

**Table 16**

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2015 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2015)	Amount Distributed in Fy 2015
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$492,893,304
Counties		0.5%	39	\$193,645,529
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	\$490,408,922
Counties		0.1 - 0.5%	38	\$191,495,617
Transit Districts	82.14.0455(1)	0.1 - 0.9%	48	\$942,082,918
Criminal Justice	82.14.340	0.1%	34 <sup>1</sup>	\$136,010,037
Public Facilities	82.14.048	0.2%	4	\$13,293,892
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$654,288,128
Juvenile Correctional Facilities	82.14.350	0.1%	14	\$45,062,948
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$13,841,992
Emergency Communications	82.14.420	0.1%	15 <sup>1</sup>	\$41,653,584
Public Safety	82.14.450(1)	0.3%	26 <sup>1</sup>	\$45,731,610
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 <sup>2</sup>	\$109,365,706
Subtotal - Local Taxes Paid by Purchasers				\$3,369,774,187
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$8,804,501
Rural Counties	82.14.370	0.09%	32	\$29,799,480
Regional Centers	82.14.390	0.033%	22	\$22,537,434
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$962,495
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	6	\$6,000,000
Local Revitalization Financing	82.14.510	up to 6.5%	9	\$3,380,000
Annexation Services	82.14.415	0.1 - 0.85%	7	\$16,333,912
Health Sciences	82.14.480	0.02%	1	\$1,750,600
Subtotal - Local Taxes from State General Fund				\$91,568,422
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$3,461,342,608</b>

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.