

LOCAL HOUSEHOLD TAX  
RCW 35.95.040

Tax Base                      Persons residing within cities or counties, measured by household units.

Tax Rate                      Up to \$1.00 per household

Levied by                      Cities and counties, if approved by the voters. Counties may levy the tax only within the unincorporated area of the county. (See also the street utility tax on housing units per RCW 82.80.050, discussed in the later chapter on Local Taxes on Employees.)

Administration              City treasurer or clerk; county treasurer or auditor

Recent Collections

According to data reported by local governments to the State Auditor via the Local Government Financial Reporting System, only Spokane County reported revenues from a local household tax; the amount reported for calendar year 2008 was \$1.4 million.

Distribution of Receipts

To be used by the city for operation, maintenance, and capital purposes of municipal transportation systems. Any tax levied by a county must be devoted to an unincorporated transportation benefit area, established pursuant to RCW 36.57.100 and .110.

Exemptions                      None

History                      Enabling legislation for the tax was adopted in 1965. Authority for counties to levy the tax was added in 1975.

Discussion/Major Issues

Very few jurisdictions have imposed the household tax to finance the operation of local bus systems. Cities and transit districts also use local sales taxes to support their transit systems.