

**Table 14**  
**Distributions of Rental Car Tax**  
**to Cities and Counties**  
**RCW 82.14.049, RCW 81.104.160, and RCW 82.14.360**

Jurisdiction (Receipts used for)	Tax Rate	2003	2004	Percent Change
County Rental Car Taxes (sports facilities or youth/amateur sports) <sup>1</sup>				
Franklin County	1.0%	\$69,462.77	\$67,906.11	-2.2%
King County	1.0%	2,396,728.42	2,348,280.02	-2.0%
Pierce County	1.0%	150,815.20	146,733.02	-2.7%
Spokane County	1.0%	299,830.24	314,539.16	4.9%
<b>Total</b>		<b>\$2,916,836.63</b>	<b>\$2,877,458.31</b>	<b>-1.4%</b>
State administrative fee		29,496.69	29,065.20	-1.5%
King County Public Facilities District (professional baseball stadium)				
King County rental car tax	2.0%	\$4,793,456.91	\$4,696,560.19	-2.0%
State administrative fee		48,418.77	47,440.02	-2.0%
Regional Transit Authority (high capacity, rapid transit system) <sup>2,3</sup>				
RTA rental car tax	0.8%	\$2,100,594.05	\$2,157,996.24	2.7%

Notes:

1. These taxes apply countywide.
2. Tax is credited against state sales/use tax, so the burden is shifted to the state general fund.
3. Tax generally applies within the metropolitan areas of King, Pierce and Snohomish counties.