

Table 4

**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2017 and 2018 (\$'000)**

| Source                                   | Fiscal Year<br>2017 | Fiscal Year<br>2018 | Percent<br>Change |
|--|---------------------|---------------------|-------------------|
| <b>STATE TAXES</b>                       | <b>\$19,240,785</b> | <b>\$21,101,557</b> | <b>9.7 %</b>      |
| 1935 Revenue Act Taxes                   | 15,260,087          | 16,310,586          | 6.9               |
| Retail sales                             | 9,514,975           | 10,291,675          | 8.2               |
| Use                                      | 682,737             | 702,756             | 2.9               |
| Business and occupation                  | 3,826,274           | 4,156,327           | 8.6               |
| Public utility                           | 425,985             | 421,403             | (1.1)             |
| Cigarette                                | 377,899             | 357,445             | (5.4)             |
| Liquor sales                             | 148,589             | 156,304             | 5.2               |
| Penalties and interest                   | 283,628             | 224,675             | (20.8)            |
| Property and In-lieu Excises             | 2,188,017           | 2,850,918           | 30.3              |
| State property tax                       | 2,099,211           | 2,758,217           | 31.4              |
| PUD privilege                            | 53,903              | 56,942              | 5.6               |
| Timber excise (state)                    | 1,786               | 1,610               | (9.8)             |
| Leasehold excise (state)                 | 33,118              | 34,150              | 3.1               |
| Other State Taxes                        | 1,793,172           | 1,940,053           | 8.2               |
| Estate                                   | 168,710             | 203,411             | 20.6              |
| Tobacco products                         | 52,437              | 57,110              | 8.9               |
| Liquor liter                             | 151,822             | 157,388             | 3.7               |
| Litter                                   | 11,727              | 11,795              | 0.6               |
| Fish                                     | 3,013               | 2,956               | (1.9)             |
| Real estate excise                       | 1,088,609           | 1,183,271           | 8.7               |
| Solid waste collection                   | 45,239              | 48,506              | 7.2               |
| Wood stove fee                           | 220                 | 201                 | (8.5)             |
| Hazardous substance (incl. local)        | 123,638             | 141,897             | 14.8              |
| Carbonated beverage syrup                | 7,122               | 14,915              | 109.4             |
| Petroleum products                       | 32,665              | 10,245              | (68.6)            |
| Brokered natural gas                     | 21,347              | 19,258              | (9.8)             |
| Oil spill tax                            | 4,551               | 4,705               | 3.4               |
| Intermediate Care Facilities tax         | 9,507               | 10,203              | 7.3               |
| Rental car                               | 32,611              | 34,047              | 4.4               |
| Enhanced 911 telephone                   | 25,860              | 26,256              | 1.5               |
| Telephone assistance - WTAP              | 0                   | 0                   | 0.0               |
| Telecomm. relay service - TRS            | 0                   | 0                   | 0.0               |
| Replacement vehicle tire fee             | 4,262               | 4,123               | (3.2)             |
| Studded tire fee                         | 491                 | 408                 | (16.8)            |
| Shared tribal cigarette tax              | 9,236               | 9,271               | 0.4               |
| Derelict Vessel Fee                      | 104                 | 86                  | (17.5)            |
| <b>ADMINISTRATIVE COLLECTIONS</b>        | <b>116,490</b>      | <b>153,403</b>      | <b>31.7</b>       |
| Escheats                                 | 89                  | 7                   | (92.1)            |
| Property tax exemption fees              | 78                  | 67                  | (14.2)            |
| Unclaimed property (G.F. & UCP Fund net) | 67,856              | 105,166             | 55.0              |
| Master Licensing Fees                    | 11,973              | 9,431               | (21.2)            |
| City/county administration fee           | 16,119              | 14,124              | (12.4)            |
| Transit district administration fee      | 11,689              | 12,859              | 10.0              |
| Other local tax administration fees      | 8,643               | 10,457              | 21.0              |
| Vehicle excise taxes and penalties       | -128                | 21                  | (116.2)           |
| Miscellaneous receipts                   | 171                 | 1,271               | 645.1             |

|   |                     |                     |               |
|---|---------------------|---------------------|---------------|
| <b>LOCAL TAX COLLECTIONS<sup>1</sup></b>                        | <b>4,487,500</b>    | <b>5,280,573</b>    | <b>17.7</b>   |
| Local sales/use taxes:  |                     |                     |               |
| City/county (1.0%)  | 1,570,928           | 1,691,279           | 7.7           |
| Transit district (0.1 - 0.9%)                                   | 1,157,198           | 1,273,005           | 10.0          |
| Criminal justice (0.1%)   | 156,197             | 168,192             | 7.7           |
| Public facilities (0.1 - 0.2%)                                  | 15,311              | 16,630              | 8.6           |
| Correctional facilities (0.1%)                                  | 51,917              | 56,562              | 8.9           |
| Regional transit (0.9%)   | 785,922             | 1,247,267           | 58.7          |
| Rural counties sales/use (0.09%) <sup>2</sup>                   | 32,803              | 35,381              | 7.9           |
| Regional centers & theaters (0.033%) <sup>2</sup>               | 26,779              | 29,080              | 8.6           |
| Pierce County zoo/aquarium (0.1%)                               | 16,110              | 17,510              | 8.7           |
| Emergency communications (0.1%)                                 | 48,060              | 53,945              | 12.2          |
| Public safety (0.3%)  | 60,449              | 68,119              | 12.7          |
| Mental health/chemical dependency (0.1%)                        | 126,478             | 136,327             | 7.8           |
| King County Stadium Taxes:                                      |                     |                     |               |
| Food & beverage (0.5%) <sup>3</sup>                             | 61                  | 40                  | (35.2)        |
| Baseball stadium sales/use (0.017%) <sup>2,4</sup>              | 0                   | 0                   | 0.0           |
| Football lodging tax/ stadium sales/use (0.016%) <sup>2,5</sup> | 43,596              | 47,370              | 8.7           |
| Annexation services (0.1 - 0.85%) <sup>2</sup>                  | 19,126              | 19,324              | 1.0           |
| Health sciences/services (0.02%) <sup>2</sup>                   | 1,951               | 2,162               | 10.8          |
| LIFT & LRF; Hospital Benefit Zone                               | 11,690              | 12,380              | 5.9           |
| <b>SUBTOTAL - Local sales/use taxes</b>                         | <b>4,124,577</b>    | <b>4,874,572</b>    | <b>18.2</b>   |
| City/county leasehold tax                                       | 28,672              | 29,638              | 3.4           |
| County timber tax   | 30,812              | 37,052              | 20.3          |
| County E-911 telephone tax                                      | 71,677              | 72,777              | 1.5           |
| Master License Services - Partners                              | 12,493              | 14,788              | 18.4          |
| Local convention center taxes                                   | 105,548             | 123,278             | 16.8          |
| Local hotel/motel taxes & daily room fees                       | 88,827              | 101,635             | 14.4          |
| Brokered natural gas  | 7,256               | 6,889               | (5.1)         |
| Rental car taxes:   |                     |                     |               |
| County (1.0%)   | 4,736               | 4,911               | 3.7           |
| Regional transit (0.8%)   | 3,484               | 3,571               | 2.5           |
| King Co Rental Car (Bond Debt Tax)                              | 0                   | 12                  | N/A           |
| Housing and Related Services Tax                                | 0                   | 42                  | N/A           |
| Local REET - controlling interest                               | 8,704               | 10,691              | 22.8          |
| REET \$5 fee - Prop Tax Admin Assistance                        | 713                 | 718                 | 0.7           |
| <b>TOTAL DEPARTMENT COLLECTIONS</b>                             | <b>\$23,845,266</b> | <b>\$26,535,533</b> | <b>11.3 %</b> |

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

- 1 Past reports showed local tax distributions instead of collections.
- 2 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 3 King County Food and Beverage tax final distributions were in September of 2011.  
King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.
- 4 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium