

# **LOCAL TAX DISTRIBUTIONS**

## **Calendar Year 2008**

Distributions of Local Taxes Reported  
from November 2007 through October 2008

**WASHINGTON STATE DEPARTMENT OF REVENUE**

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# LOCAL SALES AND USE TAX DISTRIBUTIONS

## Calendar Year 2008

### Distributions of Local Taxes Reported from November 2007 through October 2008

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January 2009

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## NOTES ON LOCAL TAX DISTRIBUTIONS REVENUE REPORTS

Local tax distributions are amounts disbursed to cities, counties, and other local governments by the Office of the State Treasurer. These taxes are collected by the Department of Revenue (the Department) which is responsible for the correct allocation of the funds. The amounts are based on the local share of retail sales and use taxes collected two months prior to the distribution. Distributions are made monthly; however, no allowances or adjustments are made for late returns. Distributions from late returns are made in the second month after the returns are received just as they are for current returns. As soon as they are available, monthly local tax distribution figures are posted on the Department's web site at <http://dor.wa.gov/content/statistics/>.

### **Differences Between Local Tax Distributions and the *Quarterly Business Review***

The amounts reported as local tax distributions should not be compared with the *Quarterly Business Review* (QBR) amounts for taxable retail sales by county and city (Tables 3 and 4). The two amounts differ in the following respects.

1. The local distribution amounts are based on local retail sales and use taxes. QBR amounts are based on retail sales only. The use tax is levied on items purchased out of state but used in state and on other items on which sales tax has not been paid.
2. Local sales and use tax distributions are made monthly based on cash collections of two months prior, without regard to when the tax liability occurred. QBR taxable retail sales are reported for the month in which the liability occurs. Adjustments are made for tax returns that are up to two months late.
3. State administrative costs have already been deducted from the local distributions and the county share has been deducted from city distributions.

**Data Presentation** - The formats used in this annual summary vary from the formats used in the monthly report on the Department's web site. Some tables were renumbered and grouped by tax type. The tax types are sales/use taxes, lodging taxes, and rental car/other taxes. The formats used in this publication were developed in consultation with a cross-section of representative users of the publication. While some formats have changed, the figures included are identical to those presented in other media. This annual edition includes figures for both the most recent complete calendar year and the year immediately prior. At our users' request we have included a computation of the percentage change in distribution amounts from one year to the next. We caution all users of this data to take great care in attempting to attribute causes to individual percentage changes. Distributions can fluctuate dramatically due to population changes, annexations and incorporations, as well as audit adjustments. Also, corrections to previous incorrect location codes can cause changes to amounts received by particular local entities.

**Basic and Optional Distributions** - A portion of the total sales and use tax collected by retailers is a local tax and is returned to the city, county, or certain other local jurisdictions where the sales transaction took place. The local jurisdictions are identified by a location code on the tax return. The calculation for the distribution of the local sales and use tax is as follows. A 1 percent fee is deducted

from the total reported collections for state administration of the program. (State law allows deduction of up to 2 percent for administrative costs.) Of the remaining 99 percent, 15 percent is distributed to the county for transactions occurring within city limits. The remaining 85 percent is distributed to the cities as their share of the basic or optional tax. Counties receive the full amount attributable to sales in the unincorporated areas, plus the 15 percent share for sales in cities.

**Transit Tax Distributions** - Cities, counties or public transportation benefit areas may levy a local sales and use tax for transit programs. The tax may range in rate from 0.1 to 0.9 percent (excluding the local tax for high capacity transit, as described below). After an administration fee of 1 percent is deducted, the remainder is returned to the transit districts.

**Criminal Justice Tax Distributions** - The criminal justice tax is an additional local sales/use tax of 0.1 percent for criminal justice programs. The criminal justice distribution is based on population rather than location code. This tax is levied only by the county and is imposed countywide, but the receipts are shared with the cities. Of the revenues collected for criminal justice, 1 percent is retained for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent to the county and all cities within the same county on a per capita basis based on their official April 1 populations.

**Correctional Facility Tax Distributions** - The correctional facility tax of 0.1 percent provides funds for juvenile detention facilities and jails in counties with populations less than one million. Each county must vote to approve the tax. It is levied only by the county and is imposed countywide. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county.

**Rural Counties Tax Distributions** - In 1998, economically distressed counties were authorized to levy a local sales/use tax of up to 0.04 percent. In 1999 the qualification criterion was changed to population density and the maximum rate was increased to 0.08 percent. The tax is deductible from the state 6.5 percent tax, so consumers will not bear an additional tax burden (the impact is shifted to the state general fund). Receipts of the tax are returned to the county to be used to finance public facilities.

**Emergency Communications Systems Tax Distributions** - Legislation passed in 2002 authorized counties to levy, with voter approval, an additional local sales/use tax of 0.1 percent to support emergency communications systems and facilities. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county. This tax is not deducted from the state rate, so it is an additional tax for the consumer.

**Public Safety and Health Distributions** - Legislation passed in 2003 provides an additional local tax of up to 0.3 percent for counties, subject to voter approval. At least one-third of the tax receipts must be devoted to criminal justice programs, including funding of additional police officers and the relief of congested court systems and overcrowded correctional facilities. The levying county is to retain 60 percent of the receipts and the remaining 40 percent will be distributed to cities within the county on a per capita basis. The statute requires that the use of the revenues be stated in the ballot proposition that goes before the voters; further, the receipts may not be used to replace existing funds for such programs. The tax does not apply to sales, use, or leases (first 36 months only) of motor vehicles.

**Local Sales/Use Tax Distributions to Other Jurisdictions** - The Spokane County Public Facilities District is authorized to levy a 0.1 percent retail sales tax for the funding of a sports and entertainment

arena. Pursuant to 1999 legislation, other public facility districts may, upon voter approval, levy a local sales tax of up to 0.2 percent for public facilities. This tax is in addition to the state rate, representing an additional tax for consumers.

Other legislation allows public facilities districts which start construction of new, or renovation of existing, regional centers before January 1, 2004, to impose a local sales and use tax of up to 0.033 percent for their support. This tax is credited against the state tax (thus shifting the impact to the state general fund) and therefore does not increase the tax paid by consumers.

The funding measures for the professional baseball stadium in King County include additional local sales and use tax at a maximum rate of 0.017 percent. This tax is credited against the 6.5 percent state tax, so the consumer does not experience an additional tax burden. Another local tax that benefits the baseball stadium is a 0.5 percent local tax on food and beverages sold by restaurants, taverns, and bars in King County. This tax is not deducted from the state rate, so it is an additional tax for the consumer.

A local sales and use tax of 0.016 percent has been applied to all taxable sales in King County for the construction of the new stadium for professional football. This tax is credited against the state tax (thus shifting the impact to the state general fund) and does not increase the consumer's tax burden.

Another local sales and use tax applies within the Regional Transit Authority area, which generally includes the urban portion of King, Pierce, and Snohomish counties. This tax of 0.4 percent is used to fund a high capacity, rapid transit system. (The statutory maximum rate is 1 percent, or 0.9 percent if the criminal justice tax is levied.)

A local sales and use tax of 0.1 percent which is applied to all taxable sales within Pierce County for support of zoo and aquarium facilities and county parks was effective January 1, 2001. This is not deducted from the state rate, so it is an additional tax for the consumer. In lieu of an administration fee for this distribution, 1 percent of the revenues are transferred to the Department of Community, Trade and Economic Development to support community-based housing for the mentally ill.

**Annexation Services Tax** – A local sales/use tax of up to 0.2 percent was authorized by RCW 82.14.415 in 2006 for certain cities to provide for municipal services related to annexation areas. The tax may be imposed only if the cost of extending municipal services exceeds the potential local revenue to be derived from the annexation area. The local tax is credited against the state sales tax, thus shifting the cost to the state general fund. The tax is restricted to cities in King, Pierce, or Snohomish counties, except for Seattle. The annexation area must contain a population of at least 10,000 and the annexation process must be initiated by January 1, 2010. The local tax may commence on July 1, 2007, and may run for a maximum of ten years.

**Health Sciences and Services Authorities** – A local sales/use tax which is intended to encourage research in the health sciences and biotechnology. RCW 82.14.480 was created in 2007 and authorizes the creation of health sciences and services authorities. There can be only one such authority statewide. The authority was created in Spokane County. On August 1<sup>st</sup>, 2008 it first imposed this sales/use tax at a rate of .02 percent.

**State Shared Hotel/Motel Tax Distributions** - The "regular" or state-shared hotel/motel tax distributions are for a local option tax of 2 percent on sales of hotel/motel rooms. The regular hotel/motel tax is not paid in addition to other state and local sales taxes. Instead, it is credited against the state's 6.5 percent retail sales tax (thus shifting the impact to the state general fund). Cities can levy the regular

hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and within cities that do not levy the tax. (There are two exceptions--the cities of Bellevue and Yakima--where both the city and the county are permitted to levy the hotel/motel tax.)

**Additional Local Hotel/Motel Taxes** - Additional (also referred to as "special") hotel/motel taxes were previously authorized by statute for specific cities and counties for specific purposes. Starting in 1997, any city, town, or county was eligible to levy an additional hotel/motel tax at a rate of up to 4 percent (unless a higher rate was previously authorized). Up to one-half, or a maximum of 2 percent, of this amount can be credited against the state sales tax, as under the existing state-shared hotel/motel tax. These taxes are paid in addition to all other state and local sales taxes.

**Tourism Promotion Area** - Tourism promotion area taxes may be levied by a county with a population greater than forty thousand but less than one million and by cities within those counties. A fee applies to each room that is rented for less than 30 days in lodging facilities that have 40 or more rooms; it is based on the number of days the room is rented. The qualifying cities and counties can impose a fee of up to \$2 per day for each day that a lodging unit is rented (in facilities with 40 or more units). The statute provides for classification of lodging units with different rates for each; such classifications may be based on total number of units available, total lodging revenues, or the specific location within a tourism promotion area.

**Rental Car Tax Distributions** - Counties may impose an additional 1 percent sales tax upon rental cars. This tax is in addition to the regular retail sales tax rate and the 5.9 percent state rental car tax. Proceeds from this additional tax are to be used for public sports facilities and youth or amateur sports activities.

One of the provisions of the funding measures for the professional baseball stadium in King County is an additional sales and use tax of 2 percent on car rentals in King County. The tax rate for car rentals in King County therefore represents the total of the combined state and local retail sales tax, the statewide car rental tax, the optional King County car rental tax, and the special stadium sales and use tax.

Within the Regional Transit Authority area of urban King, Pierce, and Snohomish counties, the rental car tax is increased by an additional 0.8 percent.

**Chemical Dependency or Mental Health Treatment Services or Therapeutic Courts** – Legislation passed in 2005 authorized counties to levy an additional sales/use tax of 0.1 percent. The tax revenues will be distributed to the county and must be solely used to provide new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. The state receives 1 percent of the distributions as reimbursement for the cost of collecting the tax.

**Disclosure** - To comply with state law requiring data on individual taxpayers to be kept confidential, in the regular and additional hotel/motel tax distribution tables a "D" indicates that the data cannot be disclosed because the jurisdictions have fewer than three taxpayers who report on a monthly basis. These amounts are not included in the totals for the cities or counties.

**Table S1**  
**2008 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>Adams County</u>	\$348,507.05	\$346,911.61	\$124,511.86			\$185,611.97		
Hatton	1,218.30	1,218.30	1,233.67					
Lind	24,293.20	24,188.37	6,579.57					
Othello	638,942.70	636,155.97	74,509.05					
Ritzville	133,702.75	133,086.55	20,326.27					
Washtucna	6,962.62	6,931.43	3,054.80					
<b>Total</b>	<b>1,153,626.62</b>	<b>1,148,492.23</b>	<b>230,215.22</b>			<b>185,611.97</b>		
<u>Asotin County</u>	424,481.19	312,567.90				207,292.70		
City of Asotin	36,928.39							
Clarkston	682,353.90	244,450.97						
<b>Total</b>	<b>1,143,763.48</b>	<b>557,018.87</b>				<b>207,292.70</b>		
<u>Benton County</u>	3,825,780.08	3,808,020.80	883,936.56		3,009,693.19	2,727,875.80		
Benton City	169,211.71	168,458.92	47,034.59					
Kennewick	6,450,132.48	6,420,472.50	1,075,659.58					
Prosser	489,506.81	487,300.75	83,461.72					
Richland	3,866,609.88	3,849,069.38	741,205.79					
West Richland	282,730.05	281,405.89	178,435.37					
<b>Total</b>	<b>15,083,971.01</b>	<b>15,014,728.24</b>	<b>3,009,733.61</b>		<b>3,009,693.19</b>	<b>2,727,875.80</b>		
<u>Chelan County</u>	2,909,247.38	2,896,434.05	1,598,729.13			1,448,847.80		
Cashmere	142,966.28	142,321.12						
City of Chelan	663,887.34	660,966.46						
Entiat	42,784.71	42,623.23						
Leavenworth	469,712.58	467,438.51						
Wenatchee	3,783,304.99	3,765,729.94						
<b>Total</b>	<b>8,011,903.28</b>	<b>7,975,513.31</b>	<b>1,598,729.13</b>			<b>1,448,847.80</b>		
<u>Clallam County</u>	2,197,937.25	2,187,769.72	664,832.85			944,457.70	1,041,870.68	1,040,021.00
Forks	179,807.45	178,993.11	43,803.50					
Port Angeles	1,604,476.57	1,596,940.48	259,305.73					
Sequim	1,238,986.11	1,233,069.36	73,791.21					
<b>Total</b>	<b>5,221,207.38</b>	<b>5,196,772.67</b>	<b>1,041,733.29</b>			<b>944,457.70</b>	<b>1,041,870.68</b>	<b>1,040,021.00</b>
<u>Clark County</u>	11,492,964.95	11,378,867.70	2,910,650.23					5,327,485.76
Battleground	943,381.02	939,024.40	190,627.85					
Camas	893,209.16	883,238.08	189,924.05					
La Center	90,399.94	89,959.57	28,506.96					
Ridgefield	283,804.42	284,191.66	43,355.97					
Vancouver	12,709,889.17	12,619,896.93	1,869,174.74					
Washougal	616,357.02	613,478.57	150,882.44					
Woodland (Clark)								
Yacolt	34,529.95	34,181.21	15,924.32					
<b>Total</b>	<b>27,079,414.90</b>	<b>26,857,582.65</b>	<b>5,399,046.56</b>					<b>5,327,485.76</b>
<u>Columbia County</u>	87,847.21	90,003.32				36,107.61		
Dayton	134,085.03	133,459.41						
Starbuck	2,455.67							
<b>Total</b>	<b>224,387.91</b>	<b>223,462.73</b>				<b>36,107.61</b>		

**Table S1**  
**2008 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>Cowlitz County</u>	2,354,413.97	2,343,592.07	726,312.53			1,385,265.25		
Castle Rock	173,330.06	172,464.62	29,672.47					
Kalama	163,229.90	162,454.93	32,179.01					
Kelso	1,036,424.14	1,031,511.33	164,553.72					
Longview	3,442,985.20	3,427,415.61	497,391.48					
Woodland	493,134.01	490,916.95	68,819.66					
<b>Total</b>	<b>7,663,517.28</b>	<b>7,628,355.51</b>	<b>1,518,928.87</b>			<b>1,385,265.25</b>		
<u>Douglas County</u>	1,607,483.57	1,599,972.57	370,762.47			555,913.32		
Bridgeport	25,141.80	25,025.92	31,436.41					
East Wenatchee	1,386,079.98	1,379,290.33	172,674.65					
Mansfield	8,257.37	8,207.97	4,963.63					
Rock Island	17,817.75	17,740.23	13,010.77					
Waterville	28,657.52	28,522.16	17,748.78					
<b>Total</b>	<b>3,073,437.99</b>	<b>3,058,759.18</b>	<b>610,596.71</b>			<b>555,913.32</b>		
<u>Ferry County</u>	202,011.77	201,025.91	49,916.97			51,204.57		
Republic	81,065.90	80,681.01	6,561.08					
<b>Total</b>	<b>283,077.67</b>	<b>281,706.92</b>	<b>56,478.05</b>			<b>51,204.57</b>		
<u>Franklin County</u>	1,339,968.96	1,334,236.75	334,338.18		1,187,581.90	1,073,339.07		
Connell	470,618.67	468,394.53	50,571.67					
Kahlotus	3,431.34	3,412.50	3,471.40					
Mesa	34,304.27	34,141.66	6,942.74					
Pasco	4,103,139.67	4,085,249.32	792,263.18					
<b>Total</b>	<b>5,951,462.91</b>	<b>5,925,434.76</b>	<b>1,187,587.17</b>		<b>1,187,581.90</b>	<b>1,073,339.07</b>		
<u>Garfield County</u>	35,667.99	35,488.45				16,313.42		
Pomeroy	65,760.66	65,451.94						
<b>Total</b>	<b>101,428.65</b>	<b>100,940.39</b>				<b>16,313.42</b>		
<u>Grant County</u>	2,346,184.28	2,335,722.99	1,679,313.04			1,523,394.70	1,675,389.80	
Coulee City	60,748.02	60,479.75						
Electric City	18,112.40	18,034.41						
Ephrata	653,405.23	650,386.45						
George	24,408.55	24,290.39						
Grand Coulee	101,887.52	101,457.70						
Hartline	3,498.83	3,484.05						
Krupp	499.13	499.13						
Mattawa	108,064.87	107,584.38						
Moses Lake	2,839,361.16	2,826,709.40						
Quincy	2,030,489.30	2,022,038.68						
Royal City	77,127.64	76,796.10						
Soap Lake	39,972.36	39,796.78						
Warden	107,972.25	107,537.06						
Wilson Creek	3,487.94	3,472.75						
<b>Total</b>	<b>8,415,219.48</b>	<b>8,378,290.02</b>	<b>1,679,313.04</b>			<b>1,523,394.70</b>	<b>1,675,389.80</b>	

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**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

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Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>Grays Harbor County</u>	1,671,302.00	1,663,220.53	460,435.72			918,310.02	1,010,009.54	
Aberdeen	1,813,183.11	1,804,634.91	211,967.42					
Cosmopolis	51,442.19	51,207.36	21,196.76					
Elma	231,767.45	230,719.72	40,518.48					
Hoquiam	379,820.26	378,100.84	113,972.76					
McCleary	48,605.53	48,396.62	20,037.03					
Montesano	234,457.11	233,333.80	45,743.72					
Oakville	25,604.42	25,498.39	9,213.17					
Ocean Shores	421,408.85	419,691.27	60,626.58					
Westport	203,728.22	202,826.98	30,087.77					
<b>Total</b>	<b>5,081,319.14</b>	<b>5,057,630.42</b>	<b>1,013,799.41</b>			<b>918,310.02</b>	<b>1,010,009.54</b>	
<u>Island County</u>	2,550,377.36	2,538,624.21	617,817.97		873,391.70	791,226.33		696,008.23
Coupeville	170,932.75	170,201.17	18,540.98					
Langley	173,913.65	173,138.37	10,594.84					
Oak Harbor	1,483,853.05	1,476,919.96	226,851.79					
<b>Total</b>	<b>4,379,076.81</b>	<b>4,358,883.71</b>	<b>873,805.58</b>		<b>873,391.70</b>	<b>791,226.33</b>		<b>696,008.23</b>
<u>Jefferson County</u>	1,208,020.89	1,202,485.91	293,927.92			369,159.22	406,449.52	406,174.98
Port Townsend	833,338.57	829,470.40	113,311.61					
<b>Total</b>	<b>2,041,359.46</b>	<b>2,031,956.31</b>	<b>407,239.53</b>			<b>369,159.22</b>	<b>406,449.52</b>	<b>406,174.98</b>
<u>King County</u>	44,958,448.25	44,747,202.08	12,374,225.50					27,575,661.59
Algona	154,955.17	154,223.93	60,021.81					
Auburn	7,818,266.65	7,782,617.09	1,332,678.14					
Beaux Arts Village	21,737.51	21,635.17	6,828.18					
Bellevue	26,053,380.43	25,928,528.63	2,601,312.76					
Black Diamond	143,640.02	142,970.38	90,748.59					
Bothell	4,762,566.25	4,738,135.81	592,624.81					
Burien	2,503,397.91	2,491,640.91	691,847.86					
Carnation	222,589.15	221,481.00	41,850.09					
Clyde Hill	230,874.57	229,846.46	61,894.07					
Covington	1,400,095.29	1,393,511.02	378,633.08					
Des Moines	973,334.25	968,827.91	640,746.73					
Duvall	304,197.49	302,746.66	129,669.15					
Enumclaw	1,083,575.94	1,078,545.00	249,338.35					
Federal Way	5,768,997.65	5,740,922.98	1,924,883.35					
Hunts Point	107,405.57	106,893.58	10,572.66					
Issaquah	5,329,200.66	5,303,904.13	544,288.76					
Kenmore	1,084,650.34	1,079,667.08	439,205.56					
Kent	10,878,553.02	10,828,021.54	1,908,804.10					
Kirkland	7,533,072.70	7,498,160.21	1,054,842.22					
Lake Forest Park	340,490.39	338,927.21	281,276.58					
Maple Valley	837,197.12	833,314.58	440,967.66					
Medina	801,677.96	797,366.21	64,977.75					
Mercer Island	1,875,926.05	1,865,983.59	492,949.89					
Milton (King)								

**Table S1**  
**2008 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>King County (Cont'd)</u>								
Newcastle	478,655.31	476,373.94	210,351.72					
Normandy Park	225,410.38	224,282.54	141,739.63					
North Bend	841,675.04	837,809.21	103,634.00					
Pacific	382,213.82	380,484.54	132,402.74					
Redmond	9,625,157.16	9,579,595.90	1,116,295.78					
Renton	10,501,980.34	10,454,108.82	1,648,248.94					
Sammamish	1,543,571.15	1,536,487.29	886,781.13					
SeaTac	5,143,887.59	5,121,039.26	562,332.89					
Seattle	79,193,120.79	78,822,574.49	12,911,850.52					
Shoreline	3,351,604.08	3,335,733.64	1,171,581.94					
Skykomish	67,565.68	67,224.84	4,625.54					
Snoqualmie	809,303.87	805,415.36	189,426.67					
Tukwila	9,300,930.32	9,257,711.29	396,474.43					
Woodinville	3,156,866.67	3,142,764.58	228,853.84					
Yarrow Point	95,550.68	95,100.09	21,475.69					
<b>Total</b>	<b>250,187,624.63</b>	<b>249,012,722.30</b>	<b>46,141,263.11</b>					<b>27,575,661.59</b>
<u>Kitsap County</u>								
Bainbridge Island	1,529,861.96	1,522,853.31	303,435.45		3,590,672.21		3,576,209.97	
Bremerton	3,715,178.43	3,696,243.70	481,178.71					
Port Orchard	1,452,357.62	1,445,723.67	109,807.67					
Poulsbo	1,560,886.99	1,553,566.07	99,983.82					
<b>Total</b>	<b>18,003,074.00</b>	<b>17,916,435.09</b>	<b>3,591,930.87</b>		<b>3,590,672.21</b>		<b>3,576,209.97</b>	
<u>Kittitas County</u>								
Cle Elum	514,442.12	512,068.97	34,865.99	827,784.75	819,161.63	741,493.79		
Ellensburg	1,735,292.35	1,727,266.60	327,312.32	436,153.25				
City of Kittitas	59,734.86	59,527.55	21,565.61	28,735.94				
Roslyn	79,328.64	79,033.67	19,380.56	25,824.35				
South Cle Elum	7,925.58	7,893.03	11,020.31	14,684.44				
<b>Total</b>	<b>4,105,303.11</b>	<b>4,086,208.63</b>	<b>819,161.46</b>	<b>1,379,641.26</b>	<b>819,161.63</b>	<b>741,493.79</b>		
<u>Klickitat County</u>								
Bingen	73,724.13	85,984.12				218,936.26		
Goldendale	232,973.03	272,669.01						
White Salmon	123,688.77	144,674.90						
<b>Total</b>	<b>1,210,609.40</b>	<b>503,328.03</b>				<b>218,936.26</b>		
<u>Lewis County</u>								
Centralia	1,397,172.41	1,390,740.38	255,484.94		1,359,136.64	1,232,868.05		
Chehalis	2,012,866.34	2,004,465.92	115,972.38					
Morton	132,024.81	131,429.28	18,766.29					
Mossyrock	46,260.72	46,027.38	9,632.54					
Napavine	111,739.25	111,211.54	24,560.79					
Pe Ell	14,339.05	14,280.25	11,029.30					
Toledo	42,121.14	41,924.12	11,276.25					
Vader	8,846.88	8,806.77	10,206.23					
Winlock	102,876.76	102,391.97	22,552.47					
<b>Total</b>	<b>6,814,591.71</b>	<b>6,784,571.75</b>	<b>1,359,932.21</b>		<b>1,359,136.64</b>	<b>1,232,868.05</b>		

Table S1

2008 Annual Summary of  
Distributions of Local Sales/Use Tax  
To Cities and Counties

Transit and Other Jurisdiction Distributions are listed on Tables 2 and 9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>Lincoln County</u>	265,812.28	264,758.91	53,452.23			95,776.45	105,286.43	
Almira	9,161.95	9,122.11	2,615.25					
Creston	13,597.40	13,563.32	2,339.95					
Davenport	107,706.28	107,226.94	16,012.64					
Harrington	9,654.06	9,618.62	3,854.05					
Odessa	51,639.30	51,411.64	8,763.37					
Rearдан	21,752.41	21,658.52	5,781.06					
Sprague	11,876.55	11,823.46	4,542.26					
Wilbur	37,953.45	37,782.76	8,258.68					
<b>Total</b>	<b>529,153.68</b>	<b>526,966.28</b>	<b>105,619.49</b>			<b>95,776.45</b>	<b>105,286.43</b>	
<u>Mason County</u>	2,006,165.91	1,996,929.56	510,175.19		596,020.60	540,296.36	357,399.60	
Shelton	982,072.12	977,488.03	86,092.15					
<b>Total</b>	<b>2,988,238.03</b>	<b>2,974,417.59</b>	<b>596,267.34</b>		<b>596,020.60</b>	<b>540,296.36</b>	<b>357,399.60</b>	
<u>Okanogan County</u>	988,068.10	989,841.79	351,954.46			496,547.91		544,070.54
Brewster	179,220.43	178,379.12	27,118.65					
Conconully	7,486.09	7,460.15	2,347.41					
Coulee Dam	24,372.41	24,274.68	13,133.77					
Elmer City	1,701.05	1,700.91	2,977.48					
Nespelem	6,192.67		2,532.71					
City of Okanogan	237,171.15	236,100.28	30,220.92					
Omak	723,724.77	720,343.86	58,499.66					
Oroville	144,898.24	144,272.24	21,146.99					
Pateros	28,563.21	28,441.70	7,659.95					
Riverside	7,443.62	7,408.08	3,953.51					
Tonasket	130,496.55	129,881.69	12,231.18					
Twisp	132,505.39	131,894.95	12,107.65					
Winthrop	134,072.91	133,491.91	4,694.80					
<b>Total</b>	<b>2,745,916.62</b>	<b>2,733,491.39</b>	<b>550,579.14</b>			<b>496,547.91</b>		<b>544,070.54</b>
<u>Pacific County</u>	748,827.42	745,597.87				245,375.67		
Ilwaco	84,993.63	84,615.72						
Long Beach	274,188.80	273,041.13						
Raymond	175,194.25	174,357.52						
South Bend	74,697.38	74,349.20						
<b>Total</b>	<b>1,357,901.48</b>	<b>1,351,961.44</b>				<b>245,375.67</b>		
<u>Pend Oreille County</u>	463,522.62	461,216.06	110,559.19			128,264.14		
Cusick	11,096.40	11,037.88	2,103.88					
Ione	23,881.21	23,774.60	4,207.77					
Metaline	8,903.39	8,862.77	1,653.05					
Metaline Falls	23,082.74	22,963.29	2,865.28					
Newport	180,581.58	179,759.61	19,936.78					
<b>Total</b>	<b>711,067.94</b>	<b>707,614.21</b>	<b>141,325.95</b>			<b>128,264.14</b>		

Table S1

2008 Annual Summary of  
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Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
<u>Pierce County</u>	18,819,117.93	18,734,554.66	6,099,065.08		4,410,294.69			
Bonney Lake	1,587,126.39	1,579,653.20	208,425.03					
Buckley	232,971.33	231,887.92	60,293.17					
Carbonado	7,112.91	7,069.47	8,670.03					
Du Pont	519,406.36	516,992.93	93,252.53					
Eatonville	216,506.58	215,546.12	31,503.34					
Edgewood	278,309.52	277,049.66	126,542.82					
Fife	3,058,144.71	3,044,245.73	95,039.49					
Fircrest	142,917.38	142,266.23	82,994.09					
Gig Harbor	2,441,688.00	2,430,212.20	90,962.60					
Lakewood	3,992,902.46	3,974,718.65	780,303.31					
Milton	431,301.96	429,482.32	93,554.75					
Orting	319,533.46	318,007.55	78,625.98					
Puyallup	7,379,172.21	7,344,593.05	486,978.10					
Roy	83,026.00	82,628.17	11,515.94					
Ruston	120,529.52	120,122.92	9,927.51					
South Prairie	14,835.73	14,772.00	5,824.15					
Steilacoom	197,901.65	197,048.53	82,332.27					
Sumner	1,705,604.81	1,697,852.66	119,593.56					
Tacoma	19,676,167.20	19,583,856.26	2,669,841.88					
University Place	1,145,666.40	1,140,384.43	414,308.63					
Wilkesson	11,568.53	11,521.47	6,022.69					
<b>Total</b>	<b>62,898,241.72</b>	<b>62,609,062.94</b>	<b>11,655,576.95</b>		<b>4,410,294.69</b>			
<u>San Juan County</u>	1,616,124.83	1,609,279.21	372,170.67		425,264.34	385,022.65		
Friday Harbor	514,710.05	512,469.10	53,094.11					
<b>Total</b>	<b>2,130,834.88</b>	<b>2,121,748.31</b>	<b>425,264.78</b>		<b>425,264.34</b>	<b>385,022.65</b>		
<u>Skagit County</u>	3,473,391.17	3,457,776.53	1,185,117.63			2,214,902.02	2,429,892.81	2,415,804.70
Anacortes	1,660,510.78	1,653,114.17	313,157.51					
Burlington	3,449,800.46	3,433,582.86	160,416.85					
Concrete	45,620.81	45,396.72	16,135.25					
Hamilton	5,833.21	5,810.02	6,301.34					
La Conner	210,456.26	209,551.46	17,185.48					
Lyman	14,066.76	14,001.05	8,592.73					
Mount Vernon	2,838,078.87	2,824,983.87	561,201.17					
Sedro Woolley	623,339.43	620,447.55	189,899.48					
<b>Total</b>	<b>12,321,097.75</b>	<b>12,264,664.23</b>	<b>2,458,007.44</b>			<b>2,214,902.02</b>	<b>2,429,892.81</b>	<b>2,415,804.70</b>
<u>Skamania County</u>	270,850.51					92,087.44		
North Bonneville	39,725.70	46,530.00						
Stevenson	197,358.49							
<b>Total</b>	<b>507,934.70</b>	<b>46,530.00</b>				<b>92,087.44</b>		

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**2008 Annual Summary of**  
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<u>Snohomish County</u>	18,197,044.88	18,112,318.09	5,655,081.81					
Arlington	1,752,075.90	1,744,076.31	237,600.89					
Brier	88,306.45	87,880.65	91,969.04					
Darrington	57,089.67	56,811.18	21,109.75					
Edmonds	2,536,078.34	2,524,270.01	575,658.09					
Everett	12,720,605.45	12,661,306.13	1,446,399.28					
Gold Bar	61,139.91	60,858.11	30,869.25					
Granite Falls	228,017.83	226,965.24	45,527.50					
Index	5,337.34	5,300.78	2,270.85					
Lake Stevens	971,616.48	966,952.76	206,561.33					
Lynnwood	9,089,751.95	9,046,756.16	503,700.82					
Marysville	3,551,675.17	3,535,020.60	514,629.25					
Mill Creek	1,117,851.31	1,112,353.09	254,389.93					
Monroe	1,855,759.64	1,847,098.93	231,602.13					
Mountlake Terrace	670,178.14	667,120.90	295,351.23					
Mukilteo	1,112,374.33	1,107,413.65	283,003.52					
Snohomish	1,740,484.06	1,732,876.50	127,990.26					
Stanwood	594,387.33	591,615.57	73,873.27					
Sultan	160,640.25	159,901.54	64,293.17					
Woodway	62,207.68	61,911.61	16,747.45					
<b>Total</b>	<b>56,602,328.54</b>	<b>56,338,292.51</b>	<b>10,678,628.82</b>					
<u>Spokane County</u>	11,207,480.88	11,155,973.10	2,832,567.20	4,310,401.07	7,941,491.05			7,920,193.90
Airway Heights	379,297.57	377,572.64	79,294.92	44,590.96				
Cheney	524,202.62	521,790.87	160,842.35	90,448.60				
Deer Park	323,851.02	322,305.36	51,098.59	28,734.82				
Fairfield	27,873.31	27,741.74	9,876.44	5,553.94				
Latah	6,652.33	6,613.40	3,024.37	1,700.73				
Liberty Lake	915,621.07	911,344.76	103,647.31	58,285.35				
Medical Lake	115,752.25	115,212.58	73,955.03	41,588.11				
Millwood	144,757.38	144,088.37	26,226.86	14,748.51				
Rockford	25,618.80	25,493.91	7,938.94	4,464.43				
Spangle	26,334.66	26,197.52	4,331.76	2,435.95				
Spokane	17,775,216.53	17,692,556.02	3,197,346.02	1,798,005.88				
Spokane Valley	8,223,359.50	8,185,052.94	1,390,575.05	781,980.47				
Waverly	1,553.77	1,552.13	1,890.23	1,062.95				
<b>Total</b>	<b>39,771,986.62</b>	<b>39,587,582.82</b>	<b>7,942,615.07</b>	<b>7,184,001.77</b>	<b>7,941,491.05</b>			<b>7,920,193.90</b>
<u>Stevens County</u>	932,932.55	928,571.76	330,460.56			375,797.25		
Chewelah	159,943.29	159,198.80	20,221.42					
Colville	868,863.18	864,862.39	43,196.37					
Kettle Falls	88,764.61	88,284.33	13,862.43					
Marcus	623.69	623.69	1,505.84					
Northport	13,421.13	13,364.79	2,658.90					
Springdale	11,697.99	11,637.25	2,366.33					
<b>Total</b>	<b>2,076,246.47</b>	<b>2,066,543.04</b>	<b>414,271.85</b>			<b>375,797.25</b>		

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<u>Thurston County</u>	5,913,363.22	5,886,084.89	2,620,968.61		4,276,923.35		4,572,759.29	
Bucoda	8,239.05	8,199.05	10,438.54					
Lacey	4,787,141.83	4,764,999.47	574,989.02					
Olympia	7,836,714.43	7,800,014.89	709,539.68					
Rainier	88,700.42	88,388.28	27,219.88					
Tenino	88,498.34	88,093.69	24,312.06					
Tumwater	2,001,904.09	1,992,733.94	233,094.53					
Yelm	714,060.14	710,766.21	77,245.14					
<b>Total</b>	<b>21,438,621.52</b>	<b>21,339,280.42</b>	<b>4,277,807.46</b>		<b>4,276,923.35</b>		<b>4,572,759.29</b>	
<u>Wahkiakum County</u>	95,181.63	94,765.63				26,136.38		
Cathlamet	49,378.54	49,161.96						
<b>Total</b>	<b>144,560.17</b>	<b>143,927.59</b>				<b>26,136.38</b>		
<u>Walla Walla County</u>	1,210,379.03	1,204,758.29	297,580.94	1,377,933.18	827,909.83	751,699.31		
College Place	405,493.28	403,638.74	112,758.09	195,316.62				
Prescott	31,251.91	31,106.21	4,008.44	6,943.30				
Waitsburg	30,952.82	30,795.93	15,651.97	27,111.91				
City of Walla Walla	2,470,862.69	2,459,849.56	397,910.55	689,250.29				
<b>Total</b>	<b>4,148,939.73</b>	<b>4,130,148.73</b>	<b>827,909.99</b>	<b>2,296,555.30</b>	<b>827,909.83</b>	<b>751,699.31</b>		
<u>Whatcom County</u>	5,239,065.76	5,214,925.47	1,692,617.03	1,920,836.57	3,406,457.92	3,097,383.23		
Bellingham	9,177,687.60	9,134,631.41	1,222,417.23	907,936.17				
Blaine	601,273.02	598,302.43	75,566.13	56,125.85				
Everson	97,971.93	97,517.41	35,291.36	26,212.61				
Ferndale	805,856.62	802,080.92	171,559.50	127,423.81				
Lynden	943,842.22	939,581.88	182,438.81	135,508.44				
Nooksack	44,530.01	44,330.50	17,469.58	12,975.35				
Sumas	69,870.76	69,573.37	19,354.68	14,375.47				
<b>Total</b>	<b>17,088,553.17</b>	<b>17,008,797.72</b>	<b>3,416,714.32</b>	<b>3,201,394.27</b>	<b>3,406,457.92</b>	<b>3,097,383.23</b>		
<u>Whitman County</u>	678,123.98	674,943.24	131,031.37		560,295.79	509,852.36	835,190.08	
Albion	4,544.57	4,518.92	7,410.99					
Colfax	249,172.70	247,981.35	34,446.26					
Colton	10,135.92	10,093.74	4,980.18					
Endicott	5,366.57	5,337.72	3,924.86					
Farmington	2,439.43	2,433.05	1,719.35					
Garfield	11,958.02	11,899.63	7,470.27					
La Crosse	12,763.53	12,706.31	4,150.17					
Lamont	1,750.12	1,745.81	1,067.17					
Malden	846.19	846.19	2,549.39					
Oakesdale	10,959.88	10,906.94	4,980.18					
Palouse	24,803.90	24,696.66	12,118.45					
Pullman	1,719,654.79	1,711,774.88	318,546.48					
Rosalia	17,919.10	17,843.76	7,707.41					
St. John	32,764.86	32,614.66	6,687.67					
Tekoa	19,965.61	19,872.34	9,901.07					
Uniontown	17,278.46	17,195.43	4,090.86					
<b>Total</b>	<b>2,820,447.63</b>	<b>2,807,410.63</b>	<b>562,782.13</b>		<b>560,295.79</b>	<b>509,852.36</b>	<b>835,190.08</b>	

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<u>Yakima County</u>	4,146,982.22	4,128,003.16	1,365,671.75	5,000,729.28		2,829,615.31		
Grandview	418,580.71	416,611.49	109,827.83	208,349.61				
Granger	55,202.13	54,971.20	35,381.96	67,121.55				
Harrah	15,578.51	15,508.14	7,543.39	14,310.20				
Mabton	29,035.41	28,905.18	24,905.07	47,246.30				
Moxee City	135,634.23	134,962.45	24,773.80	46,998.22				
Naches	69,141.44	68,828.47	9,782.44	18,557.81				
Selah	394,505.84	392,692.60	83,384.08	158,184.26				
Sunnyside	1,116,615.66	1,111,592.07	181,342.32	344,017.46				
Tieton	40,631.03	40,473.73	14,368.32	27,257.49				
Toppenish	397,999.76	396,290.77	109,019.55	206,816.14				
Union Gap	1,681,983.17	1,673,983.12	68,249.47	129,473.04				
Wapato	132,665.34	132,065.80	54,369.19	103,141.33				
City of Yakima	6,893,581.97	6,861,657.13	1,002,566.93	1,901,925.34				
Zillah	122,916.44	122,344.81	31,849.74	60,420.76				
<b>Total</b>	<b>15,651,053.86</b>	<b>15,578,890.12</b>	<b>3,123,035.84</b>	<b>8,334,548.79</b>		<b>2,829,615.31</b>		

\* = Tax not levied in, or distributed to, this jurisdiction.

### Summary Distributions

	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health
Counties	171,013,015.45	169,014,206.08	50,581,177.56	13,437,684.85	33,284,294.84	26,216,374.06	16,010,457.72	45,925,420.70
Cities	450,149,106.38	447,421,538.75	67,134,722.83	8,958,456.54				
<b>Total</b>	<b>621,162,501.32</b>	<b>616,436,123.70</b>	<b>117,715,900.39</b>	<b>22,396,141.39</b>	<b>33,284,294.84</b>	<b>26,216,374.06</b>	<b>16,010,457.72</b>	<b>45,925,420.70</b>
State Admin. Fee	6,251,276.60	6,232,658.00	1,240,347.44	225,706.36	418,290.21		161,799.81	462,988.58

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
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**RCW 82.14.030**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Adams County</u>	\$629,903.87	\$695,418.66	10.40%	<u>Cowlitz County</u>	5,309,764.72	4,698,006.04	-11.52%
Hatton	2,095.46	2,436.60	16.28%	Castle Rock	338,664.13	345,794.68	2.11%
Lind	47,999.98	48,481.57	1.00%	Kalama	335,456.21	325,684.83	-2.91%
Othello	1,092,208.57	1,275,098.67	16.74%	Kelso	2,157,672.20	2,067,935.47	-4.16%
Ritzville	239,172.07	266,789.30	11.55%	Longview	7,426,016.97	6,870,400.81	-7.48%
Wash Tucna	10,467.60	13,894.05	32.73%	Woodland	1,091,465.25	984,050.96	-9.84%
<b>Total</b>	<b>2,021,847.61</b>	<b>2,302,118.85</b>	<b>13.86%</b>	<b>Total</b>	<b>16,659,039.48</b>	<b>15,291,872.79</b>	<b>-8.21%</b>
<u>Asotin County</u>	429,740.25	737,049.09	71.51%	<u>Douglas County</u>	2,040,768.49	3,207,456.14	57.17%
Asotin	28,350.88	36,928.39	30.25%	Bridgeport	44,462.20	50,167.72	12.83%
Clarkston	676,035.62	926,804.87	37.09%	East Wenatchee	2,473,732.21	2,765,370.31	11.79%
<b>Total</b>	<b>1,134,126.75</b>	<b>1,700,782.35</b>	<b>49.96%</b>	Mansfield	16,483.25	16,465.34	-0.11%
<u>Benton County</u>	7,750,050.89	7,633,800.88	-1.50%	Rock Island	50,912.87	35,557.98	-30.16%
Benton City	214,527.39	337,670.63	57.40%	Waterville	49,832.61	57,179.68	14.74%
Kennewick	12,587,129.11	12,870,604.98	2.25%	<b>Total</b>	<b>4,676,191.63</b>	<b>6,132,197.17</b>	<b>31.14%</b>
Prosser	969,994.62	976,807.56	0.70%	<u>Ferry County</u>	376,014.89	403,037.68	7.19%
Richland	7,756,347.72	7,715,679.26	-0.52%	Republic	146,303.00	161,746.91	10.56%
West Richland	474,899.02	564,135.94	18.79%	<b>Total</b>	<b>522,317.89</b>	<b>564,784.59</b>	<b>8.13%</b>
<b>Total</b>	<b>29,752,948.75</b>	<b>30,098,699.25</b>	<b>1.16%</b>	<u>Franklin County</u>	2,437,392.41	2,674,205.71	9.72%
<u>Chelan County</u>	5,740,545.70	5,805,681.43	1.13%	Connell	941,781.91	939,013.20	-0.29%
Cashmere	441,758.69	285,287.40	-35.42%	Kahlotus	6,058.78	6,843.84	12.96%
Chelan	1,221,076.43	1,324,853.80	8.50%	Mesa	52,629.15	68,445.93	30.05%
Entiat	70,136.96	85,407.94	21.77%	Pasco	7,899,659.59	8,188,388.99	3.65%
Leavenworth	945,376.37	937,151.09	-0.87%	<b>Total</b>	<b>11,337,521.84</b>	<b>11,876,897.67</b>	<b>4.76%</b>
Wenatchee	7,470,855.48	7,549,034.93	1.05%	<u>Garfield County</u>	86,591.52	71,156.44	-17.83%
<b>Total</b>	<b>15,889,749.69</b>	<b>15,987,416.59</b>	<b>0.61%</b>	Pomeroy	131,070.48	131,212.60	0.11%
<u>Clallam County</u>	4,883,221.44	4,385,706.97	-10.19%	<b>Total</b>	<b>217,662.00</b>	<b>202,369.04</b>	<b>-7.03%</b>
Forks	365,206.01	358,800.56	-1.75%	<u>Grant County</u>	4,875,787.29	4,681,907.27	-3.98%
Port Angeles	3,336,475.92	3,201,417.05	-4.05%	Coulee City	90,079.99	121,227.77	34.58%
Sequim	2,618,763.00	2,472,055.47	-5.60%	Electric City	35,944.57	36,146.81	0.56%
<b>Total</b>	<b>11,203,666.37</b>	<b>10,417,980.05</b>	<b>-7.01%</b>	Ephrata	1,255,408.87	1,303,791.68	3.85%
<u>Clark County</u>	22,463,715.51	22,871,832.65	1.82%	George	36,797.08	48,698.94	32.34%
Battle Ground	1,927,823.62	1,882,405.42	-2.36%	Grand Coulee	207,039.13	203,345.22	-1.78%
Camas	1,542,664.81	1,776,447.24	15.15%	Hartline	5,395.98	6,982.88	29.41%
La Center	196,689.43	180,359.51	-8.30%	Krupp	845.90	998.26	18.01%
Ridgefield	975,113.95	567,996.08	-41.75%	Mattawa	190,696.58	215,649.25	13.09%
Vancouver	26,375,725.07	25,329,786.10	-3.97%	Moses Lake	5,310,179.59	5,666,070.56	6.70%
Washougal	1,387,957.64	1,229,835.59	-11.39%	Quincy	4,318,081.23	4,052,527.98	-6.15%
Yacolt	54,900.09	68,711.16	25.16%	Royal City	135,224.31	153,923.74	13.83%
<b>Total</b>	<b>54,924,590.12</b>	<b>53,936,997.55</b>	<b>-1.80%</b>	Soap Lake	65,280.21	79,769.14	22.19%
<u>Columbia County</u>	217,156.22	177,850.53	-18.10%	Warden	137,040.81	215,509.31	57.26%
Dayton	273,835.99	267,544.44	-2.30%	Wilson Creek	6,093.52	6,960.69	14.23%
Starbuck	2,547.36	2,455.67	-3.60%	<b>Total</b>	<b>16,669,895.12</b>	<b>16,793,509.50</b>	<b>0.74%</b>
<b>Total</b>	<b>493,539.57</b>	<b>447,850.64</b>	<b>-9.26%</b>	<u>Grays Harbor County</u>	2,947,604.91	3,334,522.53	13.13%
				Aberdeen	3,886,091.20	3,617,818.02	-6.90%
				Cosmopolis	96,122.38	102,649.55	6.79%

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<u>Grays Harbor County (Cont'd)</u>				<u>King County (Cont'd)</u>			
Elma	436,278.19	462,487.17	6.01%	SeaTac	9,651,798.34	10,264,926.85	6.35%
Hoquiam	664,580.97	757,921.10	14.04%	Seattle	151,839,035.37	158,015,695.28	4.07%
McCleary	83,433.54	97,002.15	16.26%	Shoreline	6,573,128.24	6,687,337.72	1.74%
Montesano	450,089.30	467,790.91	3.93%	Skykomish	83,071.24	134,790.52	62.26%
Oakville	32,822.93	51,102.81	55.69%	Snoqualmie	1,760,457.52	1,614,719.23	-8.28%
Ocean Shores	813,214.31	841,100.12	3.43%	Tukwila	19,280,840.47	18,558,641.61	-3.75%
Westport	390,825.36	406,555.20	4.02%	Woodinville	6,839,825.54	6,299,631.25	-7.90%
<b>Total</b>	<b>9,801,063.09</b>	<b>10,138,949.56</b>	<b>3.45%</b>	Yarrow Point	174,405.39	190,650.77	9.31%
<u>Island County</u>				<b>Total</b>			
Coupeville	5,577,629.00	5,089,001.57	-8.76%	<b>507,150,965.80</b>	<b>499,200,346.93</b>	<b>-1.57%</b>	
Langley	476,195.72	341,133.92	-28.36%	<u>Kitsap County</u>			
Oak Harbor	3,116,001.00	2,960,773.01	-4.98%	Bainbridge Island	21,717,145.43	19,442,837.34	-10.47%
<b>Total</b>	<b>9,475,645.65</b>	<b>8,737,960.52</b>	<b>-7.79%</b>	Bremerton	2,976,654.65	3,052,715.27	2.56%
<u>Jefferson County</u>				Port Orchard			
Port Townsend	2,453,910.13	2,410,506.80	-1.77%	7,088,548.50	7,411,422.13	4.55%	
<b>Total</b>	<b>4,112,743.64</b>	<b>4,073,315.77</b>	<b>-0.96%</b>	Poulsbo	2,921,739.00	2,898,081.29	-0.81%
<u>King County</u>				<b>Total</b>			
Algona	90,634,640.92	89,705,650.33	-1.02%	3,244,923.52	3,114,453.06	-4.02%	
Auburn	302,786.68	309,179.10	2.11%	<b>37,949,011.10</b>	<b>35,919,509.09</b>	<b>-5.35%</b>	
Beaux Arts Village	17,617,190.51	15,600,883.74	-11.45%	<u>Kittitas County</u>			
Bellevue	40,527.50	43,372.68	7.02%	Cle Elum	3,946,147.02	3,408,998.37	-13.61%
Black Diamond	52,852,820.24	51,981,909.06	-1.65%	Ellensburg	995,533.26	1,026,511.09	3.11%
Bothell	305,496.84	286,610.40	-6.18%	Kittitas	3,298,280.36	3,462,558.95	4.98%
Burien	10,364,751.63	9,500,702.06	-8.34%	Roslyn	98,466.90	119,262.41	21.12%
Carnation	4,962,625.57	4,995,038.82	0.65%	South Cle Elum	180,710.42	158,362.31	-12.37%
Clyde Hill	463,098.64	444,070.15	-4.11%	<b>Total</b>	<b>13,540.49</b>	<b>15,818.61</b>	<b>16.82%</b>
Covington	335,687.78	460,721.03	37.25%	<u>Klickitat County</u>			
Des Moines	2,342,765.69	2,793,606.31	19.24%	Bingen	740,252.18	780,223.47	5.40%
Duvall	2,149,151.86	1,942,162.16	-9.63%	Goldendale	163,485.30	159,708.25	-2.31%
Enumclaw	671,002.20	606,944.15	-9.55%	White Salmon	535,569.46	505,642.04	-5.59%
Federal Way	2,124,623.16	2,162,120.94	1.76%	<b>Total</b>	<b>253,528.70</b>	<b>268,363.67</b>	<b>5.85%</b>
Hunts Point	13,028,679.74	11,509,920.63	-11.66%	<u>Lewis County</u>			
Issaquah	168,537.59	214,299.15	27.15%	Centralia	4,755,244.21	5,879,638.49	23.65%
Kenmore	11,973,932.70	10,633,104.79	-11.20%	Chehalis	2,794,139.96	2,787,912.79	-0.22%
Kent	2,221,929.40	2,164,317.42	-2.59%	Morton	3,809,518.98	4,017,332.26	5.46%
Kirkland	24,339,404.39	21,706,574.56	-10.82%	Mossyrock	262,574.35	263,454.09	0.34%
Lake Forest Park	16,526,445.78	15,031,232.91	-9.05%	Napavine	56,409.00	92,288.10	63.61%
Maple Valley	604,884.27	679,417.60	12.32%	Pe Ell	305,474.99	222,950.79	-27.02%
Medina	1,871,252.22	1,670,511.70	-10.73%	Toledo	42,178.69	28,619.30	-32.15%
Mercer Island	963,548.23	1,599,044.17	65.95%	Vader	77,095.24	84,045.26	9.01%
Newcastle	3,893,359.89	3,741,909.64	-3.89%	Winlock	17,488.28	17,653.65	-4.51%
Normandy Park	981,824.33	955,029.25	-2.73%	<b>Total</b>	<b>167,470.63</b>	<b>205,268.73</b>	<b>22.57%</b>
North Bend	409,548.69	449,692.92	9.80%	<b>12,288,594.33</b>			
Pacific	1,679,570.04	1,679,484.25	-0.01%	<b>13,599,163.46</b>			
Redmond	865,531.58	762,698.36	-11.88%	<b>10.66%</b>			
Renton	23,014,427.86	19,204,753.06	-16.55%	<u>Lincoln County</u>			
Sammamish	20,342,171.15	20,956,089.16	3.02%	Almira	449,835.13	530,571.19	17.95%
	2,896,186.61	3,080,058.44	6.35%	Creston	17,744.33	18,284.06	3.04%
				Davenport	12,225.64	27,160.72	122.16%
				Harrington	233,849.51	214,933.22	-8.09%
				Odessa	19,655.66	19,272.68	-1.95%
				Reardan	93,375.75	103,050.94	10.36%
					32,536.74	43,410.93	33.42%

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<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Lincoln County (Cont'd)</u>				<u>Pierce County (Cont'd)</u>			
Sprague	25,250.45	23,700.01	-6.14%	Milton	883,933.47	860,784.28	-2.62%
Wilbur	66,913.06	75,736.21	13.19%	Orting	652,363.98	637,541.01	-2.27%
<b>Total</b>	<b>951,386.27</b>	<b>1,056,119.96</b>	<b>11.01%</b>	Puyallup	15,576,000.76	14,723,765.26	-5.47%
<u>Mason County</u>				Roy	198,044.63	165,654.17	-16.36%
Shelton	1,970,934.57	1,959,560.15	-0.58%	Ruston	115,308.74	240,652.44	108.70%
<b>Total</b>	<b>6,045,272.13</b>	<b>5,962,655.62</b>	<b>-1.37%</b>	South Prairie	25,328.05	29,607.73	16.90%
<u>Okanogan County</u>				Steilacoom	261,799.16	394,950.18	50.86%
Brewster	290,190.74	357,599.55	23.23%	Sumner	3,993,841.85	3,403,457.47	-14.78%
Conconully	9,568.14	14,946.24	56.21%	Tacoma	41,636,302.48	39,260,023.46	-5.71%
Coulee Dam	58,689.13	48,647.09	-17.11%	University Place	2,065,406.30	2,286,050.83	10.68%
Elmer City	2,681.50	3,401.96	26.87%	Wilkeson	33,721.82	23,090.00	-31.53%
Nespelem	4,398.46	6,192.67	40.79%	<b>Total</b>	<b>131,841,926.77</b>	<b>125,507,304.66</b>	<b>-4.80%</b>
City of Okanogan	532,531.32	473,271.43	-11.13%	<u>San Juan County</u>			
Omak	1,502,819.07	1,444,068.63	-3.91%	Friday Harbor	1,112,810.41	1,027,179.15	-7.70%
Oroville	281,070.04	289,170.48	2.88%	<b>Total</b>	<b>4,155,535.15</b>	<b>4,252,583.19</b>	<b>2.34%</b>
Pateros	47,077.06	57,004.91	21.09%	<u>Skaqit County</u>			
Riverside	15,367.20	14,851.70	-3.35%	Concrete	111,525.82	91,017.53	-18.39%
Tonasket	245,007.43	260,378.24	6.27%	Hamilton	9,883.35	11,643.23	17.81%
Twisp	248,650.83	264,400.34	6.33%	La Conner	422,661.84	420,007.72	-0.63%
Winthrop	286,228.81	267,564.82	-6.52%	Lyman	28,365.94	28,067.81	-1.05%
<b>Total</b>	<b>5,572,997.90</b>	<b>5,479,408.01</b>	<b>-1.68%</b>	Mount Vernon	6,215,383.38	5,663,062.74	-8.89%
<u>Pacific County</u>				Sedro Woolley	1,335,929.56	1,243,786.98	-6.90%
Ilwaco	172,874.94	169,609.35	-1.89%	<b>Total</b>	<b>26,699,731.05</b>	<b>24,585,761.98</b>	<b>-7.92%</b>
Long Beach	504,729.39	547,229.93	8.42%	<u>Skamania County</u>			
Raymond	310,743.98	349,551.77	12.49%	North Bonneville	84,807.90	86,255.70	1.71%
South Bend	137,171.96	149,046.58	8.66%	Stevenson	211,751.55	197,358.49	-6.80%
<b>Total</b>	<b>2,518,244.76</b>	<b>2,709,862.92</b>	<b>7.61%</b>	<b>Total</b>	<b>630,515.41</b>	<b>554,464.70</b>	<b>-12.06%</b>
<u>Pend Oreille County</u>				<u>Snohomish County</u>			
Cusick	694,602.37	924,738.68	33.13%	Arlington	4,012,990.68	3,496,152.21	-12.88%
Ione	45,412.00	47,655.81	4.94%	Brier	159,625.34	176,187.10	10.38%
Metaline	17,102.45	17,766.16	3.88%	Darrington	154,634.06	113,900.85	-26.34%
Metaline Falls	39,001.58	46,046.03	18.06%	Edmonds	5,455,121.55	5,060,348.35	-7.24%
Newport	335,956.57	360,341.19	7.26%	Everett	26,435,038.16	25,381,911.58	-3.98%
<b>Total</b>	<b>1,157,232.90</b>	<b>1,418,682.15</b>	<b>22.59%</b>	Gold Bar	133,079.49	121,998.02	-8.33%
<u>Pierce County</u>				Granite Falls	684,017.31	454,983.07	-33.48%
Bonney Lake	3,127,408.26	3,166,779.59	1.26%	Index	16,585.02	10,638.12	-35.86%
Buckley	503,852.44	464,859.25	-7.74%	Lake Stevens	1,665,790.71	1,938,569.24	16.38%
Carbonado	19,026.89	14,182.38	-25.46%	Lynnwood	19,434,186.92	18,136,508.11	-6.68%
Du Pont	1,009,126.71	1,036,399.29	2.70%	Marysville	7,026,216.65	7,086,695.77	0.86%
Eatonville	395,943.17	432,052.70	9.12%	Mill Creek	2,199,864.88	2,230,204.40	1.38%
Edgewood	527,149.63	555,359.18	5.35%	Monroe	4,173,878.46	3,702,858.57	-11.28%
Fife	7,954,451.84	6,102,390.44	-23.28%	Mountlake Terrace	1,456,076.62	1,337,299.04	-8.16%
Fircrest	288,254.21	285,183.61	-1.07%				
Gig Harbor	4,705,686.29	4,871,900.20	3.53%				
Lakewood	7,777,412.51	7,967,621.11	2.45%				

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**RCW 82.14.030**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Snohomish County (Cont'd)</u>				<u>Wahkiakum County</u>			
Mukilteo	2,176,679.57	2,219,787.98	1.98%	Cathlamet	108,494.62	98,540.50	-9.17%
City of Snohomish	3,778,081.09	3,473,360.56	-8.07%	<b>Total</b>	<b>322,421.41</b>	<b>288,487.76</b>	<b>-10.52%</b>
Stanwood	1,185,603.81	1,186,002.90	0.03%	<u>Walla Walla County</u>			
Sultan	316,323.61	320,541.79	1.33%	College Place	744,280.81	809,132.02	8.71%
Woodway	128,801.58	124,119.29	-3.64%	Prescott	25,384.82	62,358.12	145.65%
<b>Total</b>	<b>119,055,444.14</b>	<b>112,940,621.05</b>	<b>-5.14%</b>	Waitsburg	51,847.28	61,748.75	19.10%
<u>Spokane County</u>				City of Walla Walla	4,652,738.97	4,930,712.25	5.97%
Airway Heights	548,088.31	756,870.21	38.09%	<b>Total</b>	<b>7,856,143.71</b>	<b>8,279,088.46</b>	<b>5.38%</b>
Cheney	1,075,063.84	1,045,993.49	-2.70%	<u>Whatcom County</u>			
Deer Park	634,998.15	646,156.38	1.76%	Bellingham	18,605,567.84	18,312,319.01	-1.58%
Fairfield	54,341.73	55,615.05	2.34%	Blaine	1,144,118.62	1,199,575.45	4.85%
Latah	10,154.05	13,265.73	30.64%	Everson	186,795.74	195,489.34	4.65%
Liberty Lake	2,224,455.96	1,826,965.83	-17.87%	Ferndale	1,545,591.64	1,607,937.54	4.03%
Medical Lake	232,800.92	230,964.83	-0.79%	Lynden	1,933,208.96	1,883,424.10	-2.58%
Millwood	297,642.20	288,845.75	-2.96%	Nooksack	71,769.54	88,860.51	23.81%
Rockford	47,913.02	51,112.71	6.68%	Sumas	137,711.13	139,444.13	1.26%
Spangle	53,935.78	52,532.18	-2.60%	<b>Total</b>	<b>34,058,696.14</b>	<b>34,097,350.89</b>	<b>0.11%</b>
City of Spokane	36,394,225.13	35,467,772.55	-2.55%	<u>Whitman County</u>			
Spokane Valley	17,427,314.35	16,408,412.44	-5.85%	Albion	11,640.52	9,063.49	-22.14%
Waverly	3,773.15	3,105.90	-17.68%	Colfax	371,646.73	497,154.05	33.77%
<b>Total</b>	<b>81,630,055.17</b>	<b>79,359,569.44</b>	<b>-2.78%</b>	Colton	19,676.30	20,229.66	2.81%
<u>Stevens County</u>				Endicott	8,941.30	10,704.29	19.72%
Chewelah	318,575.28	319,142.09	0.18%	Farmington	7,121.74	4,872.48	-31.58%
Colville	1,662,175.80	1,733,725.57	4.30%	Garfield	23,121.86	23,857.65	3.18%
Kettle Falls	237,720.07	177,048.94	-25.52%	La Crosse	24,856.67	25,469.84	2.47%
Marcus	1,390.14	1,247.38	-10.27%	Lamont	2,998.96	3,495.93	16.57%
Northport	24,499.70	26,785.92	9.33%	Malden	895.84	1,692.38	88.92%
Springdale	23,213.60	23,335.24	0.52%	Oakesdale	21,264.58	21,866.82	2.83%
<b>Total</b>	<b>4,100,761.11</b>	<b>4,142,789.51</b>	<b>1.02%</b>	Palouse	47,856.89	49,500.56	3.43%
<u>Thurston County</u>				Pullman	3,263,645.03	3,431,429.67	5.14%
Bucoda	12,222,023.96	11,799,448.11	-3.46%	Rosalia	36,332.62	35,762.86	-1.57%
Lacey	13,558.64	16,438.10	21.24%	St. John	53,165.37	65,379.52	22.97%
Lacey	9,334,832.74	9,552,141.30	2.33%	Tekoa	32,624.32	39,837.95	22.11%
Olympia	16,926,374.59	15,636,729.32	-7.62%	Uniontown	50,769.27	34,473.89	-32.10%
Rainier	101,825.79	177,088.70	73.91%	<b>Total</b>	<b>5,330,704.79</b>	<b>5,627,858.26</b>	<b>5.57%</b>
Tenino	164,412.29	176,592.03	7.41%				
Tumwater	4,089,524.84	3,994,638.03	-2.32%				
Yelm	1,387,585.44	1,424,826.35	2.68%				
<b>Total</b>	<b>44,240,138.29</b>	<b>42,777,901.94</b>	<b>-3.31%</b>				

**Table S2**

**Distributions of Local Sales/Use Tax to Cities and Counties:  
 Combined Total of Basic and Optional Distributions  
 Comparison of Calendar Years 2007 and 2008  
 RCW 82.14.030**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Yakima County</u>	7,526,278.21	8,274,985.38	9.95%	<u>Yakima County (Cont'd)</u>			
Grandview	738,410.30	835,192.20	13.11%	Tieton	47,012.50	81,104.76	72.52%
Granger	69,966.48	110,173.33	57.47%	Toppenish	540,132.07	794,290.53	47.05%
Harrah	22,759.16	31,086.65	36.59%	Union Gap	3,347,148.06	3,355,966.29	0.26%
Mabton	47,245.94	57,940.59	22.64%	Wapato	315,475.82	264,731.14	-16.09%
Moxee City	405,917.84	270,596.68	-33.34%	City of Yakima	13,423,268.88	13,755,239.10	2.47%
Naches	140,138.40	137,969.91	-1.55%	Zillah	277,741.46	245,261.25	-11.69%
Selah	777,707.66	787,198.44	1.22%	<b>Total</b>	<b>29,789,457.55</b>	<b>31,229,943.98</b>	<b>4.84%</b>
Sunnyside	2,110,254.77	2,228,207.73	5.59%				

**Summary of Distributions of  
 Local Sales/Use Tax To Cities and Counties**

	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>		<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
Counties	345,658,685.67	340,027,221.53	-1.63%	State Admin. Fee	12,695,021.32	12,483,934.60	-1.66%
Cities	916,804,613.56	897,570,645.13	-2.10%				
<b>Total</b>	<b>1,262,463,299.23</b>	<b>1,237,598,625.02</b>	<b>-1.97%</b>				

**Table S3****Distributions of Local Sales/Use Tax  
For Transit Purposes (0.1 - 0.9% rates)**

RCW 82.14.045

Includes Counties, Cities and Public Transportation Benefit Areas (PTBAs)  
but not the Regional Transit Authority (see Table 8)

<b>Transit District</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Asotin County PTBA	\$452,583.59	\$456,689.82	0.91%
Benton-Franklin PTBA	22,975,166.48	23,386,739.15	1.79%
Chelan-Douglas PTBA	8,069,494.56	8,631,071.47	6.96%
Clallam County PTBA	6,711,922.50	6,250,857.14	-6.87%
Clark County PTBA	25,974,268.53	24,980,669.69	-3.83%
Columbia County PTBA	196,727.26	179,152.21	-8.93%
Cowlitz PTBA	1,127,808.78	1,051,577.11	-6.76%
Everett	18,635,608.76	17,928,184.71	-3.80%
Grant County PTBA	3,332,812.49	3,358,610.59	0.77%
Grays Harbor County	5,878,427.32	6,081,833.92	3.46%
Island County PTBA	5,684,660.64	5,241,455.63	-7.80%
Jefferson County PTBA	2,466,770.04	2,443,656.91	-0.94%
King County	427,579,378.18	442,052,626.13	3.38%
Kitsap County PTBA	30,330,033.90	28,728,213.86	-5.28%
Lewis County PTBA	1,553,508.07	1,599,700.81	2.97%
Mason County PTBA	3,625,922.60	3,576,325.62	-1.37%
Pacific County PTBA	755,478.72	812,962.30	7.61%
Pierce County PTBA	76,391,149.03	72,842,632.07	-4.65%
Selah	95,352.01	276,090.35	189.55%
Skagit PTBA	5,141,345.50	4,716,797.07	-8.26%
Snohomish County PTBA	76,593,472.50	71,674,070.70	-6.42%
Spokane County PTBA	46,757,546.92	45,148,992.04	-3.44%
Thurston County PTBA	23,563,780.27	22,828,240.04	-3.12%
Walla Walla County PTBA	2,063,807.63	2,200,363.01	6.62%
Whatcom County PTBA	19,999,264.83	20,034,823.69	0.18%
Yakima (City)	4,737,233.47	4,854,785.84	2.48%
<b>Total</b>	<b>820,693,524.58</b>	<b>821,781,440.53</b>	<b>0.13%</b>
State Admin. Fee	8,247,625.48	8,281,385.98	0.41%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Adams County</u>	\$109,440.91	\$124,511.86	13.77%	<u>Douglas County (Cont'd)</u>			
Hatton	1,098.27	1,233.67	12.33%	Mansfield	3,800.66	4,963.63	30.60%
Lind	5,909.71	6,579.57	11.33%	Rock Island	10,115.63	13,010.77	28.62%
Othello	64,902.38	74,509.05	14.80%	Waterville	13,740.88	17,748.78	29.17%
Ritzville	18,095.25	20,326.27	12.33%	<b>Total</b>	<b>465,491.57</b>	<b>610,596.71</b>	<b>31.17%</b>
Washtucna	2,740.44	3,054.80	11.47%	<u>Ferry County</u>	46,053.15	49,916.97	8.39%
<b>Total</b>	<b>202,186.96</b>	<b>230,215.22</b>	<b>13.86%</b>	Republic	6,178.95	6,561.08	6.18%
<u>Benton County</u>	900,647.25	883,936.56	-1.86%	<b>Total</b>	<b>52,232.10</b>	<b>56,478.05</b>	<b>8.13%</b>
Benton City	47,092.90	47,034.59	-0.12%	<u>Franklin County</u>	319,716.52	334,338.18	4.57%
Kennewick	1,036,697.32	1,075,659.58	3.76%	Connell	50,610.33	50,571.67	-0.08%
Prosser	83,656.24	83,461.72	-0.23%	Kahlotus	3,479.47	3,471.40	-0.23%
Richland	733,521.69	741,205.79	1.05%	Mesa	6,958.91	6,942.74	-0.23%
West Richland	174,629.13	178,435.37	2.18%	Pasco	752,987.04	792,263.18	5.22%
<b>Total</b>	<b>2,976,244.53</b>	<b>3,009,733.61</b>	<b>1.13%</b>	<b>Total</b>	<b>1,133,752.27</b>	<b>1,187,587.17</b>	<b>4.75%</b>
<u>Chelan County</u>	1,587,050.21	1,598,729.13	0.74%	<u>Grant County</u>	1,666,299.73	1,679,313.04	0.78%
<b>Total</b>	<b>1,587,050.21</b>	<b>1,598,729.13</b>	<b>0.74%</b>	<b>Total</b>	<b>1,666,299.73</b>	<b>1,679,313.04</b>	<b>0.78%</b>
<u>Clallam County</u>	716,853.17	664,832.85	-7.26%	<u>Grays Harbor County</u>	445,066.55	460,435.72	3.45%
Forks	47,173.10	43,803.50	-7.14%	Aberdeen	205,954.14	211,967.42	2.92%
Port Angeles	281,076.53	259,305.73	-7.75%	Cosmopolis	20,445.35	21,196.76	3.68%
Sequim	74,818.89	73,791.21	-1.37%	Elma	38,764.90	40,518.48	4.52%
<b>Total</b>	<b>1,119,921.69</b>	<b>1,041,733.29</b>	<b>-6.98%</b>	Hoquiam	110,605.00	113,972.76	3.04%
<u>Clark County</u>	3,050,882.37	2,910,650.23	-4.60%	McCleary	19,257.39	20,037.03	4.05%
Battle Ground	198,866.32	190,627.85	-4.14%	Montesano	44,392.06	45,743.72	3.04%
Camas	198,557.97	189,924.05	-4.35%	Oakville	8,878.41	9,213.17	3.77%
La Center	28,945.96	28,506.96	-1.52%	Ocean Shores	57,584.63	60,626.58	5.28%
Ridgefield	40,374.30	43,355.97	7.39%	Westport	29,073.67	30,087.77	3.49%
Vancouver	1,980,218.86	1,869,174.74	-5.61%	<b>Total</b>	<b>980,022.10</b>	<b>1,013,799.41</b>	<b>3.45%</b>
Washougal	153,906.71	150,882.44	-1.97%	<u>Island County</u>	670,859.13	617,817.97	-7.91%
Woodland (Clark)				Coupeville	19,996.19	18,540.98	-7.28%
Yacolt	15,254.45	15,924.32	4.39%	Langley	11,591.21	10,594.84	-8.60%
<b>Total</b>	<b>5,667,006.94</b>	<b>5,399,046.56</b>	<b>-4.73%</b>	Oak Harbor	245,107.12	226,851.79	-7.45%
<u>Cowlitz County</u>	782,843.85	726,312.53	-7.22%	<b>Total</b>	<b>947,553.65</b>	<b>873,805.58</b>	<b>-7.78%</b>
Castle Rock	32,352.93	29,672.47	-8.29%	<u>Jefferson County</u>	296,227.51	293,927.92	-0.78%
Kalama	30,686.02	32,179.01	4.87%	Port Townsend	114,976.69	113,311.61	-1.45%
Kelso	179,418.56	164,553.72	-8.29%	<b>Total</b>	<b>411,204.20</b>	<b>407,239.53</b>	<b>-0.96%</b>
Longview	539,220.67	497,391.48	-7.76%	<u>King County</u>	14,050,290.42	12,374,225.50	-11.93%
Woodland(Clark)	72,302.80	68,819.66	-4.82%	Algona	66,180.85	60,021.81	-9.31%
<b>Total</b>	<b>1,636,824.83</b>	<b>1,518,928.87</b>	<b>-7.20%</b>	Auburn	1,154,688.05	1,332,678.14	15.41%
<u>Douglas County</u>	280,019.03	370,762.47	32.41%	Beaux Arts Village	7,367.07	6,828.18	-7.31%
Bridgeport	24,265.79	31,436.41	29.55%	Bellevue	2,873,157.41	2,601,312.76	-9.46%
East Wenatchee	133,549.58	172,674.65	29.30%				

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>King County (Cont'd)</u>				<u>Kittitas County (Cont'd)</u>			
Black Diamond	100,314.94	90,748.59	-9.54%	South Cle Elum	11,676.68	11,020.31	-5.62%
Bothell	655,142.68	592,624.81	-9.54%	<b>Total</b>	<b>853,183.64</b>	<b>819,161.46</b>	<b>-3.99%</b>
Burien	763,228.49	691,847.86	-9.35%	<u>Lewis County</u>			
Carnation	46,658.12	41,850.09	-10.30%	Centralia	232,331.90	255,484.94	9.97%
Clyde Hill	68,636.55	61,894.07	-9.82%	Chehalis	105,776.50	115,972.38	9.64%
Covington	423,360.99	378,633.08	-10.56%	Morton	16,969.42	18,766.29	10.59%
Des Moines	712,641.27	640,746.73	-10.09%	Mossyrock	7,302.74	9,632.54	31.90%
Duvall	140,833.83	129,669.15	-7.93%	Napavine	21,817.82	24,560.79	12.57%
Enumclaw	275,528.43	249,338.35	-9.51%	Pe Ell	10,028.07	11,029.30	9.98%
Federal Way	2,124,908.65	1,924,883.35	-9.41%	Toledo	10,314.14	11,276.25	9.33%
Hunts Point	11,787.32	10,572.66	-10.30%	Vader	9,260.16	10,206.23	10.22%
Issaquah	571,733.77	544,288.76	-4.80%	Winlock	20,410.31	22,552.47	10.50%
Kenmore	483,279.81	439,205.56	-9.12%	<b>Total</b>	<b>1,229,103.18</b>	<b>1,359,932.21</b>	<b>10.64%</b>
Kent	2,103,298.56	1,908,804.10	-9.25%	<u>Lincoln County</u>			
Kirkland	1,159,183.97	1,054,842.22	-9.00%	Almira	47,834.29	53,452.23	11.74%
Lake Forest Park	313,591.64	281,276.58	-10.30%	Creston	2,340.15	2,615.25	11.76%
Maple Valley	470,019.10	440,967.66	-6.18%	Davenport	2,131.21	2,339.95	9.79%
Medina	72,320.07	64,977.75	-10.15%	Harrington	14,584.20	16,012.64	9.79%
Mercer Island	536,813.84	492,949.89	-8.17%	Odessa	3,510.25	3,854.05	9.79%
Newcastle	225,309.57	210,351.72	-6.64%	Reardan	7,939.81	8,763.37	10.37%
Normandy Park	157,532.51	141,739.63	-10.03%	Sprague	5,181.76	5,781.06	11.57%
North Bend	115,171.87	103,634.00	-10.02%	Wilbur	4,137.06	4,542.26	9.79%
Pacific	144,711.84	132,402.74	-8.51%	<b>Total</b>	<b>7,480.13</b>	<b>8,258.68</b>	<b>10.41%</b>
Redmond	1,225,143.79	1,116,295.78	-8.88%	<u>Mason County</u>			
Renton	1,445,094.88	1,648,248.94	14.06%	Shelton	515,526.66	510,175.19	-1.04%
Sammamish	975,645.67	886,781.13	-9.11%	<b>Total</b>	<b>88,976.72</b>	<b>86,092.15</b>	<b>-3.24%</b>
SeaTac	619,570.62	562,332.89	-9.24%	<u>Okanogan County</u>			
Seattle	14,211,078.60	12,911,850.52	-9.14%	Brewster	357,163.96	351,954.46	-1.46%
Shoreline	1,297,341.07	1,171,581.94	-9.69%	Conconully	27,697.57	27,118.65	-2.09%
Skykomish	5,156.96	4,625.54	-10.30%	Coulee Dam	2,392.07	2,347.41	-1.87%
Snoqualmie	191,912.15	189,426.67	-1.30%	Elmer City	12,747.86	13,133.77	3.03%
Tukwila	440,305.24	396,474.43	-9.95%	Nespelem	3,034.16	2,977.48	-1.87%
Woodinville	254,163.92	228,853.84	-9.96%	Okanogan	2,643.85	2,532.71	-4.20%
Yarrow Point	23,820.19	21,475.69	-9.84%	Omak	31,361.23	30,220.92	-3.64%
<b>Total</b>	<b>50,516,924.71</b>	<b>46,141,263.11</b>	<b>-8.66%</b>	Oroville	59,235.08	58,499.66	-1.24%
<u>Kitsap County</u>				Pateros	21,375.87	21,146.99	-1.07%
Bainbridge Island	2,753,967.20	2,597,525.22	-5.68%	Riverside	7,868.65	7,659.95	-2.65%
Bremerton	316,491.97	303,435.45	-4.13%	Tonasket	4,032.39	3,953.51	-1.96%
Bremerton	501,137.30	481,178.71	-3.98%	Twisp	12,589.82	12,231.18	-2.85%
Port Orchard	116,373.82	109,807.67	-5.64%	Winthrop	12,463.92	12,107.65	-2.86%
Poulsbo	106,337.31	99,983.82	-5.97%	<b>Total</b>	<b>4,658.23</b>	<b>4,694.80</b>	<b>0.79%</b>
<b>Total</b>	<b>3,794,307.60</b>	<b>3,591,930.87</b>	<b>-5.33%</b>	<u>Pend Oreille County</u>			
<u>Kittitas County</u>				Cusick	90,187.53	110,559.19	22.59%
Cle Elum	414,083.60	405,016.67	-2.19%		1,708.88	2,103.88	23.11%
Ellensburg	36,756.14	34,865.99	-5.14%				
Kittitas (City)	346,905.06	327,312.32	-5.65%				
Roslyn	23,048.75	21,565.61	-6.43%				
	20,713.41	19,380.56	-6.43%				

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

Location	2007 Total	2008 Total	Percent Change	Location	2007 Total	2008 Total	Percent Change
<u>Pend Preille County (Cont'd)</u>				<u>Snohomish County (Cont'd)</u>			
Ione	3,501.10	4,207.77	20.18%	Everett	1,660,560.68	1,446,399.28	-12.90%
Metaline	1,375.42	1,653.05	20.19%	Gold Bar	34,853.12	30,869.25	-11.43%
Metaline Falls	1,875.61	2,865.28	52.77%	Granite Falls	50,762.54	45,527.50	-10.31%
Newport	16,579.81	19,936.78	20.25%	Index	2,542.24	2,270.85	-10.68%
<b>Total</b>	<b>115,228.35</b>	<b>141,325.95</b>	<b>22.65%</b>	Lake Stevens	208,613.19	206,561.33	-0.98%
<u>Pierce County</u>				<u>Spokane County</u>			
Bonney Lake	237,773.44	208,425.03	-12.34%	Airway Heights	79,931.22	79,294.92	-0.80%
Buckley	69,420.09	60,293.17	-13.15%	Cheney	167,262.19	160,842.35	-3.84%
Carbonado	10,194.88	8,670.03	-14.96%	Deer Park	51,762.46	51,098.59	-1.28%
Du Pont	101,183.43	93,252.53	-7.84%	Fairfield	10,385.50	9,876.44	-4.90%
Eatonville	36,508.69	31,503.34	-13.71%	Latah	3,417.82	3,024.37	-11.51%
Edgewood	145,575.54	126,542.82	-13.07%	Liberty Lake	104,746.69	103,647.31	-1.05%
Fife	93,912.28	95,039.49	1.20%	Medical Lake	74,465.26	73,955.03	-0.69%
Fircrest	95,825.74	82,994.09	-13.39%	Millwood	27,160.82	26,226.86	-3.44%
Gig Harbor	104,292.84	90,962.60	-12.78%	Rockford	8,057.43	7,938.94	-1.47%
Lakewood	903,149.97	780,303.31	-13.60%	Spangle	4,540.56	4,331.76	-4.60%
Milton	106,977.15	93,554.75	-12.55%	Spokane	3,329,000.92	3,197,346.02	-3.95%
Orting	85,110.41	78,625.98	-7.62%	Spokane Valley	1,436,469.42	1,390,575.05	-3.19%
Puyallup	557,274.15	486,978.10	-12.61%	Waverly	2,063.90	1,890.23	-8.41%
Roy	13,394.18	11,515.94	-14.02%	<b>Total</b>	<b>8,185,331.10</b>	<b>7,942,615.07</b>	<b>-2.97%</b>
Ruston	11,327.64	9,927.51	-12.36%	<u>Stevens County</u>			
South Prairie	6,735.34	5,824.15	-13.53%	Chewelah	326,479.01	330,460.56	1.22%
Steilacoom	94,907.29	82,332.27	-13.25%	Colville	20,074.51	20,221.42	0.73%
Sumner	138,151.33	119,593.56	-13.43%	Kettle Falls	43,270.78	43,196.37	-0.17%
Tacoma	3,055,432.92	2,669,841.88	-12.62%	Marcus	13,874.41	13,862.43	-0.09%
University Place	476,679.50	414,308.63	-13.08%	Marcus	1,456.81	1,505.84	3.37%
Wilkeson	6,888.42	6,022.69	-12.57%	Northport	2,475.48	2,658.90	7.41%
<b>Total</b>	<b>13,196,803.52</b>	<b>11,655,576.95</b>	<b>-11.68%</b>	Springdale	2,341.31	2,366.33	1.07%
<u>San Juan County</u>				<b>Total</b>			
Friday Harbor	52,275.17	53,094.11	1.57%	<b>409,972.31</b>	<b>414,271.85</b>	<b>1.05%</b>	
<b>Total</b>	<b>415,557.74</b>	<b>425,264.78</b>	<b>2.34%</b>	<u>Thurston County</u>			
<u>Skagit County</u>				2,725,663.40			
Anacortes	1,288,831.05	1,185,117.63	-8.05%	Bucoda	11,092.61	10,438.54	-5.90%
Burlington	342,368.45	313,157.51	-8.53%	Lacey	581,252.92	574,989.02	-1.08%
Concrete	171,893.67	160,416.85	-6.68%	Olympia	749,263.13	709,539.68	-5.30%
Hamilton	17,780.98	16,135.25	-9.26%	Rainier	28,414.14	27,219.88	-4.20%
La Conner	6,985.39	6,301.34	-9.79%	Tenino	25,854.33	24,312.06	-5.97%
Lyman	17,759.80	17,185.48	-3.23%	Tumwater	224,590.56	233,094.53	3.79%
Mount Vernon	9,525.52	8,592.73	-9.79%	Yelm	77,904.28	77,245.14	-0.85%
Sedro Woolley	608,024.71	561,201.17	-7.70%	<b>Total</b>	<b>4,424,035.37</b>	<b>4,277,807.46</b>	<b>-3.31%</b>
<b>Total</b>	<b>2,669,704.06</b>	<b>2,458,007.44</b>	<b>-7.93%</b>	<u>Snohomish County</u>			
<u>Snohomish County</u>				6,446,342.41			
Arlington	264,850.70	237,600.89	-10.29%	Arlington	264,850.70	237,600.89	-10.29%
Brier	106,281.50	91,969.04	-13.47%	Brier	106,281.50	91,969.04	-13.47%
Darrington	24,028.16	21,109.75	-12.15%	Darrington	24,028.16	21,109.75	-12.15%
Edmonds	661,963.15	575,658.09	-13.04%	Edmonds	661,963.15	575,658.09	-13.04%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>	<u>Location</u>	<u>2007 Total</u>	<u>2008 Total</u>	<u>Percent Change</u>
<u>Walla Walla County</u>	285,250.95	297,580.94	4.32%	<u>Yakima County</u>	1,311,381.74	1,365,671.75	4.14%
College Place	107,102.95	112,758.09	5.28%	Grandview	101,547.26	109,827.83	8.15%
Prescott	3,874.25	4,008.44	3.46%	Granger	33,061.37	35,381.96	7.02%
Waitsburg	14,985.27	15,651.97	4.45%	Harrah	7,232.18	7,543.39	4.30%
Walla Walla	374,879.49	397,910.55	6.14%	Mabton	23,820.27	24,905.07	4.55%
<b>Total</b>	<b>786,092.91</b>	<b>827,909.99</b>	<b>5.32%</b>	Moxee City	20,663.37	24,773.80	19.89%
<u>Whatcom County</u>	1,694,376.04	1,692,617.03	-0.10%	Naches	8,787.44	9,782.44	11.32%
Bellingham	1,217,003.16	1,222,417.23	0.44%	Selah	78,618.24	83,384.08	6.06%
Blaine	74,219.63	75,566.13	1.81%	Sunnyside	172,745.69	181,342.32	4.98%
Everson	35,370.30	35,291.36	-0.22%	Tieton	13,718.18	14,368.32	4.74%
Ferndale	170,307.55	171,559.50	0.74%	Toppenish	103,789.09	109,019.55	5.04%
Lynden	178,193.38	182,438.81	2.38%	Union Gap	65,261.77	68,249.47	4.58%
Nooksack	16,633.15	17,469.58	5.03%	Wapato	52,117.58	54,369.19	4.32%
Sumas	18,637.76	19,354.68	3.85%	Yakima	955,966.26	1,002,566.93	4.87%
<b>Total</b>	<b>3,404,740.97</b>	<b>3,416,714.32</b>	<b>0.35%</b>	Zillah	30,248.84	31,849.74	5.29%
<u>Whitman County</u>	123,891.21	131,031.37	5.76%	<b>Total</b>	<b>2,978,959.28</b>	<b>3,123,035.84</b>	<b>4.84%</b>
Albion	6,948.65	7,410.99	6.65%				
Colfax	32,515.77	34,446.26	5.94%				
Colton	4,651.13	4,980.18	7.07%				
Endicott	3,754.51	3,924.86	4.54%				
Farmington	1,625.08	1,719.35	5.80%				
Garfield	7,060.72	7,470.27	5.80%				
La Crosse	3,810.55	4,150.17	8.91%				
Lamont	1,064.72	1,067.17	0.23%				
Malden	2,353.57	2,549.39	8.32%				
Oakesdale	4,707.15	4,980.18	5.80%				
Palouse	11,388.37	12,118.45	6.41%				
Pullman	302,938.67	318,546.48	5.15%				
Rosalia	7,284.87	7,707.41	5.80%				
St. John	5,794.28	6,687.67	15.42%				
Tekoa	9,358.27	9,901.07	5.80%				
Uniontown	3,866.59	4,090.86	5.80%				
<b>Total</b>	<b>533,014.11</b>	<b>562,782.13</b>	<b>5.58%</b>				

\* = Tax not levied in, or distributed to, this jurisdiction.

**Summary of Distributions of Local Sales/Use Tax**  
**for Criminal Justice Purposes**

	<u>2007 Total</u>	<u>2008 Total</u>	<u>Change</u>		<u>2007 Total</u>	<u>2008 Total</u>	<u>Change</u>
Counties	54,193,558.74	50,581,177.56	-6.67%	State Admin. Fee	1,263,665.28	1,240,347.44	-1.85%
Cities	71,555,690.33	67,134,722.83	-6.18%				
<b>Total</b>	<b>125,749,249.07</b>	<b>117,715,900.39</b>	<b>-6.39%</b>				

**Table S5**  
**Distributions of Local Sales/Use Tax**  
**For Correctional Facilities (0.1% rate)**  
**RCW 82.14.350**

**Tax Levied by Counties**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Benton	\$2,976,222.16	\$3,009,693.19	1.12%
Franklin	1,133,752.92	1,187,581.90	4.75%
Island	947,626.00	873,391.70	-7.83%
Kitsap	3,791,930.86	3,590,672.21	-5.31%
Kittitas	853,184.07	819,161.63	-3.99%
Lewis	1,216,532.93	1,359,136.64	11.72%
Mason	604,410.28	596,020.60	-1.39%
Pierce	13,255,899.47	12,632,932.44	-4.70%
San Juan	415,557.53	425,264.34	2.34%
Spokane	8,184,120.09	7,941,491.05	-2.96%
Thurston	4,421,897.95	4,276,923.35	-3.28%
Walla Walla	785,628.14	827,909.83	5.38%
Whatcom	3,387,139.58	3,406,457.92	0.57%
Whitman	532,271.96	560,295.79	5.26%
<b>Total</b>	<b>42,506,173.94</b>	<b>33,284,294.84</b>	<b>-21.70%</b>
State Admin. Fee	427,143.96	418,290.21	-2.07%

**Table S6**  
**Distributions of Local Sales/Use Tax**  
**For Rural Counties**  
**RCW 82.14.370**

**0.08%-0.09% Local Tax Credited Against State Sales/Use Tax**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Adams	\$162,549.46	\$185,611.97	14.19%
Asotin	188,125.75	207,292.70	10.19%
Benton	2,466,936.09	2,727,875.80	10.58%
Chelan	1,319,119.73	1,448,847.80	9.83%
Clallam	929,729.47	944,457.70	1.58%
Columbia	39,681.74	36,107.61	-9.01%
Cowlitz	1,376,571.18	1,385,265.25	0.63%
Douglas	379,887.19	555,913.32	46.34%
Ferry	42,010.73	51,204.57	21.88%
Franklin	931,013.78	1,073,339.07	15.29%
Garfield	17,499.76	16,313.42	-6.78%
Grant	1,384,730.95	1,523,394.70	10.01%
Grays Harbor	816,032.88	918,310.02	12.53%
Island	782,735.49	791,226.33	1.08%
Jefferson	278,964.27	369,159.22	32.33%
Kittitas	702,614.30	741,493.79	5.53%
Klickitat	152,010.92	218,936.26	44.03%
Lewis	1,001,443.92	1,232,868.05	23.11%
Lincoln	79,479.61	95,776.45	20.50%
Mason	496,198.94	540,296.36	8.89%
Okanogan	463,759.36	496,547.91	7.07%
Pacific	209,888.65	245,375.67	16.91%
Pend Oreille	96,605.35	128,264.14	32.77%
San Juan	332,785.76	385,022.65	15.70%
Skagit	2,212,896.03	2,214,902.02	0.09%
Skamania	94,316.16	92,087.44	-2.36%
Stevens	337,776.35	375,797.25	11.26%
Wahkiakum	25,868.90	26,136.38	1.03%
Walla Walla	652,154.90	751,699.31	15.26%
Whatcom	2,829,290.00	3,097,383.23	9.48%
Whitman	444,638.01	509,852.36	14.67%
Yakima	2,417,143.33	2,829,615.31	17.06%
<b>Total</b>	<b>23,664,458.96</b>	<b>26,216,374.06</b>	<b>10.78%</b>

**Table S7**  
**Distributions of Local Sales/Use Tax**  
**For Emergency Communications Systems (0.1% rate)**  
**RCW 82.14.420**

**Tax Levied by Counties**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Clallam	\$1,115,122.83	\$1,041,870.68	-6.57%
Grant	1,649,005.07	1,675,389.80	1.60%
Grays Harbor	991,931.12	1,010,009.54	1.82%
Jefferson	408,187.82	406,449.52	-0.43%
Kitsap	3,776,776.68	3,576,209.97	-5.31%
Lincoln	92,917.40	105,286.43	13.31%
Mason	N/A	357,399.60	N/A
Skagit	2,659,224.56	2,429,892.81	-8.62%
Thurston	4,389,317.75	4,572,759.29	4.18%
Whitman	530,524.08	835,190.08	57.43%
<b>Total</b>	<b>15,613,007.31</b>	<b>16,010,457.72</b>	<b>2.55%</b>
State Admin. Fee	156,903.92	161,799.81	3.12%

**Table S8**  
**Distribution of Local Sales/Use Tax**  
**For Public Safety and Health (0.1-0.3% rate)**

Tax Levied by Counties but Receipts Shared with Cities

County	Tax Rate	2007	2008	Percent Change
<u>Kittitas County</u>	0.3%	N/A	827,784.75	N/A
Cle Elum	0.3%	N/A	46,458.53	N/A
Ellensburg	0.3%	N/A	436,153.25	N/A
Kittitas	0.3%	N/A	28,735.94	N/A
Roslyn	0.3%	N/A	25,824.35	N/A
South Cle Elum	0.3%	N/A	14,684.44	N/A
<b>County Total</b>	<b>0.00</b>	<b>N/A</b>	<b>\$1,379,641.26</b>	<b>N/A</b>
<u>Spokane County</u>	0.1%	\$4,411,848.21	\$4,310,401.07	-2.30%
Airway Heights	0.1%	44,363.93	44,590.96	0.51%
Cheney	0.1%	92,834.96	90,448.60	-2.57%
Deer Park	0.1%	28,729.51	28,734.82	0.02%
Fairfield	0.1%	5,764.24	5,553.94	-3.65%
Latah	0.1%	1,896.95	1,700.73	-10.34%
Liberty Lake	0.1%	58,137.20	58,285.35	0.25%
Medical Lake	0.1%	41,330.19	41,588.11	0.62%
Millwood	0.1%	15,074.96	14,748.51	-2.17%
Rockford	0.1%	4,472.10	4,464.43	-0.17%
Spangle	0.1%	2,520.12	2,435.95	-3.34%
Spokane	0.1%	1,847,683.83	1,798,005.88	-2.69%
Spokane Valley	0.1%	797,278.63	781,980.47	-1.92%
Waverly	0.1%	1,145.51	1,062.95	-7.21%
<b>County Total:</b>	<b>0.00</b>	<b>7,353,080.34</b>	<b>\$7,184,001.77</b>	<b>-2.30%</b>
<u>Walla Walla County</u>	0.3%	1,295,078.68	1,377,933.18	6.40%
College Place	0.3%	184,634.88	195,316.62	5.79%
Prescott	0.3%	6,678.81	6,943.30	3.96%
Waitsburg	0.3%	25,833.17	27,111.91	4.95%
City of Walla Walla	0.3%	646,238.93	689,250.29	6.66%
<b>County Total:</b>	<b>0.00</b>	<b>2,158,464.47</b>	<b>2,296,555.30</b>	<b>6.40%</b>
<u>Whatcom County</u>	0.1%	1,883,373.64	1,920,836.57	1.99%
Bellingham	0.1%	893,404.52	907,936.17	1.63%
Blaine	0.1%	54,484.80	56,125.85	3.01%
Everson	0.1%	25,965.41	26,212.61	0.95%
Ferndale	0.1%	125,023.12	127,423.81	1.92%
Lynden	0.1%	130,812.13	135,508.44	3.59%
Nooksack	0.1%	12,210.43	12,975.35	6.26%
Sumas	0.1%	13,682.00	14,375.47	5.07%
<b>County Total</b>	<b>0.1%</b>	<b>3,138,956.05</b>	<b>3,201,394.27</b>	<b>1.99%</b>
<u>Yakima County</u>	0.3%	4,702,530.85	5,000,729.28	6.34%
Grandview	0.3%	190,908.58	208,349.61	9.14%
Granger	0.3%	62,155.30	67,121.55	7.99%
Harrah	0.3%	13,596.47	14,310.20	5.25%
Mabton	0.3%	44,782.03	47,246.30	5.50%
Moxee City	0.3%	38,847.06	46,998.22	20.98%
Naches	0.3%	16,520.24	18,557.81	12.33%
Selah	0.3%	147,801.98	158,184.26	7.02%
Sunnyside	0.3%	324,761.43	344,017.46	5.93%
Tieton	0.3%	25,790.14	27,257.49	5.69%
Toppenish	0.3%	195,123.05	206,816.14	5.99%
Union Gap	0.3%	122,691.95	129,473.04	5.53%
Wapato	0.3%	97,980.93	103,141.33	5.27%
Yakima	0.3%	1,797,193.63	1,901,925.34	5.83%
Zillah	0.3%	56,867.78	60,420.76	6.25%
<b>County Total:</b>	<b>0.3%</b>	<b>7,837,551.42</b>	<b>8,334,548.79</b>	<b>6.34%</b>

**Summary of Distributions**

	2007	2008	Percent Change
Counties	12,292,831.38	13,437,684.85	9.31%
Cities	8,195,220.90	8,958,456.54	9.31%
<b>Total</b>	<b>20,488,052.28</b>	<b>22,396,141.39</b>	<b>9.31%</b>
State Admin. Fee	205,876.10	225,706.36	9.63%

**Table S9**  
**Distributions of Local Sales/Use Tax**  
**to Other Jurisdictions**

**Taxes for Public Facility/Stadium Districts and Regional Transit Authority**

Jurisdiction (Receipts used for)	2007	2008	Percent Change
Spokane County Public Facilities District (sports and entertainment arena)			
RCW 82.14.048			
Local sales/use tax	\$8,185,264.63	\$7,344,227.75	-10.28%
State administrative fee	\$82,249.43	\$74,001.94	-10.03%
Sales and Use Tax for Regional Centers <sup>1</sup>			
RCW 82.14.390			
Benton County (regional center)	192,808.09	180,627.21	-6.32%
Capital Area (recreation complex/convention center)	1,393,289.58	1,253,356.69	-10.04%
Clark County (regional center)	856,923.20	739,529.81	-13.70%
Cowlitz County (conference/special events center)	549,020.66	465,160.97	-15.27%
Edmonds (regional center)	212,585.68	183,330.89	-13.76%
Everett (regional center)	1,031,761.20	920,598.73	-10.77%
Grays Harbor County (convention/conference/special events center)	326,395.06	311,004.78	-4.72%
Kennewick (regional center)	490,920.99	464,866.37	-5.31%
Kent Public Facilities District (hockey arena)	N/A	604,746.50	N/A
Kitsap County (regional center)	1,256,597.88	1,105,422.86	-12.03%
Lewis County (equestrian Center)	31,349.50	414,517.62	1222.25%
Pasco (regional center)	306,172.24	292,338.07	-4.52%
Richland (convention/conference/special events center)	300,511.18	277,277.59	-7.73%
Skagit County (performing arts/conference center)	883,243.75	752,405.56	-14.81%
Snohomish County (regional center)	2,098,850.35	1,829,656.87	-12.83%
South Snohomish (Lynnwood convention center)	757,741.56	657,607.04	-13.21%
Spokane County (convention center)	2,710,152.79	2,441,195.77	-9.92%
Tacoma Regional (convention center)	3,084,332.94	2,683,969.70	-12.98%
Vancouver (special events center)	1,013,635.31	915,880.35	-9.64%
Walla Walla County (special events center)	637,955.50	647,923.97	1.56%
Whatcom County (regional center)	1,128,194.34	1,051,381.45	-6.81%
Yakima Regional (regional center)	684,087.11	645,148.33	-5.69%
Cowlitz Public Facilities District (regional theater)	N/A	276,463.46	N/A
Yakima Public Facilities District (regional theater)	N/A	384,924.11	N/A
<b>Total</b>	<b>19,946,528.91</b>	<b>19,499,334.70</b>	<b>-2.24%</b>
King County Public Facilities District (professional baseball stadium)			
RCW 82.14.0485 and RCW 82.14.360			
Local sales/use tax <sup>1</sup>	8,574,941.24	7,838,697.84	-8.59%
Local food/beverage tax <sup>2</sup>	20,719,969.41	19,838,400.92	-4.25%
State administrative fee	209,292.61	200,387.88	-4.25%
King County Public Stadium Authority (professional football stadium)			
RCW 82.14.0494			
Local sales/use tax <sup>1</sup>	8,064,105.75	7,376,365.58	-8.53%

**Table S9**  
**Distributions of Local Sales/Use Tax**  
**to Other Jurisdictions**

**Taxes for Public Facility/Stadium Districts and Regional Transit Authority**

Jurisdiction (Receipts used for)	2007	2008	Percent Change
Regional Transit Authority (high capacity, rapid transit system)			
RCW 81.104.170 and RCW 81.104.160			
Local sales/use tax <sup>3</sup>	277,423,549.45	251,337,241.46	-9.40%
Pierce County Parks, Zoo and Aquarium			
RCW 82.14.400			
Local sales/use tax <sup>4</sup>	13,243,702.52	11,684,676.94	-11.77%
CTED portion <sup>5</sup>	133,774.77	118,027.06	-11.77%

Notes:

1. Tax is credited against state sales/use tax, so the burden is shifted to the state general fund.
2. Tax applies only to sales of food and beverages, alcoholic and otherwise, for consumption on-premises by restaurants, bars, and taverns throughout King County.
3. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.
4. Tax applies within Pierce County.
5. In lieu of administration fee; see Notes on Local Tax Distributions.

**Table S10**

**Distributions of Local Sales/Use Tax  
For Chemical Dependency or Mental Health Treatment (0.1% rate)  
RCW 82.14.460**

**Tax Levied by Counties**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Clallam County	\$1,105,250.12	\$1,040,021.00	-6%
Clark County	3,281,099.63	5,327,485.76	62%
Island County	N/A	696,008.23	N/A
Jefferson County	403,176.14	406,174.98	1%
King County	N/A	27,575,661.59	N/A
Okanogan County	352,354.28	544,070.54	54%
Skagit County	2,648,594.63	2,415,804.70	-9%
Spokane County	8,118,314.02	7,920,193.90	-2%
<b>Total</b>	<b>15,908,788.82</b>	<b>45,925,420.70</b>	<b>188.68%</b>
State Admin. Fee	159,927.18	462,988.58	189.50%

**Table S11**

**Distributions of Local Sales/Use Tax  
For Annexations (0.1%-0.2%)  
RCW 82.14.415**

**Tax Levied by Cities**

<b>City</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Auburn	N/A	\$599,687.89	N/A
Renton	N/A	922,995.57	N/A
<b>Total</b>	<b>N/A</b>	<b>1,522,683.46</b>	<b>N/A</b>

**Table S12**

**Distributions of Local Sales/Use Tax  
For Health Sciences and Services Authorities ( .02%)  
RCW 82.14.480**

**Tax Levied by Counties**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
Spokane County	N/A	403,456.77	N/A
<b>Total</b>	<b>N/A</b>	<b>403,456.77</b>	<b>N/A</b>

Table L1

2008 Annual Summary of  
Distributions of Lodging Taxes to Cities and Counties

Cities and counties that do not collect  
lodging taxes are excluded from this table.

Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
<u>Adams County</u>	D	\$19.93	*	\$19.93
Othello	2,615.71	2,615.71	*	5,231.42
Ritzville	38,307.01	33,333.82	*	71,640.83
Washtucna	D	*	*	D
<b>Total</b>	<b>40,922.72</b>	<b>35,969.46</b>	*	<b>76,892.18</b>
<u>Asotin County</u>	4,110.40	76,251.99	*	80,362.39
Clarkston	81,207.04	*	*	81,207.04
<b>Total</b>	<b>85,317.44</b>	<b>76,251.99</b>	*	<b>161,569.43</b>
<u>Benton County</u>	*	*	*	*
Kennewick	354,547.62	314,388.86	350,625.00	1,019,561.48
Prosser	37,572.57	32,393.21	*	69,965.78
Richland	364,314.49	323,244.33	319,666.50	1,007,225.32
West Richland	9.59	*	*	9.59
<b>Total</b>	<b>756,444.27</b>	<b>670,026.40</b>	<b>670,291.50</b>	<b>2,096,762.17</b>
<u>Chelan County</u>	392,358.29	345,825.34	*	738,183.63
Cashmere	2,019.99	*	*	2,019.99
City of Chelan	260,341.38	339,157.71	*	599,499.09
Entiat	895.87	*	*	895.87
Leavenworth	364,497.71	500,044.91	*	864,542.62
Wenatchee	337,232.54	602,264.12	182,110.00	1,121,606.66
<b>Total</b>	<b>1,357,345.78</b>	<b>1,787,292.08</b>	<b>182,110.00</b>	<b>3,326,747.86</b>
<u>Clallam County</u>	177,535.10	152,057.48	*	329,592.58
Forks	52,939.22	47,195.63	*	100,134.85
Port Angeles	252,733.73	220,037.74	*	472,771.47
Sequim	86,440.73	71,977.02	*	158,417.75
<b>Total</b>	<b>569,648.78</b>	<b>491,267.87</b>	*	<b>1,060,916.65</b>
<u>Clark County</u>	142,021.72	121,416.69	870,706.00	1,134,144.41
Battle Ground	D	D	*	D
Ridgefield	*	1,128.46	*	1,128.46
Vancouver	679,317.21	613,947.99	*	1,293,265.20
Washougal	1,785.59	375.65	*	2,161.24
<b>Total</b>	<b>823,124.52</b>	<b>736,868.78</b>	<b>870,706.00</b>	<b>2,430,699.30</b>
<u>Columbia County</u>	2,285.31	*	*	2,285.31
Dayton	8,647.49	6,419.00	*	15,066.49
<b>Total</b>	<b>10,932.80</b>	<b>6,419.00</b>	*	<b>17,351.80</b>

**Table L1**  
**2008 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**

Cities and counties that do not collect  
lodging taxes are excluded from this table.

Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
<u>Cowlitz County</u>	33,795.87	370,718.28	*	404,514.15
Castle Rock	16,683.31	*	*	16,683.31
Kalama	D	*	*	D
Kelso	159,365.65	*	*	159,365.65
Longview	44,781.30	*	*	44,781.30
Woodland	39,194.41	*	*	39,194.41
<b>Total</b>	<b>293,820.54</b>	<b>370,718.28</b>	<b>*</b>	<b>664,538.82</b>
<u>Douglas County</u>	*	*	*	*
East Wenatchee	40,145.20	70,384.24	*	110,529.44
<b>Total</b>	<b>40,145.20</b>	<b>70,384.24</b>	<b>*</b>	<b>110,529.44</b>
<u>Ferry County</u>	22,293.58	*	*	22,293.58
Republic	12,748.92	11,040.72	*	23,789.64
<b>Total</b>	<b>35,042.50</b>	<b>11,040.72</b>	<b>*</b>	<b>46,083.22</b>
<u>Franklin County</u>	1,341.23	687.50	*	2,028.73
Connell	1,920.68	D	*	1,920.68
Pasco	217,179.68	190,031.49	183,148.50	590,359.67
<b>Total</b>	<b>220,441.59</b>	<b>190,718.98</b>	<b>183,148.50</b>	<b>594,309.07</b>
<u>Garfield County</u>				
Pomeroy	D	*	*	D
<b>Total</b>	<b>D</b>	<b>*</b>	<b>*</b>	<b>D</b>
<u>Grant County</u>	194,512.14	160,270.20	*	354,782.34
Coulee City	D	D	*	D
Electric City	350.34	350.34	*	700.68
Ephrata	35,512.53	31,171.58	*	66,684.11
Grand Coulee	4,501.09	3,550.60	*	8,051.69
Moses Lake	279,945.35	244,648.06	*	524,593.41
Quincy	17,302.00	14,920.59	*	32,222.59
Soap Lake	14,755.97	12,542.78	*	27,298.75
<b>Total</b>	<b>546,879.42</b>	<b>467,454.14</b>	<b>*</b>	<b>1,014,333.56</b>
<u>Grays Harbor County</u>	214,120.47	514,210.08	*	728,330.55
Aberdeen	69,453.29	*	*	69,453.29
Elma	68,687.53	*	*	68,687.53
Hoquiam	9,721.61	*	*	9,721.61
Montesano	2,073.53	*	*	2,073.53
Ocean Shores	322,954.64	438,932.14	*	761,886.78
Westport	70,764.59	91,518.15	*	162,282.74
<b>Total</b>	<b>757,775.66</b>	<b>1,044,660.37</b>	<b>*</b>	<b>1,802,436.03</b>

**Table L1**  
**2008 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**

Cities and counties that do not collect  
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Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
<u>Island County</u>	107,157.81	91,323.95	*	198,481.76
Coupeville	20,871.60	17,087.23	*	37,958.83
Langley	54,893.30	48,402.26	*	103,295.56
Oak Harbor	95,008.28	84,428.60	*	179,436.88
<b>Total</b>	<b>277,930.99</b>	<b>241,242.04</b>	*	<b>519,173.03</b>
<u>Jefferson County</u>	158,193.20	139,542.23	*	297,735.43
Port Townsend	174,595.22	156,171.82	*	330,767.04
<b>Total</b>	<b>332,788.42</b>	<b>295,714.05</b>	*	<b>628,502.47</b>
<u>King County</u>	20,966,727.47	*	*	20,966,727.47
Auburn	*	78,773.14	*	78,773.14
Bellevue	2,689,707.33	2,713,291.61	*	5,402,998.94
Bothell	*	38,570.99	*	38,570.99
Des Moines	*	18,735.13	*	18,735.13
Federal Way	*	156,869.07	*	156,869.07
Issaquah	*	101,798.80	*	101,798.80
Kent	*	176,199.67	*	176,199.67
Kirkland	*	217,014.20	*	217,014.20
North Bend	*	D	*	D
City of Pacific	*	842.18	*	842.18
Redmond	*	269,104.34	*	269,104.34
Renton	*	229,034.74	*	229,034.74
SeaTac	*	1,119,231.98	*	1,119,231.98
Snoqualmie	*	5,545.14	*	5,545.14
Tukwila	*	532,226.20	*	532,226.20
Woodinville	*	4,056.78	*	4,056.78
<b>Total</b>	<b>23,656,434.80</b>	<b>5,661,293.95</b>	*	<b>29,317,728.75</b>
<u>Kitsap County</u>	156,090.65	138,569.46	*	294,660.11
Bainbridge Island	63,307.02	55,350.16	*	118,657.18
Bremerton	158,522.11	144,330.62	*	302,852.73
Port Orchard	48,957.43	44,065.31	*	93,022.74
Poulsbo	39,670.65	20,282.13	*	59,952.78
<b>Total</b>	<b>466,547.86</b>	<b>402,597.68</b>	*	<b>869,145.54</b>
<u>Kittitas County</u>	157,963.50	*	*	157,963.50
Cle Elum	55,302.06	24,528.26	*	79,830.32
Ellensburg	181,228.05	160,528.65	*	341,756.70
Roslyn	1,879.82	*	*	1,879.82
South Cle Elum	D	D	*	D
<b>Total</b>	<b>396,373.43</b>	<b>185,056.90</b>	*	<b>581,430.33</b>

**Table L1**  
**2008 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**

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Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
Klickitat County	28,272.10	*	*	28,272.10
Goldendale	13,773.73	11,017.64	*	24,791.37
<b>Total</b>	<b>42,045.83</b>	<b>11,017.64</b>	<b>*</b>	<b>53,063.47</b>
<u>Lewis County</u>				
Centralia	110,866.67	97,986.99	*	208,853.66
Chehalis	103,942.33	94,025.25	*	197,967.58
Morton	53,582.56	47,883.57	*	101,466.13
Toledo	5,064.26	3,564.83	*	8,629.09
	*	D	*	D
<b>Total</b>	<b>273,455.82</b>	<b>243,460.63</b>	<b>*</b>	<b>516,916.45</b>
<u>Lincoln County</u>				
Davenport	11,535.27	*	*	11,535.27
Odessa	3,049.77	*	*	3,049.77
Sprague	D	*	*	D
Wilbur	532.52	*	*	532.52
	D	*	*	D
<b>Total</b>	<b>15,117.56</b>	<b>*</b>	<b>*</b>	<b>15,117.56</b>
<u>Mason County</u>				
Shelton	113,910.14	102,242.48	*	216,152.62
	15,642.57	11,724.80	*	27,367.37
<b>Total</b>	<b>129,552.71</b>	<b>113,967.28</b>	<b>*</b>	<b>243,519.99</b>
<u>Okanogan County</u>				
Brewster	189,859.47	165,951.18	*	355,810.65
Conconully	926.40	D	*	926.40
Coulee Dam	1,401.85	1,021.95	*	2,423.80
City of Okanogan	9,991.54	D	*	9,991.54
Omak	11,863.62	10,681.55	*	22,545.17
Oroville	64,128.48	57,429.76	*	121,558.24
Pateros	2,342.70	2,342.70	*	4,685.40
Tonasket	645.09	645.09	*	1,290.18
Twisp	1,521.63	632.56	*	2,154.19
Winthrop	5,693.79	4,517.69	*	10,211.48
	63,356.97	82,044.27	*	145,401.24
<b>Total</b>	<b>351,731.54</b>	<b>325,266.73</b>	<b>*</b>	<b>676,998.27</b>
<u>Pacific County</u>				
Ilwaco	132,091.07	125,359.92	*	257,450.99
Long Beach	12,509.10	10,968.85	*	23,477.95
Raymond	155,999.47	211,264.22	*	367,263.69
South Bend	248.09	*	*	248.09
	1,781.46	*	*	1,781.46
<b>Total</b>	<b>302,629.19</b>	<b>347,592.99</b>	<b>*</b>	<b>650,222.18</b>

Table L1

2008 Annual Summary of  
Distributions of Lodging Taxes to Cities and Counties

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Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
<u>Pend Oreille County</u>	12,935.62	12,595.20	*	25,530.82
Cusick	40.34	40.34	*	80.68
Ione	2,006.91	*	*	2,006.91
Metaline	D	*	*	D
Metaline Falls	D	*	*	D
Newport	11,465.07	10,714.63	*	22,179.70
<b>Total</b>	<b>26,447.94</b>	<b>23,350.17</b>	*	<b>49,798.11</b>
<u>Pierce County</u>	207,581.93	456,706.05	*	664,287.98
Buckley	D	D	*	D
Du Pont	6,333.09	*	*	6,333.09
Eatonville	D	D	*	D
Fife	190,036.62	429,067.63	*	619,104.25
Gig Harbor	77,023.49	159,724.42	*	236,747.91
Lakewood	170,077.21	383,514.34	*	553,591.55
Puyallup	184,342.50	416,297.24	*	600,639.74
Sumner	D	*	*	D
Tacoma	1,004,954.66	2,248,408.33	*	3,253,362.99
<b>Total</b>	<b>1,841,985.01</b>	<b>4,093,717.99</b>	*	<b>5,935,703.00</b>
<u>San Juan County</u>	409,293.17	340,341.13	*	749,634.30
Friday Harbor	137,146.91	119,527.94	*	256,674.85
<b>Total</b>	<b>546,440.08</b>	<b>459,869.07</b>	*	<b>1,006,309.15</b>
<u>Skagit County</u>	148,833.26	130,508.35	*	279,341.61
Anacortes	123,758.87	109,975.60	*	233,734.47
Burlington	103,568.03	94,447.44	*	198,015.47
La Conner	66,846.13	61,376.80	*	128,222.93
Mount Vernon	109,280.59	97,891.98	*	207,172.57
Sedro Woolley	3,092.03	3,092.03	*	6,184.06
<b>Total</b>	<b>555,378.91</b>	<b>497,292.20</b>	*	<b>1,052,671.11</b>
<u>Skamania County</u>	7,028.57	5,079.94	*	12,108.51
North Bonneville	D	D	*	D
Stevenson	124,035.16	98,720.39	*	222,755.55
<b>Total</b>	<b>131,063.73</b>	<b>103,800.32</b>	*	<b>234,864.05</b>
<u>Snohomish County</u>	360,696.00	1,741,272.08	*	2,101,968.08
Arlington	77,297.59	*	*	77,297.59
Bothell	182,383.18	*	*	182,383.18
Edmonds	87,415.58	*	*	87,415.58
Everett	347,348.75	*	*	347,348.75
Lynnwood	577,836.68	*	*	577,836.68
Marysville	71,759.85	*	*	71,759.85
Monroe	38,194.66	*	*	38,194.66
Mountlake Terrace	D	*	*	D
Mukilteo	126,887.37	*	*	126,887.37
City of Snohomish	2,772.72	*	*	2,772.72
<b>Total</b>	<b>1,872,592.38</b>	<b>1,741,272.08</b>	*	<b>3,613,864.46</b>

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**2008 Annual Summary of**  
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Location	State-Shared Hotel/Motel	Additional Hotel/Motel	Tourism Promotion Area	Total Distribution
<u>Spokane County</u>	417,128.95	2,152,182.21	1,602,816.50	4,172,127.66
Airway Heights	*	23,909.68	*	23,909.68
Cheney	15,224.59	*	*	15,224.59
Deer Park	14.72	*	*	14.72
Liberty Lake	21,587.85	*	8,842.42	30,430.27
City of Spokane	1,509,008.19	*	*	1,509,008.19
Spokane Valley	472,176.51	*	*	472,176.51
<b>Total</b>	<b>2,435,140.81</b>	<b>2,176,091.89</b>	<b>1,611,658.92</b>	<b>6,222,891.62</b>
<u>Stevens County</u>	22,058.65	*	*	22,058.65
Chewelah	10,680.71	4,695.51	*	15,376.22
Colville	40,997.10	27,196.96	*	68,194.06
Kettle Falls	124.20	*	*	124.20
Northport	D	D	*	D
<b>Total</b>	<b>73,860.66</b>	<b>31,892.46</b>	<b>*</b>	<b>105,753.12</b>
<u>Thurston County</u>	19,975.26	*	*	19,975.26
Lacey	198,285.87	176,657.73	*	374,943.60
Olympia	289,116.55	258,619.37	*	547,735.92
Tumwater	128,987.35	117,040.06	*	246,027.41
Yelm	4,235.37	*	*	4,235.37
<b>Total</b>	<b>640,600.40</b>	<b>552,317.16</b>	<b>*</b>	<b>1,192,917.56</b>
<u>Wahkiakum County</u>	7,955.10	4,974.18	*	12,929.28
Cathlamet	*	D	*	D
<b>Total</b>	<b>7,955.10</b>	<b>4,974.17</b>	<b>*</b>	<b>12,929.27</b>
<u>Walla Walla County</u>	7,838.60	9,158.47	*	16,997.07
Waitsburg	D	*	*	D
City of Walla Walla	295,791.14	253,328.41	*	549,119.55
<b>Total</b>	<b>303,629.74</b>	<b>262,486.88</b>	<b>*</b>	<b>566,116.62</b>
<u>Whatcom County</u>	233,931.39	109,217.36	*	343,148.75
Bellingham	505,480.25	455,426.21	*	960,906.46
Blaine	147,178.99	131,624.78	*	278,803.77
Ferndale	19,361.79	16,343.18	*	35,704.97
Lynden	23,203.34	20,230.58	*	43,433.92
Sumas	6,412.90	*	*	6,412.90
Whatcom PTBA	*	121,746.89	*	121,746.89
<b>Total</b>	<b>935,568.66</b>	<b>854,588.99</b>	<b>*</b>	<b>1,790,157.65</b>
<u>Whitman County</u>	4,101.89	*	*	4,101.89
Colfax	4,332.61	*	*	4,332.61
Pullman	137,640.33	124,547.03	*	262,187.36
<b>Total</b>	<b>146,074.83</b>	<b>124,547.03</b>	<b>*</b>	<b>270,621.86</b>

**Table L1**

**2008 Annual Summary of  
Distributions of Lodging Taxes to Cities and Counties**

Cities and counties that do not collect  
lodging taxes are excluded from this table.

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Yakima County</u>	536,206.35	*	*	536,206.35
Grandview	1,641.08	*	*	1,641.08
Naches	D	*	*	D
Sunnyside	46,151.05	41,632.00	*	87,783.05
Toppenish	1,312.59	1,312.59	*	2,625.18
Union Gap	89,156.95	78,851.15	*	168,008.10
City of Yakima	491,539.48	654,617.66	377,109.25	1,523,266.39
Zillah	3,084.56	*	*	3,084.56
<b>Total</b>	<b>1,169,092.06</b>	<b>776,413.40</b>	<b>377,109.25</b>	<b>2,322,614.71</b>

\* = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

**Summary Distributions**

Counties	25,712,606.20	7,564,468.67	2,473,522.50	35,750,597.37
Cities	16,755,673.48	17,924,427.49	1,415,073.75	36,095,174.72
<b>Total</b>	<b>42,468,279.68</b>	<b>25,488,896.16</b>	<b>3,888,596.25</b>	<b>71,845,772.09</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts are credited against state sales tax;**  
**no additional tax burden for purchasers**

Location	2007	2008	Percent Change
<u>Adams County</u>			
	D	D	D
Othello	5,113.91	2,615.71	-48.85%
Ritzville	37,690.17	38,307.01	1.64%
Washtucna	D	D	D
<b>Total</b>	<b>42,804.06</b>	<b>40,922.72</b>	<b>-4.40%</b>
<u>Asotin County</u>			
	1,832.24	4,110.40	124.34%
Clarkston	81,438.16	81,207.04	-0.28%
<b>Total</b>	<b>83,270.40</b>	<b>85,317.44</b>	<b>2.46%</b>
<u>Benton County</u>			
Kennewick	339,225.98	354,547.62	4.52%
Prosser	20,097.56	37,572.57	86.95%
Richland	338,980.43	364,314.49	7.47%
West Richland	D	9.59	D
<b>Total</b>	<b>698,303.96</b>	<b>756,444.27</b>	<b>8.33%</b>
<u>Chelan County</u>			
	349,213.55	392,358.29	12.35%
Cashmere	499.36	2,019.99	3.05
Chelan	271,357.22	260,341.38	-4.06%
Entiat	D	895.87	D
Leavenworth	344,930.56	364,497.71	5.67%
Wenatchee	325,253.83	337,232.54	3.68%
<b>Total</b>	<b>1,291,254.50</b>	<b>1,357,345.78</b>	<b>5.12%</b>
<u>Clallam County</u>			
	178,806.52	177,535.10	-0.71%
Forks	47,598.99	52,939.22	11.22%
Port Angeles	249,079.15	252,733.73	1.47%
Sequim	79,385.70	86,440.73	8.89%
<b>Total</b>	<b>554,870.36</b>	<b>569,648.78</b>	<b>2.66%</b>
<u>Clark County</u>			
	146,898.86	142,021.72	-3.32%
Vancouver	635,520.39	679,317.21	6.89%
Washougal	517.43	1,785.59	2.45
<b>Total</b>	<b>782,936.68</b>	<b>823,124.52</b>	<b>5.13%</b>
<u>Columbia County</u>			
	1,026.01	2,285.31	122.74%
Dayton	11,389.49	8,647.49	-24.07%
<b>Total</b>	<b>12,415.50</b>	<b>10,932.80</b>	<b>-11.94%</b>
<u>Cowlitz County</u>			
	33,377.01	33,795.87	1.25%
Castle Rock	15,337.10	16,683.31	8.78%
Kalama	D	D	D
Kelso	156,447.74	159,365.65	1.87%
Longview	37,510.91	44,781.30	19.38%
Woodland	40,825.04	39,194.41	-3.99%
<b>Total</b>	<b>283,497.79</b>	<b>293,820.54</b>	<b>3.64%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts are credited against state sales tax;**  
**no additional tax burden for purchasers**

Location	2007	2008	Percent Change
<u>Douglas County</u>			
East Wenatchee	35,934.17	40,145.20	11.72%
<b>Total</b>	<b>35,934.17</b>	<b>40,145.20</b>	<b>11.72%</b>
<u>Ferry County</u>			
Republic	22,157.96	22,293.58	0.61%
<b>Total</b>	<b>34,986.98</b>	<b>35,042.50</b>	<b>0.16%</b>
<u>Franklin County</u>			
Connell	1,102.75	1,341.23	0.22
Pasco	1,137.75	1,920.68	68.81%
<b>Total</b>	<b>203,616.63</b>	<b>217,179.68</b>	<b>6.66%</b>
<u>Grant County</u>			
Coulee City	170,786.89	194,512.14	13.89%
Electric City	1,523.80	D	D
Ephrata	103.43	350.34	238.72%
Grand Coulee	31,416.85	35,512.53	13.04%
Moses Lake	3,818.07	4,501.09	17.89%
Quincy	200,563.51	279,945.35	39.58%
Soap Lake	18,683.99	17,302.00	-7.40%
<b>Total</b>	<b>12,218.55</b>	<b>14,755.97</b>	<b>20.77%</b>
<u>Grays Harbor County</u>			
Aberdeen	195,511.95	214,120.47	9.52%
Elma	73,183.42	69,453.29	-5.10%
Hoquiam	26,865.64	68,687.53	155.67%
Montesano	8,396.97	9,721.61	15.78%
Ocean Shores	1,502.86	2,073.53	37.97%
Westport	346,698.03	322,954.64	-6.85%
<b>Total</b>	<b>75,455.58</b>	<b>70,764.59</b>	<b>-6.22%</b>
<u>Island County</u>			
Coupeville	107,291.99	107,157.81	-0.13%
Langley	18,956.76	20,871.60	10.10%
Oak Harbor	49,386.69	54,893.30	11.15%
<b>Total</b>	<b>87,117.70</b>	<b>95,008.28</b>	<b>9.06%</b>
<u>Jefferson County</u>			
Port Townsend	150,955.41	158,193.20	4.79%
<b>Total</b>	<b>175,916.52</b>	<b>174,595.22</b>	<b>-0.75%</b>
<u>King County</u>			
Bellevue	20,299,205.16	20,966,727.47	3.29%
<b>Total</b>	<b>2,657,363.56</b>	<b>2,689,707.33</b>	<b>1.22%</b>
<b>Total</b>	<b>22,956,568.72</b>	<b>23,656,434.80</b>	<b>3.05%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

Receipts are credited against state sales tax;  
no additional tax burden for purchasers

Location	2007	2008	Percent Change
<hr/>			
<u>Kitsap County</u>	114,949.55	156,090.65	35.79%
Bainbridge Island	57,667.55	63,307.02	9.78%
Bremerton	164,966.12	158,522.11	-3.91%
Port Orchard	48,197.65	48,957.43	1.58%
Poulsbo	30,123.03	39,670.65	31.7%
<b>Total</b>	<b>415,903.90</b>	<b>466,547.86</b>	<b>12.2%</b>
<hr/>			
<u>Kittitas County</u>	64,856.09	157,963.50	143.56%
Cle Elum	66,307.71	55,302.06	-16.60%
Ellensburg	187,130.37	181,228.05	-3.15%
Roslyn	1,783.98	1,879.82	5.37%
South Cle Elum	D	D	D
<b>Total</b>	<b>320,078.14</b>	<b>396,373.43</b>	<b>23.8%</b>
<hr/>			
<u>Klickitat County</u>	28,123.94	28,272.10	0.53%
Goldendale	10,680.83	13,773.73	29.0%
<b>Total</b>	<b>38,804.77</b>	<b>42,045.83</b>	<b>8.4%</b>
<hr/>			
<u>Lewis County</u>	85,862.79	110,866.67	29.12%
Centralia	100,798.03	103,942.33	3.12%
Chehalis	51,446.67	53,582.56	4.15%
Morton	5,797.75	5,064.26	-12.65%
<b>Total</b>	<b>243,905.24</b>	<b>273,455.82</b>	<b>12.1%</b>
<hr/>			
<u>Lincoln County</u>	3,519.50	11,535.27	227.75%
Davenport	4,379.52	3,049.77	-30.36%
Odessa	D	D	D
Sprague	1,186.25	532.52	-55.11%
Wilbur	513.39	D	D
<b>Total</b>	<b>9,598.63</b>	<b>15,117.56</b>	<b>57.5%</b>
<hr/>			
<u>Mason County</u>	116,383.14	113,910.14	-2.12%
Shelton	9,271.77	15,642.57	68.7%
<b>Total</b>	<b>125,654.91</b>	<b>129,552.71</b>	<b>3.1%</b>
<hr/>			
<u>Okanogan County</u>	185,929.62	189,859.47	2.11%
Brewster	251.98	926.40	267.65%
Conconully	2,482.67	1,401.85	-43.53%
Coulee Dam	735.78	9,991.54	12.58
Okanogan	17,568.70	11,863.62	-32.47%
Omak	48,716.62	64,128.48	31.64%
Oroville	1,075.24	2,342.70	117.88%
Pateros	D	645.09	D
Tonasket	1,769.65	1,521.63	-14.02%
Twisp	5,604.36	5,693.79	1.60%
Winthrop	62,350.96	63,356.97	1.6%
<b>Total</b>	<b>326,485.56</b>	<b>351,731.54</b>	<b>7.7%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts are credited against state sales tax;**  
**no additional tax burden for purchasers**

Location	2007	2008	Percent Change
<b><u>Pacific County</u></b>			
Ilwaco	138,637.82	132,091.07	-4.72%
Long Beach	14,692.12	12,509.10	-14.86%
Raymond	145,591.20	155,999.47	7.15%
South Bend	220.92	248.09	12.3%
South Bend	2,816.35	1,781.46	-36.7%
<b>Total</b>	<b>301,958.41</b>	<b>302,629.19</b>	<b>0.2%</b>
<b><u>Pend Oreille County</u></b>			
Cusick	14,289.31	12,935.62	-9.47%
Ione	*	40.34	*
Metaline	3,337.11	2,006.91	-39.86%
Metaline Falls	*	D	D
Newport	*	D	D
Newport	7,843.94	11,465.07	46.16%
<b>Total</b>	<b>25,470.36</b>	<b>26,447.94</b>	<b>3.84%</b>
<b><u>Pierce County</u></b>			
Buckley	163,582.06	207,581.93	26.90%
Du Pont	1,209.27	D	D
Eatonville	15,421.27	6,333.09	-58.93%
Fife	D	D	D
Gig Harbor	191,781.98	190,036.62	-0.91%
Lakewood	83,526.56	77,023.49	-7.79%
Puyallup	100,084.01	170,077.21	69.93%
Sumner	181,287.65	184,342.50	1.69%
Tacoma	D	D	D
Tacoma	916,460.97	1,004,954.66	9.66%
<b>Total</b>	<b>1,653,353.73</b>	<b>1,841,985.01</b>	<b>11.41%</b>
<b><u>San Juan County</u></b>			
Friday Harbor	397,621.29	409,293.17	2.94%
Friday Harbor	143,374.38	137,146.91	-4.3%
<b>Total</b>	<b>540,995.67</b>	<b>546,440.08</b>	<b>1.0%</b>
<b><u>Skagit County</u></b>			
Anacortes	118,872.72	148,833.26	25.20%
Burlington	126,169.95	123,758.87	-1.91%
La Conner	111,634.85	103,568.03	-7.23%
Mount Vernon	64,275.37	66,846.13	4.00%
Sedro Woolley	121,625.35	109,280.59	-10.15%
Sedro Woolley	5,117.14	3,092.03	-39.6%
<b>Total</b>	<b>547,695.38</b>	<b>555,378.91</b>	<b>1.4%</b>
<b><u>Skamania County</u></b>			
North Bonneville	8,783.16	7,028.57	-19.98%
Stevenson	D	D	D
Stevenson	150,024.93	124,035.16	-17.3%
<b>Total</b>	<b>158,808.08</b>	<b>131,063.73</b>	<b>-17.5%</b>
<b><u>Snohomish County</u></b>			
Arlington	332,511.69	360,696.00	8.48%
Bothell	86,343.18	77,297.59	-10.48%
Edmonds	183,990.02	182,383.18	-0.87%
Everett	85,618.31	87,415.58	2.10%
Lynnwood	356,608.87	347,348.75	-2.60%
Marysville	561,253.45	577,836.68	2.95%
Monroe	23,439.55	71,759.85	2.06
Mountlake Terrace	64,246.47	38,194.66	-40.55%
Mukilteo	D	D	D
Mukilteo	126,231.47	126,887.37	0.52%
Snohomish	3,759.60	2,772.72	-26.2%
<b>Total</b>	<b>1,824,002.59</b>	<b>1,872,592.38</b>	<b>2.7%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts are credited against state sales tax;**  
**no additional tax burden for purchasers**

Location	2007	2008	Percent Change
<hr/>			
<u>Spokane County</u>	420,243.10	417,128.95	-0.74%
Cheney	9,999.64	15,224.59	52.25%
Deer Park	363.72	14.72	(0.96)
Liberty Lake	38,127.35	21,587.85	-43.38%
Spokane	1,427,295.55	1,509,008.19	5.72%
Spokane Valley	459,348.10	472,176.51	2.79%
<b>Total</b>	<b>2,355,377.45</b>	<b>2,435,140.81</b>	<b>3.39%</b>
<hr/>			
<u>Stevens County</u>	28,496.50	22,058.65	-22.59%
Chewelah	6,829.48	10,680.71	56.39%
Colville	45,479.92	40,997.10	-9.86%
Kettle Falls	880.99	124.20	-85.90%
Northport	200.57	D	D
<b>Total</b>	<b>81,887.46</b>	<b>73,860.66</b>	<b>-9.80%</b>
<hr/>			
<u>Thurston County</u>	19,758.92	19,975.26	1.09%
Lacey	135,642.09	198,285.87	46.18%
Olympia	294,216.34	289,116.55	-1.73%
Tumwater	132,118.67	128,987.35	-2.37%
Yelm	4,174.28	4,235.37	1.46%
<b>Total</b>	<b>585,910.29</b>	<b>640,600.40</b>	<b>9.33%</b>
<hr/>			
Wahkiakum County	10,631.36	7,955.10	-25.17%
<b>Total</b>	<b>10,631.36</b>	<b>7,955.10</b>	<b>-25.17%</b>
<hr/>			
<u>Walla Walla County</u>	4,097.79	7,838.60	91.29%
Waitsburg	D	D	D
Walla Walla	262,873.89	295,791.14	12.52%
<b>Total</b>	<b>266,971.67</b>	<b>303,629.74</b>	<b>13.73%</b>
<hr/>			
<u>Whatcom County</u>	205,605.94	233,931.39	13.78%
Bellingham	482,488.97	505,480.25	4.77%
Blaine	132,639.97	147,178.99	10.96%
Ferndale	26,862.89	19,361.79	-27.92%
Lynden	22,940.90	23,203.34	1.14%
Sumas	3,095.04	6,412.90	107.20%
<b>Total</b>	<b>873,633.71</b>	<b>935,568.66</b>	<b>7.09%</b>
<hr/>			
<u>Whitman County</u>	4,866.00	4,101.89	-15.70%
Colfax	2,134.14	4,332.61	1.03
Pullman	127,189.45	137,640.33	8.22%
<b>Total</b>	<b>134,189.58</b>	<b>146,074.83</b>	<b>8.86%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

Receipts are credited against state sales tax;  
no additional tax burden for purchasers

Location	2007	2008	Percent Change
<u>Yakima County</u>	497,916.13	536,206.35	7.69%
Grandview	582.88	1,641.08	181.55%
Naches	137.42	D	D
Sunnyside	46,179.18	46,151.05	-0.06%
Toppenish	8,207.45	1,312.59	-84.01%
Union Gap	77,335.22	89,156.95	15.29%
Yakima	457,102.73	491,539.48	7.53%
Zillah	D	3,084.56	D
<b>Total</b>	<b>1,087,461.00</b>	<b>1,169,092.06</b>	<b>7.51%</b>

\* = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

**Summary of Distributions of State-Shared Hotel/Motel Taxes**  
**to Cities and Counties**

	2007	2008	Percent Change
Counties	24,623,704.72	25,712,606.20	4.42%
Cities	16,044,128.04	16,755,673.48	4.43%
Ds	578,545.27	619,023.38	7.00%
<b>Total</b>	<b>41,246,378.03</b>	<b>43,087,303.06</b>	<b>4.46%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
**RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040**

Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2007	2008	Percent Change
<b>Adams County</b>				
	2%	D	\$19.93	D
Othello	2%	5,113.91	2,615.71	-48.85%
Ritzville	2%	37,690.75	38,307.01	1.64%
<b>Total</b>		<b>42,804.65</b>	<b>40,942.65</b>	<b>-4.35%</b>
<b>Asotin County</b>				
	2%	85,159.27	86,660.91	1.76%
<b>Total</b>		<b>85,159.27</b>	<b>86,660.91</b>	<b>1.76%</b>
<b>Benton County</b>				
Kennewick	2%	339,210.38	354,547.62	0.05
Prosser	2%	20,095.36	37,573.17	86.97%
Richland	2%	338,980.43	364,314.50	7.47%
<b>Total</b>		<b>698,286.17</b>	<b>756,435.29</b>	<b>8.33%</b>
<b>Chelan County</b>				
	2%	353,760.71	396,748.99	12.15%
Chelan	3%	407,205.22	390,511.98	-4.10%
Leavenworth	3%	517,395.87	546,746.59	5.67%
Wenatchee	4%	650,507.63	674,467.85	3.68%
<b>Total</b>		<b>1,928,869.43</b>	<b>2,008,475.41</b>	<b>4.13%</b>
<b>Clallam County</b>				
	2%	178,806.52	177,616.59	-0.67%
Forks	2%	47,598.99	52,939.22	11.22%
Port Angeles	2%	249,079.15	252,733.73	1.47%
Sequim	2%	79,385.70	86,142.35	8.51%
<b>Total</b>		<b>554,870.36</b>	<b>569,431.89</b>	<b>2.62%</b>
<b>Clark County</b>				
	2%	142,092.72	137,371.41	-3.32%
Battle Ground	2%		D	D
Ridgefield	2%	D	1,128.46	D
Vancouver	2%	635,521.39	679,317.21	6.89%
Washougal	2%	D	1,411.63	D
<b>Total</b>		<b>777,614.09</b>	<b>819,228.70</b>	<b>5.35%</b>
<b>Columbia County</b>				
Dayton	2%	10,753.51	9,186.78	-14.57%
<b>Total</b>		<b>10,753.51</b>	<b>9,186.78</b>	<b>-14.57%</b>
<b>Cowlitz County</b>				
	0.02-0.03	407,396.36	415,828.21	2.07%
<b>Total</b>		<b>407,396.36</b>	<b>415,828.21</b>	<b>2.07%</b>
<b>Douglas County</b>				
East Wenatchee	4%	71,868.27	80,290.40	11.72%
<b>Total</b>		<b>71,868.27</b>	<b>80,290.40</b>	<b>11.72%</b>
<b>Ferry County</b>				
Republic	2%	12,829.02	12,748.92	-0.62%
<b>Total</b>		<b>12,829.02</b>	<b>12,748.92</b>	<b>-0.62%</b>
<b>Franklin County</b>				
	2%	116.24	687.50	4.91
Connell	2%	D	982.87	D
Pasco	2%	203,602.23	217,179.68	6.67%
<b>Total</b>		<b>203,718.46</b>	<b>218,850.05</b>	<b>7.43%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
**RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040**

Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2007	2008	Percent Change
<u>Grant County</u>	2%	170,786.89	194,512.14	13.89%
Coulee City	2%	D	D	D
Electric City	2%	103.43	350.34	238.72%
Ephrata	2%	31,416.85	35,512.53	13.04%
Grand Coulee	2%	3,818.07	4,501.09	17.89%
Moses Lake	2%	199,984.11	279,945.35	39.98%
Quincy	2%	18,683.99	17,302.00	-7.40%
Soap Lake	2%	12,218.55	14,755.97	20.77%
<b>Total</b>		<b>437,011.88</b>	<b>546,879.41</b>	<b>25.14%</b>
<u>Grays Harbor County</u>	3%	465,943.96	582,929.05	25.11%
Ocean Shores	3%	520,583.20	484,429.92	-6.94%
Westport	3%	113,183.35	106,144.80	-6.22%
<b>Total</b>		<b>1,099,710.51</b>	<b>1,173,503.77</b>	<b>6.71%</b>
<u>Island County</u>	2%	107,291.97	107,157.41	-0.13%
Coupeville	2%	18,956.76	20,877.60	10.13%
Langley	2%	49,386.69	54,893.30	11.15%
Oak Harbor	2%	87,117.70	95,008.28	9.06%
<b>Total</b>		<b>262,753.12</b>	<b>277,936.59</b>	<b>5.78%</b>
<u>Jefferson County</u>	2%	150,955.41	158,193.20	4.79%
Port Townsend	2%	175,202.70	174,695.22	-0.29%
<b>Total</b>		<b>326,158.11</b>	<b>332,888.42</b>	<b>2.06%</b>
<u>King County</u>				
Auburn	1%	85,404.53	86,537.12	1.33%
Bellevue	3%	3,990,002.53	3,084,115.71	-22.70%
Bothell (King)	1%	26,143.69	45,129.24	72.62%
Des Moines	1%	21,080.21	21,295.03	1.02%
Federal Way	1%	190,116.84	192,252.92	1.12%
Issaquah	1%	81,773.95	113,053.54	38.25%
Kent	1%	195,196.18	196,486.59	0.66%
Kirkland	1%	212,193.55	240,169.48	13.18%
North Bend	1%	D	D	D
Pacific	1%	D	842.18	D
Redmond	1%	294,988.15	304,231.34	3.13%
Renton	1%	242,110.61	253,839.05	4.84%
SeaTac	1%	1,203,953.45	1,241,266.77	3.10%
Snoqualmie	1%	5,716.52	5,545.14	-3.00%
Tukwila	1%	583,232.20	587,215.76	0.68%
Woodinville	1%	6,708.24	4,056.78	-39.53%
<b>Total</b>		<b>7,138,620.63</b>	<b>6,376,036.64</b>	<b>-10.68%</b>
<u>Kitsap County</u>	2%	115,028.49	156,090.65	35.70%
Bainbridge Island	2%	56,464.21	63,307.02	12.12%
Bremerton	2%	164,966.12	158,522.11	-3.91%
Port Orchard	2%	48,197.65	48,957.43	1.58%
Poulsbo	2%	25,039.18	26,893.16	7.40%
<b>Total</b>		<b>409,695.65</b>	<b>453,770.37</b>	<b>10.76%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
**RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040**

**Tax is in addition to sales tax; purchasers bear the tax burden**

Location	Tax Rate	2007	2008	Percent Change
<u>Kittitas County</u>				
Cle Elum	1%	33,153.84	27,650.98	-16.60%
Ellensburg	2%	187,130.37	181,228.05	-3.15%
South Cle Elum	2%	D	D	D
<b>Total</b>		<b>220,284.20</b>	<b>208,879.02</b>	<b>-5.18%</b>
<u>Klickitat County</u>				
Goldendale	2%	10,680.36	13,773.73	28.96%
<b>Total</b>		<b>10,680.36</b>	<b>13,773.73</b>	<b>28.96%</b>
<u>Lewis County</u>				
Centralia	2%	85,862.79	110,866.67	29.12%
Chehalis	2%	100,798.03	103,938.33	3.12%
Morton	2%	51,446.67	53,582.56	4.15%
Morton	2%	5,797.75	5,064.26	-12.65%
Toledo	2%	0.32	D	D
<b>Total</b>		<b>243,905.56</b>	<b>273,451.81</b>	<b>12.11%</b>
<u>Mason County</u>				
Shelton	2%	116,353.74	113,910.14	-2.10%
Shelton	2%	9,271.77	13,770.57	48.52%
<b>Total</b>		<b>125,625.51</b>	<b>127,680.71</b>	<b>1.64%</b>
<u>Okanogan County</u>				
Brewster	2%	185,929.62	189,859.46	2.11%
Brewster	2%	D	D	D
Conconully	2%	2,482.67	1,401.85	-43.53%
Coulee Dam	2%	566.44	D	D
Okanogan	2%	17,568.70	11,863.62	-32.47%
Omak	2%	48,716.62	64,128.48	31.64%
Oroville	2%	1,075.24	2,342.70	117.88%
Pateros	2%	D	645.09	D
Tonasket	2%	759.31	1,199.87	58.02%
Twisp	2%	5,668.94	5,693.79	0.44%
Winthrop	3%	93,526.43	95,035.41	1.61%
<b>Total</b>		<b>356,293.95</b>	<b>372,170.25</b>	<b>4.46%</b>
<u>Pacific County</u>				
Ilwaco	2%	146,918.98	140,727.51	-4.21%
Ilwaco	2%	14,692.12	12,509.10	-14.86%
Long Beach	3%	218,562.56	233,847.68	6.99%
<b>Total</b>		<b>380,173.66</b>	<b>387,084.29</b>	<b>1.82%</b>
<u>Pend Oreille County</u>				
Cusick	2%	17,707.51	14,942.53	-15.61%
Cusick	2%	N/A	40.34	N/A
Newport	2%	7,843.94	11,465.07	46.16%
<b>Total</b>		<b>25,551.45</b>	<b>26,447.94</b>	<b>3.51%</b>
<u>Pierce County</u>				
Buckley	2-5%	445,343.56	562,318.60	26.27%
Buckley	2-5%	1,209.27	943.55	-21.97%
Eatonville	2-5%	648.45	D	D
Fife	5%	479,455.04	475,091.44	-0.91%
Gig Harbor	2-5%	189,242.24	183,600.50	-2.98%
Lakewood	5%	250,593.26	425,193.00	69.67%
Puyallup	5%	454,144.26	460,856.25	1.48%
Tacoma	2-5%	2,250,796.14	2,471,225.16	9.79%
<b>Total</b>		<b>4,071,432.22</b>	<b>4,579,228.49</b>	<b>12.47%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
**RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040**

**Tax is in addition to sales tax; purchasers bear the tax burden**

Location	Tax Rate	2007	2008	Percent Change
San Juan County	2%	397,621.29	409,293.17	2.94%
Friday Harbor	2%	143,382.72	137,146.91	-4.35%
<b>Total</b>		<b>541,004.01</b>	<b>546,440.08</b>	<b>1.00%</b>
Skagit County	2%	118,872.66	148,872.37	25.24%
Anacortes	2%	125,951.36	123,912.66	-1.62%
Burlington	2%	111,634.85	103,568.03	-7.23%
La Conner	2%	64,275.37	66,846.13	4.00%
Mount Vernon	2%	121,625.35	109,280.59	-10.15%
Sedro Woolley	2%	5,117.14	3,092.03	-39.58%
<b>Total</b>		<b>547,476.73</b>	<b>555,571.81</b>	<b>1.48%</b>
Skamania County	2%	8,783.16	7,028.57	-19.98%
North Bonneville	2%	D	D	D
Stevenson	2%	150,024.93	124,035.16	-17.32%
<b>Total</b>		<b>158,808.08</b>	<b>131,063.72</b>	<b>-17.47%</b>
<b>Snohomish County</b>	<b>2%</b>	<b>1,867,354.53</b>	<b>1,930,986.01</b>	<b>3.41%</b>
<b>Total</b>		<b>1867354.53</b>	<b>1930986.01</b>	<b>3.41%</b>
Spokane County	2%	2,320,092.53	2,396,516.79	3.29%
Airway Heights	1.9-3.9%	22,118.16	27,444.99	24.08%
<b>Total</b>		<b>2,342,210.69</b>	<b>2,423,961.78</b>	<b>3.49%</b>
Stevens County				
Chewelah	1%	3,414.76	5,340.36	56.39%
Colville	2%	34,110.27	30,747.85	-9.86%
Northport	2%	200.57	D	D
<b>Total</b>		<b>37,725.60</b>	<b>36,088.20</b>	<b>-4.34%</b>
Thurston County				
Lacey	2%	135,642.09	198,324.00	46.21%
Olympia	2%	294,215.94	289,116.55	-1.73%
Tumwater	2%	132,118.67	128,987.35	-2.37%
<b>Total</b>		<b>561,976.70</b>	<b>616,427.90</b>	<b>9.69%</b>
Wahkiakum County	2%	7,060.67	6,203.59	-12.14%
Cathlamet	2%	79.01	D	D
<b>Total</b>		<b>7,139.68</b>	<b>6,203.58</b>	<b>-13.11%</b>
Walla Walla County	2%	4,897.75	10,920.98	122.98%
Walla Walla	2%	262,873.89	295,791.14	12.52%
<b>Total</b>		<b>267,771.64</b>	<b>306,712.12</b>	<b>14.54%</b>
Whatcom County	2%	8,217.75	136,808.65	1564.79%
Bellingham	2%	482,488.97	538,689.03	11.65%
Blaine	2%	132,741.71	147,178.99	10.88%
Ferndale	2%	30,505.62	19,361.79	-36.53%
Lynden	2%	22,523.10	23,203.34	3.02%
Whatcom PTBA	2%	65,393.40	121,746.89	86.18%
<b>Total</b>		<b>741,870.55</b>	<b>986,988.69</b>	<b>33.04%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
**RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040**

Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2007	2008	Percent Change
Whitman County				
Pullman	2%	127,305.90	137,640.33	8.12%
<b>Total</b>		<b>127,305.90</b>	<b>137,640.33</b>	<b>8.12%</b>
Yakima County				
Sunnyside	2%	46,179.18	46,151.05	-0.06%
Toppenish	2%	7,137.67	1,312.59	-81.61%
Union Gap	2%	77,335.22	89,156.95	15.29%
Yakima	3%	685,653.40	737,309.44	7.53%
<b>Total</b>		<b>816,305.47</b>	<b>873,930.03</b>	<b>7.06%</b>

\* = Tax not levied in, or distributed to, this jurisdiction.  
disclosed (see page 4).

**Summary of Distributions of Additional Local Hotel/Motel Taxes**

to Cities and Counties	2,007.00	2,008.00	Percent Change
Counties	7,908,355.08	8,593,071.03	8.66%
Cities	20,010,661.01	20,126,753.98	0.58%
Ds	569,719.05	1,439,238.48	152.62%
<b>Total</b>	<b>28,488,735.14</b>	<b>30,159,063.49</b>	<b>16.05%</b>

**Table L4**  
**Distributions of Tourism Promotion Area Taxes**  
**To Cities and Counties - Per Room Flat Rate**  
**RCW 35.101.050**

Location	Room Fee (in \$)	2007	2008	Percent Change
<u>Tri-Cities TPA</u>				
Kennewick	1.50	\$366,820.50	\$350,625.00	-4.42%
Richland	1.50	334,500.00	319,666.50	-4.43%
Pasco	1.50	191,356.50	183,148.50	-4.29%
<u>Clark County TPA</u>				
	2.00	920,282.00	870,706.00	-5.39%
<u>Spokane County TPA</u>				
	0.50-1.50	1,615,344.00	1,602,816.50	-0.78%
<u>Liberty Lake TPA</u>				
	0.50-1.00	D	8,842.42	D
<u>Wenatchee TPA</u>				
	1.00	159,487.00	182,110.00	14.18%
<u>Yakima County TPA</u>				
City of Yakima	0.50-1.50	380,497.00	377,109.25	-0.89%
<b>Total</b>		<b>3,968,287.00</b>	<b>3,888,596.25</b>	<b>-2.01%</b>

**Summary of Distributions of Tourism Promotion Area Taxes  
to Cities and Counties**

	2007	2008	Percent Change
Counties	2,535,626.00	2,473,522.50	-2.45%
Cities	1,432,661.00	1,415,073.75	-1.23%
<b>Total</b>	<b>3,968,287.00</b>	<b>3,888,596.25</b>	<b>-2.01%</b>

**Table R1**  
**Distributions of Rental Car Tax**  
**to Cities and Counties**

Jurisdiction (Receipts used for)	Tax Rate	2007	2008	Percent Change
County Rental Car Taxes (sports facilities or youth/amateur sports) <sup>1</sup>				
Franklin County	1.0%	\$73,694.61	\$72,097.07	-2.17%
King County	1.0%	2,850,484.92	2,911,404.41	2.14%
Pierce County	1.0%	162,230.91	137,677.16	-15.14%
Spokane County	1.0%	422,146.45	415,616.12	-1.55%
<b>Total</b>		<b>3,508,556.89</b>	<b>3,536,794.76</b>	<b>0.80%</b>
State administrative fee		35,439.97	35,730.94	0.82%
King County Public Facilities District (professional baseball stadium)				
King County rental car tax	2.0%	5,700,969.64	5,819,849.13	2.09%
State administrative fee		57,585.55	58,786.38	2.09%
Regional Transit Authority (high capacity, rapid transit system) <sup>2</sup>				
RTA rental car tax	0.8%	2,539,211.38	2,561,656.00	0.88%

Notes:

1. These taxes apply countywide.
2. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.