

# TAX STATISTICS

## 2021

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# TAX STATISTICS 2021

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**Table 1**

**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

**Fiscal Years 2020 and 2021 (\$000)**

State Tax Source <sup>1</sup>	Fiscal Year 2020	Fiscal Year 2021	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$12,085,940	\$13,373,541	10.7 %
Motor fuels	1,565,036	1,515,517	(3.2)
Alcoholic beverages	415,283	454,276	9.4
Cigarette, tobacco and vapor <sup>2</sup>	383,551	384,630	0.3
Marijuana	468,810	554,861	18.4
Other	120,382	116,442	(3.3)
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation <sup>3</sup>	4,633,201	5,285,225	14.1
Public utility	423,230	439,708	3.9
Insurance premiums	691,393	683,639	(1.1)
Other	14,198	14,915	5.1
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	3,568,185	4,432,353	24.2
Other	111,112	116,296	4.7
<b><u>Other State Taxes</u></b>			
Estate	646,251	328,865	(49.1)
Real estate excise	1,245,078	1,837,324	47.6
Hazardous substance	257,827	249,284	(3.3)
All other taxes	205,123	182,743	(10.9)
<b>TOTAL STATE TAXES</b>	<b>\$26,834,601</b>	<b>\$29,969,619</b>	<b>11.7 %</b>

<sup>1</sup>Excludes local taxes; see Table 2 for detailed data.

<sup>2</sup>Vapor included in this year's report due to E2HSB 1873 passed in 2019.

<sup>3</sup>B&O for this year's report now includes a surcharge which is deposited into the Workforce Education Investment account according to E2SHB 2158 passed in 2019. The amount deposited can be found in Table 5 or 6 of this report.

# Chart 1

## MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2021  
(Does not include local government taxes)

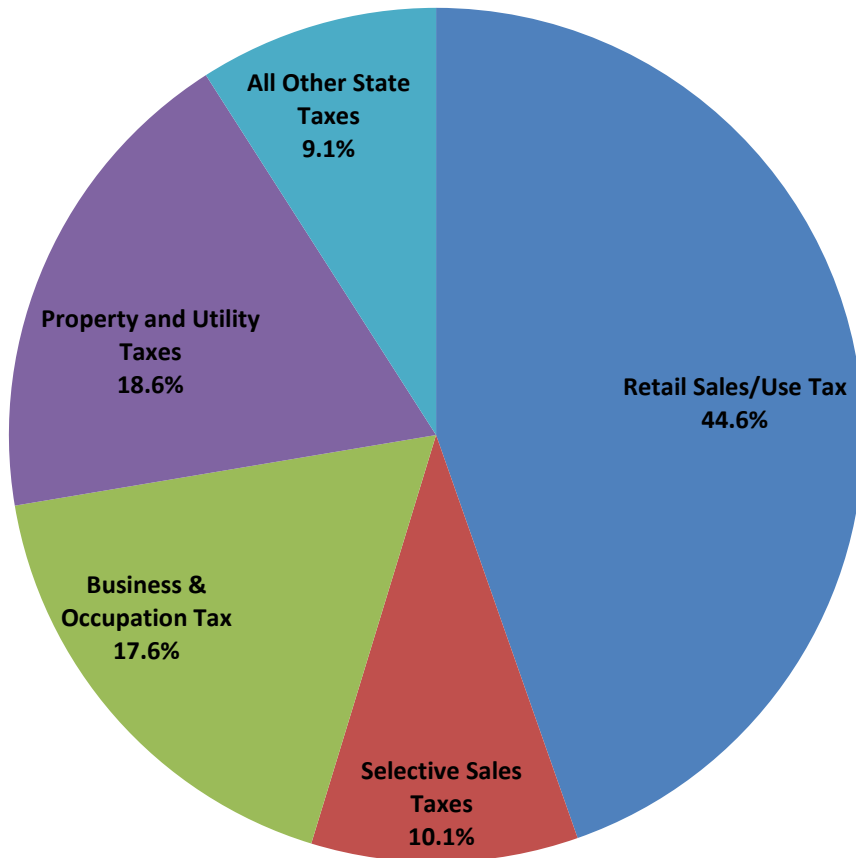


Table 2

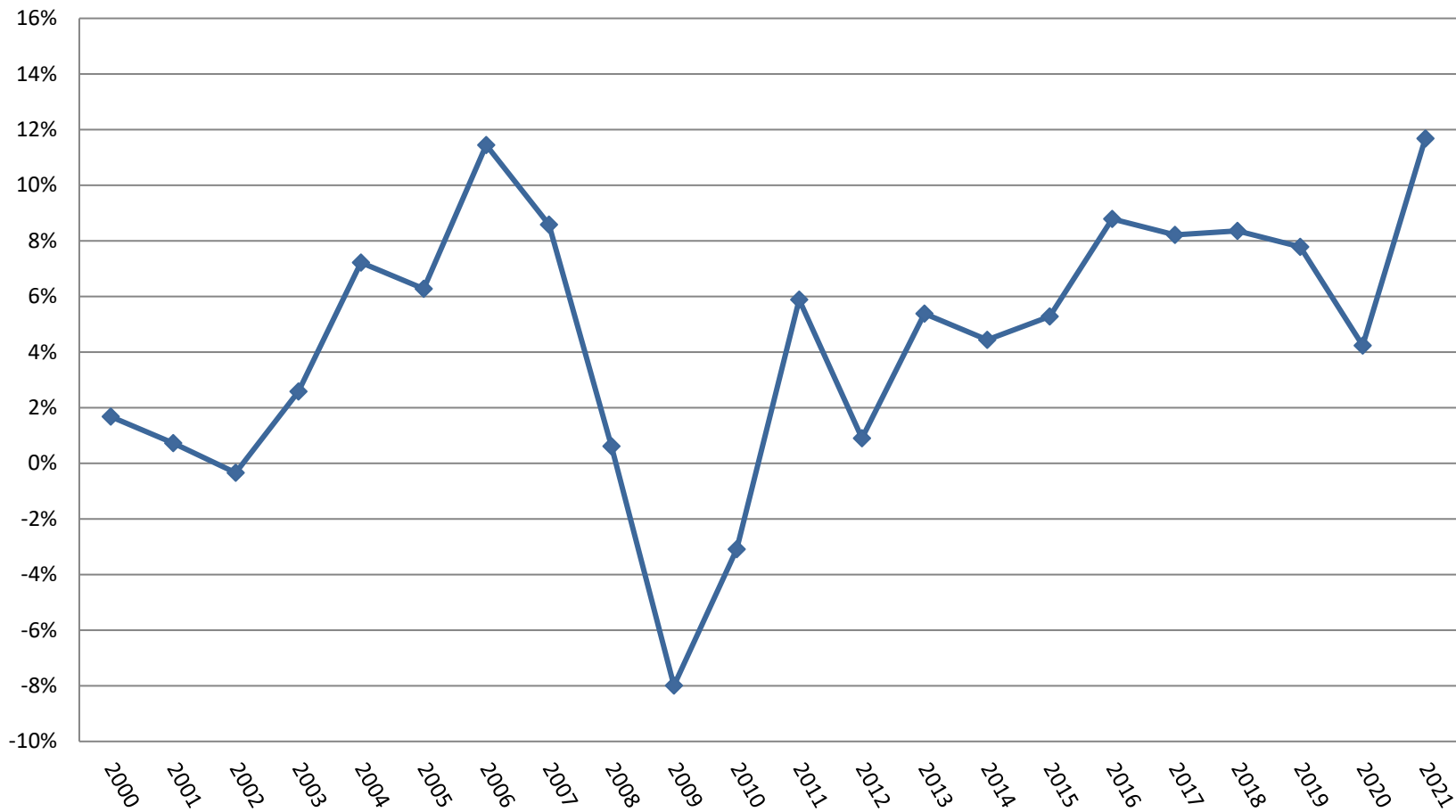
**NET WASHINGTON STATE TAX COLLECTIONS:  
LATEST FIVE YEARS  
Fiscal Years 2017 to 2021 (\$000)**

Source	2017	2018	2019	2020	2021
<b>ALL STATE TAXES</b>	<b>\$22,043,170</b>	<b>\$23,885,196</b>	<b>\$25,743,777</b>	<b>\$26,834,601</b>	<b>\$29,969,619</b>
<b>General &amp; Selective Sales Taxes</b>	<b>13,223,491</b>	<b>13,973,973</b>	<b>14,938,729</b>	<b>15,039,002</b>	<b>16,399,266</b>
Retail Sales	9,514,975	10,291,675	11,170,430	11,357,457	12,525,688
Use	682,737	702,756	765,206	728,483	847,853
Motor Fuels	1,812,676	1,717,943	1,687,803	1,565,036	1,515,517
Liquor Sales	148,589	156,304	167,222	184,259	208,891
Liquor Liter	151,822	157,388	163,657	174,505	186,954
Beer Excise	29,390	31,037	31,048	30,058	31,120
Wine Excise	25,488	25,244	26,443	26,461	27,311
Marijuana Excise	314,460	361,169	389,975	468,810	554,861
Cigarette	377,899	357,445	345,688	324,855	317,992
Tobacco Products	52,437	57,110	61,011	53,061	51,679
Vapor Products	0	0	0	5,635	14,958
Solid Waste Collection	45,239	48,506	50,007	54,253	56,757
Wood Stove Fee	220	201	201	220	264
Brokered Natural Gas	21,347	19,258	30,123	23,116	23,114
Rental Car	32,611	34,047	36,110	31,663	20,643
Shared Tribal Cigarette Taxes	9,236	9,271	8,814	6,495	11,028
Replacement Vehicle Tire Fee	4,262	4,123	4,496	4,232	4,264
Studded Tire Fee	491	408	355	307	255
Derelict Vessel Fee	104	86	140	97	117
<b>Gross Receipts Taxes</b>	<b>4,869,444</b>	<b>5,221,646</b>	<b>5,517,003</b>	<b>5,762,022</b>	<b>6,423,487</b>
Business and Occupation	3,826,274	4,156,327	4,440,702	4,633,201	5,285,225
Public Utility	425,985	421,403	421,737	423,230	439,708
Litter	11,727	11,795	13,023	13,340	14,173
Insurance Premiums	603,963	630,657	640,128	691,393	683,639
Pari-mutuel	1,495	1,463	1,413	858	742
<b>Property &amp; In-lieu Excise Taxes</b>	<b>2,202,931</b>	<b>2,867,043</b>	<b>3,472,027</b>	<b>3,679,297</b>	<b>4,548,649</b>
State Property Tax	2,099,211	2,758,217	3,359,107	3,568,185	4,432,353
Watercraft/Aircraft Excises	14,914	16,124	15,731	17,390	20,792
PUD Privilege	53,903	56,942	58,608	58,356	58,579
Timber Excise	1,786	1,610	2,299	-840	-281
Leasehold Excise	33,118	34,150	36,281	36,205	37,206
<b>Other State Taxes</b>	<b>1,747,303</b>	<b>1,822,534</b>	<b>1,816,018</b>	<b>2,354,280</b>	<b>2,598,217</b>
Estate	168,710	203,411	298,017	646,251	328,865
Real Estate Excise	1,088,609	1,183,271	1,186,273	1,245,078	1,837,324
Fish	3,013	2,956	2,994	1,994	2,362
Hazardous Substance (incl. local)	123,638	141,897	151,513	257,827	249,284
Carbonated Beverage Syrup	7,122	14,915	7,579	6,697	11,090
Petroleum Products	32,665	10,245	32,828	11,042	24,776
Oil Spill	4,551	4,705	6,814	6,809	7,130
Intermediate Care Facilities	9,507	10,203	10,312	10,640	9,781
Enhanced 911 Telephone (state)	25,860	26,256	26,525	27,273	28,176
Penalties and Interest	283,628	224,675	93,163	140,667	99,429

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.

## Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 2000  
Fiscal Years 2000-2021



**Table 3**  
**WASHINGTON STATE GENERAL FUND REVENUES**  
**Fiscal Year 2020<sup>1</sup>**

Source	Amount (\$000) <sup>2</sup>	% of State Sources
<b>TAXES - Department of Revenue<sup>3</sup></b>	<b>\$22,795,900</b>	<b>92.3 %</b>
<b>1935 Revenue Act Taxes</b>	<b>17,580,937</b>	<b>71.2</b>
Retail sales	11,267,630	45.6
Use	714,822	2.9
Business and occupation	4,596,484	18.6
Public utility	401,150	1.6
Cigarette (incl. tribal)	334,312	1.4
Liquor sales (percent)	120,096	0.5
Penalties and interest	146,441	0.6
<b>Other General Fund Taxes</b>	<b>5,214,963</b>	<b>21.1</b>
Tobacco products	56,005	0.2
Liquor sales (liter)	164,641	0.7
Liquor surtaxes	31,106	0.1
State property tax	3,738,779	15.1
PUD privilege	58,356	0.2
Leasehold excise	36,344	0.1
Real estate excise	1,087,962	4.4
Brokered natural gas	22,669	0.1
ICF tax	10,652	0.0
Solid waste collection	68	0.0
Carbonated Beverage Syrup	6,462	0.0
All other DOR G.F. taxes	1,919	0.0
<b>TAXES - OTHER STATE AGENCIES</b>	<b>682,768</b>	<b>2.8</b>
Watercraft excise	17,149	0.1
Insurance premiums	665,426	2.7
Other taxes	193	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>1,223,776</b>	<b>5.0</b>
Dept. of Revenue non-tax revenues	159,173	0.6
Licenses, permits and fees	134,348	0.5
Contributions and grants	139,194	0.6
Interest income	46	0.0
Budget Stabilization transfers	(236,770)	(1.0)
Operating transfers (net)	46,882	0.2
Other miscellaneous revenue	980,903	4.0
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$24,702,443</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>14,202,221</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$38,904,664</b>	

<sup>1</sup>Data for fiscal year 2021 will be included in the 2022 Tax Statistics

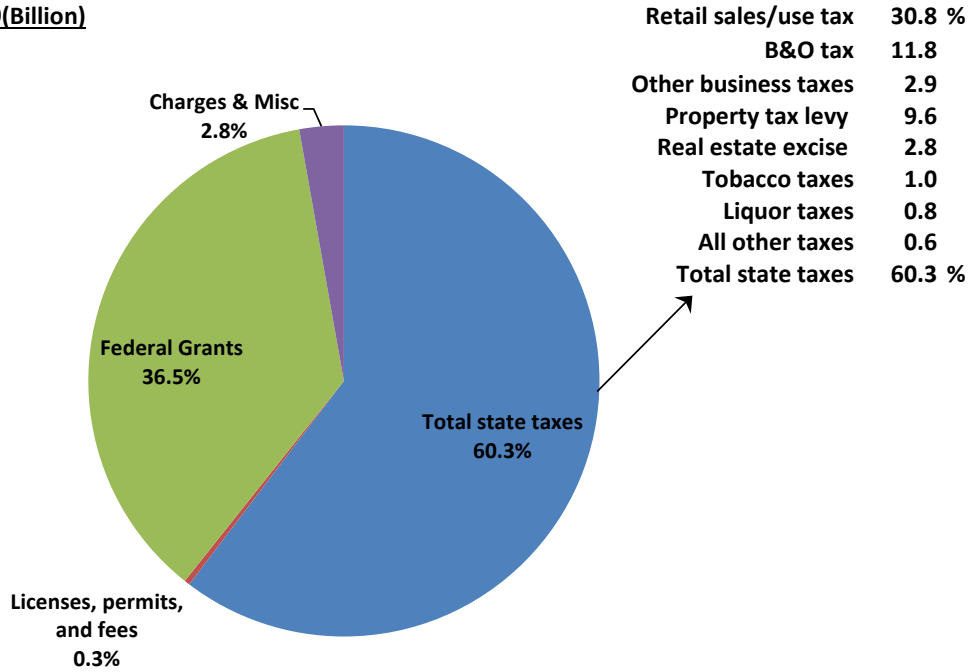
<sup>2</sup>Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

<sup>3</sup>These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

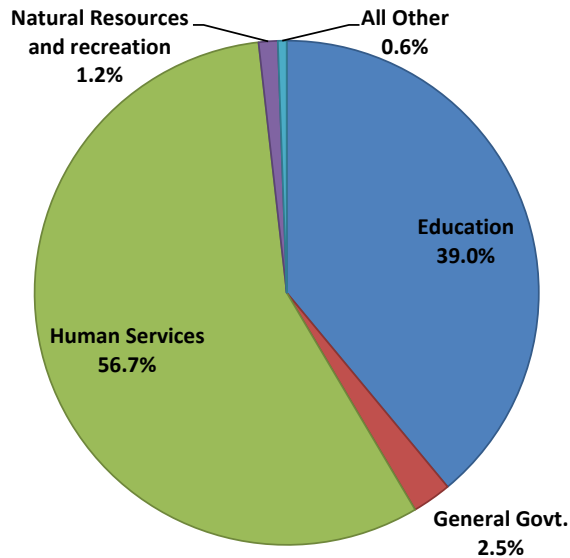
Source: "2020 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2020**

**Revenue - \$38.9(Billion)**



**Expenditures - \$37.4 (Billion)**



Source: "2020 Comprehensive Annual Financial Report," Office of Financial Management.



Table 4

**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2020 and 2021 (\$000)**

Source	Fiscal Year 2020	Fiscal Year 2021	Percent Change
STATE TAXES	\$24,034,595	\$27,135,637	12.9 %
1935 Revenue Act Taxes	17,792,153	19,724,786	10.9
Retail sales	11,357,457	12,525,688	10.3
Use	728,483	847,853	16.4
Business and occupation <sup>1</sup>	4,633,201	5,285,225	14.1
Public utility	423,230	439,708	3.9
Cigarette	324,855	317,992	(2.1)
Liquor sales	184,259	208,891	13.4
Penalties and interest	140,667	99,429	(29.3)
Property and In-lieu Excises	3,661,907	4,527,857	23.6
State property tax	3,568,185	4,432,353	24.2
PUD privilege	58,356	58,579	0.4
Timber excise (state)	(840)	(281)	(66.5)
Leasehold excise (state)	36,205	37,206	2.8
Other State Taxes	2,580,536	2,882,994	11.7
Estate	646,251	328,865	(49.1)
Tobacco products	53,061	51,679	(2.6)
Vapor Products <sup>4</sup>	5,635	14,958	165.5
Liquor liter	174,505	186,954	7.1
Litter	13,340	14,173	6.2
Fish	1,994	2,362	18.4
Real estate excise	1,245,078	1,837,324	47.6
Solid waste collection	54,253	56,757	4.6
Wood stove fee	220	264	19.8
Hazardous substance tax <sup>5</sup>	257,827	249,284	(3.3)
Carbonated beverage syrup	6,697	11,090	65.6
Petroleum products	11,042	24,776	124.4
Brokered natural gas	23,116	23,114	(0.0)
Oil spill tax	6,809	7,130	4.7
Intermediate Care Facilities tax	10,640	9,781	(8.1)
Rental car	31,663	20,643	(34.8)
Enhanced 911 telephone	27,273	28,176	3.3
Replacement vehicle tire fee	4,232	4,264	0.7
Studded tire fee	307	255	(16.9)
Shared tribal cigarette tax	6,495	11,028	69.8
Derelict Vessel Fee	97	117	20.4
ADMINISTRATIVE COLLECTIONS	177,810	226,827	27.6
Escheats	45	0	(100.0)
Property tax exemption fees	93	35	(61.8)
Unclaimed property (G.F. & UCP Fund net)	118,876	151,420	27.4
Master Licensing Fees	7,681	13,306	73.2
City/county administration fee	18,812	20,500	9.0
Transit district administration fee	14,513	15,670	8.0
Other local tax administration fees	11,721	13,070	11.5
Vehicle excise taxes and penalties	77	31	(60.0)
Miscellaneous receipts	5,991	12,795	113.6

LOCAL TAX COLLECTIONS <sup>4</sup>	5,819,547	6,180,399	6.2
Local sales/use taxes:			
City/county (1.0%)	1,863,101	2,030,696	9.0
Transit district (0.1 - 0.9%)	1,437,032	1,551,384	8.0
Criminal justice (0.1%)	185,453	202,119	9.0
Public facilities (0.1 - 0.2%)	18,141	20,584	13.5
Correctional facilities (0.1%)	64,632	73,679	14.0
Regional transit (0.9%)	1,359,244	1,428,108	5.1
Rural counties sales/use (0.09%) <sup>5</sup>	39,140	44,081	12.6
Regional centers & theaters (0.033%) <sup>5</sup>	32,117	36,526	13.7
Pierce County zoo/aquarium (0.1%)	19,200	22,165	15.4
Emergency communications (0.1%)	77,659	99,939	28.7
Public safety (0.3%)	80,398	97,681	21.5
Mental health/chemical dependency (0.1%)	150,131	167,640	11.7
King County Stadium Taxes:			
Food & beverage (0.5%) <sup>6</sup>	11	7	(41.4)
Baseball stadium sales/use (0.017%) <sup>5,7</sup>	0	0	0.0
Football lodging tax/ stadium sales/use (0.016%) <sup>5,8</sup>	43,409	7,327	(83.1)
Annexation services (0.1 - 0.85%) <sup>5</sup>	18,893	8,396	(55.6)
Health sciences/services (0.02%) <sup>5</sup>	2,406	2,702	12.3
LIFT & LRF; Hospital Benefit Zone	13,331	13,062	(2.0)
Affordable Housing <sup>9</sup>	9,512	25,309	166.1
<b>SUBTOTAL - Local sales/use taxes</b>	<b>5,413,809</b>	<b>5,831,404</b>	<b>7.7</b>
City/county leasehold tax	31,077	32,064	3.2
County timber tax	33,189	33,291	0.3
County E-911 telephone tax	75,563	78,119	3.4
Master License Services - Partners	27,319	27,158	(0.6)
Local convention center taxes	106,783	29,995	(71.9)
Local hotel/motel taxes & daily room fees	85,673	85,262	(0.5)
Brokered natural gas	6,929	6,732	(2.9)
Rental car taxes:			
County (1.0%)	4,655	2,600	(44.1)
Regional transit (0.8%)	3,423	1,866	(45.5)
Housing and Related Services Tax	3,004	29,362	877.4
Local REET - controlling interest	21,571	15,267	(29.2)
Cultural Access Program	5,898	6,424	8.9
Local REET - Affordable Housing	0	18	100.0
Local REET - Conservation Areas <sup>10</sup>	0	35	100.0
REET \$5 fee - Prop Tax Admin Assistance	653	802	22.9
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$30,031,952</b>	<b>\$33,542,862</b>	<b>11.7 %</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 The Workforce Education Investment Account is included in the B&O totals.
- 2 Vapor Products Tax is now included.
- 3 The Hazardous Substance Tax for this report is comprised of the Model Toxics Control Act.
- 4 Past reports showed local tax distributions instead of collections.
- 5 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 6 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.
- 7
- 8 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium
- 9 Affordable Housing is included as of 2019.
- 10 Local REET Acquisition and Maintenance of Conservation Areas is now included.

**Table 5**

**DEPARTMENT OF REVENUE COLLECTIONS  
Net State Tax Collections by Tax and Fund  
Fiscal Years 2020 and 2021 (\$000)**

Tax Source and Fund	Fiscal Year 2020	Fiscal Year 2021
<b>Retail Sales Tax</b>		
General Fund	\$11,296,232	\$12,454,894
Advanced Environmental Mitigation Account	31	40
Multimodal Transportation Account	41,251	49,686
Performance Audits of Government Account	18,065	19,947
Tourism Marketing Account	1,878	1,122
<b>TOTAL</b>	<b>11,357,457</b>	<b>12,525,688</b>
<b>Use Tax</b>		
General Fund	719,212	835,347
Advanced Environmental Mitigation Acct.	0	0
Multimodal Transportation Account	8,111	11,189
Performance Audits of Government Account	1,161	1,317
<b>TOTAL</b>	<b>728,483</b>	<b>847,853</b>
<b>Business and Occupation Tax</b>		
General Fund	4,596,751	4,958,477
Problem Gambling Account	349	337
Forest & Fish Support Account	4,238	6,035
Workforce Education Investment Account	31,863	320,376
<b>TOTAL</b>	<b>4,633,201</b>	<b>5,285,225</b>
<b>Public Utility Tax</b>		
General Fund	401,660	418,434
Public Works Assistance Account	0	0
Education Legacy Trust Account	21,570	21,274
<b>TOTAL</b>	<b>423,230</b>	<b>439,708</b>
<b>Cigarette Tax</b>		
General Fund - TOTAL	324,855	317,992
<b>Liquor Sales Tax</b>		
General Fund	137,082	155,403
Liquor Excise Tax Account	47,176	53,489
<b>TOTAL</b>	<b>184,259</b>	<b>208,891</b>
<b>Penalties and Interest</b>		
General Fund - TOTAL	140,667	99,429
<b>State Property Tax</b>		
General Fund - TOTAL	3,568,185	4,432,353
<b>PUD Privilege Tax</b>		
General Fund - TOTAL	58,356	58,579
<b>Timber Excise Tax</b>		
General Fund - TOTAL	-840	-281

Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	36,205	37,206
Estate Tax		
General Fund (Previous)	27	46
Education Legacy Trust Account	646,224	328,819
TOTAL	646,251	328,865
Tobacco Products Tax		
General Fund - TOTAL	53,061	51,679
Vapor Products Tax		
Andy Hill Cancer Research Endowment Fund	2,817	7,479
Foundational Public Health Services Account	2,817	7,479
TOTAL	5,635	14,958
Liquor Liter Tax		
General Fund - TOTAL	174,505	186,954
Food Fish/Shellfish Tax		
General Fund	1,974	2,323
State Wildlife Account	20	39
Sea Cucumber Dive Fishery Account	0	0
Sea Urchin Dive Fishery Account	0	0
TOTAL	1,994	2,362
Carbonated Beverage Syrup Tax		
General Fund - TOTAL	6,697	11,090
Real Estate Excise Tax		
General Fund	1,086,157	1,459,581
Public Works Assistance Account	23,465	31,062
Washington Housing Trust Account	1,116	1,334
City/County Assistance	18,963	25,580
Education Legacy Trust Account	115,376	319,766
TOTAL	1,245,078	1,837,324
Litter Tax		
Litter Control Account	12,090	14,173
Parks Renewal and Stewardship Account	1,250	1,250
TOTAL	13,340	15,423
Solid Waste Collection Tax		
General Fund	119	0
Education Legacy Trust Account	54,133	56,757
TOTAL	54,253	56,757
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	220	264
Hazardous Substance Tax - State Tax		
Model Toxics Control Capital Account	63,159	72,021
Model Toxics Control Operating Account	116,894	141,927
Model Toxics Control Stormwater Account	27,774	35,336
Motor Vehicle Account	50,000	0
TOTAL	257,827	249,284
Petroleum Products Tax (tax reactivated 7/1/2009)		
Pollution Liability Insurance Trust Acct. - TOTAL	11,042	24,776
Brokered Natural Gas Use Tax		
General Fund - TOTAL	23,116	23,114

<b>Oil Spill Tax</b>		
General Fund	0	0
Oil Spill Response Account	1,397	1,426
Oil Spill Prevention (Admin.) Account	5,212	5,504
Military Dept. Active Service Account	200	200
TOTAL	6,809	7,130
<b>ICF (Intermediate Care Facilities) Tax</b>		
General Fund - TOTAL	10,640	9,781
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	31,663	20,643
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	27,273	28,176
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	4,232	4,264
<b>Studded Tire Fee</b>		
Motor Vehicle Account	307	255
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	6,495	11,028
<b>Derelict Vessel Fee</b>		
Performance Audits of Government Account - TOTAL	97	117
	<hr/>	<hr/>
<b>SUBTOTAL - General Fund Taxes</b>	<b>22,641,159</b>	<b>25,523,428</b>
<b>SUBTOTAL - All Other Taxes</b>	<b>1,393,436</b>	<b>1,613,459</b>
	<hr/>	<hr/>
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	<b>\$ 24,034,595</b>	<b>\$ 27,136,887</b>
	<hr/>	<hr/>

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

Table 6

<b>DEPARTMENT OF REVENUE COLLECTIONS</b>		
<b>Net State Tax Collections by Fund and Tax - FY 2020 and 2021 (\$000)</b>		
	Fiscal Year 2020	Fiscal Year 2021
<b>Fund and Tax Source</b>		
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$11,296,232	\$12,454,894
Use Tax	719,212	835,347
Business and Occupation Tax	4,596,751	4,958,477
Public Utility Tax	401,660	418,434
Cigarette Tax	324,855	317,992
Liquor Sales Tax	137,082	155,403
State Property Tax	3,568,185	4,432,353
PUD Privilege Tax	58,356	58,579
Timber Excise Tax	-840	-281
Leasehold Excise tax (ex. local distributions)	36,205	37,206
Estate Tax (pre-2005)	27	46
Tobacco Products Tax	53,061	51,679
Liquor Liter Tax	174,505	186,954
Foodfish/Shellfish Tax	1,974	2,323
Real Estate Excise Tax	1,086,157	1,459,581
Carbonated Beverage Syrup Tax	6,697	11,090
Brokered Natural Gas Use Tax	23,116	23,114
ICF Tax	10,640	9,781
Tribal Cigarette Tax (Puyallup)	6,495	11,028
Solid Waste Collection Tax	119	0
Oil Spill Tax	0	0
Penalties & Interest	140,667	99,429
SUBTOTAL - General Fund	22,641,159	25,523,428
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	31	40
Use Tax	0	0
SUBTOTAL	31	40
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	41,251	49,686
Use Tax	8,111	11,189
Rental Car Tax	31,663	20,643
SUBTOTAL	81,024	81,518
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	18,065	19,947
Use Tax	1,161	1,317
SUBTOTAL	19,225	21,264
<b>DERELICT VESSEL REMOVAL ACCOUNT (513)</b>		
Derelict Vessel Fee	97	117



<b>MODEL TOXICS CONTROL CAPITAL ACCOUNT (23N)</b>		
Hazardous Substance Tax	63,159	72,021
<b>MODEL TOXICS CONTROL OPERATING ACCOUNT (23P)</b>		
Hazardous Substance Tax	116,894	141,927
<b>MODEL TOXICS CONTROL STORMWATER ACCOUNT (23R)</b>		
Hazardous Substance Tax	27,774	35,336
<b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>		
Petroleum Products Tax	11,042	24,776
<b>OIL SPILL PREVENTION ACCOUNT(217)</b>		
Oil Spill Tax	5,212	5,504
<b>OIL SPILL RESPONSE ACCOUNT (223)</b>		
Oil Spill Tax	1,397	1,426
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	27,273	28,176
<b>MOTOR VEHICLE ACCOUNT (108)</b>		
Studded Tire Fee	307	255
Hazardous Substance Tax	50,000	0
SUBTOTAL	50,307	255
<b>MILITARY DEPT. ACTIVE SERVICE ACCOUNT (14R)</b>		
Oil Spill Tax	200	200
<b>TOURISM MARKETING ACCOUNT (22T)</b>		
Statewide Tourism Marketing Tax	1,878	1,122
<b>ANDY HILL CANCER RESEARCH ENDOWMENT FUND MATCH TRANSFER ACCOUNT (19V)</b>		
Vapor Products Tax	2,817	7,479
<b>FOUNDATIONAL PUBLIC HEALTH SERVICES ACCOUNT (24B)</b>		
Vapor Products Tax	2,817	7,479
<b>WORKFORCE EDUCATION INVESTMENT ACCOUNT (24J)</b>		
Business and Occupation Tax	31,863	320,376
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>24,034,595</b>	<b>27,136,887</b>



Table 7

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:  
AVERAGE COST OF COLLECTION  
Fiscal Years 1981 - 2021**

Fiscal Year	Expenditures <sup>1</sup> (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries <sup>2</sup>	Operations <sup>3</sup>	State <sup>4</sup>	Local	
2021	119,197	47,091	27,136	6,180	0.61
2020	118,845	46,931	24,035	5,820	0.66
2019	111,485	43,292	22,951	5,699	0.62
2018	99,446	43,775	17,160	5,281	0.64
2017	97,861	43,182	16,053	4,488	0.69
2016	95,854	32,811	15,098	4,179	0.67
2015	89,697	32,390	14,041	3,820	0.68
2014	89,557	27,164	13,544	3,478	0.69
2013	83,556	25,322	12,842	3,267	0.68
2012	83,865	24,448	12,258	3,059	0.71
2011	85,196	22,301	12,121	2,930	0.71
2010	83,602	27,093	11,257	2,764	0.79
2009	78,298	23,688	11,797	2,689	0.70
2008	76,305	27,388	12,862	2,882	0.66
2007	67,740	27,217	12,439	2,708	0.63
2006	66,020	27,661	11,403	2,487	0.67
2005	61,149	27,938	10,160	2,280	0.72
2004	59,663	26,737	9,642	2,119	0.74
2003	57,110	25,082	9,092	2,000	0.74
2002	53,170	24,013	8,955	1,898	0.71
2001	53,351	21,900	9,066	1,864	0.69
2000	51,786	22,283	8,687	1,754	0.71
1999	49,804	20,007	8,070	1,610	0.72
1998	49,605	19,464	7,782	1,458	0.75
1997	48,154	19,136	7,379	1,278	0.78
1996	47,305	18,547	7,005	1,116	0.78
1995	45,574	19,708	6,820	1,109	0.82
1994	43,733	18,965	6,414	1,047	0.84
1993	39,534	15,713	5,972	953	0.80
1992	35,145	14,148	5,609	905	0.76
1991	31,339	12,096	5,314	867	0.70
1990	29,194	9,564	5,014	776	0.67
1989	26,514	9,091	4,383	612	0.71
1988	23,838	8,761	4,021	557	0.71
1987	23,273	7,564	3,752	501	0.73
1986	21,469	7,361	3,545	455	0.72
1985	19,083	6,222	3,069	420	0.73
1984	17,177	5,098	3,139	379	0.63
1983	14,996	4,846	2,902	307	0.62
1982	15,082	3,975	2,334	222	0.75
1981	14,705	3,816	2,114	195	0.80

1 Total agency expenditures including "non-revenue collecting" activities.

2 Includes employee benefits.

3 Excludes grants and subsidies which are generally pass-through funds.

4 State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

**Table 8**  
**REAL ESTATE EXCISE TAX STATISTICS**  
**State REET Collections Reported by Counties**  
**Fiscal Years 1987 - 2021**

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)
2021	316,668	\$1,762,524
2020	237,429	1,029,206
2019	264,181	1,173,605
2018	300,136	1,174,488
2017	286,686	1,080,672
2016	270,689	945,901
2015	254,147	787,068
2014	242,434	645,919
2013	241,595	579,062
2012	209,442	417,408
2011	206,805	378,041
2010	215,233	409,796
2009	198,515	397,623
2008	250,971	707,995
2007	316,432	986,721
2006	364,906	1,003,138
2005	364,900	855,350
2004	344,056	644,085
2003	316,635	521,220
2002	287,851	434,191
2001	272,480	435,958
2000	279,597	434,989
1999	289,890	423,028
1998	277,638	390,169
1997	246,871	306,407
1996	249,715	274,856
1995	244,632	250,425
1994	289,664	279,781
1993	269,622	230,751
1991	241,194	207,135
1990	281,779	268,153
1989	230,157	186,435
1988	214,868	143,850
1987	230,568	131,047

Note: Collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4, 5 and 6.

Table 9

**REAL ESTATE EXCISE TAX STATISTICS<sup>1</sup>**  
**State and Local Tax Collections by County - Fiscal Year 2021**

Counties	Number of Taxable Sales	FY 2021 Collections	
		Local Taxes	State Tax <sup>1</sup>
Adams	759	\$311,193	\$1,570,390
Asotin	1,048	433,134	1,746,892
Benton	9,151	10,099,195	26,789,499
Chelan	5,089	6,455,905	16,213,841
Clallam	4,210	4,618,113	10,787,139
Clark	22,287	32,061,461	105,182,433
Columbia	285	127,276	404,023
Cowlitz	5,679	2,878,108	12,844,267
Douglas	2,570	1,745,318	7,689,970
Ferry	756	154,064	698,768
Franklin	3,439	4,440,374	10,703,476
Garfield	160	39,351	181,559
Grant	5,463	4,581,334	10,809,607
Grays Harbor	5,864	2,077,730	9,538,669
Island	5,246	7,730,478	18,420,855
Jefferson	2,409	2,585,410	6,118,994
King	73,169	253,508,617	840,622,310
Kitsap	11,184	20,470,317	55,621,511
Kittitas	3,561	2,782,558	13,525,178
Klickitat	1,820	1,831,172	3,472,510
Lewis	4,920	4,363,908	10,821,135
Lincoln	1,149	285,015	1,290,431
Mason	5,228	4,133,757	9,442,925
Okanogan	3,031	1,069,401	4,899,343
Pacific	2,395	1,002,863	4,666,279
Pend Oreille	1,374	534,248	2,503,359
Pierce	35,384	62,486,072	166,527,888
San Juan	1,745	14,516,051	10,039,493
Skagit	6,235	8,844,915	22,346,584
Skamania	908	365,895	1,665,362
Snohomish	30,240	68,532,111	186,788,599
Spokane	21,789	26,916,665	67,892,997
Stevens	3,392	1,134,048	5,283,868
Thurston	12,082	18,021,885	46,592,857
Wahkiakum	371	129,236	582,534
Walla Walla	2,469	1,466,730	6,283,252
Whatcom	10,351	16,407,066	41,384,276
Whitman	1,659	651,917	3,213,245
Yakima	7,797	5,507,166	17,358,117
<b>TOTAL</b>	<b>316,668</b>	<b>\$595,300,058</b>	<b>\$1,762,524,435</b>

1 Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts. Does not include tax on controlling interests collected by DOR; Includes 1.3% retained by the county for collection costs.

NOTE: In previous years, the Department was able to estimate the value of taxable sales by dividing the state tax collections by the state tax rate of 1.28%. In 2019, the legislature passed ESSB 5998 which established a graduated real estate tax. The Department is now unable to estimate taxable sales.

**Table 10**  
**NUMBER OF STATE EXCISE TAXPAYERS**  
**Registered Accounts by County and Reporting Frequency**  
**As of July 1, 2021**

County Total	Monthly	Quarterly	Annual <sup>1</sup>	Nonreporter <sup>2</sup>	Total
Adams	237	392	386	423	1,438
Asotin	215	354	357	138	1,064
Benton	2,691	4,344	4,121	1,736	12,892
Chelan	1,860	2,695	2,413	1,313	8,281
Clallam	1,353	2,452	2,125	749	6,679
Clark	6,100	12,653	12,138	4,295	35,186
Columbia	72	110	101	93	376
Cowlitz	1,160	2,043	1,823	654	5,680
Douglas	447	912	788	533	2,680
Ferry	76	196	166	69	507
Franklin	1,165	1,766	1,683	1,030	5,644
Garfield	26	50	44	104	224
Grant	1,285	1,896	1,724	1,291	6,196
Grays Harbor	1,091	1,816	1,530	619	5,056
Island	1,233	2,601	2,640	857	7,331
Jefferson	631	1,452	1,529	486	4,098
King	39,852	68,422	74,293	25,702	208,269
Kitsap	3,581	6,915	6,745	2,644	19,885
Kittitas	932	1,463	1,384	488	4,267
Klickitat	379	712	664	314	2,069
Lewis	1,246	2,139	1,938	854	6,177
Lincoln	171	286	285	506	1,248
Mason	776	1,670	1,445	561	4,452
Okanogan	804	1,212	1,187	758	3,961
Pacific	392	668	546	241	1,847
Pend Oreille	154	347	319	134	954
Pierce	11,448	21,454	19,977	7,431	60,310
San Juan	747	1,330	1,177	401	3,655
Skagit	2,264	3,804	3,479	1,415	10,962
Skamania	113	275	226	67	681
Snohomish	11,936	21,153	19,161	6,611	58,861
Spokane	7,513	12,858	12,939	4,568	37,878
Stevens	567	1,154	1,126	449	3,296
Thurston	3,924	7,425	7,663	3,031	22,043
Wahkiakum	54	119	118	36	327
Walla Walla	868	1,513	1,503	678	4,562
Whatcom	4,040	7,142	7,585	3,250	22,017
Whitman	470	718	784	688	2,660
Yakima	3,024	4,460	4,343	2,538	14,365
<b>SUBTOTAL</b>	<b>114,897</b>	<b>202,971</b>	<b>202,455</b>	<b>77,755</b>	<b>598,078</b>
<b>Out-Of-State</b>	<b>39,968</b>	<b>41,735</b>	<b>29,175</b>	<b>17,758</b>	<b>128,636</b>
<b>TOTAL</b>	<b>154,865</b>	<b>244,706</b>	<b>231,630</b>	<b>95,513</b>	<b>726,714</b>

<sup>1</sup> Includes seasonal reporters.

<sup>2</sup> Firms with annual gross income of up to \$28,000 which have no sales tax liability; or \$46,667 per year for firms generating at least 50% of their taxable amount from service activities or operators of contests of chance (up to \$24,000 for public utility tax) are not required to file excise tax returns.

**Table 11**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
By County and Major Industry - Calendar Year 2020**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	10	0	2	15	43	35	105
Asotin	15	5	1	19	66	15	121
Benton	215	46	20	224	826	218	1,549
Chelan	106	27	12	99	523	115	882
Clallam	93	22	11	102	315	62	605
Clark	687	136	91	686	2,235	734	4,569
Columbia	5	1	0	9	11	2	28
Cowlitz	120	28	15	131	330	87	711
Douglas	52	4	2	47	129	42	276
Ferry	6	0	1	8	13	9	37
Franklin	104	13	9	105	247	156	634
Garfield	4	1	0	4	7	4	20
Grant	103	19	13	98	301	113	647
Grays Harbor	77	10	7	126	260	72	552
Island	118	26	11	150	347	96	748
Jefferson	38	11	4	53	200	46	352
King	2,320	515	419	3,503	12,201	3,708	22,666
Kitsap	269	73	27	356	1,103	278	2,106
Kittitas	69	18	3	76	226	77	469
Klickitat	32	5	2	21	113	37	210
Lewis	103	16	7	115	328	116	685
Lincoln	16	6	3	24	30	15	94
Mason	74	13	5	103	266	59	520
Okanogan	54	17	9	72	173	69	394
Pacific	32	6	9	25	107	23	202
Pend Oreille	18	6	3	19	34	23	103
Pierce	1,065	211	130	1,383	3,664	1,133	7,586
San Juan	54	9	4	55	155	36	313
Skagit	185	26	17	163	520	156	1,067
Skamania	14	3	6	14	54	17	108
Snohomish	1,103	201	129	1,210	3,333	919	6,895
Spokane	631	135	71	658	2,215	629	4,339
Stevens	62	6	5	65	134	64	336
Thurston	283	57	32	403	1,309	310	2,394
Wahkiakum	7	0	1	10	13	9	40
Walla Walla	55	19	2	84	241	57	458
Whatcom	278	66	53	346	1,133	381	2,257
Whitman	31	11	4	45	128	50	269
Yakima	169	43	21	255	695	313	1,496
Out of State	1,333	498	1,138	3,515	6,095	2,010	14,589
<b>TOTAL</b>	<b>10,010</b>	<b>2,309</b>	<b>2,299</b>	<b>14,396</b>	<b>40,123</b>	<b>12,295</b>	<b>81,432</b>

Note: Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 12

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2019 and 2020**

Industry	NAICS	2019	2020
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	680	676
Textiles & apparel	313-316	343	227
Lumber, wood & paper	321-322	148	202
Petroleum, chemicals, plastics	324-327	297	189
Metal products	331-332	226	173
Industrial machinery	333	107	51
Computers & electronics	334	100	57
Appliances & electrical equip.	335	28	22
Transportation equipment	336	85	74
Other manufacturing	323, 337, 339	963	638
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	1,057	969
Nondurable goods	424	1,108	1,037
Other wholesaling	425	217	293
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	607	469
Furniture & home furnishings	442	540	380
Electronics & appliances	443	650	481
Building materials	4441	341	233
Lawn & garden supply	4442	263	263
Food & beverages (off-premises)	445	923	1,020
Health & personal care	446	1,073	1,054
Gas stations (& mini-marts w/ pumps)	447	111	81
Apparel & accessories	448	2,064	2,259
Sporting goods, hobby, book stores	451	972	859
Department stores	4522	6	2
Warehouse Clubs and Superstores <sup>1</sup>	4523	1	0
General merchandise	452319	998	2,107
E-commerce & mail order	4541	165	255
Misc. retailers	453, 4542-4543	5,733	4,933
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	1,035	1,096
Utilities: electric, nat. gas, water/sewer	22	46	26
Construction	23	11,474	10,010
Transportation (passenger & freight)	48, 492	5,332	3,891
Warehouses	493	54	82
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	171	170
Software development	5112	777	679
Motion picture & audio recording	512	562	488
Radio & TV broadcasting; cable TV	515	23	14
Telephone & telecommunications	517	119	97
Information & data processing services	518-519	441	440

**Table 12**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2019 and 2020**

<b>Industry</b>	<b>NAICS</b>	<b>2019</b>	<b>2020</b>
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,634	1,938
Insurance agents & brokers	524	572	646
Real estate agents & brokers	531	2,858	2,728
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	452	391
Legal services	5411	683	819
Accounting services	5412	937	945
Architectural & engineering services	5413-5414	1,979	1,969
Computer services	5415	2,153	2,535
Other business services	5416-5419, 55-56	15,376	14,017
<b>PERSONAL SERVICES:</b>			
Health services	62	5,560	5,457
Arts, entertainment, recreation	71	2,716	2,514
Accommodations	721	1,598	956
Restaurants & Food Services	7223, 7225	2,778	2,158
Drinking Places	7224	143	100
Auto repair & services	8111	1,130	1,062
Personal care (beauty, barber, etc.)	8121-8122	2,890	2,380
Laundry & dry cleaning	8123	66	43
Other personal services	8129	1,390	1,020
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	2,207	1,916
Other services	8112-8114, 813-814, 99	1,727	1,841
<b>TOTAL NEW ACCOUNTS</b>		<b>88,689</b>	<b>81,432</b>

Note: Based on opening date and the North American Industry Classification System (NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

1 NAICS updates for the 2019 data

Table 13

## COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2021

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	Othello	1.0	0.2		0.1	0.3		0.1			1.7
Asotin	Clarkston	0.8	0.4			0.3				0.2 Public Facilities	1.7
Benton	all cities; PTBA	1.0	0.6		0.1	0.3	0.1				2.1
Chelan	Wenatchee	1.0	0.5		0.1			0.1		0.3 Public Facilities; 0.1 Housing & Related Svcs	2.1
Clallam	Port Angeles; Sequim	1.0	0.8		0.1	0.1 (Sequim only)	0.1	0.1	0.1	0.1 Housing & Related Svcs (Port Angeles only)	2.3
Clark	Vancouver	1.0	0.7		0.1				0.1	0.1 Housing & Related Svcs	2.0
Columbia	Dayton	1.0	0.6		0.1			0.1	0.1		1.9
Cowlitz	Kelso; Longview	1.0	0.3		0.1			0.1	0.1		1.6
Douglas	East Wenatchee	1.0	0.5		0.1			0.1		0.1 Public Facilities; 0.1 Housing & Related Svcs	1.9
Ferry	entire county	1.0			0.1	0.3			0.1		1.5
Franklin	Pasco; PTBA	1.0	0.6		0.1	0.3	0.1				2.1
Garfield	entire county	1.0	0.4								1.4
Grant	Five cities	1.0	0.4		0.1	0.3		0.1			1.9
Grays Harbor	Ocean Shores	1.0	0.90		0.1	0.3		0.2	0.1		2.6
Island	Oak Harbor	1.0	1.1		0.1		0.1		0.1		2.4
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1	0.1 Housing & Related Svcs	2.6
King	Shoreline	1.0	1.1	1.4	0.1				0.1	0.1 Housing & Related Svcs	3.8
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1	0.1	0.3 Passenger Ferry	2.5
Kittitas	Ellensburg	1.0	0.2		0.1	0.3	0.1			0.1 Housing & Related Svcs	1.8
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.4		0.1		0.1		0.1		1.7
Lincoln	entire county	1.0			0.1	0.3		0.1			1.5
Mason	Shelton	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Okanogan	Twisp	1.0	0.6		0.1	0.1	0.1	0.2	0.1		2.2
Pacific	Long Beach	1.0	0.5		0.1			0.1	0.1		1.8
Pend Oreille	entire county	1.0			0.1				0.1		1.2



										0.1 zoo/aquarium; 0.1 Cultural Access Program; 0.1 Housing & Related Svcs	
Pierce	Tacoma	1.0	0.7	1.4	0.1		0.1	0.1	0.1		3.7
San Juan	Friday Harbor	1.0	0.2		0.1	0.3	0.1	0.2	0.1		2.0
Skagit	Anacortes	1.0	0.6		0.1	0.3		0.1	0.1	0.1 Housing & Related Svcs	2.3
Skamania	entire county	1.0			0.1				0.1		1.2
Snohomish	Three Cities	1.0	1.3	1.4	0.1			0.1	0.1		4.0
Spokane	Airway Heights	1.0	1.0		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.6
Stevens	entire county	1.0			0.1						1.1
Thurston	Lacey;Tumwater	1.0	1.4		0.1		0.1	0.2	0.1		2.9
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham;Blaine;Ferndale;Lynden	1.0	0.8		0.1	0.1	0.1		0.1	0.1 Housing & Related Svcs	2.3
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Selah;City of Yakima	1.0	0.3		0.1	0.3			0.1		1.8

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes ( hotel/motel taxes).

PTBA = public transportation benefit area

Counties with multiple cities listed have equal totals but may levy different local sales taxes.

**Table 14**

**SUMMARY OF LOCAL SALES/USE TAXES  
Types of Taxes Authorized and Utilized; FY 2021 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2020)	Amount Distributed in FY 2021
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,415,389,546
Counties		1.0%	39	\$615,306,559
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	0 <sup>1</sup>	\$1,551,383,647
Criminal Justice	82.14.340	0.1%	35 <sup>2</sup>	\$202,118,917
Public Facilities	82.14.048	0.2%	3	\$20,584,247
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$1,428,107,605
Juvenile Correctional Facilities	82.14.350	0.1%	16	\$73,679,470
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$22,164,634
Emergency Communications	82.14.420	0.1%	0 <sup>2</sup>	\$99,939,232
Public Safety	82.14.450(1)	0.3%	0 <sup>2</sup>	\$97,681,302
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	26 <sup>3</sup>	\$167,639,942
Housing & Related Services	82.14.530	0.1%	7	\$29,362,170
Cultural Access	82.14.525	0.1%	1	\$6,423,999
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$5,729,781,270</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$2,950,551
Rural Counties	82.14.370	0.09%	32	\$44,080,789
Regional Centers	82.14.390	0.033%	22	\$35,172,790
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$1,353,234
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	0	\$6,682,126
Local Revitalization Financing	82.14.510	up to 6.5%	0	\$4,380,000
Annexation Services	82.14.415	0.1 - 0.85%	0	\$8,395,572
Health Sciences	82.14.480	0.02%	1	\$2,701,708
Affordable Housing	82.14.540	0.07-0.15%	123	\$25,308,797
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$133,025,568</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$5,862,806,838</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.

Table 15

YIELD OF BASIC & OPTIONAL CITY/COUNTY LOCAL SALES AND USE TAX <sup>1</sup>					
Distributions of the 1.0% Tax in Fiscal Years FY 2020 - FY 2021					
County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2020	FY 2021	% Change	FY 2021	Rank
Adams	\$4,122,607	\$5,234,575	27.0 %	\$251.66	11
Asotin	\$3,312,603	\$3,773,087	13.9	\$164.05	33
Benton	\$50,700,461	\$55,522,125	9.5	\$265.28	8
Chelan	\$22,421,322	\$25,716,258	14.7	\$315.15	4
Clallam	\$14,520,684	\$16,850,661	16.0	\$217.29	21
Clark	\$93,574,200	\$109,767,447	17.3	\$214.06	22
Columbia	\$2,295,465	\$867,070	(62.2)	\$206.45	23
Cowlitz	\$22,790,712	\$26,944,028	18.2	\$241.00	13
Douglas	\$11,525,920	\$14,093,845	22.3	\$316.01	3
Ferry	\$785,516	\$912,508	16.2	\$114.06	39
Franklin	\$19,286,235	\$21,813,160	13.1	\$219.23	19
Garfield	\$433,810	\$495,385	14.2	\$220.17	18
Grant	\$24,557,677	\$27,883,863	13.5	\$272.30	7
Grays Harbor	\$12,478,049	\$15,006,966	20.3	\$198.90	25
Island	\$13,164,929	\$15,589,215	18.4	\$180.54	30
Jefferson	\$6,050,176	\$6,396,148	5.7	\$197.11	26
King	\$751,384,383	\$764,649,930	1.8	\$333.43	2
Kitsap	\$53,062,597	\$60,812,551	14.6	\$220.66	17
Kittitas	\$12,658,351	\$14,516,424	14.7	\$306.25	5
Klickitat	\$3,868,390	\$3,520,234	(9.0)	\$152.06	36
Lewis	\$18,352,966	\$19,639,712	7.0	\$241.72	12
Lincoln	\$1,590,104	\$2,006,865	26.2	\$179.99	31
Mason	\$9,064,163	\$10,761,554	18.7	\$162.44	34
Okanogan	\$7,477,299	\$8,861,006	18.5	\$203.58	24
Pacific	\$3,544,076	\$4,239,486	19.6	\$192.05	28
Pend Oreille	\$1,648,575	\$1,856,597	12.6	\$132.61	38
Pierce	\$188,874,982	\$218,201,521	15.5	\$237.93	14
San Juan	\$6,202,507	\$7,008,592	13.0	\$400.49	1
Skagit	\$33,005,877	\$37,495,504	13.6	\$284.49	6
Skamania	\$2,003,747	\$2,048,155	2.2	\$164.51	32
Snohomish	\$165,428,018	\$184,353,201	11.4	\$218.32	20
Spokane	\$119,081,437	\$133,885,758	12.4	\$253.76	9
Stevens	\$5,883,834	\$7,223,879	22.8	\$155.69	35
Thurston	\$63,559,000	\$74,919,521	17.9	\$253.71	10
Wahkiakum	\$474,879	\$609,088	28.3	\$142.48	37
Walla Walla	\$12,126,444	\$14,395,349	18.7	\$230.88	16
Whatcom	\$48,692,435	\$53,861,933	10.6	\$235.51	15
Whitman	\$8,363,155	\$9,328,970	11.5	\$194.35	27
Yakima	\$44,732,979	\$49,633,930	11.0	\$189.95	29
All Counties	\$543,276,522	\$615,306,559	13.3		
All Cities	\$1,319,824,044	\$1,415,389,546	7.2		
TOTAL	\$1,863,100,566	\$2,030,696,105	9.0 %	\$261.45	

Note: Distributions of basic & optional 1.0% local sales/use tax, excluding admin. expense (1.0%) retained by the state.

1 Changes to the Department computer systems require this comparison to include basic and optional taxes starting in Fiscal Year 2018.

**Table 16A**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

**Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021**

<b>County</b>	<b>City/County Basic and Optional up to 1.0%</b>	<b>Municipal Transit<sup>3</sup> 0.1% - 0.9%</b>	<b>High-Capacity Transit 0.9%</b>	<b>Housing &amp; Related Services 0.1%</b>
Adams	\$5,234,575	\$462,042		
Asotin	\$3,773,087	\$1,609,570		
Benton	\$55,522,125	\$43,058,291		
Chelan	\$25,716,258	\$494,456		
Clallam	\$16,850,661	\$11,995,828		480,459
Clark	\$109,767,447	\$69,852,660		521,847
Columbia	\$867,070	\$428,742		
Cowlitz	\$26,944,028	\$4,966,635		
Douglas	\$14,093,845	\$19,464,371		
Ferry	\$912,508			
Franklin	\$21,813,160	\$90,337		
Garfield	\$495,385	\$197,151		
Grant	\$27,883,863	\$8,195,797		
Grays Harbor	\$15,006,966	\$11,871,952		
Island	\$15,589,215	\$15,100,739		
Jefferson	\$6,396,148	\$5,756,496		57,327
King	\$764,649,930	\$705,285,055	\$1,428,107,605	\$24,479,670
Kitsap	\$60,812,551	\$66,880,059		
Kittitas	\$14,516,424	\$1,310,397		654,305
Klickitat	\$3,520,234			
Lewis	\$19,639,712	\$4,386,349		
Lincoln	\$2,006,865			
Mason	\$10,761,554	\$7,135,278		
Okanogan	\$8,861,006	\$3,458,203		
Pacific	\$4,239,486	\$1,451,076		
Pend Oreille	\$1,856,597			
Pierce	\$218,201,521	\$106,569,994	(incl. w/ King)	
San Juan	\$7,008,592	\$312,860		
Skagit	\$37,495,504	\$17,536,001		514,424
Skamania	\$2,048,155			
Snohomish	\$184,353,201	\$202,961,420	(incl. w/ King)	
Spokane	\$133,885,758	\$98,292,190		
Stevens	\$7,223,879			
Thurston	\$74,919,521	\$84,244,550		2,654,138
Wahkiakum	\$609,088			
Walla Walla	\$14,395,349	\$8,534,898		
Whatcom	\$53,861,933	\$40,198,430		
Whitman	\$9,328,970			
Yakima	\$49,633,930	\$9,281,821		
<b>TOTAL</b>	<b>\$2,030,696,105</b>	<b>\$1,551,383,647</b>	<b>\$1,428,107,605</b>	<b>\$29,362,170</b>

- 1 Distributions exclude state-retained administrative fee.
- 2 Amounts for multi-county districts shown for the largest county.
- 3 Distributions include Transportation Benefit District taxes.

**Table 16B**

<b>LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup></b>				
<b>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021</b>				
<b>County</b>	<b>Criminal Justice 0.1%</b>	<b>Juvenile Correction 0.1%</b>	<b>Public Facilities 0.2%</b>	<b>Public Safety 0.3%</b>
Adams	\$482,057			\$1,404,839
Asotin			\$943,241	\$1,278,416
Benton	\$5,552,255	\$5,552,253		\$15,347,532
Chelan	\$2,571,679		\$6,252,191	\$245,626
Clallam	\$1,685,105	\$1,683,174		\$454,301
Clark	\$10,974,842			
Columbia	\$53,926			
Cowlitz	\$2,696,381			\$359,215
Douglas	\$1,404,056			
Ferry	\$91,247			\$255,645
Franklin	\$2,181,336	\$2,181,338		\$5,305,758
Garfield				
Grant	\$2,788,583			\$7,755,694
Grays Harbor	\$1,500,774			\$4,147,652
Island	\$1,559,007	\$1,559,006		
Jefferson	\$639,630			\$1,857,733
King	\$76,063,016			\$3,158,620
Kitsap	\$6,081,314	\$6,081,313		
Kittitas	\$1,451,675	\$1,451,675		\$4,110,899
Klickitat				
Lewis	\$1,964,002	\$1,964,017		
Lincoln	\$200,699			\$564,238
Mason	\$1,076,164	\$1,076,164		\$335,887
Okanogan	\$891,481	\$884,785		\$194,425
Pacific	\$422,754			
Pend Oreille	\$185,646			
Pierce	\$21,771,131	\$21,943,008		\$22,697
San Juan	\$700,886	\$700,885		\$2,065,498
Skagit	\$3,749,594			\$9,781,843
Skamania	\$204,776			
Snohomish	\$18,887,155			\$2,553,536
Spokane	\$13,388,810	\$13,388,810	\$13,388,815	\$11,964,521
Stevens	\$722,398			
Thurston	\$7,492,039	\$7,492,032		\$2,254,851
Wahkiakum				
Walla Walla	\$1,439,588	\$1,439,589		\$3,981,197
Whatcom	\$5,386,321	\$5,386,276		\$4,938,452
Whitman	\$895,145	\$895,145		
Yakima	\$4,963,443			\$13,342,226
<b>TOTAL</b>	<b>\$202,118,917</b>	<b>\$73,679,470</b>	<b>\$20,584,247</b>	<b>\$97,681,302</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Table 16C

LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021

County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Football Stadium <sup>3,4</sup> 0.016%
Adams		\$523,459		
Asotin				
Benton				
Chelan		\$2,551,746		
Clallam		\$1,685,105	\$1,685,083	
Clark			\$10,976,768	
Columbia		\$86,628	\$86,708	
Cowlitz		\$2,691,902	\$2,694,048	
Douglas		\$1,404,896		
Ferry			\$91,246	
Franklin				
Garfield				
Grant		\$2,788,574		
Grays Harbor		\$2,949,259	\$1,500,406	
Island			\$1,558,931	
Jefferson		\$639,630	\$639,629	
King			\$75,053,535	\$2,950,551
Kitsap		\$6,081,313	\$6,080,076	
Kittitas				
Klickitat				
Lewis			\$1,964,004	
Lincoln		\$200,699		
Mason		\$1,076,152	\$1,075,922	
Okanogan		\$1,749,534	\$886,064	
Pacific		\$423,304	\$423,787	
Pend Oreille			\$46,983	
Pierce	\$22,164,634	\$21,844,688	\$6,297,041	
San Juan		\$1,181,883	\$700,874	
Skagit		\$3,749,561	\$3,749,556	
Skamania			\$204,776	
Snohomish		\$19,159,856	\$19,273,302	
Spokane		\$13,387,978	\$13,386,626	
Stevens				
Thurston		\$14,867,925	\$7,491,728	
Wahkiakum			\$60,909	
Walla Walla			\$1,439,251	
Whatcom			\$5,385,896	
Whitman		\$895,144		
Yakima			4,886,794	
<b>TOTAL</b>	<b>\$22,164,634</b>	<b>\$99,939,232</b>	<b>\$167,639,942</b>	<b>\$2,950,551</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

4 This tax expired at the end of July 2020.

Table 16D

<b>LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup></b>				
<b>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021</b>				
<b>County</b>	<b>Regional Centers<sup>3</sup> 0.033%</b>	<b>Regional Theaters<sup>3</sup> 0.02 or 0.25%</b>	<b>Rural Counties<sup>3</sup> 0.09%</b>	<b>Hospital Benefit<sup>3</sup> 6.5%</b>
Adams			\$438,226	
Asotin			\$428,498	
Benton	\$1,847,165		\$5,037,760	
Chelan	\$1,238,967		\$2,338,634	
Clallam			\$1,529,782	
Clark	\$3,655,669			
Columbia			\$48,992	
Cowlitz	\$897,043	\$543,655	\$2,446,486	
Douglas			\$1,280,999	
Ferry			\$83,087	
Franklin	\$680,438		\$1,986,022	
Garfield			\$39,978	
Grant			\$2,535,469	
Grays Harbor	\$499,042		\$1,361,029	
Island			\$1,416,390	
Jefferson			\$581,072	
King	\$1,268,035			
Kitsap	\$2,019,134			
Kittitas			\$1,319,755	
Klickitat			\$456,084	
Lewis	\$653,202		\$1,781,443	
Lincoln			\$181,954	
Mason			\$976,001	
Okanogan			\$804,920	
Pacific			\$385,663	
Pend Oreille			\$169,054	
Pierce	\$4,984,668			\$2,000,000
San Juan			\$635,153	
Skagit	\$1,248,912		\$3,406,128	
Skamania			\$185,984	
Snohomish	\$6,501,752			
Spokane	\$4,457,382			
Stevens			\$655,968	
Thurston	\$2,361,538			
Wahkiakum			\$54,894	
Walla Walla			\$1,307,753	
Whatcom	\$1,791,188		\$4,884,996	
Whitman			\$812,940	
Yakima	\$1,068,655	\$809,579	\$4,509,675	
<b>TOTAL</b>	<b>\$35,172,790</b>	<b>\$1,353,234</b>	<b>\$44,080,789</b>	<b>\$2,000,000</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

**Table 16E**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

**Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021**

<b>County</b>	<b>Infrastructure-LIFT<sup>3</sup> 6.5%</b>	<b>Revitalization-LRF<sup>3</sup> 6.5%</b>	<b>Annexation Area<sup>3</sup> 0.2%</b>	<b>Health Sciences<sup>3</sup> 0.02%</b>
Adams				
Asotin				
Benton		\$830,000		
Chelan		\$500,000		
Clallam				
Clark		\$220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$2,000,000	\$1,250,000	\$7,812,536	
Kitsap		\$330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	\$1,000,000	\$1,000,000		
San Juan				
Skagit	\$500,000			
Skamania				
Snohomish	\$182,062		\$583,036	
Spokane	\$1,000,064	\$250,000		\$2,701,708
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	\$1,000,000			
Whitman				
Yakima	\$1,000,000			
<b>TOTAL</b>	<b>\$6,682,126</b>	<b>\$4,380,000</b>	<b>\$8,395,572</b>	<b>\$2,701,708</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.



Table 16f

LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>

Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2021

County	Cultural Access 0.1%	Affordable Housing <sup>3,4</sup> 0.0073 or 0.0146%
Adams		\$51,473
Asotin		\$30,949
Benton		\$558,286
Chelan		\$314,958
Clallam		\$221,023
Clark		\$1,378,421
Columbia		\$12,050
Cowlitz		\$183,159
Douglas		\$160,591
Ferry		
Franklin		\$123,594
Garfield		\$5,137
Grant		\$339,989
Grays Harbor		\$105,206
Island		\$146,440
Jefferson		\$75,561
King		\$10,661,522
Kitsap		\$732,985
Kittitas		\$161,187
Klickitat		\$54,213
Lewis		\$233,151
Lincoln		\$15,054
Mason		\$121,900
Okanogan		\$94,663
Pacific		\$40,900
Pend Oreille		\$24,131
Pierce	\$6,423,999	\$2,921,710
San Juan		\$82,054
Skagit		\$465,606
Skamania		\$15,077
Snohomish		\$2,105,446
Spokane		\$1,548,055
Stevens		
Thurston		\$975,174
Wahkiakum		\$5,963
Walla Walla		\$96,062
Whatcom		\$683,599
Whitman		\$64,337
Yakima		\$499,172
<b>TOTAL</b>	<b>\$6,423,999</b>	<b>\$25,308,797</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

4 Tax enacted July 2019

**Table 17**

<b>LOCAL RENTAL CAR TAX DISTRIBUTIONS<sup>1</sup></b>		
<b>Amounts for all Local Taxing Districts in Each County - Fiscal Year 2021<sup>2</sup></b>		
<b>County</b>	<b>County Tax 1.0%</b>	<b>High Capacity Transit 0.8%</b>
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$70,026	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$1,894,354	\$1,866,424
Kitsap		
Kittitas	\$5,606	
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	\$249,707	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	\$380,172	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$2,599,864</b>	<b>\$1,866,424</b>

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

**Table 18**

<b>LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS<sup>1</sup></b>		
<b>Amounts for all Local Taxing Districts in Each County - Fiscal Year 2021</b>		
<b>County</b>	<b>Additional Local Tax 2.0 - 3.0%</b>	<b>Room Fee \$2 per day</b>
Adams	\$67,333	
Asotin	\$94,889	
Benton	\$802,812	\$987,244
Chelan	\$4,873,903	\$230,254
Clallam	\$1,168,667	
Clark	\$991,117	\$895,133
Columbia	\$27,617	
Cowlitz	\$530,165	
Douglas	\$178,614	
Ferry	\$14,100	
Franklin	\$233,728	\$241,035
Garfield		
Grant	\$711,398	
Grays Harbor	\$2,814,459	
Island	\$836,354	
Jefferson	\$514,915	
King <sup>2</sup>	\$2,068,642	\$2,142,547
Kitsap	\$811,532	
Kittitas	\$1,189,485	
Klickitat	\$25,861	
Lewis	\$610,767	\$218,747
Lincoln	\$15,158	
Mason	\$377,561	
Okanogan	\$755,911	
Pacific	\$985,824	
Pend Oreille	\$36,218	
Pierce	\$5,328,964	\$969,889
San Juan	\$1,103,873	
Skagit	\$747,568	\$97,703
Skamania	\$250,832	
Snohomish	\$1,703,944	\$1,373,969
Spokane	\$3,052,754	\$2,164,335
Stevens	\$61,467	
Thurston	\$621,566	\$701,875
Wahkiakum	\$18,925	
Walla Walla	\$508,190	\$284,363
Whatcom	\$1,226,381	
Whitman	\$148,197	
Yakima	\$643,026	\$553,909
<b>TOTAL</b>	<b>\$36,152,716</b>	<b>\$10,861,004</b>

1 Distributions exclude state-retained administrative fee, and do not include special local convention center taxes.

2 Through December 31, 2020, lodging tax collected in King County was distributed to the Football Stadium

**Table 19**  
**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2018-2021**

	FY 2018	FY 2019	FY 2020	FY 2021
<b>County Tax:<sup>1</sup></b>				
Adams	\$358	\$0	\$0	\$0
Asotin	\$5,477	\$112,266	\$12,396	\$22,471
Chelan	\$77,331	\$56,416	\$2,613	\$0
Clallam	\$1,660,526	\$2,254,826	\$51,922	\$38,573
Clark	\$1,037,552	\$1,033,129	\$1,545,625	\$1,213,861
Columbia	\$6,298	\$20,427	\$770,256	\$945,362
Cowlitz	\$4,044,695	\$5,111,854	\$3,684	\$991
Douglas	\$0	\$0	\$3,887,814	\$3,542,825
Ferry	\$193,035	\$265,416	\$0	\$440
Garfield	\$26,342	\$811	\$288,091	\$300,824
Grays Harbor	\$4,167,837	\$4,221,677	\$0	\$0
Island	\$131,446	\$56,175	\$0	\$15,364
Jefferson	\$1,708,618	\$1,393,131	\$0	\$0
King	\$1,051,562	\$1,135,060	\$3,657,305	\$3,415,930
Kitsap	\$620,124	\$538,565	\$50,636	\$50,013
Kittitas	\$43,753	\$55,684	\$865,222	\$1,061,549
Klickitat	\$1,112,882	\$839,391	\$1,230,994	\$1,177,913
Lewis	\$5,516,386	\$8,555,028	\$398,001	\$480,700
Lincoln	\$18,997	\$5,829	\$32,997	\$10,004
Mason	\$1,533,961	\$1,854,143	\$1,061,269	\$1,201,544
Okanogan	\$160,742	\$144,043	\$5,891,869	\$6,139,958
Pacific	\$2,557,972	\$3,607,731	\$5,275	\$4,850
Pend Oreille	\$580,461	\$593,895	\$1,426,364	\$1,212,765
Pierce	\$1,457,722	\$1,837,496	\$151,313	\$101,684
San Juan	\$7,714	\$5,068	\$2,744,341	\$2,164,084
Skagit	\$1,985,995	\$1,966,069	\$511,231	\$539,736
Skamania	\$1,033,268	\$1,542,339	\$1,553,518	\$1,258,411
Snohomish	\$1,478,809	\$1,669,309	\$2,385	\$11,462
Spokane	\$289,327	\$353,070	\$1,550,003	\$1,537,656
Stevens	\$1,437,755	\$1,509,115	\$1,115,690	\$908,752
Thurston	\$1,413,052	\$2,237,567	\$1,120,676	\$1,462,928
Wahkiakum	\$701,798	\$1,044,171	\$220,943	\$270,806
Walla Walla	\$15,780	\$1,322	\$1,226,174	\$1,344,189
Whatcom	\$933,805	\$804,872	\$1,365,732	\$1,710,144
Whitman	\$3,713	\$5,472	\$443,454	\$374,568
Yakima	\$36,722	\$131,261	\$763	\$9,305
<b>County Total</b>	<b>\$37,051,813</b>	<b>\$44,962,627</b>	<b>\$33,188,552</b>	<b>\$32,529,662</b>
<b>State Tax<sup>2</sup></b>	<b>\$1,613,840</b>	<b>\$2,257,026</b>	<b>-\$948,090</b>	<b>-\$281,214</b>

1 County tax of 4.0%.

2 State tax of 1.0% less EARR (Enhanced Aquatic Resource Requirements) Credit.

Table 20

## LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2019-2021

County	FY 2019	FY 2020	FY 2021		
			County	Cities	Total
Adams	\$77,032	\$78,301	\$86,736	\$3,223	\$89,958
Asotin	\$38,679	\$41,565	\$17,743	\$27,013	\$44,756
Benton	\$942,340	\$954,106	\$540,055	\$407,864	\$947,919
Chelan	\$198,288	\$236,880	\$111,128	\$124,680	\$235,807
Clallam	\$385,456	\$409,629	\$123,776	\$215,520	\$339,297
Clark	\$1,135,326	\$1,079,229	\$578,053	\$956,351	\$1,534,404
Columbia	\$15,378	\$19,570	\$16,949	\$4,294	\$21,243
Cowlitz	\$476,199	\$381,814	\$487,138	\$144,885	\$632,024
Douglas	\$114,275	\$130,304	\$103,695	\$6,814	\$110,510
Ferry	\$2,356	\$3,077	\$5,816	\$1,233	\$7,049
Franklin	\$624,824	\$609,098	\$395,606	\$265,985	\$661,591
Garfield	\$17,148	\$16,988	\$7,738	\$4,177	\$11,915
Grant	\$801,559	\$818,798	\$752,942	\$86,175	\$839,118
Grays Harbor	\$365,048	\$350,160	\$165,046	\$175,185	\$340,232
Island	\$98,848	\$97,730	\$54,498	\$66,471	\$120,968
Jefferson	\$251,182	\$267,449	\$136,109	\$161,793	\$297,902
King	\$15,397,153	\$14,403,241	\$4,903,574	\$9,512,579	\$14,416,153
Kitsap	\$472,877	\$457,761	\$431,518	\$187,940	\$619,458
Kittitas	\$62,391	\$63,839	\$42,659	\$18,800	\$61,459
Klickitat	\$87,544	\$119,163	\$85,748	\$13,959	\$99,707
Lewis	\$188,526	\$188,112	\$94,917	\$91,159	\$186,076
Lincoln	\$39,364	\$35,154	\$43,860	\$3,142	\$47,002
Mason	\$128,748	\$129,253	\$138,550	\$5,250	\$143,800
Okanogan	\$64,023	\$61,199	\$82,147	\$10,205	\$92,352
Pacific	\$155,098	\$186,517	\$110,983	\$76,096	\$187,079
Pend Oreille	\$3,649	\$5,915	\$4,072	\$2,071	\$6,144
Pierce	\$2,713,716	\$3,057,348	\$1,137,832	\$1,849,876	\$2,987,708
San Juan	\$177,929	\$198,877	\$94,206	\$127,812	\$222,018
Skagit	\$816,239	\$891,143	\$443,281	\$460,592	\$903,873
Skamania	\$54,050	\$66,253	\$43,849	\$33,785	\$77,634
Snohomish	\$2,600,464	\$2,827,064	\$1,744,204	\$1,071,078	\$2,815,282
Spokane	\$387,987	\$425,956	\$169,263	\$252,657	\$421,919
Stevens	\$12,978	\$12,222	\$17,358	\$1,583	\$18,941
Thurston	\$444,389	\$379,665	\$215,194	\$372,675	\$587,868
Wahkiakum	\$15,586	\$11,510	\$20,670	\$0	\$20,670
Walla Walla	\$306,295	\$303,373	\$280,781	\$64,315	\$345,096
Whatcom	\$1,128,944	\$1,153,685	\$486,384	\$693,844	\$1,180,228
Whitman	\$283,878	\$311,082	\$175,242	\$123,500	\$298,742
Yakima	\$117,420	\$161,962	\$131,762	\$45,253	\$177,015
<b>TOTAL</b>	<b>\$31,203,187</b>	<b>\$30,944,993</b>	<b>\$14,481,081</b>	<b>\$17,669,832</b>	<b>\$32,150,913</b>

**Table 21**  
**PUBLIC UTILITY DISTRICT (PUD)**  
**PRIVILEGE TAX DISTRIBUTIONS**  
**Fiscal Years 2017-2021**

<b>County</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>LOCAL GOVERNMENT</u></b>				
Adams	\$1,107	\$1,233	\$1,082	\$977
Asotin	\$167	\$147	\$165	\$165
Benton	\$2,031,045	\$2,095,513	\$2,191,123	\$2,950,548
Chelan	\$1,381,921	\$1,450,483	\$1,338,358	\$1,232,724
Clallam	\$588,684	\$660,313	\$673,615	\$709,921
Clark	\$4,262,123	\$4,402,432	\$4,339,843	\$4,388,444
Cowlitz	\$2,725,819	\$3,203,739	\$3,266,809	\$3,294,792
Douglas	\$866,626	\$942,986	\$989,185	\$919,842
Ferry	\$76,357	\$79,574	\$71,560	\$71,580
Franklin	\$1,184,863	\$1,224,045	\$1,294,081	\$1,760,266
Grant	\$2,805,888	\$2,957,718	\$3,124,537	\$3,091,160
Grays Harbor	\$942,120	\$1,032,042	\$1,102,378	\$1,112,925
Island	\$142,133	\$159,535	\$157,342	\$158,844
Jefferson	\$382,494	\$472,338	\$465,793	\$480,584
King	\$0	\$0	\$0	\$17,837
Kitsap	\$2,896	\$3,329	\$3,790	\$4,441
Kittitas	\$287,421	\$286,055	\$600,206	\$425,408
Klickitat	\$373,449	\$419,782	\$389,522	\$402,242
Lewis	\$753,054	\$829,738	\$843,060	\$891,200
Lincoln	\$1,870	\$2,181	\$2,098	\$2,225
Mason	\$756,439	\$816,641	\$812,195	\$825,356
Okanogan	\$649,511	\$645,915	\$686,628	\$663,409
Pacific	\$290,162	\$345,637	\$307,362	\$315,124
Pend Oreille	\$495,662	\$422,410	\$506,019	\$528,886
Pierce	\$12,429	\$13,761	\$14,034	\$15,436
Skagit	\$3,037	\$2,881	\$2,862	\$3,323
Skamania	\$123,668	\$136,137	\$130,713	\$142,154
Snohomish	\$6,619,334	\$7,106,224	\$7,137,337	\$7,180,381
Thurston	\$665	\$1,623	\$829	\$932
Wahkiakum	\$43,664	\$47,188	\$46,356	\$47,413
Walla Walla	\$15,891	\$14,195	\$16,656	\$9,419
Whatcom	\$131,389	\$123,425	\$136,990	\$138,808
Yakima	\$300,648	\$273,003	\$213,843	\$299,558
Local Subtotal	\$28,252,535	\$30,172,220	\$30,866,371	\$32,086,322
<b><u>STATE GOVERNMENT</u></b>				
Schools	18,765,257	19,732,828	20,396,167	20,270,794
Other General Fund <sup>1</sup>	5,539,500	5,853,814	6,025,145	5,999,253
<b>GRAND TOTAL</b>	<b>\$52,557,292</b>	<b>\$55,758,863</b>	<b>\$57,287,683</b>	<b>\$58,356,369</b>

1 Includes surtax.

**Table 22**  
**E911 Distributions**

**Amounts for all Local Taxing Districts in Each County Fiscal Year 2021**

<b>County</b>	<b>Wireline (Land)</b>	<b>Wireless</b>	<b>VoIP (Voice over Internet Protocol)</b>	<b>Prepaid</b>
Adams	\$19,378	\$107,310	\$8,022	\$43,898
Asotin	\$18,545	\$122,241	\$15,838	\$38,260
Benton	\$118,371	\$1,289,513	\$241,725	\$251,258
Chelan	\$101,024	\$493,709	\$69,960	\$148,812
Clallam	\$100,788	\$425,592	\$72,114	\$106,751
Clark	\$333,636	\$3,247,117	\$637,015	\$560,704
Columbia	\$8,303	\$23,505	\$1,141	\$6,085
Cowlitz	\$101,850	\$667,738	\$121,494	\$167,887
Douglas	\$26,542	\$232,253	\$53,587	\$71,442
Ferry	\$18,338	\$31,006	\$1,238	\$12,200
Franklin	\$46,677	\$528,748	\$73,211	\$191,278
Garfield	\$5,185	\$13,694	\$557	\$1,019
Grant	\$97,530	\$549,323	\$65,334	\$195,111
Grays Harbor	\$64,263	\$409,339	\$96,440	\$123,480
Island	\$102,312	\$584,517	\$98,747	\$64,921
Jefferson	\$45,637	\$203,993	\$32,315	\$58,140
King	\$2,223,222	\$17,413,004	\$3,838,114	\$2,166,980
Kitsap	\$208,461	\$1,798,247	\$312,701	\$284,982
Kittitas	\$64,700	\$264,299	\$27,449	\$34,772
Klickitat	\$35,390	\$135,084	\$12,785	\$18,012
Lewis	\$125,922	\$475,482	\$67,930	\$134,106
Lincoln	\$24,652	\$71,772	\$1,764	\$7,620
Mason	\$87,818	\$365,631	\$53,302	\$93,124
Okanogan	\$62,361	\$200,289	\$28,887	\$108,492
Pacific	\$35,811	\$136,040	\$29,696	\$22,101
Pend Oreille	\$22,698	\$75,755	\$5,438	\$10,165
Pierce	\$556,919	\$6,238,188	\$1,221,219	\$1,016,765
San Juan	\$54,644	\$125,125	\$13,667	\$12,860
Skagit	\$122,217	\$872,529	\$166,242	\$163,079
Skamania	\$22,047	\$65,370	\$3,384	\$8,913
Snohomish	\$573,425	\$5,909,580	\$1,063,031	\$731,050
Spokane	\$440,797	\$3,261,155	\$690,001	\$727,785
Stevens	\$68,629	\$254,734	\$24,759	\$67,095
Thurston	\$229,698	\$2,105,083	\$439,663	\$311,919
Wahkiakum	\$9,488	\$26,433	\$1,442	\$4,088
Walla Walla	\$41,992	\$342,519	\$69,998	\$81,739
Whatcom	\$167,435	\$1,429,215	\$330,193	\$233,185
Whitman	\$49,121	\$215,811	\$25,879	\$35,230
Yakima	\$182,731	\$1,463,071	\$252,571	\$533,487
<b>TOTAL</b>	<b>\$6,618,557</b>	<b>\$52,174,016</b>	<b>\$10,268,851</b>	<b>\$8,848,794</b>