

**Table 14**

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2018 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2018)	Amount Distributed in FY 2018
<b>TAXES PAID BY PURCHASERS:</b>				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,211,312,952
Counties		1.0%	39	\$479,966,233
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	62 <sup>1</sup>	\$1,262,271,699
Criminal Justice	82.14.340	0.1%	34 <sup>2</sup>	\$168,191,546
Public Facilities	82.14.048	0.2%	3	\$16,629,561
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$1,250,159,193
Juvenile Correctional Facilities	82.14.350	0.1%	16	\$56,562,091
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$17,523,335
Emergency Communications	82.14.420	0.1%	17 <sup>2</sup>	\$53,945,017
Public Safety	82.14.450(1)	0.3%	29 <sup>2</sup>	\$68,118,890
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 <sup>3</sup>	\$136,327,375
Housing & Related Services	82.14.530	0.1%	1	\$42,364
Subtotal - Local Taxes Paid by Purchasers				\$4,721,050,257
<b>CREDITED AGAINST STATE GENERAL FUND:</b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$10,939,301
Rural Counties	82.14.370	0.09%	32	\$35,380,689
Regional Centers	82.14.390	0.033%	22	\$27,965,838
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,113,758
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	7	\$6,500,000
Local Revitalization Financing	82.14.510	up to 6.5%	10	\$3,880,000
Annexation Services	82.14.415	0.1 - 0.85%	8	\$19,323,975
Health Sciences	82.14.480	0.02%	1	\$2,162,427
Subtotal - Local Taxes from State General Fund				\$109,265,987
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$4,830,316,244</b>

1 Includes Transportation Benefit Districts

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

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