

Table 7

**CIGARETTE AND TOBACCO PRODUCTS TAXES
Current Tax Rates and Collections for FY 2006 - 2007**

Fund / Account	Current Tax Rate As of Jan. 2008	Tax Collections ¹	
		FY 2006	FY 2007
CIGARETTE TAX²	Dollars/Pack³		
General Fund	\$0.2468	\$52,662,682	\$50,483,541
Water Quality Account	\$0.0902	19,246,494	18,450,401
Violence Reduction/Drug Enforcement	\$0.1188	25,419,797	24,300,353
Health Services Account	\$1.1402	243,235,951	233,228,894
Education Legacy Account	\$0.4290	95,248,411	87,749,107
TOTAL	\$2.0250	\$435,813,335	\$414,212,296
TOBACCO PRODUCTS TAX	Wholesale Price⁴		
General Fund	27.75%	\$7,878,147	\$6,785,151
Water Quality Account	9.75%	3,937,704	2,397,575
Health Services Account	37.50%	14,794,288	11,835,832
TOTAL	75.00%	\$26,610,139	\$21,018,558

¹Reflects the initial collection of the tax for the various funds, including the percentage distributions required by RCW 82.24.026 (education legacy tax). However, transfers pursuant to the I-773 tax for health services (RCW 43.72.900(3)) are not included.

²Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

³Cigarette tax rates reflect the statutory rate, but not the "hold harmless" distributions per I-773.

⁴Maximum of \$0.50 per cigar.