



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**  
OFFICE OF THE DIRECTOR

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November 27, 2019

**TO:** Brad Hendrickson, Secretary  
Washington State Senate

Bernard Dean, Chief Clerk  
Washington State House of Representatives

**FROM:** Vikki Smith, Director *VJS*

**SUBJECT:** 2019 Fair Report

Section 137(4) of Engrossed Substitute House Bill 1109 from the 2019 Legislative Session requires the Department of Revenue to compile a report on the annual amount of state retail sales tax collected on sales occurring at area fairs and county fairs.

This report focuses on vendor lists provided by certain fairs and estimates the sales tax collected in the location code where the fairs occurred. In 2018, an estimated \$1.4 million in state sales tax and \$611,000 in local sales tax was collected from fair activity. In 2019, an estimated \$3.3 million in state sales tax and \$1.5 million in local sales tax was collected from fair activity.

The report is also available on our website at:

<http://www.dor.wa.gov/Content/AboutUs/StatisticsAndReports/Default.aspx>.

If you have questions about this report, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

Attachment

cc: Members, Senate Ways and Means Committee  
Members, House Finance Committee  
Members, House Appropriations Committee  
David Schumacher, Director, Office of Financial Management  
Drew Shirk, Executive Director, Legislative Affairs

# Fair Report

## 2019 Report to the Legislature



### Introduction

Engrossed Substitute House Bill 1109 (section 137, subsection 4), from the 2019 Legislative Session, requires the Department of Revenue (Department) to compile a report on the annual amount of state retail sales tax collected on sales occurring at area fairs and county fairs. The report must be submitted to the appropriate committees of the Legislature by December 1, 2019.

The Washington State Department of Agriculture (WSDA) is responsible for allocating money from the fair fund to eligible fairs. The WSDA Agricultural Fairs Program provides \$1.905 million in financial assistance to agricultural fairs and youth shows each year.

Under the law (RCW 15.76.120), these types of agricultural fairs receive funds:

- Area fairs that serve an area larger than one county. These fairs have both open and junior participation events with an extensive diversification of classes, displays, and exhibits.
- County fairs structured to serve the interests of single counties. County fairs have both open and junior participation but not as extensive diversification of classes, displays, and exhibits as area fairs. County fairs are under county commissioner jurisdiction. County fairs are limited to one county fair per county.
- Community fairs that serve an area smaller than area or county fairs and have either or both open or junior classes, displays, or exhibits. There may be more than one community fair in a county.
- Youth shows and fairs that represent three or more counties. These events educate and train rural youth in the area of rural living. Washington State University or the office of the superintendent of public instruction approves youth shows and fairs.

### Available Data

WSDA collects basic information about the fairs from the application county or area fairs that apply for state funding. The information consists of the number of exhibits and exhibitors, operating costs, general receipts from entries, booth rentals, and parking receipts. The Department could not determine taxable retail sales generated by Washington's fairs from this information.

Businesses collect both state and local retail sales taxes. The state rate is 6.5 percent while local rates vary depending on the taxes that apply in a local jurisdiction. The average statewide local rate for Fiscal Year 2019 was 2.855 percent. On their tax returns, businesses report a single total for all state retail sales. In order to distribute local sales taxes to the jurisdiction, businesses also report the total sales by location. The Department identifies the location using a location code.

Fairs do not have a location code and the sales information collected by location includes all the sales occurring either at the fair or in the surrounding city or area. Thus, the Department could not determine actual sales occurring at fairs and the amounts below are estimates.

This report includes:

- Total sales reported by fairgrounds; and,
- Estimated sales by vendors occurring at certain fairs.

For this report, the Department looked at sales reported by fair vendors in the location code where the fair occurred. Besides fair vendors, other businesses also report sales in this location, including local businesses that may make sales at the fair and at their business location. The Department cannot distinguish between these activities. Also, some sales at local businesses may be a result of visitors to the fair that would not have occurred without the fair. It is impossible to determine how much business activity the fair generates for local businesses.

Readers should also consider that some county fairs occur within city limits and some occur in the unincorporated area of the county. Businesses report to a specific location code for sales occurring in the city limits. However, businesses reporting sales to the location code associated with the unincorporated area of the county include all sales occurring in any part of the county that is not within city limits. Sales in the unincorporated area of the county may or may not be related to the fair and could occur a considerable distance from the fair. The Department used the tax rate lookup tool on the Department’s website to determine the location code for the fairgrounds.

### Sales Reported by Fairgrounds

A number of fairs report taxable sales. The following table shows sales reported by fairs or fair associations for each fiscal year. This includes the fair and other events occurring throughout the year on the fairgrounds.

Fiscal Year	Fair Sales	Estimated State Sales Tax	Estimated Local Sales Tax
2018	\$8,910,000	\$579,000	\$254,000
2019	9,260,000	602,000	264,000

### Fair Vendor Estimated Sales at Certain Fairs

The Department acquired a list of vendors from certain fairs in Washington. The vendor list only includes the fair and does not include other events occurring at the fairgrounds.

The following two tables show the dates and locations of fairs supplying a vendor list:

2018 Fairs	Dates of Fair	Location
Central Washington	September 21 - 30	Yakima (city)
Clark County	August 3 – 12	Clark County
Evergreen State	August 23 - September 3	Monroe
Southwest Washington	August 14 - 17	Chehalis
Washington State	August 31 – September 23	Puyallup

2019 Fairs	Dates of Fair	Location
Central Washington	September 20 - 29	Yakima (city)
Clark County	August 2 - 11	Clark County
Evergreen State	August 22 - September 2	Monroe
Northwest Washington	August 12 - 17	Lynden
Spokane Interstate	September 6 - 15	Spokane Valley
Thurston County	July 31 – August 4	Thurston County
Washington State Spring Fair	April 11-14	Puyallup
Washington State	August 30 – September 22	Puyallup

The Department looked at sales reported by the vendors for the month before the fair and compared these to the sales the month of the fair in the fair locations. For fairs occurring across two months, we considered the month of the fair to be the month with the most days of the fair.

### 2018 Estimated Fair Vendor Sales

The following table shows:

- Sales in the month prior to the fair;
- Sales in the month of the fair;
- The percent change between the two months;
- The estimated state sales tax from the month of the fair; and,
- The estimated local sales tax from the month of the fair.

### 2018 Fair Vendor Sales

Fair	Sales Month Prior to the Fair	Sales Month of the Fair	% Change	Estimated State Sales Tax Month of the Fair	Estimated Local Sales Tax Month of the Fair
Central Washington	\$2,832,000	\$3,159,000	11.5%	\$205,000	\$54,000
Clark County	934,000	1,861,000	99.3%	121,000	22,000
Evergreen State	206,000	585,000	183.8%	38,000	16,000
Southwest Washington	118,200	83,400	-29.5%	5,400	1,400
Washington State	8,622,000	15,232,000	76.7%	990,000	518,000

For the most part, sales increased during the month of the fair. Additional review of the data related to the Southwest Washington Fair does not explain why sales declined in the month of the fair.

The following table shows the sales by vendors that did not report any sales to the fair’s location code the month prior to the fair but reported sales to the fair’s location code the month of the fair. The Department assumes these sales relate directly to the fair.

**2018 Estimated Sales by Fair Vendors Exclusively Occurring at the Fair**

Fair	Sales Month of the Fair	% of Fair Month Sales	Estimated State Sales Tax	Estimated Local Sales Tax
Central Washington	\$1,015,000	32.1%	\$66,000	17,000
Clark County	660,000	35.5%	43,000	8,000
Evergreen State	356,000	60.9%	23,000	10,000
Southwest Washington	CTI	CTI	CTI	CTI
Washington State	5,819,000	38.2%	378,000	198,000

CTI means confidential taxpayer information because less than three taxpayers meet the criteria.

Together these five fairs have an annual attendance of over 1.96 million. This represents 57% of the fair attendance statewide.

**2019 Estimated Fair Vendor Sales**

The following table shows:

- Sales in the month prior to the fair;
- Sales in the month of the fair;
- The percent change between the two months;
- The estimated state sales tax from the month of the fair; and,
- The estimated local sales tax from the month of the fair.

**2019 Fair Vendor Sales**

Fair	Sales Month Prior to the Fair	Sales Month of the Fair	% Change	Estimated State Sales Tax Month of the Fair	Estimated Local Sales Tax Month of the Fair
Central Washington	\$2,723,000	\$3,236,000	18.8%	\$210,000	\$55,000
Clark County	685,000	971,000	41.8%	63,000	12,000
Evergreen State	129,000	521,000	303.5%	34,000	15,000
Northwest Washington	963,000	1,275,000	32.4%	83,000	28,000
Spokane Interstate	13,127,000	13,436,000	2.4%	873,000	322,000
Thurston County	330,000	394,000	19.3%	26,000	5,500
Washington State Spring Fair	8,286,000	8,811,000	6.3%	573,000	300,000
Washington State	9,621,000	21,454,000	123.0%	1,394,000	729,000

The following table shows the sales by vendors that did not report any sales to the fair’s location code the month prior to the fairs but reported sales to the fair’s location code the month of the fair. The Department assumes these sales relate directly to the fair.

**2019 Estimated Sales by Fair Vendors Exclusively Occurring at the Fair**

Fair	Sales Month of Fair	% of Fair Month Sales	Estimated State Sales Tax	Estimated Local Sales Tax
Central Washington	\$205,000	6.3%	\$13,000	3,000
Clark County	504,000	51.9%	33,000	6,000
Evergreen State	414,000	79.5%	27,000	12,000
Northwest Washington	393,000	30.8%	26,000	9,000
Spokane Interstate	619,000	4.6%	40,000	15,000
Thurston County	CTI	CTI	CTI	CTI
Washington State Spring Fair	445,000	5.1%	29,000	15,000
Washington State	6,138,000	28.6%	399,000	209,000

CTI means confidential taxpayer information because less than three taxpayers meet the criteria.

All together these eight fairs have an annual attendance of over 2.4 million people. This represents almost 70% percent of the fair attendance statewide.

**Conclusion**

These estimates are based on local sales in a location and include all the sales occurring either at the fair or in the surrounding city or area. Sales occurring at a fair are a subset of sales in a location and are not easily quantified. Vendor sales exclusively at certain fairs resulted in an estimated \$510,000 in state sales tax in 2018 and \$567,000 in state sales tax in 2019. As previously stated, other vendors report both fair sales and store sales. These vendors include cell phone companies, local home improvement businesses, local fireplace and spa retailers and other large retailers. Total vendor sales within the location codes of the fairs resulted in an estimated \$1.4 million in state sales tax in 2018 and \$3.3 million in state sales tax in 2019.




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June 21, 2021

**TO:** Senator Christine Rolfes  
Washington State Senate, Ways & Means Committee Chair

Representative Noel Frame  
Washington State House of Representatives, Finance Committee Chair

**FROM:** Michael B. Bailey, Legislative and External Affairs Liaison   
Washington State Department of Revenue

**SUBJECT:** 2019 Fair Report – Addendum

Engrossed Substitute House Bill 1109 from the 2019 Legislative Session, Section 137(4), required the Department of Revenue (Department) to compile a report on the annual amount of state retail sales tax collected on sales occurring at area fairs and county fairs.

After the Department submitted that report on November 27, 2019, the Washington Fair Association raised questions regarding the limited data in the report. As a result, during 2020, staff from the Department worked with the Washington Fair Association, the Washington State Department of Agriculture, and fair representatives to obtain additional data. The attached addendum includes analysis of the additional information and a description of the limitations of the Department's data. Please note that while this addendum represents an improvement, there are still significant challenges with collecting data and reporting out on sales tax collections at area and county fairs.

At the beginning of the 2021 Legislative Session, this addendum was still in progress. With the passage of Second Substitute Senate Bill 5362, creating fair allocations each fiscal year, the Department realizes this information may only be useful as a reference.

The 2019 report and this addendum are available on our website at: [dor.wa.gov\FairReport2019](http://dor.wa.gov\FairReport2019).

If you have questions about this addendum or the original report, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

# Fair Report Addendum, June 2021

## 2019 Report to the Legislature



### Introduction

Engrossed Substitute House Bill 1109 (section 137, subsection 4), from the 2019 Legislative Session required the Department of Revenue (Department) to compile a report on the annual amount of state retail sales tax collected on sales occurring at area fairs and county fairs. The report was completed and presented to the Legislature on November 27, 2019.

Report conclusions: The Department determined sales occurring at a fair are a subset of sales in a location and vendors reporting to the Department do not include only sales occurring at the fair. Some vendors report a combination of fair sales and store sales. These vendors include cell phone companies, local home improvement businesses, local fireplace and spa retailers and other large retailers.

After the Department published the report, the Washington Fair Association approached the Department to add additional information to the report. The Department considered other possible ways to analyze annual sales at Washington fairs for this addendum. Each individual fair applies to the Washington State Department of Agriculture (WSDA) for reimbursement the year after the fair occurs. In 2020, along with the applications, WSDA asked for vendor information from the top 20 fairs in the state. The additional information allowed the Department to evaluate sales for 12 additional fairs that occurred in 2019, in addition to the eight fairs evaluated in the original report. The following table shows the additional fairs with vendor information lists looked at in this addendum:

2019 Fairs	Dates of Fair	Location
Benton Franklin County	August 20 - 24	Kennewick
Chelan County	September 5 - 8	Cashmere
Clallam County	August 16 - 18	Port Angeles
Grant County	August 13 - 17	Moses Lake
Grays Harbor County	August 7 - 11	Elma
Kitsap County	August 21 - 25	Bremerton
Kittitas County	August 29 – September 1	Ellensburg
North Central	August 22 - 25	Waterville
Okanogan County	September 5 - 8	Okanogan
San Juan County	August 14 - 17	San Juan Island
Skagit County	August 7 - 10	Mount Vernon
Southwest Washington	August 13 - 18	Chehalis
Walla Walla	August 28 – September 1	Walla Walla



## 2019 Estimated Fair Vendor Sales

The Department looked at sales reported by the vendors for the month before the fair and compared these to the sales the month of the fair in the fair locations. For fairs occurring across two months, we considered the month of the fair to be the month with the most days of the fair.

For all fair vendors, the following table shows:

- Sales in the month prior to the fair,
- Sales in the month of the fair,
- The percent change between the two months,
- The estimated state sales tax from the month of the fair, and
- The estimated local sales tax from the month of the fair.

### 2019 Fair Vendor Sales

Fair	Sales Month Prior to the Fair	Sales Month of the Fair	% Change	Estimated State Sales Tax Month of the Fair	Estimated Local Sales Tax Month of the Fair
Benton Franklin County	1,183,000	1,571,000	24.7%	102,000	33,000
Central Washington	2,723,000	3,236,000	18.8%	210,000	55,000
Chelan County*	N/A	155,000	N/A	10,000	3,000
Clallam County	62,000	625,000	0.6%	41,000	14,000
Clark County	685,000	971,000	41.8%	63,000	12,000
Evergreen State	129,000	521,000	303.5%	34,000	15,000
Grant County	CTI	CTI	N/A	N/A	N/A
Grays Harbor County	147,000	183,000	19.7%	12,000	4,000
Kitsap County	652,000	702,000	7.2%	46,000	180,000
Kittitas County	895,000	899,000	0.5%	58,000	16,000
North Central*	N/A	185,000	N/A	12,000	3,000
Northwest Washington	963,000	1,275,000	32.4%	83,000	28,000
Okanogan County	No fair only vendors captured in monthly data				
San Juan County	152,000	145,000	-5.2%	9,000	3,000
Skagit County	CTI	CTI	N/A	N/A	N/A
Southwest Washington	120,000	210,000	75.0%	14,000	4,000
Spokane Interstate	13,127,000	13,436,000	2.4%	873,000	322,000
Thurston County	330,000	394,000	19.3%	26,000	6,000
Walla Walla Fair	No fair only vendors captured in monthly data				
Washington State Spring Fair	8,286,000	8,811,000	6.3%	573,000	300,000
Washington State	9,621,000	21,454,000	123.0%	1,394,000	729,000

\* Actual sales provided by the fair for the 2019 fair.

CTI = Confidential Taxpayer Information, less than 3 taxpayers.

For this addendum, the Department explored fair sales for a larger sample of 2019 fairs. Many of the fairs are in smaller rural counties. Outside events and holidays can impact the sales the month prior to

the fair. Due to the volume of sales, we found that many vendors report either quarterly or annually to the Department so the monthly analysis performed does not capture their sales.

Grant, Okanogan, Skagit, and Walla Walla County fairs have vendors that are monthly filers and are local businesses like coffee stands, lumber/hardware stores, tractor dealers, and healthcare facilities that already do business in the location of the fair. Fair sales could not be accurately determined for all businesses that report monthly.

### Filing Frequencies

To further understand the sales and vendors not captured by the analysis, we looked into the filing frequency of the vendors at the fairs. The following table summarizes the filing frequency for the vendors of the 20 fairs:

**2019 Fair Vendor Tax Return Filing Frequency**

Fair	Count of Taxpayers by Filing Frequency			
	Monthly	Quarterly	Annual	Temporary
Benton Franklin County	35	10	0	0
Central Washington	10	7	0	CTI
Chelan County*	N/A	N/A	N/A	N/A
Clallam County	13	5	CTI	0
Clark County	39	8	3	6
Evergreen State	43	18	6	0
Grant County	CTI	3	0	0
Grays Harbor County	7	5	CTI	0
Kitsap County	32	8	CTI	0
Kittitas County	8	8	CTI	0
North Central*	N/A	N/A	N/A	N/A
Northwest Washington	44	23	3	0
Okanogan County	4	0	0	0
San Juan County	6	CTI	0	0
Skagit County	CTI	CTI	CTI	0
Southwest Washington	49	31	15	4
Spokane Interstate	46	20	7	4
Thurston County	11	CTI	CTI	0
Walla Walla	12	4	CTI	3
Washington State Spring	82	30	4	4
Washington State	114	45	12	11

\* Actual sales provided by the fair for the 2019 fair.  
 CTI = Confidential Taxpayer Information.

In total, 555 of these fairs' vendors file taxes monthly. This represents 64 percent of vendors.

In total, 26 percent of the vendors file taxes quarterly (225 vendors), and 10 percent file their taxes either annually or only seasonally (having a temporary filing frequency – 82 vendors in total).

The Department also reviewed the total sales for vendors filing quarterly and annually in an attempt to determine the potential maximum uncaptured fair sales. The next table shows fair vendors' total sales by filing frequency in the location of each fair.

**2019 Fair Total Sales by Filing Frequency**

Fair	Total Sales by Filing Frequency*			
	Monthly	Quarterly	Annual	Temporary
Benton Franklin County	1,571,000	227,000	0	0
Central Washington	3,236,000	410,000	0	CTI
Chelan County**	155,000	N/A	N/A	N/A
Clallam County	625,000	17,000	CTI	0
Clark County	971,000	472,000	8,000	182,000
Evergreen State	521,000	384,000	41,000	0
Grant County	CTI	26,000	0	0
Grays Harbor County	183,000	68,000	CTI	0
Kitsap County	702,000	232,000	CTI	0
Kittitas County	899,000	159,000	CTI	0
North Central**	185,000	N/A	N/A	N/A
Northwest Washington	1,275,000	502,000	7,000	0
Okanogan County	0	0	0	0
San Juan County	145,000	CTI	0	0
Skagit County	CTI	CTI	CTI	0
Southwest Washington	210,000	21,000	215,000	0
Spokane Interstate	13,436,000	588,000	24,000	26,000
Thurston County	394,000	CTI	CTI	0
Walla Walla Fair	0	87,000	CTI	3,000
Washington State Spring	8,811,000	4,646,000	89,000	76,000
Washington State	21,454,000	5,125,000	1,116,000	295,000
<b>Total</b>	<b>54,773,000</b>	<b>12,964,000</b>	<b>1,500,000</b>	<b>582,000</b>

\* Total sales in fair location code, not just sales occurring at the fair.  
 Also, all sales during the filing frequency period, not just during the dates of each fair.  
 \*\* Actual sales provided by the fair for the 2019 fair.  
 CTI = Confidential Taxpayer Information.

The Department requires taxpayers with higher gross incomes to report taxes monthly. Thus, the vendors reported 78 percent of the sales that occurred in the month of the fair to the Department monthly.

Vendors that report taxes to the Department quarterly represent 19 percent of the above reported sales. It is important to note that the quarterly amounts shown are sales that occurred the quarter of the fair (thus three months of sales, not the single month shown in the monthly column).

Vendors that report taxes to the Department annually or seasonally (temporary) represent 3 percent of the above reported sales. It is important to note that the annual amounts shown are sales that occurred the year of the fair (thus 12 months of sales, not the single month shown in the monthly column).

These additional sales generated an estimated \$978,000 in state sales tax. Most fairs had additional sales by vendors in filing frequencies other than monthly. Okanogan county fair vendors had no sales and many fairs had fewer than three vendors that reported quarterly, annually, or temporarily.

The Department's sales data from tax returns is not specific enough to capture or allow analysis of sales specific to individual fairs.

The table on the next page details the 2019 information acquired from the WSDA fair applications submitted in 2020. Washington fairs reported over \$27 million in total fair receipts. This does not include the total receipts from the 2019 Washington State Fair.

2019 Fair Information From WSDA Funding Applications													
Name of Fair	Exhibitor Total	Total Attendance	Total Operating Expenses	Gate Receipts, Passes, etc.	Livestock	Booth and Space Rental	Parking Receipts	Carnival and Concessions	Grandstand Receipts	Miscellaneous Receipts	Private Cash Contributions	Total Fair Receipts	State Allocation
Asotin County Fair And Rodeo	578	11,549	93,698	41,943	0	9,987	0	7,025	0	0	2,744	61,699	31,999
Benton Franklin Fair and Rodeo	1,426	119,101	2,862,441	769,532	26,315	66,352	173,269	556,409	184,902	273,770	798,217	2,848,765	53,518
Clallam County Fair	1,428	1,368	239,844	154,870		37,027	4,376	84,237	2,750	361	18,750	302,371	39,136
Central Washington Fair Association	3,704	277,751	2,636,349	1,043,598	27,535	344,080	218,559	1,083,337	32,356	214,451	358,718	3,322,634	69,555
Chelan County Fair	912	24,147	218,914	136,091	2,095	17,423	5,141	56,354		3,343	26,400	246,846	34,394
Clark County Fair	4,579	242,592	2,119,008	1,142,921	13,372	406,611	244,059	1,080,842	80,111	283,716	0	3,251,631	72,408
Columbia County Fair	430	3,179	88,669	16,633	0	0	0	0	0	705	20,750	38,088	29,776
Cowlitz County Fair	595	62,000	262,486	0	577	63,830	13,849	61,420	56,715	11,071	49,690	257,152	33,939
Evergreen State Fair	2,445	355,597	2,747,948	1,512,796	5,494	391,633	493,059	1,421,369	268,152	156,926	217,473	4,466,902	72,053
Ferry County Fair	444	6,143	193,719	31,152	550	4,640	260	3,064	0	9,888	14,340	63,894	30,318
Garfield County Fair	1,944	3,981	100,595	11,490	0	4,502	1,000	2,307	0	6,803	44,786	70,888	29,707
Grant County Fairgrounds	1,237	85,504	458,031	148,477	5,941	55,191	9,588	177,964	0	19,857	32,500	449,518	41,370
Grays Harbor County Fair	1,948	72,816	503,456	167,019	549	65,631	44,530	51,294	24,260	7,602	53,345	414,230	38,129
Jefferson County Fair Association	518	10,112	85,060	40,914	618	6,970	1,820	2,959	0	11,363	3,813	68,458	32,859
King County Fair	596	30,000	233,422	204,929	0	32,450	25,659	50,280	0	0	42,652	355,970	55,000
Kitsap County Fair and Stampede	1,775	81,387	525,759	130,610	1,588	71,683	138,815	115,825	0	6,203	0	464,723	41,482
Kittitas County Fair	1,168	65,306	426,398	146,303	5,119	29,987	58,811	181,027	33,283	17,357	12,011	483,898	37,561
Klickitat County Fair and Rodeo	409	4,573	156,849	25,529	4,892	11,225	6,946	4,935	4,730	36,248	16,902	111,407	31,250
Lincoln County Fair and Rodeo	305	2,273	43,582	18,241	2,242	2,650	3,358	0	0	4,282	3,810	34,583	28,500
Northeast Washington Fair	1,763	8,340	86,378	29,133	0	4,948	4,130	0	0	10,675	4,054	52,940	34,065
North Central Washington Fair	992	16,236	468,616	61,768	7,315	6,285	0	39,008	39,336	88,909	9,270	251,891	33,524
Northwest Washington Fair Association	1,715	134,478	2,662,056	1,000,043	6,536	163,542	99,033	759,862	318,667	509,078	0	2,856,761	53,901
Okanogan County Fair	746	10,509	168,060	117,832	0	14,632	12,549	0	0	4,489	1,000	150,502	34,235
Othello Fair	663	14,216	141,262	63,971	7,045	12,100	2,632	23,057	0	26,022	6,959	141,786	33,663
Pacific County Fair	288	13,980	153,776	35,495	0	8,133	1,730	9,171	0	3,423	66,265	124,217	29,858
Palouse Empire Fair	820	202,820	368,633	62,354	0	25,595	0	33,988	0	2,947	2,270	127,153	34,347
Pend Oreille County Fair	601	4,030	90,006	25,205	0	5,335	0	312	10,673	0	21,883	63,408	32,245
Pierce County Fair	552	20,346	290,818	69,081	0	26,598	26,787	39,667	0	100,964	18,315	281,413	34,075
San Juan County Fair	1,766	18,668	233,053	108,178	3,101	45,921	493	4,669	0	3,682	16,639	182,683	34,766
Skagit County Fair	626	24,970	681,707	117,476	1,894	56,717	13,595	29,290	0	28,010	51,984	298,967	33,882
Skamania County Fair	685	20,000	56,568	0	0	6,857	0	15,636	0	43,830	33,714	100,036	37,000
Southwest Washington Fair	915	78,200	788,386	241,041	6,745	84,630	16,357	243,323	43,407	5,183	53,542	694,228	41,579
Spokane County interstate Fair	1,850	206,615	2,154,188	996,556	26,160	272,572	208,645	871,242	350,363	27,613	155,451	2,908,602	56,896
Thurston County Fair	738	23,500	155,473	76,107	223	21,551	21,143	64,668	0	5,847	2,000	191,539	33,495
Wahkiakum County Fair	211	2,992	129,231	5,566	0	2,460	0	0	40,266	2,438	1,328	52,058	31,277
Walla Walla Fair and Frontier Days	9,785	85,184	1,063,998	300,286	1,362	49,839	17,473	271,419	349,355	120,013	42,812	1,152,560	74,317
Whidbey Island Fair	545	18,767	280,759	109,586	224	24,299	0	41,423	0	18,072	17,398	211,002	33,917
Total	51,702	2,363,230	23,969,195	9,162,724	157,491	2,453,885	1,867,664	7,387,383	1,839,328	2,065,142	2,221,785	27,155,402	1,499,996

Note: The Washington State Fair does not apply for state funding.