Occupation Tax

1935	Tax enacted on gross receipts of all businesses at 0.25% for most activities and 0.5% for services
1951	Surtax of 20% applied to all rates
1955	Surtax increased to 60%
1959	Surtax increased to 76%
1967	Credit for certain sales taxes paid by manufacturers, pollution control facilities
1970	Extended to financial institutions
1974	Credit for personal property taxes paid on business inventories
1976	Surtax of 6% through 1979
1982	Surtax of 4% increased to 7%. Major rates of 0.484% for manufacturing and wholesaling, 0.471% for retailing, 1.5% for services.
1987	Credit for manufacturing tax against wholesaling/retailing tax. Credit for similar taxes paid in other states.
1993	Tax extended to public and nonprofit hospitals at 0.75%; services rate increased to 2.5%, financial services increased to 1.7%
1994	Credit for investment in R&D expenditures
1995	Hospital B&O increased to service rate of 1.5%; Minimum taxable amount of \$1000/month

	replaced by small business credit against tax liability of \$35/month; Rate reduced for insurance to 0.55% plus surtax.
1996	Business services rate reduced to 2.0%, financial services to 1.6% and other services to 1.75% plus the surtax. Minimum gross receipts required to file tax returns established at \$24,000.
1997	Temporary surtax of 6.5%
1998	All service rates reverted to 1.5%; Tax on internal distributions repealed; Minor B&O rates consolidated from 13 to 6.
1999	Minimum gross receipts required to file tax returns increased to \$28,000
2003	Rate reduction and credits for aerospace and semiconductor industries
2004	Rate reductions and credits for aluminum smelter industry
2005	B&O levied on games of chance and pari-mutuel wagering, rate at 0.1%
2006	Gambling rate increased to 0.13%; Total exemption for processing of fresh fruit and vegetables and manufacturing of dairy and seafood products until 2012.
2007	Credit for the amount of carbonated beverage syrup tax paid; Reduces rate for extracting of timber and manufacturing timber and wood products; Credit for restaurants, groceries, laundries to upgrade energy efficiency of appliances.
2008	Aerospace incentives revised: Rate on aircraft repair broadened, credit for pre-production expenditures broadened, manufacturing rate extended to tooling, new tax rate of 0.9% for aerospace services.
2009	Tax on nonprofit & public hospitals goes to the general fund; Reduce reduced to 0.2904% for newspapers.
2010	Service rate increased to 1.8% until 2013; Small business credit doubled for service firms; Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.
2011	Deduction for amounts received from the state by a regional support network for distribution to a health or social welfare organization for mental health services provided under a government-funded program; Deduction for amounts received for health or social welfare organizations as compensation for providing child welfare services under a government funder program; Clarification of tax on real estate firms; Exemption for payments made to property management companies for wages and benefits repealed, replaced with a deduction.
2012	Deductions for amounts received by qualified dispute resolution centers as contributions from federal, state, and local governments, and nonprofit organizations, for providing dispute resolution services.
2013	Temporary service rate increase expired, service rate reduced to 1.5%.

Public Utility Tax

1935	Public utility tax enacted in lieu of B&O tax on gross operating receipts of public service companies. Railroad, express, electric power, telephone, telegraph at 3%, natural gas at 2%, urban transportation and tugboats at 0.5%, motor transportation and all other activities at 1.5%.
1951	10% surtax on all rates
1957	20% surtax on all rates
1982	4% surtax on rates, increased to 7%
1983	Telephone service removed from tax
1985	Water distribution rate increased to 5.029%
1986	Warehousing and garbage collection removed from tax
1989	Electric power rate increased to 3.873%
1996	Rates for railroads and railcar companies reduced to 1.926%; Minimum gross receipts required for reporting increased to \$24,000.

2000	Deduction for wholesale sales of electric power; Credit for energy facilities to supply DSIs; Credit for billing discounts for low-income households.
2004	Exemption of power sold to aluminum smelters
2007	Deduction for shipping farm products to port
2009	Rate for hauling logs on public roads reduced to 1.28%

Litter Tax

1971	Tax enacted at 0.015% of gross receipts of businesses whose products relate to the litter problem
1999	Tax reported on each return instead of annually

Insurance Premiums Tax

1891	Tax enacted on gross premiums received by insurance companies at a rate of 2.0%
1911	Retaliatory provision providing higher rates for companies of other states depending on how they tax Washington companies.
1937	Rate of 1% for domestic companies
1949	Rate of 0.75% for ocean marine insurance
1982	Rate increase of 0.16 and surtax of 4%
1986	Domestic and foreign rate consolidated at 2.0%; Ocean marine remaining at 0.95%
1994	Health maintenance organizations subject to tax of 2.0%

Pari-mutuel Tax

1933	Tax enacted at a rate of 5% on gross receipts of pari-mutuel betting machines at horse races
1979	Rate reduced, also in 1982m 1985, 1991 and 1998
2003	Current rates of 1.803% for racing with annual receipts up to \$50 million, 1.3% for larger races, and 1.0% for smaller races.

State Property Tax

1932	State levy ranged from 10 to 15 mill until raised to 40 mill
1933	State levy lowered to 5 mills
1935	State levy lowered to 2 mills
1967	State levy increased to 4 mills
1974	State levy eliminated
1975	New levy of \$360/\$1000 of assessed value enacted
1979	State levy subject to a 106% limit – can only increase 6% per year.
1996	One-time reduction in levy rate of 4.7%; Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with income less than \$28,000.
1997	Reduction extending into 1997
1998	Reduction made permanent; Annual growth limit reduced to the rate of inflation.
2002	Exemption from state levy for farm machinery; Annual growth rate limited to 1.0% through initiative; Head of household exemption increased to \$15,000; Supreme Court rules initiative invalid, legislature reenacts the 1.0% limit.
2008	Deferral program for homeowners with incomes less than \$57,000; Annual updating of assessed values required in all counties by 2014.
2011	Definition of same ownership in current use program expanded to include members of the same family.
2013	New exemption for property of nonprofit fair associations used for fair purposes purchased from a city or county between 1995 and 1998; limits the exemption to assessed values of no more than \$15 million. New exemption for airplanes operated by a commuter air carrier whose ground property and equipment are located primarily on private property

and subjects them to a new weight-based aircraft excise tax.

Vehicle Excise Taxes

1938	Excise tax of 1.5% in lieu of personal property tax on motor vehicles of 1.5%
1949	Aircraft tax of 1.0%
1955	House trailers taxed separately at 1.0%
1959	Tax increased to 2.0%
1965	House trailer tax increased to 1.5%
1967	Aircraft tax changed from 1.0% to \$15 or \$25 and increasing to \$125 by 1983
1972	Campers included with travel trailers in the house trailer tax, which was reduced to 1.0%
1973	Mobile homes excluded from house trailer tax but now subject to property tax
1977	Tax increased to 2.2%
1982	Tax increased to 2.354%
1989	Tax increased to 2.454%
1990	Camper/travel trailer tax increased to 1.1%
1991	Tax reduced to 2.2%
1999	Credit of \$30 per vehicle
2000	MVET repealed and replaced by a \$30 per vehicle annual fee through initiative 695; 695 ruled unconstitutional, legislature enacted the same changes by statute.

PUD Privilege Tax

1941	2.0% tax on gross revenue of public utility districts in lieu of property tax
1959	Additional tax of 5% on first 4 mills
1977	Nuclear plant at Hanford subject to 1.5% tax
1982	Rates increased to 2.14% and 5.35%

Timber Excise Tax

1972	Severance tax on stumpage value of timber harvested from private lands. Rate phased in to 6.5% by 1974.
1982	Public lands added.
1984	Rate phased down to 5.0% by 1988
1999	Credit for harvests impacted by salmon regulations, reducing rate to 4.2%
2004	Rate phased down to 1.0% through 2013 as tax is transferred to counties.

Leasehold Excise Tax

1976	Tax on the rental value of leases of publicly owned property at 12%. Credit for local leasehold taxes up to 6%
1982	Combined state and local rate increased to 12.84%

Estate Tax

1901	Tax on inheritances enacted with rates ranging from 1-12%
1941	Gift tax with rates equal to 90% of inheritance tax
1981	Both taxes repealed. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal estate tax
2001	Federal estate tax repealed to be phased out over 10 year period
2005	The state had maintained that the tax was linked to the federal internal revenue code prior to the amendments to the federal tax, but the State Supreme Court overturned this interpretation ruling the state estate tax must phase out also. A new stand-alone estate tax was adopted, applies to estates with a value of \$2 million or more, rates of 10-19%.
2013	A Washington Supreme Court decision in the estate of Bracken exempted qualified

terminable interest property (QTIP) from Washington's estate tax. Legislation restored the estate tax as it existed before the court decision. It also increased the top four estate tax rates by 1% each and allows a deduction of \$2.5 million for the value of qualified family-owned businesses where the interest in the business is valued at \$6 million or less.

Real Estate Excise Tax

1951	Real Estate Excise Tax initially imposed at the county level
1981	County level tax shifted to the state at the rate of 1.0% on the sale of real property
1982	Rate increased to 1.07% then 1.28%
1987	An additional rate of 0.06% imposed until 1989
1993	Tax extended to the transfer of control of real property
1999	Tax extended to step transfers of control of real property
2005	Collection procedures revised to have county treasurers forward the state tax receipts to the State Treasurer on the last working day of each month; Transfers of control interest must be reported to the Secretary of State; 7.7% of the state tax to go to the Public Works Assistance fund and the City/County Assistance Fund.

Fish Tax

1980	Enacted as a tax on commercial possession of food fish or shellfish. Initial rates from 0.07-5.0%.
1982	Surtaxes raised the top rate to 5.62%
1983	Anadromous game fish (steelhead) added. Rates: Chinook salmon and steelhead, 5.62%; pink and sockeye salmon, 3.37%; oysters, 0.086% and all other food fish and shellfish, 2.25%.
2000	Rate on sea urchins and cucumbers increased to 4.6% incrementally through 2010.

Hazardous Substance Tax

1988	Initial tax imposed at rate of 0.8% of the wholesale value of designated substances which pose a threat to the environment.
1989	Initiative lowered rate to 0.7% with a broader base.

Carbonated Beverage Tax

1989	Initial tax on soft drinks at \$0.01/12 ounce container or \$0.75/gallon of concentrate
1995	Carbonated beverage tax expired; syrup tax increased to \$1/gallon.
2009	Receipts from the syrup tax go to the general fund
2010	New tax on carbonated beverages at \$0.02/12 ounces; New tax repealed by I-1107 later that year

Petroleum Products Tax

1989	Tax on first possession of petroleum products at 0.5% of wholesale value
1992	Tax suspended as the maximum fund balance of \$15 million was reached
2003	Tax reimposed for one year
2009	Tax reimposed for nine months

Oil Spill Tax

1991	Tax on petroleum products imported via navigable waters at \$0.05/42 gallon barrel
2002	Rate temporarily reduced to \$0.04/42 gallon barrel as the oil spill response account reached \$9 million
2007	Rate increased back to \$0.05/42 gallon barrel as the oil spill response account dipped under \$8 million
2009	The \$0.01/42 gallon barrel oil spill response tax was suspended as the account reached \$9

million. Total rate reduced back to \$0.04/42 gallon barrel

Hazardous Waste Fees

- 1990 Annual fee of \$35 for generators of certain waste products
- 1991 Additional fee for the Department of Ecology
- 1995 Administration of the fee transferred to the Department of Ecology

ICF Tax

- 1991 Medicaid receipts of private and nonprofit hospitals subject to a tax of 20% to increase federal matching funds for Medicaid.
- 1992 Tax disallowed by the federal government; Another tax of 15% levied on the income of intermediate residential health care facilities for the mental retarded, rate reduced to 6% subject to order of federal government.

Fuel Oil Tax

- 1935 Tax of \$0.25/gallon enacted
- 1947 Tax repealed

Express Company Excise Tax

- 1907 Tax of 5% of gross receipts levied on express shipping companies enacted
- 1945 Tax repealed

Conveyance Tax

- 1935 Tax of \$0.50/\$500 of value imposed on the transfers of real property
- 1982 Tax increased to \$0.532
- 1985 Tax increased to \$1.00
- 1987 Tax repealed and incorporated into the real estate excise tax

Enhanced 911 Telephone Tax

- 1992 State tax of \$0.20/switched telephone access line enacted
- 1999 Collection of the tax shifted to the Department of Revenue
- 2003 State tax extended to wireless telephone lines; Additional state taxes applied to switched telephone lines of \$0.14/month for telephone assistance and \$0.19/month for telecommunications relay service
- 2011 Administration of county 911 taxes shifted to the Department of Revenue; Rate increased from \$0.50 to \$0.70/line.
- 2013 Legislation requires retailers of prepaid wireless telephone service to collect and remit the state and county 911 taxes. Legislation repeals the taxes funding the Washington Telephone Assistance and Telecommunications Relay Service programs; programs to be funded by the state general fund through appropriations.

Tribal Cigarette Taxes

- 2005 Compact negotiated to authorize the Puyallup Tribe to levy a tribal cigarette tax of \$11.75/carton. 30% of the receipts are shared with the state and deposited into the general fund.

Table 15

COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2013

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	entire county	1.0			0.1			0.1			1.2
Asotin	entire county	0.8	0.2								1.0
Benton	all cities; PTBA	1.0	0.6		0.1		0.1				1.8
Chelan	Wenatchee	1.0	0.4		0.1			0.1		0.3 Public Facilities	1.9
Clallam	Sequim	1.0	0.8		0.1	0.1		0.1	0.1		2.2
Clark	all cities	1.0	0.7		0.1				0.1		1.9
Columbia	entire county	1.0	0.4								1.4
Cowlitz	Kelso; Longview	1.0	0.3		0.1				0.0		1.5
Douglas	three cities; PTBA	1.0	0.4		0.1			0.1		0.1 Public Facilities	1.7
Ferry	entire county	1.0			0.1				0.1		1.2
Franklin	Pasco; PTBA	1.0	0.6		0.4		0.1				2.1
Garfield	entire county	1.0									1.0
Grant	entire county	1.0	0.2		0.1			0.1			1.4
Grays Harbor	entire county	1.0	0.6		0.1			0.1	0.1		1.9
Island	entire county	1.0	0.9		0.1		0.1		0.1		2.2
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1		2.5
King	Most cities	1.0	0.9	0.9	0.1				0.1		3.0
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1			2.1
Kittitas	entire county	1.0			0.1	0.3	0.1				1.5
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.2		0.1		0.1		0.1		1.5
Lincoln	entire county	1.0			0.1			0.1			1.2
Mason	Shelton	1.0	0.6		0.1	0.1	0.1	0.1	0.1		2.1
Okanogan	Twisp; Winthrop; Okanogan City	1.0			0.1	0.1			0.1		1.3
Pacific	entire county	1.0	0.3								1.3
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.6	0.9	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.0
San Juan	entire county	1.0			0.1	0.3	0.1		0.1		1.6
Skagit	La Conner; Sedro Woolley	1.0	0.4		0.1	0.1		0.1	0.1		1.8
Skamania	entire county	1.0			0.1	0.1					1.2
Snohomish	Mill Creek	1.0	0.9	0.9	0.1	0.1			0.1		3.1
Spokane	Many cities; PTBA	1.0	0.6		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.2
Stevens	entire county	1.0			0.1						1.1
Thurston	Olympia	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham; Ferndale; Lynden	1.0	0.8		0.1	0.1	0.1		0.1		2.2
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Yakima (city); Selah	1.0	0.3		0.1	0.3					1.7

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (hotel/motel taxes).

PTBA = public transportation benefit area

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.

Table 17

YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX					
Distributions of the 0.5% Tax in Fiscal Years FY 2012 - FY 2013					
County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2012	FY 2013	% Change	FY 2013	Rank
Adams	\$1,381,439	\$1,383,087	0.1 %	\$72.04	17
Asotin	1,387,828	\$1,443,627	4.0	\$66.22	25
Benton	17,716,415	\$17,046,204	(3.8)	\$92.95	7
Chelan	6,888,877	\$7,118,214	3.3	\$96.71	6
Clallam	4,788,810	\$4,797,030	0.2	\$66.30	24
Clark	24,828,200	\$26,239,669	5.7	\$60.25	32
Columbia	413,016	\$301,671	(26.8)	\$73.58	16
Cowlitz	7,034,629	\$7,334,748	4.3	\$71.00	19
Douglas	2,767,835	\$3,460,251	25.1	\$88.09	8
Ferry	372,878	\$499,970	34.5	\$65.36	30
Franklin	5,734,788	\$5,947,339	3.7	\$70.13	20
Garfield	501,815	\$263,549	(47.3)	\$117.13	3
Grant	8,523,816	\$9,533,503	11.9	\$103.85	4
Grays Harbor	4,691,388	\$4,221,633	(10.0)	\$57.67	33
Island	3,697,907	\$3,758,355	1.7	\$47.16	36
Jefferson	1,818,577	\$1,933,078	6.4	\$63.85	31
King	221,443,588	\$236,328,578	6.7	\$119.24	2
Kitsap	16,173,894	\$16,676,637	3.1	\$65.66	28
Kittitas	3,496,318	\$3,490,676	(0.1)	\$83.31	10
Klickitat	1,361,330	\$1,367,330	0.6	\$66.05	26
Lewis	5,347,410	\$5,339,507	(0.1)	\$70.07	21
Lincoln	683,357	\$716,271	5.2	\$67.10	23
Mason	2,709,645	\$2,610,147	(3.6)	\$42.24	39
Okanogan	2,705,974	\$2,722,291	0.7	\$65.60	29
Pacific	1,103,165	\$1,182,158	7.4	\$56.29	34
Pend Oreille	619,517	\$893,356	44.8	\$67.94	22
Pierce	55,686,046	\$60,060,069	7.9	\$73.74	15
San Juan	1,910,910	\$1,925,553	0.9	\$120.35	1
Skagit	11,275,138	\$11,964,522	6.1	\$100.88	5
Skamania	635,267	\$600,520	(5.0)	\$53.14	35
Snohomish	50,459,590	\$54,251,282	7.5	\$74.27	14
Spokane	37,290,318	\$38,576,795	3.5	\$80.37	11
Stevens	1,909,283	\$1,991,644	4.5	\$45.47	37
Thurston	19,829,488	\$20,143,268	1.6	\$77.44	12
Wahkiakum	211,628	\$179,128	(13.9)	\$44.56	38
Walla Walla	3,944,112	\$4,237,257	7.5	\$71.21	18
Whatcom	16,594,490	\$17,310,192	4.3	\$84.11	9
Whitman	3,304,299	\$3,482,793	5.5	\$75.71	13
Yakima	15,185,535	\$16,305,932	7.4	\$65.95	27
All Counties	159,053,406	165,783,018	4.2		
All Cities	407,293,254	431,854,818	6.0		
TOTAL	\$566,346,660	\$597,637,835	7.0 %	\$86.84	

Note: Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. This tax is well-suited for comparative purposes, because it is fully utilized in all cities and counties.

Table 18A

LOCAL SALES AND USE TAX DISTRIBUTIONS ¹				
Amounts for all Local Taxing Districts in Each County ² - Fiscal Year 2013				
County	City/County Basic 0.5%	City/County Optional up to 0.5%	Municipal Transit 0.1% - 0.9%	High-Capacity Transit 0.9%
Adams	\$1,383,087	\$1,375,762		
Asotin	1,443,627	862,090	\$576,277	
Benton	17,046,204	16,956,790	25,648,982	
Chelan	7,118,214	7,081,553	8,375,897	
Clallam	4,797,030	4,772,133	6,259,321	
Clark	26,239,669	26,100,002	30,910,770	
Columbia	301,671	300,091	240,696	
Cowlitz	7,334,748	7,296,303	2,883,490	
Douglas	3,460,251	3,440,479	(incl. w/ Chelan)	
Ferry	499,970	497,163		
Franklin	5,947,339	5,916,847	(incl. w/ Benton)	
Garfield	263,549	261,999		
Grant	9,533,503	9,485,524	3,803,631	
Grays Harbor	4,221,633	4,199,977	5,051,514	
Island	3,758,355	3,738,707	6,742,964	
Jefferson	1,933,078	1,922,902	3,464,617	
King	236,328,578	235,085,708	417,159,748	\$563,464,084
Kitsap	16,676,637	16,588,506	26,607,235	
Kittitas	3,490,676	3,472,282		
Klickitat	1,367,330	501,686		
Lewis	5,339,507	5,311,634	1,355,143	
Lincoln	716,271	712,831		
Mason	2,610,147	2,596,701	3,121,050	
Okanogan	2,722,291	2,708,217		
Pacific	1,182,158	1,176,141	707,491	
Pend Oreille	893,356	889,181		
Pierce	60,060,069	59,745,476	63,752,808	(incl. w/ King)
San Juan	1,925,553	1,915,736		
Skagit	11,964,522	11,901,858	9,191,550	
Skamania	600,520	566,499		
Snohomish	54,251,282	53,964,111	86,457,195	(incl. w/ King)
Spokane	38,576,795	38,375,061	43,578,921	
Stevens	1,991,644	1,981,242		
Thurston	20,143,268	20,037,159	28,638,698	
Wahkiakum	179,128	178,220		
Walla Walla	4,237,257	4,215,348	4,900,241	
Whatcom	17,310,192	17,218,692	24,375,529	
Whitman	3,482,793	3,466,310		
Yakima	16,305,932	16,221,097	6,174,369	
TOTAL	\$597,637,835	\$593,038,021	\$809,978,137	\$563,464,084

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 18B

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2013				
County	Criminal Justice 0.1%	Juvenile Correction 0.1%	Public Facilities 0.2%	Public Safety 0.3%
Adams	\$275,888			
Asotin				
Benton	3,400,317	\$3,400,601		
Chelan	1,419,986		2,279,010	
Clallam	956,926			77575.48
Clark	5,231,179			
Columbia				
Cowlitz	1,462,419			\$119,175
Douglas	687,122			
Ferry	99,714			
Franklin	1,186,368	1,186,368		3,059,078
Garfield				
Grant	1,901,825			
Grays Harbor	842,173			
Island	749,713	749,664		
Jefferson	385,602			1,115,016
King	47,012,834			
Kitsap	3,326,538	3,325,627		
Kittitas	696,301	696,301		1,983,691
Klickitat				
Lewis	1,065,123	1,064,599		
Lincoln	142,937			
Mason	520,691	520,691		217,323
Okanogan	546,015			58,411
Pacific				
Pend Oreille	145,502			
Pierce	11,986,859	12,074,378		
San Juan	384,132	384,132		252107.77
Skagit	2,386,659			15093.38
Skamania	111,496			
Snohomish	10,933,042			18824.6
Spokane	7,695,186	7,695,026	\$7,695,182	6,911,903
Stevens	397,292			
Thurston	4,018,069	4,018,068		125,051
Wahkiakum				
Walla Walla	845,251	845,251		2,378,517
Whatcom	3,452,564	3,452,062		3,237,722
Whitman	664,226	664,178		
Yakima	3,252,714			8,821,446
TOTAL	\$118,182,664	\$40,076,945	\$9,974,192	\$28,390,935

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 18C

LOCAL SALES AND USE TAX DISTRIBUTIONS ¹				
Amounts for all Local Taxing Districts in Each County ² - Fiscal Year 2013				
County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Football Stadium ³ 0.016%
Adams		\$275,580		
Asotin				
Benton				
Chelan		1,399,073		
Clallam		955,972	\$955,927	
Clark			5,224,108	
Columbia				
Cowlitz			118,486	
Douglas		683,566		
Ferry			99,702	
Franklin				
Garfield				
Grant		1,900,600		
Grays Harbor		841,588	838,769	
Island			749,379	
Jefferson		385,303	385,303	
King			45,456,210	\$7,525,226
Kitsap		3,324,944		
Kittitas				
Klickitat				
Lewis			1,058,027	
Lincoln		142,928		
Mason		519,719	515,857	
Okanogan			542,234	
Pacific				
Pend Oreille				
Pierce	\$12,129,912	11,840,005	3,564,319	
San Juan			382,964	
Skagit		2,385,705	2,385,365	
Skamania			111,496	
Snohomish			11,125,397	
Spokane		7,674,445	7,680,762	
Stevens				
Thurston		4,017,257	4,015,259	
Wahkiakum			35,650	
Walla Walla			826,448	
Whatcom			3,446,954	
Whitman		664,175		
Yakima				
TOTAL	\$12,129,912	\$37,010,860	\$89,518,615	\$7,525,226

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 18D

LOCAL SALES AND USE TAX DISTRIBUTIONS ¹				
Amounts for all Local Taxing Districts in Each County ² - Fiscal Year 2013				
County	Regional Centers ³ 0.033%	Regional Theaters ³ 0.02 or 0.25%	Rural Counties ³ 0.09%	Hospital Benefit ³ 6.5%
Adams			\$250,025	
Asotin			261,228	
Benton	\$1,130,417		3,082,696	
Chelan	659,182		1,287,060	
Clallam			867,225	
Clark	1,740,567			
Columbia			52,858	
Cowlitz	486,091	\$294,377	1,325,836	
Douglas			625,450	
Ferry			90,380	
Franklin	356,440		1,075,467	
Garfield			35,461	
Grant			1,723,908	
Grays Harbor	279,834		763,411	
Island			679,551	
Jefferson			349,522	
King	693,445			
Kitsap	1,105,364			
Kittitas			631,221	
Klickitat			247,604	
Lewis	353,916		965,343	
Lincoln			129,538	
Mason			471,696	
Okanogan			492,207	
Pacific			213,699	
Pend Oreille			158,101	
Pierce	2,783,272			2,000,000
San Juan			348,025	
Skagit	793,088		2,163,172	
Skamania			108,644	
Snohomish	3,769,872			
Spokane	2,557,017			
Stevens			360,115	
Thurston	1,267,138			
Wahkiakum			32,380	
Walla Walla			766,253	
Whatcom	1,147,748		3,129,744	
Whitman			602,199	
Yakima	734,238	555,720	2,947,060	
TOTAL	\$19,857,627	\$850,097	\$26,237,078	\$2,000,000

1 Distributions exclude state-retained administrative fee.
2 Amounts for multi-county districts shown for the largest county.
3 Credited against the state general fund.

Table 18E

LOCAL SALES AND USE TAX DISTRIBUTIONS ¹				
Amounts for all Local Taxing Districts in Each County ² - Fiscal Year 2013				
County	Infrastructure-LIFT ³ 6.5%	Revitalization-LRF ³ 6.5%	Annexation Area ³ 0.2%	Health Sciences ³ 0.02%
Adams				
Asotin				
Benton		\$500,000		
Chelan				
Clallam				
Clark		220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King		250,000	\$12,342,088	
Kitsap		330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	1,000,000	500,000		
San Juan				
Skagit				
Skamania				
Snohomish			1,552,808	
Spokane	1,000,000	250,000		\$1,547,459
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom				
Whitman				
Yakima	119,094			
TOTAL	\$2,119,094	\$2,050,000	\$13,894,896	\$1,547,459

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

Table 19

LOCAL RENTAL CAR TAX DISTRIBUTIONS ¹		
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2013 ²		
County	County Tax 1.0%	High Capacity Transit 0.8%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$78,237	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	2,871,552	\$2,538,355
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific	144,080	
Pend Oreille		
Pierce		(incl. w/ King)
San Juan		
Skagit		
Skamania		
Snohomish		(incl. w/ King)
Spokane	398,372	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
TOTAL	\$3,492,241	\$2,538,355

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 20

LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS¹			
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2013			
County	State-Shared Tax² 2.0%	Additional Local Tax 2.0 - 3.0%	Room Fee \$2 per day
Adams	\$46,145	\$50,330	
Asotin	82,828	88,383	
Benton	330,612	818,632	\$675,492
Chelan	1,494,620	2,287,426	193,213
Clallam	579,151	611,249	
Clark	751,090	837,486	951,472
Columbia	12,068	5,757	
Cowlitz	245,151	372,441	
Douglas	37,289	80,029	
Ferry	40,778	14,159	
Franklin	219,278	240,628	189,603
Garfield	567		
Grant	503,708	528,534	
Grays Harbor	778,066	1,257,306	
Island	314,684	336,570	
Jefferson	294,687	314,973	
King	21,967,923	7,804,353	
Kitsap	460,067	493,276	
Kittitas	531,712	542,807	
Klickitat	44,944	7,954	
Lewis	260,090	278,300	
Lincoln	9,232		
Mason	142,320	152,036	
Okanogan	363,561	415,791	
Pacific	338,002	466,354	
Pend Oreille	28,719	33,174	
Pierce	1,608,298	4,301,057	1,024,016
San Juan	572,964	598,235	
Skagit	538,520	586,731	
Skamania	168,643	183,048	
Snohomish	1,848,882	2,019,372	939,036
Spokane	2,212,301	2,790,458	2,420,465
Stevens	83,194		
Thurston	506,347	533,089	
Wahkiakum	8,765	7,153	
Walla Walla	338,410	363,879	210,467
Whatcom	907,375	984,788	
Whitman	150,785	162,946	
Yakima	1,116,406	918,421	753,551
TOTAL	\$39,938,182	\$31,487,126	\$7,357,314

1 Distributions exclude state-retained administrative fee, and do not include special local convention center taxes.

2 Credited against the state general fund.

Table 21
TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Years 2010-2013

	FY 2010	FY 2011	FY 2012	FY 2013
County Tax:¹				
Asotin	\$218	\$1,258	\$750	\$212
Chelan	6,726	23,904	39,023	72,202
Clallam	680,678	1,066,875	1,738,137	2,136,101
Clark	422,921	732,657	644,633	911,660
Columbia	1,249	12,078	27,673	2,090
Cowlitz	1,047,377	1,685,748	2,682,535	2,842,901
Douglas	0	0	0	0
Ferry	64,092	101,209	120,324	217,052
Garfield	24,678	34,013	49,259	7,503
Grays Harbor	1,539,478	2,556,040	3,527,640	4,192,686
Island	14,395	5,658	56,652	48,291
Jefferson	381,824	715,662	1,144,816	1,218,798
King	490,813	763,425	1,375,053	1,475,085
Kitsap	112,423	188,660	333,330	352,415
Kittitas	29,738	27,871	46,995	53,261
Klickitat	418,580	629,862	995,125	980,355
Lewis	2,568,979	3,266,273	4,686,612	5,134,571
Lincoln	577	463	751	10,217
Mason	1,284,251	1,026,705	1,500,236	1,247,549
Okanogan	59,053	71,459	123,934	152,454
Pacific	1,342,607	1,220,058	2,638,293	2,939,105
Pend Oreille	169,620	209,017	301,186	249,040
Pierce	808,141	1,245,150	1,541,324	1,597,382
San Juan	311	2,133	2,409	5,017
Skagit	590,421	940,209	1,262,769	1,459,906
Skamania	227,321	504,373	678,907	1,088,055
Snohomish	636,706	1,143,624	1,361,385	1,245,498
Spokane	53,863	51,021	65,527	152,821
Stevens	354,717	370,574	654,073	764,339
Thurston	903,962	1,047,095	1,062,888	933,037
Wahkiakum	353,117	435,843	770,017	1,010,925
Walla Walla	0	2,465	11,062	0
Whatcom	436,895	480,325	976,632	840,814
Whitman	15	1,088	38	189
Yakima	24,541	60,854	83,277	96,104
County Total	\$15,050,286	\$20,623,650	\$30,503,265	\$33,437,636
State Tax²	\$3,101,913	\$4,025,182	\$3,491,676	\$2,820,586

1 County tax of 4.0% on timber harvested on privately owned lands, plus shifted state tax on public lands.

2 State tax of 1.0% on privately owned & reclassified reforestation lands.

Table 22

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2011-2013

County	FY 2011	FY 2012	FY 2013		
			County	Cities	Total
Adams	\$45,124	\$51,667	\$49,801	\$67	\$49,868
Asotin	25,210	29,102	\$13,255	\$18,925	32,179
Benton	612,613	680,809	\$459,059	\$230,401	689,459
Chelan	155,101	171,411	\$154,276	\$21,272	175,548
Clallam	314,178	309,875	\$140,793	\$201,666	342,459
Clark	810,245	874,303	\$369,034	\$583,164	952,198
Columbia	14,912	15,062	\$11,280	\$6,203	17,484
Cowlitz	287,969	301,509	\$265,485	\$70,552	336,037
Douglas	66,221	70,459	\$73,428	\$5,000	78,429
Ferry	1,474	3,992	\$0	\$162	162
Franklin	447,175	453,348	\$245,973	\$218,284	464,257
Garfield	13,926	12,282	\$13,826	\$2,019	15,846
Grant	479,157	559,056	\$523,102	\$45,749	568,851
Grays Harbor	224,732	247,860	\$159,366	\$123,388	282,754
Island	70,057	75,462	\$36,784	\$39,039	75,823
Jefferson	187,633	202,999	\$98,290	\$106,074	204,364
King	10,666,304	11,046,291	\$3,883,294	\$8,042,396	11,925,690
Kitsap	354,409	344,436	\$245,016	\$176,098	421,114
Kittitas	47,227	52,794	\$33,081	\$17,852	50,933
Klickitat	50,420	68,997	\$62,383	\$8,085	70,467
Lewis	108,370	120,114	\$74,269	\$67,373	141,642
Lincoln	37,604	45,317	\$34,094	\$3,801	37,895
Mason	98,497	97,172	\$94,804	\$1,829	96,633
Okanogan	67,533	67,639	\$67,221	\$6,842	74,064
Pacific	87,209	78,221	\$44,525	\$36,228	80,753
Pend Oreille	4,160	4,030	\$970	\$598	1,568
Pierce	2,504,339	2,402,316	\$887,813	\$1,314,861	2,202,674
San Juan	84,629	114,472	\$52,540	\$61,352	113,892
Skagit	607,961	583,804	\$289,855	\$290,977	580,833
Skamania	29,953	41,757	\$21,269	\$21,039	42,308
Snohomish	1,863,207	2,004,276	\$1,166,277	\$797,729	1,964,006
Spokane	323,298	325,879	\$154,359	\$196,684	351,043
Stevens	5,494	8,177	\$7,693	\$1,706	9,399
Thurston	378,227	396,271	\$141,646	\$229,193	370,839
Wahkiakum	9,904	11,547	\$12,435	\$0	12,435
Walla Walla	202,225	213,756	\$205,018	\$35,304	240,321
Whatcom	961,439	893,186	\$376,701	\$501,086	877,788
Whitman	198,906	203,754	\$163,449	\$75,259	238,709
Yakima	90,423	105,595	\$47,055	\$31,269	78,324
TOTAL	\$22,537,465	\$23,288,998	\$10,679,519	\$13,589,527	\$24,269,046

Table 23
PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS
Fiscal Years 2009-2013

County	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<u>LOCAL GOVERNMENT</u>					
Adams	\$1,065	\$962	\$771	\$1,084	\$1,200
Asotin	210	215	202	177	170
Benton	2,036,373	1,674,971	2,179,228	1,863,412	2,472,324
Chelan	1,299,535	1,254,388	1,148,227	1,552,208	1,493,837
Clallam	503,294	433,049	360,325	542,270	558,768
Clark	3,856,783	3,407,687	3,651,919	4,223,451	4,153,129
Cowlitz	1,599,098	1,395,358	1,437,176	1,709,614	2,095,366
Douglas	726,451	703,502	609,349	885,776	888,708
Ferry	48,922	42,965	57,887	61,256	74,608
Franklin	1,120,678	896,488	1,155,219	1,024,746	1,314,639
Grant	1,919,835	1,906,214	1,712,062	2,301,463	2,333,997
Grays Harbor	714,804	531,139	523,714	921,288	825,659
Island	123,821	126,355	122,939	128,330	130,419
Jefferson	73,092	50,666	16,788	31,380	32,775
Kitsap	3,434	2,170	1,356	2,561	2,463
Kittitas	259,564	254,031	220,068	311,729	301,036
Klickitat	253,029	241,079	204,829	269,426	298,021
Lewis	552,907	510,628	584,594	630,367	671,783
Lincoln	1,492	1,645	1,216	1,684	1,850
Mason	569,654	514,364	321,577	594,073	590,203
Okanogan	470,995	451,623	438,598	525,931	542,578
Pacific	240,535	253,961	189,016	240,278	274,786
Pend Oreille	255,609	245,794	291,019	313,915	417,709
Pierce	9,181	8,106	9,405	9,477	10,789
Skagit	2,853	2,905	2,802	2,900	2,903
Skamania	89,136	83,957	93,402	100,172	100,933
Snohomish	5,952,170	5,992,771	5,972,957	6,102,448	6,054,531
Thurston	528	382	392	671	768
Wahkiakum	39,981	32,551	27,640	43,035	40,733
Walla Walla	77,083	21,198	26,315	14,030	27,967
Whatcom	100,280	84,822	62,133	104,870	106,274
Yakima	385,138	309,232	351,839	327,955	395,838
Local Subtotal	<u>\$23,287,530</u>	<u>\$21,435,178</u>	<u>\$21,774,967</u>	<u>\$24,841,977</u>	<u>\$26,216,766</u>
<u>STATE GOVERNMENT</u>					
Schools	14,698,282	13,443,926	13,852,780	15,365,872	16,622,158
Other General Fund ¹	4,374,290	3,996,564	4,082,346	4,607,149	4,915,707
GRAND TOTAL	\$42,360,102	\$38,875,667	\$39,710,093	\$44,814,998	\$47,754,631

1 Includes surtax.