

# **TAX STATISTICS**

## **2010**

**WASHINGTON STATE DEPARTMENT OF REVENUE**  
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## **PURPOSE OF THIS REPORT**

**This report provides an historical record of tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. State revenue collections in Section I reflect Fiscal Year 2010, ending June 30, 2010, while most of the local sales tax and property tax information in Section II represents a calendar year basis.**

**The audience for this report includes, but is not limited to, the Governor's office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses that are interested in Washington taxes.**

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# TAX STATISTICS 2010

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## Part I

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### STATE EXCISE TAX COLLECTIONS

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**STATE EXCISE TAX COLLECTIONS**

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**Table 1**  
**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**  
**Fiscal Years 2009 and 2010 (\$000)**

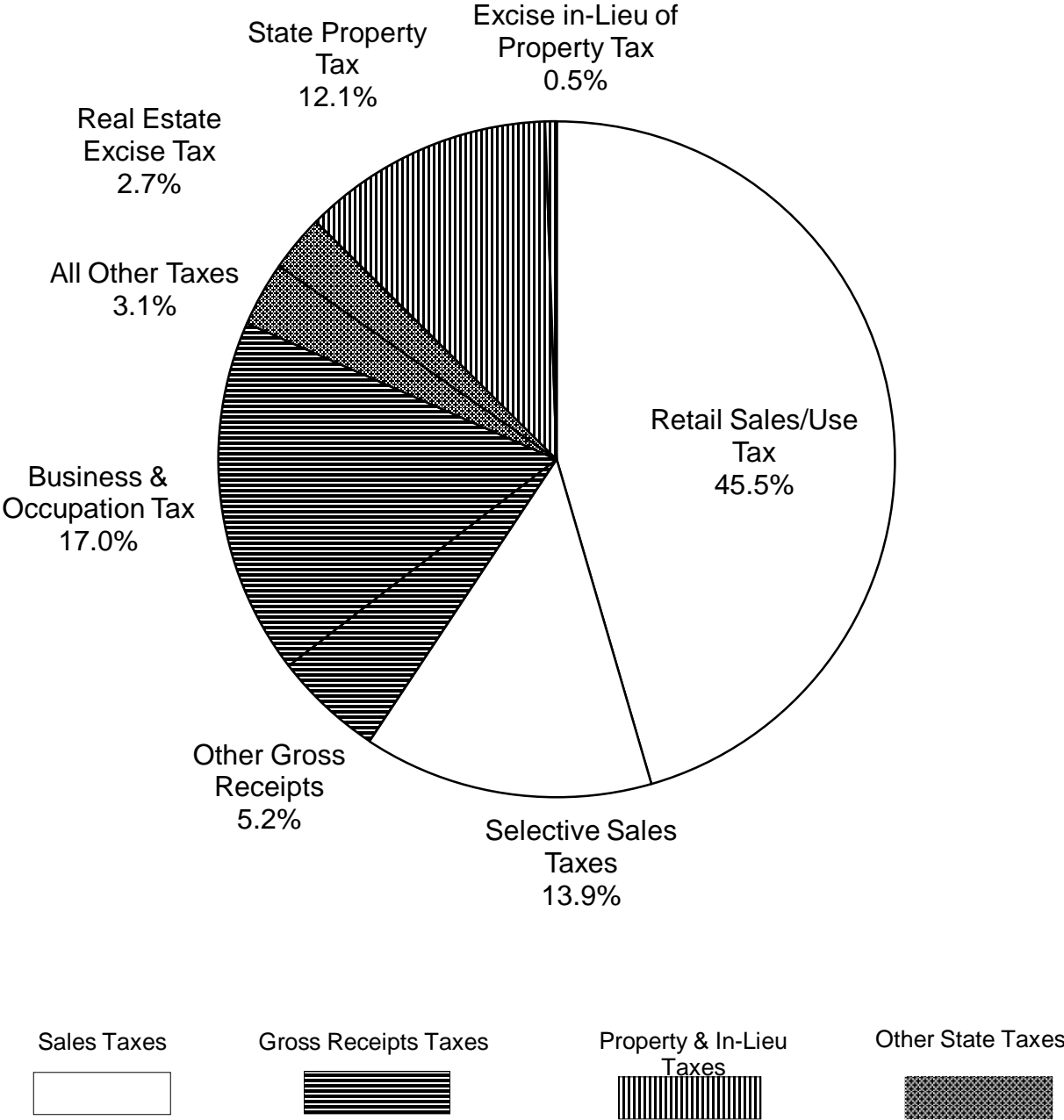
State Tax Source*	Fiscal Year 2009	Fiscal Year 2010	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$7,369,072	\$6,876,666	(6.7) %
Motor fuels	1,181,459	1,238,592	4.8
Alcoholic beverages	275,859	282,672	2.5
Cigarette and tobacco	422,707	421,404	(0.3)
Other	168,767	153,534	(9.0)
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	2,650,526	2,577,618	(2.8)
Public utility	386,101	373,621	(3.2)
Insurance premiums	408,464	405,918	(0.6)
Other	10,395	10,424	0.3
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	1,785,323	1,822,667	2.1
Other	89,896	80,943	(10.0)
<b><u>Other State Taxes</u></b>			
Real estate excise	426,048	411,871	(3.3)
Estate	137,116	78,717	(42.6)
Harzadous substance	127,055	149,417	17.6
All other taxes	166,725	238,857	43.3
<b>TOTAL STATE TAXES</b>	<b>\$15,605,513</b>	<b>\$15,122,921</b>	<b>(3.1) %</b>

\*Excludes local taxes; see Table 2 for detailed data.

**Chart 1**

**MAJOR WASHINGTON STATE TAXES**

**Percentage Distribution - Fiscal Year 2010**  
**(Does not include local government taxes)**



**Table 2**  
**NET WASHINGTON STATE TAX COLLECTIONS:**  
**LATEST FIVE YEARS**  
**Fiscal Years 2006-2010 (\$000)**

Source	2006	2007	2008	2009	2010
<b>ALL STATE TAXES</b>	<b>\$15,525,354</b>	<b>\$16,857,676</b>	<b>\$16,961,394</b>	<b>\$15,605,513</b>	<b>\$15,122,921</b>
<b>General &amp; Selective Sales Taxes</b>	<b>9,261,147</b>	<b>9,921,306</b>	<b>10,296,190</b>	<b>9,417,864</b>	<b>8,972,868</b>
Retail Sales	6,882,255	7,431,002	7,747,276	6,903,654	6,448,090
Use	471,744	511,374	517,979	465,418	428,576
Motor Fuels	1,056,524	1,134,622	1,182,376	1,181,459	1,238,592
Liquor Sales	78,806	85,153	91,798	96,592	100,301
Liquor Liter	108,428	115,566	122,554	125,116	123,000
Beer Excise	30,370	30,916	31,517	32,415	36,840
Wine Excise	19,588	21,656	21,339	21,736	22,531
Cigarette	435,813	414,212	421,138	392,429	388,032
Tobacco Products	26,610	21,011	-8,669	30,278	33,372
Convention Center	49,514	55,995	61,463	57,253	50,809
Solid Waste Collection	29,644	31,392	32,751	32,480	33,258
Wood Stove Fee	288	293	299	320	324
Brokered Natural Gas	40,158	35,506	41,154	46,730	37,725
Rental Car	21,954	23,152	24,207	22,768	21,489
Tribal Cigarette taxes	6,258	5,667	5,206	5,614	6,297
Replacement Vehicle Tire Fee	3,193	3,789	3,802	3,602	3,632
<b>Gross Receipts Taxes</b>	<b>3,206,317</b>	<b>3,479,126</b>	<b>3,680,870</b>	<b>3,455,486</b>	<b>3,367,581</b>
Business and Occupation	2,477,831	2,712,048	2,874,339	2,650,526	2,577,618
Public Utility	339,874	365,173	380,538	386,101	373,621
Litter	7,909	7,962	9,133	8,848	9,075
Insurance Premiums	378,804	391,949	415,028	408,464	405,918
Pari-mutuel	1,899	1,994	1,832	1,547	1,349
<b>Property &amp; In-lieu Excise Taxes</b>	<b>1,719,853</b>	<b>1,776,141</b>	<b>1,829,653</b>	<b>1,875,219</b>	<b>1,903,610</b>
State Property Tax Levy	1,632,815	1,688,282	1,741,819	1,785,323	1,822,667
Watercraft/Aircraft Excises	16,356	16,701	17,935	17,478	12,869
PUD Privilege	38,894	39,795	41,677	42,175	39,123
Timber Excise	9,282	7,627	6,515	4,630	3,102
Leasehold Excise	22,506	23,736	21,707	25,613	25,849
<b>Other State Taxes</b>	<b>1,338,037</b>	<b>1,681,103</b>	<b>1,154,681</b>	<b>866,048</b>	<b>878,862</b>
Estate	24,392	183,686	109,192	137,116	78,717
Real Estate Excise	1,010,457	1,159,670	716,680	426,048	411,871
Fish	1,980	2,385	2,567	1,963	2,418
Hazardous Substance (incl. local)	90,810	111,702	130,189	127,055	149,417
Carbonated Beverage Syrup	9,413	9,313	-1,305	8,365	8,553
Carbonated Beverage (Bottled)	--	--	--	--	--
Petroleum Products	41	-280	-416	609	48,073
Oil Spill	5,277	3,000	4,547	4,966	3,731
ICF Tax	8,372	8,698	9,873	9,931	9,531
Enhanced 911 Telephone	17,486	17,057	18,856	20,192	20,222
Telephone Lines (WTAP & TRS)	9,776	8,790	10,127	9,542	9,104
Nursing Home Quality Maint. Fee	27,553	26,540	2,387	--	--
Penalties and Interest	132,480	150,542	151,984	111,157	137,225

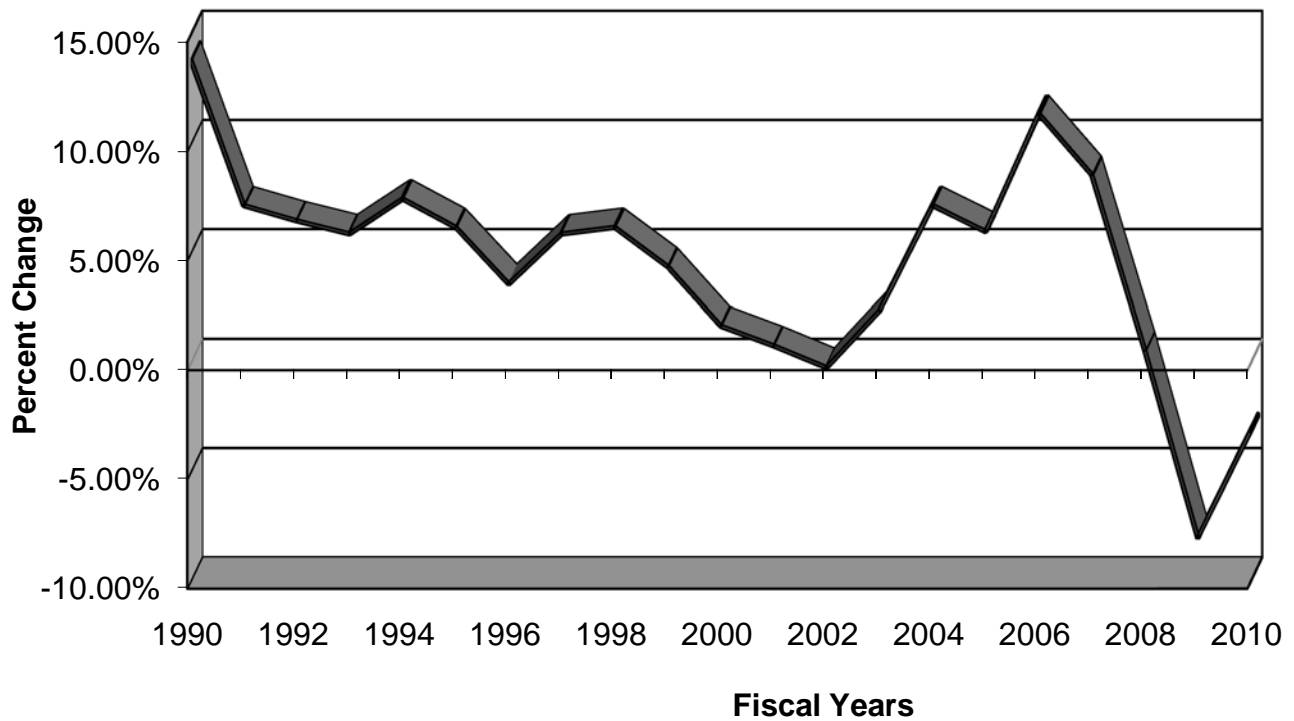
Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.



## Chart 2

### NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections for Past Twenty Years  
Fiscal Years 1990-2010



**Table 3**  
**WASHINGTON STATE GENERAL FUND REVENUES**  
**Fiscal Year 2009\***

Source	Amount (\$000)**	% of State Sources
<b>TAXES</b>	<b>\$12,790,799</b>	<b>90.5 %</b>
<b>DEPARTMENT OF REVENUE***</b>	<b>12,519,187</b>	<b>88.6</b>
1935 Revenue Act Taxes	10,348,220	73.2
Retail sales	6,779,589	48.0
Use	454,321	3.2
Business and occupation	2,530,373	17.9
Public utility	371,665	2.6
Cigarette (incl. tribal)	53,809	0.4
Liquor sales (percent)	45,985	0.3
Penalties and interest	112,478	0.8
Other General Fund Taxes	2,170,967	15.4
Tobacco products	14,518	0.1
Liquor sales (liter)	98,191	0.7
Liquor surtaxes	18,693	0.1
State property tax	1,528,814	10.8
PUD privilege	42,175	0.3
Leasehold excise	25,586	0.2
Real estate excise	389,833	2.8
Brokered natural gas	40,308	0.3
ICF tax	9,636	0.1
All other DOR G.F. taxes	3,213	0.0
<b>OTHER STATE TAXES</b>	<b>271,612</b>	<b>1.9</b>
Watercraft excise	17,191	0.1
Insurance premiums	253,880	1.8
Other taxes (credits)	541	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>1,340,298</b>	<b>9.5</b>
Dept. of Revenue non-tax revenues	46,915	0.3
Licenses, permits and fees	94,988	0.7
Contributions and grants	157,097	1.1
Interest income	53,680	0.4
Transfer from Budget Stabilization	284,955	2.0
Other miscellaneous revenue	702,663	5.0
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$14,131,097</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>8,325,957</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$22,457,054</b>	

\*Data for fiscal year 2010 not available until December 2010.

\*\*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.

\*\*\*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.

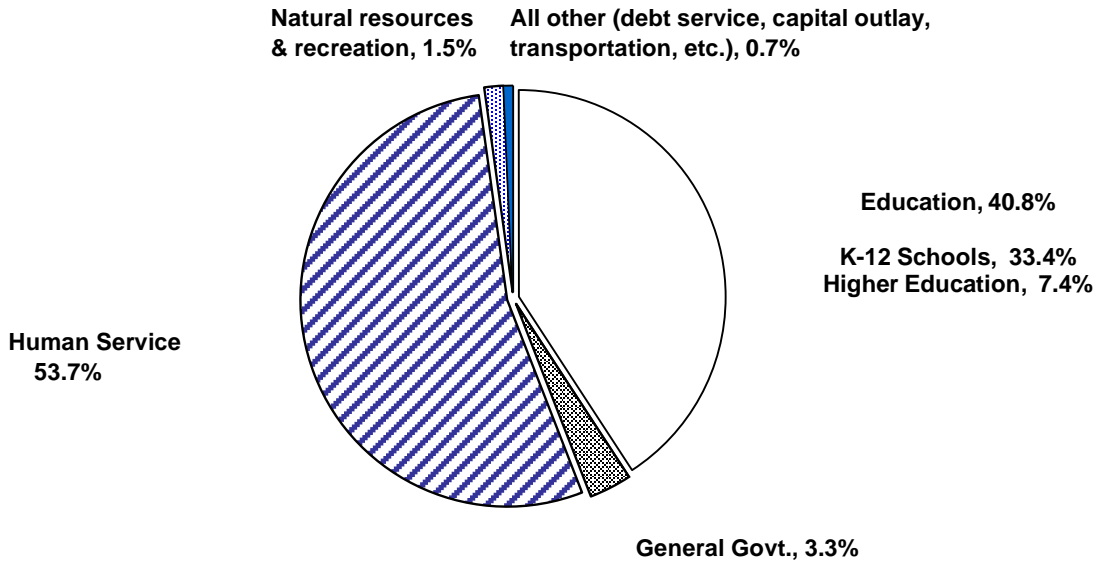
Source: "2009 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**Chart 3**  
**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2009**

**Revenue - \$21,587 million**



**Expenditures - \$22,179 million**



Source: "2009 Comprehensive Annual Financial Report," Office of Financial Management.

**Table 4A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2009 and 2010 (\$000)**

Source	Fiscal Year 2009	Fiscal Year 2010	Percent Change
<b>STATE TAXES</b>	<b>\$13,942,414</b>	<b>\$13,404,822</b>	<b>(3.9) %</b>
<b>1935 Revenue Act Taxes</b>	<b>11,005,877</b>	<b>10,453,463</b>	<b>(5.0)</b>
Retail sales	6,903,654	6,448,090	(6.6)
Use	465,418	428,576	(7.9)
Business and occupation	2,650,526	2,577,618	(2.8)
Public utility	386,101	373,621	(3.2)
Cigarette	392,429	388,032	(1.1)
Liquor sales	96,592	100,301	3.8
Penalties and interest	111,157	137,225	23.5
<b>Property and In-lieu Excises</b>	<b>1,857,741</b>	<b>1,890,741</b>	<b>1.8</b>
State property tax	1,785,323	1,822,667	2.1
PUD privilege	42,175	39,123	(7.2)
Timber excise (state)	4,630	3,102	(33.0)
Leasehold excise (state)	25,613	25,849	0.9
<b>Other State Taxes</b>	<b>1,078,796</b>	<b>1,060,618</b>	<b>(1.7)</b>
Estate	137,116	78,717	(42.6)
Tobacco products	30,278	33,372	10.2
Liquor liter	125,116	123,000	(1.7)
Litter	8,848	9,075	2.6
Fish	1,963	2,418	23.2
Real estate excise	426,048	411,871	(3.3)
Convention center, 7.0 & 2.8% tax	46,764	41,447	(11.4)
Convention center, 2.0% tax*	10,489	9,362	(10.7)
Solid waste collection	32,480	33,258	2.4
Wood stove fee	320	324	1.3
Hazardous substance (incl. local)	127,055	149,417	17.6
Carbonated beverage syrup	8,365	8,553	2.2
Carbonated beverage (bottled)	--	--	--
Petroleum products	609	48,073	--
Brokered natural gas	46,730	37,725	(19.3)
Oil spill tax	4,966	3,731	(24.9)
ICF tax	9,931	9,531	(4.0)
Rental car	22,768	21,489	(5.6)
Enhanced 911 telephone	20,192	20,222	0.1
Telephone assistance - WTAP	4,988	4,904	(1.7)
Telecomm. relay service - TRS	4,554	4,200	(7.8)
Replacement vehicle tire fee	3,602	3,632	0.8
Shared tribal cigarette tax	5,614	6,297	12.2

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

**Table 4B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2009 and 2010 (\$000)**

Source	Fiscal Year 2009	Fiscal Year 2010	Percent Change
<b>ADMINISTRATIVE COLLECTIONS</b>	<b>\$65,961</b>	<b>\$86,425</b>	<b>31.0 %</b>
Escheats	191	1,093	572.3
Property tax exemption fees	86	84	(2.3)
Unclaimed property (G.F. & UCP Fund net)	42,699	63,446	48.6
City/county administration fee	11,633	10,922	(6.1)
Transit district administration fee	7,676	7,218	(6.0)
Other local tax administration fees	3,367	3,206	(4.8)
Vehicle excise taxes and penalties	92	150	63.0
Miscellaneous receipts	217	306	41.0
<b>LOCAL TAX DISTRIBUTIONS</b>	<b>2,752,351</b>	<b>2,763,885</b>	<b>0.4</b>
Local sales/use taxes:			
City/county (1.0%)	1,157,898	1,069,894	(7.6)
Transit district (0.1 - 0.9%)	765,327	709,379	(7.3)
Criminal justice (0.1%)	115,103	106,254	(7.7)
Public facilities (0.1 - 0.2%)	7,664	7,202	(6.0)
Correctional facilities (0.1%)	39,346	37,204	(5.4)
Regional transit (0.9%)	313,677	502,141	60.1
Rural counties sales/use (0.09%)*	25,125	23,397	(6.9)
Regional centers & theaters (0.033%)*	20,030	19,189	(4.2)
Pierce County zoo/aquarium (0.1%)	11,863	11,057	(6.8)
Emergency communications (0.1%)	18,749	21,418	14.2
Public safety (0.3%)	22,605	21,142	(6.5)
Mental health/chemical dependency (0.1%)	63,070	73,782	17.0
King County Stadium Taxes:			
Food & beverage (0.5%)	20,730	20,582	(0.7)
Baseball stadium sales/use (0.017%)*	7,829	7,037	(10.1)
Football stadium sales/use (0.016%)*	7,366	6,622	(10.1)
Annexation services (0.1 - 0.85%)*	3,079	3,458	12.3
Health sciences/services (0.02%)*	1,100	1,441	31.0
SUBTOTAL - Local sales/use taxes	2,600,561	2,641,199	1.6
City/county leasehold tax	21,494	21,944	2.1
County timber tax	22,819	15,050	(34.0)
Local hotel/motel taxes	69,846	57,701	(17.4)
Room fee for lodging facilities	3,780	4,238	12.1
Brokered natural gas	12,967	8,987	(30.7)
Rental car taxes:			
County (1.0%)	3,843	3,231	(15.9)
King County baseball stadium (2.0%)	6,322	5,272	(16.6)
Regional transit (0.8%)	2,883	2,800	(2.9)
Local REET - controlling interest	6,855	2,400	(65.0)
REET \$5 fee - technology & prop. reval.	981	1,063	8.4
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$16,760,726</b>	<b>\$16,255,132</b>	<b>(3.0) %</b>

\*Local tax is credited against state retail sales/use tax - no additional tax for consumers.

**Table 5A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2009 & 2010 (\$000)**

Tax Source and Fund	Fiscal Year 2009	Fiscal Year 2010
<b>Retail Sales Tax</b>		
General Fund	\$6,870,169	\$6,416,671
Convention Center Account	0	0
Advanced Environmental Mitigation Account	36	33
Multimodal Transportation Account	22,515	21,907
Performance Audits of Government Account	10,934	9,479
TOTAL	6,903,654	6,448,090
<b>Use Tax</b>		
General Fund	460,004	423,216
Advanced Environmental Mitigation Acct.	0	2
Multimodal Transportation Account	4,676	4,729
Performance Audits of Government Account	738	629
TOTAL	465,418	428,576
<b>Business and Occupation Tax</b>		
General Fund	2,558,207	2,573,721
Health Services Account*	88,367	0
Problem Gambling Account	495	429
Forest & Fish Support Account	3,457	3,468
TOTAL	2,650,526	2,577,618
<b>Public Utility Tax</b>		
General Fund	373,678	358,437
Public Works Assistance Account	12,423	15,184
TOTAL	386,101	373,621
<b>Cigarette Tax</b>		
General Fund	47,827	291,751
Water Quality Account*	17,480	1,177
Violence Reduction & Drug Enforcement Acct.*	23,022	1,550
Health Services Account*	220,957	14,876
Education Legacy Account	83,143	78,678
TOTAL	392,429	388,032
<b>Liquor Sales Tax</b>		
General Fund	55,810	73,328
Liquor Excise Tax Account	24,726	25,676
Health Services Account*	16,056	1,297
TOTAL	96,592	100,301
<b>Penalties and Interest</b>		
General Fund - TOTAL	111,157	137,225

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

\*Water Quality, Health Services, Violence Reduction & Student Achievement accounts eliminated, effective 7/1/2009; any residual receipts in FY 2010 reflect liability prior to that date.

**Table 5B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2009 & 2010 (\$000)**

Tax Source and Fund	Fiscal Year 2009	Fiscal Year 2010
<b>State Property Tax Levy</b>		
General Fund	1,529,073	1,822,667
Student Achievement Fund*	256,250	0
<b>TOTAL</b>	<b>1,785,323</b>	<b>1,822,667</b>
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	42,175	39,123
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	4,630	3,102
<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	25,613	25,849
<b>Estate Tax</b>		
Previous tax, General Fund - TOTAL	615	166
New tax, Education Legacy Account - TOTAL	136,501	78,551
<b>Tobacco Products Tax</b>		
General Fund	11,140	33,180
Water Quality Account*	3,949	40
Health Services Account*	15,189	152
<b>TOTAL</b>	<b>30,278</b>	<b>33,372</b>
<b>Liquor Liter Tax</b>		
General Fund	106,725	121,471
Violence Reduction/Drug Enforcement Acct.*	2,622	218
Health Services Account*	15,769	1,311
<b>TOTAL</b>	<b>125,116</b>	<b>123,000</b>
<b>Food Fish/Shellfish Tax</b>		
General Fund	1,929	2,386
State Wildlife Account	5	2
Sea Cucumber Dive Fishery Account	23	25
Sea Urchin Dive Fishery Account	6	5
<b>TOTAL</b>	<b>1,963</b>	<b>2,418</b>
<b>Carbonated Beverage Syrup Tax</b>		
General Fund	0	8,421
Violence Reduction/Drug Enforcement Acct.	8,365	132
<b>TOTAL</b>	<b>8,365</b>	<b>8,553</b>

\*Water Quality, Health Services, Violence Reduction & Student Achievement accounts eliminated, effective 7/1/2009; any residual receipts in FY 2010 reflect liability prior to that date.

**Table 5C**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2009 & 2010 (\$000)**

Tax Source and Fund	Fiscal Year 2009	Fiscal Year 2010
<b>Real Estate Excise Tax</b>		
General Fund	389,103	379,629
Public Works Assistance Account	28,781	25,030
Washington Housing Trust Account	615	647
City/County Assistance	7,549	6,565
<b>TOTAL</b>	<b>426,048</b>	<b>411,871</b>
<b>Litter Tax</b>		
Litter Control Account - TOTAL	8,848	9,075
<b>State Convention Center Tax</b>		
State Convention & Trade Center Account	38,968	34,538
State Convention & Trade Center - Operations Acct.	7,796	6,909
<b>TOTAL</b>	<b>46,764</b>	<b>41,447</b>
<b>Local Convention Center Tax (levied by Seattle; receipts go to state)</b>		
State Convention & Trade Center Account - TOTAL	10,489	9,362
<b>Solid Waste Collection Tax</b>		
Public Works Assistance Acct. - TOTAL	32,480	33,258
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	320	324
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	59,716	70,226
Local Toxics Control Account	67,339	79,191
<b>TOTAL</b>	<b>127,055</b>	<b>149,417</b>
<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	609	48,073
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	46,730	37,725
<b>Oil Spill Tax</b>		
Oil Spill Response Account	993	305
Oil Spill Prevention (Admin.) Account	3,973	3,426
<b>TOTAL</b>	<b>4,966</b>	<b>3,731</b>

\*Water Quality, Health Services, Violence Reduction & Student Achievement accounts eliminated, effective 7/1/2009; any residual receipts in FY 2010 reflect liability prior to that date.



**Table 5D**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2009 & 2010 (\$000)**

Tax Source and Fund	Fiscal Year 2009	Fiscal Year 2010
<b>ICF (Intermediate Care Facilities) Tax</b>		
General Fund - TOTAL	9,931	9,531
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	22,768	21,489
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	20,192	20,222
<b>Telephone Line Tax (WTAP)</b>		
Telephone Assistance Account - TOTAL	4,988	4,904
<b>Telephone Line Tax (TRS)</b>		
Telecommunications Relay Service Account - TOTAL	4,554	4,200
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	3,602	3,632
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	5,614	6,297
<b>SUBTOTAL - General Fund Taxes</b>	12,650,121	12,763,896
<b>SUBTOTAL - All Other Taxes</b>	1,292,293	640,926
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	\$ 13,942,414	\$ 13,404,822

**Table 6A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - FY 2009 & 2010 (\$000)**

Fund and Tax Source	Fiscal Year 2009	Fiscal Year 2010
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$6,870,169	\$6,416,671
Use Tax	460,004	423,216
Business and Occupation Tax	2,558,207	2,573,721
Public Utility Tax	373,678	358,437
Cigarette Tax	47,827	291,751
Liquor Sales Tax	55,810	73,328
State Property Tax Levy	1,529,073	1,822,667
PUD Privilege Tax (incl. local distributions)	42,175	39,123
Timber Excise Tax (ex. local distributions)	4,630	3,102
Leasehold Excise tax (ex. local distributions)	25,613	25,849
Estate Tax (pre-2005)	615	166
Tobacco Products Tax	11,140	33,180
Liquor Liter Tax	106,725	121,471
Foodfish/Shellfish Tax	1,929	2,386
Real Estate Excise Tax	389,103	379,629
Carbonated Beverage Syrup Tax	0	8,421
Brokered Natural Gas Use Tax	46,730	37,725
ICF Tax	9,931	9,531
Tribal Cigarette Tax (Puyallup)	5,614	6,297
Penalties & Interest	<u>111,157</u>	<u>137,225</u>
<b>SUBTOTAL - General Fund</b>	<b>12,650,130</b>	<b>12,763,896</b>
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	36	33
Use Tax	<u>0</u>	<u>2</u>
<b>SUBTOTAL</b>	<b>36</b>	<b>35</b>
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	22,515	21,907
Use Tax	4,676	4,729
Rental Car Tax	<u>22,768</u>	<u>21,489</u>
<b>SUBTOTAL</b>	<b>49,959</b>	<b>48,125</b>
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	10,934	9,479
Use Tax	<u>738</u>	<u>629</u>
<b>SUBTOTAL</b>	<b>11,672</b>	<b>10,108</b>
<b>PROBLEM GAMBLING ACCOUNT (08K)</b>		
Business and Occupation Tax	495	429
<b>FOREST AND FISH SUPPORT ACCOUNT (11H)</b>		
Business and Occupation Tax	3,457	3,468

**Table 6B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - 2009 & 2010 (\$000)**

Fund and Tax Source	Fiscal Year 2009	Fiscal Year 2010
<b>PUBLIC WORKS ASSISTANCE ACCOUNT (058)</b>		
Public Utility Tax	12,423	15,184
Real Estate Excise Tax	28,781	25,030
Solid Waste Collection Tax	32,480	33,258
SUBTOTAL	<u>73,684</u>	<u>73,472</u>
<b>EDUCATION LEGACY TRUST ACCOUNT (08A)</b>		
Cigarette Tax	83,143	78,678
Estate Tax	136,501	78,551
SUBTOTAL	<u>219,644</u>	<u>157,229</u>
<b>LIQUOR EXCISE TAX ACCOUNT (107)</b>		
Liquor Sales Tax	24,726	25,676
<b>STATE WILDLIFE ACCOUNT (104)</b>		
Foodfish/Shellfish Tax	5	2
<b>SEA CUCUMBER DIVE FISHERY ACCOUNT (294)</b>		
Foodfish/Shellfish Tax	23	25
<b>SEA URCHIN DIVE FISHERY ACCOUNT (295)</b>		
Foodfish/Shellfish Tax	6	5
<b>WASHINGTON HOUSING TRUST ACCOUNT (532)</b>		
Real Estate Excise Tax (penalties)	615	647
<b>CITY/COUNTY ASSISTANCE (09P)</b>		
Real Estate Excise Tax	7,549	6,565
<b>WASTE RED., RECYCLING &amp; LITTER CONT. ACCT. (044)</b>		
Litter Tax	8,848	9,075
<b>CONVENTION AND TRADE CENTER ACCOUNT (01V)</b>		
Retail Sales Tax	0	0
State Convention Center Tax	38,968	34,538
Seattle Convention Center Tax	10,489	9,362
SUBTOTAL	<u>49,457</u>	<u>43,900</u>
<b>CONVENTION &amp; TRADE CEN. OPERATIONS ACCT. (537)</b>		
State Convention Center Tax	7,796	6,909
<b>WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)</b>		
Wood Stove Fee	320	324
<b>WASTE TIRE REMOVAL ACCOUNT (08R)</b>		
Replacement Vehicle Tire Fee	3,602	3,632

**Table 6C**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - FY 2009 & 2010 (\$000)**

Fund and Tax Source	Fiscal Year 2009	Fiscal Year 2010
<b>STATE TOXICS ACCOUNT (173)</b>		
Hazardous Substance Tax	59,716	70,226
<b>LOCAL TOXICS ACCOUNT (174)</b>		
Hazardous Substance Tax	67,339	79,191
<b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>		
Petroleum Products Tax	609	48,073
<b>OIL SPILL PREVENTION ACCOUNT(217)</b>		
Oil Spill Tax	3,973	3,426
<b>OIL SPILL RESPONSE ACCOUNT (223)</b>		
Oil Spill Tax	993	305
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	20,192	20,222
<b>TELEPHONE ASSISTANCE ACCOUNT (539)</b>		
Telephone Assistance Tax - WTAP	4,988	4,904
<b>TELECOMMUNICATIONS DEVICES ACCOUNT (540)</b>		
Telephone Relay Service Tax - TRS	4,554	4,200
<b>STUDENT ACHIEVEMENT ACCOUNT (299)*</b>		
State Property Tax Levy	256,250	0
<b>VIOLENCE REDUCTION/DRUG EDUCATION ACCT. (181)*</b>		
Cigarette Tax	23,022	1,550
Liquor Liter Tax	2,622	218
Carbonated Beverage Syrup Tax	8,365	132
<b>WATER QUALITY ACCOUNT (139)*</b>		
Cigarette Tax	17,480	1,177
Tobacco Products Tax	3,949	40
<b>HEALTH SERVICES ACCOUNT (760)*</b>		
Business and Occupation Tax	88,367	0
Cigarette Tax	220,957	14,876
Tobacco Products Tax	15,189	152
Liquor Sales Tax	16,056	1,297
Liquor Liter Tax	15,769	1,311
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>\$13,942,414</b>	<b>\$13,404,822</b>

\*These accounts were eliminated on 7/1/2009; any residual receipts in FY 2010 reflect prior liability.

**Table 7**  
**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES**  
**As of July 1, 2010**

Source	Summary of State Tax Rate and Base (local rates not included)
<b>General &amp; Selective Sales Taxes</b>	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	37.5 cents per gallon
Liquor Sales	20.5% of wholesale price (13.7% for resellers of liquor by the drink)
Liquor Liter	\$3.77 per liter
Beer Excise	\$23.58 per barrel
Wine Excise	\$0.2293 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of wholesale price (max. of \$0.65 per cigar)
Convention Center	7.0% of lodging sales in Seattle; 2.8% in remainder of King County
Solid Waste Collection	3.6% of charges for collection/disposal of solid waste
Wood Stove Fee	\$30 per solid fuel burning device
Brokered Natural Gas	3.852% of price of natural gas purchased via a broker
Rental Car	5.9% of price for vehicles rented for less than 30 days
Tribal Cigarette taxes	30% of the \$27.75 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
<b>Gross Receipts Taxes</b>	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.8%*
Public Utility	Distribution of electricity = 3.873% of gross operating income*
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts of pari-mutuel machines at horse race tracks
<b>Property &amp; In-lieu Excise Taxes</b>	
State Property Tax Levy	\$1.87 per \$1,000 of fair market value statewide average; taxes due in 2010
Watercraft/Aircraft Excises	0.5% of fair market value for boats; \$20 - \$125 for private aircraft
PUD Privilege	2.14% of gross power sales, plus 5.35% of 1st 4 mills
Timber Excise	Stumpage value of harvested timber: private land = 1.0%; public = 2.3%
Leasehold Excise	12.84% of contract rent for publicly owned property
<b>Other State Taxes</b>	
Estate	10 - 19% of net taxable estates valued above \$2 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed*
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Carbonated Beverage (Cans/Bottles)	2 cents per 12 ounces
Petroleum Products	0.5% of wholesale value
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	20 cents per switched or radio-access line
Telephone Lines (WTAP & TRS)	14 cents and 19 cents, respectively, per switched line

\*Other rates apply to other business activities or classifications.

**Table 8**  
**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:**  
**AVERAGE COST OF COLLECTION SINCE 1980**  
**Fiscal Years 1980-2010**

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	
2010	83,602	27,093	11,256.7	2,763.9	0.790
2009	78,298	23,688	11,757.0	2,688.8	0.706
2008	76,305	27,388	12,862.0	2,882.0	0.659
2007	67,740	27,217	12,348.9	2,707.9	0.631
2006	66,020	27,661	11,403.1	2,486.8	0.674
2005	61,149	27,938	10,117.0	2,279.5	0.719
2004	59,663	26,737	9,642.0	2,118.8	0.735
2003	57,110	25,082	9,092.4	1,999.9	0.741
2002	53,170	24,013	8,955.1	1,898.0	0.711
2001	53,351	21,900	9,068.9	1,864.0	0.688
2000	51,786	22,283	8,685.0	1,754.2	0.710
1999	49,804	20,007	8,070.2	1,609.8	0.721
1998	49,605	19,464	7,782.2	1,458.4	0.747
1997	48,154	19,136	7,378.8	1,277.5	0.777
1996	47,305	18,547	7,004.6	1,116.0	0.777
1995	45,574	19,708	6,820.2	1,109.4	0.823
1994	43,733	18,965	6,414.1	1,047.3	0.840
1993	39,534	15,713	5,972.3	953.2	0.798
1992	35,145	14,148	5,609.1	904.9	0.757
1991	31,339	12,096	5,313.9	867.0	0.703
1990	29,194	9,564	5,014.3	776.0	0.669
1989	26,514	9,091	4,382.5	611.9	0.713
1988	23,838	8,761	4,021.2	557.3	0.712
1987	23,273	7,564	3,751.5	500.8	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1985	19,083	6,222	3,068.6	420.4	0.725
1984	17,177	5,098	3,139.0	378.8	0.633
1983	14,996	4,846	2,901.9	306.9	0.618
1982	15,082	3,975	2,334.3	222.4	0.745
1981	14,705	3,816	2,114.0	195.4	0.802
1980	13,349	3,363	1,976.3	175.7	0.777

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. Excludes state property tax and real estate excise tax which are actually collected by counties.

**Table 9**  
**CIGARETTE AND TOBACCO PRODUCTS TAXES**  
**Current Tax Rates and Collections for FY 2009 - 2010**

Fund / Account	Current Tax Rate As of July 1, 2010	Tax Collections	
		FY 2009	FY 2010
<b>CIGARETTE TAX<sup>1</sup></b>			
	<u>Dollars/Pack</u>		
General Fund	\$2.5090	\$47,826,722	\$291,750,931
Water Quality Account*		17,479,568	1,176,817
Violence Reduction/Drug Enforcement*		23,021,711	1,549,952
Health Services Account*		220,956,790	14,875,916
Education Legacy Account	\$0.5160	83,143,141	78,678,648
<b>TOTAL</b>	<b>\$3.0250</b>	<b>\$392,427,932</b>	<b>\$388,032,264</b>
<b>TOBACCO PRODUCTS TAX</b>			
	<u>Wholesale Price<sup>2</sup></u>		
General Fund	95.00%	\$11,139,563	\$33,180,000
Water Quality Account*		3,949,042	39,508
Health Services Account*		15,188,525	151,953
<b>TOTAL</b>	<b>95.00%</b>	<b>\$30,277,130</b>	<b>\$33,371,461</b>

<sup>1</sup>Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

<sup>2</sup>Maximum of \$0.65 per cigar.

\*Legislation in 2009 repealed these accounts, effective July 1, 2009. Amounts in FY 2010 represent cash receipts attributable to June, 2009.

**Table 10**  
**REAL ESTATE EXCISE TAX STATISTICS**

**State REET Collections and  
Estimated Value of Real Property Sold  
Fiscal Years 1985 - 2010**

<b>Fiscal Year</b>	<b>Number of Sales</b>	<b>State Real Estate Excise Tax Collections (\$000)</b>	<b>Estimated Value of Sales (\$000,000)</b>
2010	215,233	\$409,796.1	\$32,015.3
2009	198,515	397,622.8	31,064.3
2008	250,971	707,994.5	55,302.1
2007	316,432	986,720.7	77,087.6
2006	364,906	1,003,137.6	78,370.1
2005	364,900	855,349.6	66,824.2
2004	344,056	644,084.7	50,319.1
2003	316,635	521,220.0	40,720.3
2002	287,851	434,190.6	33,921.1
2001	272,480	435,957.9	34,059.2
2000	279,597	434,989.0	33,983.5
1999	289,890	423,027.9	33,049.1
1998	277,638	390,168.6	30,481.9
1997	246,871	306,407.1	23,938.1
1996	249,715	274,856.1	21,473.1
1995	244,632	250,425.4	19,564.5
1994	289,664	279,781.4	21,857.9
1993	269,622	230,750.9	18,027.4
1991	241,194	207,134.7	16,182.4
1990	281,779	268,152.6	20,949.4
1989	230,157	186,434.9	14,565.2
1988	214,868	143,850.0	10,735.1
1987	230,568	131,046.8	11,884.0
1986	206,191	96,374.0	9,006.9
1985	197,064	94,537.9	8,835.3

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 11

**REAL ESTATE EXCISE TAX STATISTICS\***  
**State and Local Tax Collections by County - Fiscal Year 2010**

Counties	Number of Taxable Sales	FY 2010 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax**	FY 2009	FY 2010	% Change
Adams	720	\$106,197	\$543,727	\$48,721	\$42,479	(12.8) %
Asotin	835	179,014	810,067	53,568	63,286	18.1
Benton	7,055	3,819,904	10,977,664	663,752	857,630	29.2
Chelan	3,205	1,369,735	3,940,243	352,006	307,831	(12.5)
Clallam	2,739	1,165,605	3,035,628	259,684	237,158	(8.7)
Clark	14,163	9,433,372	24,188,296	1,619,200	1,889,711	16.7
Columbia	276	66,060	219,894	9,647	17,179	78.1
Cowlitz	3,271	710,834	3,413,951	254,376	266,715	4.9
Douglas	1,543	454,529	1,758,331	140,611	137,370	(2.3)
Ferry	437	45,603	233,912	19,975	18,274	(8.5)
Franklin	3,215	1,211,360	4,173,623	253,163	326,064	28.8
Garfield	145	19,045	97,567	12,967	7,622	(41.2)
Grant	3,481	1,064,975	3,295,379	349,027	257,451	(26.2)
Grays Harbor	3,355	472,889	2,421,089	225,765	189,148	(16.2)
Island	3,365	1,916,582	4,899,918	371,916	382,806	2.9
Jefferson	1,535	713,035	1,825,371	145,743	142,607	(2.2)
King	50,995	66,308,292	169,729,286	12,369,236	13,260,100	7.2
Kitsap	7,750	5,214,932	13,350,220	968,746	1,042,986	7.7
Kittitas	1,855	548,789	2,809,792	222,811	219,515	(1.5)
Klickitat	1,012	353,031	997,476	93,088	77,928	(16.3)
Lewis	2,925	944,991	2,465,817	207,229	192,642	(7.0)
Lincoln	735	131,784	598,057	34,983	46,723	33.6
Mason	2,967	959,732	2,456,829	199,239	191,940	(3.7)
Okanogan	2,072	378,183	1,922,940	167,968	150,230	(10.6)
Pacific	1,382	265,884	1,361,326	122,683	106,354	(13.3)
Pend Oreille	662	91,279	538,424	50,112	42,064	(16.1)
Pierce	24,382	15,024,126	38,523,601	3,044,884	3,009,656	(1.2)
San Juan	1,117	1,733,302	1,728,038	171,676	135,003	(21.4)
Skagit	4,067	2,322,747	5,945,897	568,685	464,523	(18.3)
Skamania	538	98,031	501,917	27,303	39,212	43.6
Snohomish	20,703	16,818,771	43,148,128	3,078,970	3,370,948	9.5
Spokane	15,184	7,611,341	19,574,477	1,601,128	1,529,256	(4.5)
Stevens	2,093	288,017	1,469,532	121,861	114,807	(5.8)
Thurston	8,448	5,080,580	13,345,700	1,202,566	1,042,633	(13.3)
Wahkiakum	282	33,423	171,126	47,213	13,369	(71.7)
Walla Walla	1,767	441,503	2,263,714	253,726	176,853	(30.3)
Whatcom	7,280	5,069,083	12,931,202	1,066,021	1,010,250	(5.2)
Whitman	1,239	243,300	1,232,392	105,261	96,281	(8.5)
Yakima	6,438	1,992,159	6,895,537	558,777	538,714	(3.6)
<b>TOTAL</b>	<b>215,233</b>	<b>\$154,702,013</b>	<b>\$409,796,088</b>	<b>\$31,064,285</b>	<b>\$32,015,319</b>	<b>3.1 %</b>

\*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.

**Table 12**  
**NUMBER OF STATE EXCISE TAXPAYERS**  
**Registered Accounts by County and Reporting Frequency**  
**Start of Fiscal Year 2011 (July 2010)**

County Total	Monthly	Quarterly	Annual*	Nonreporter**	Total
Adams	166	299	480	815	1,760
Asotin	143	250	405	422	1,220
Benton	1,443	2,479	3,557	4,951	12,430
Chelan	1,199	1,717	2,329	3,002	8,247
Clallam	980	1,651	2,627	3,328	8,586
Clark	3,369	6,776	11,526	15,187	36,858
Columbia	53	88	140	175	456
Cowlitz	931	1,356	2,441	3,206	7,934
Douglas	250	508	811	1,145	2,714
Ferry	63	118	216	272	669
Franklin	541	985	1,494	1,803	4,823
Garfield	25	43	58	114	240
Grant	703	1,087	1,583	2,394	5,767
Grays Harbor	797	1,244	1,865	2,743	6,649
Island	817	1,609	3,009	3,363	8,798
Jefferson	407	879	1,801	1,983	5,070
King	25,571	45,413	74,157	109,880	255,021
Kitsap	2,265	4,272	8,092	11,833	26,462
Kittitas	542	817	1,264	1,451	4,074
Klickitat	222	440	679	760	2,101
Lewis	796	1,291	2,311	3,102	7,500
Lincoln	123	184	342	711	1,360
Mason	473	902	1,782	2,659	5,816
Okanogan	508	836	1,304	1,700	4,348
Pacific	316	523	695	940	2,474
Pend Oreille	105	195	381	519	1,200
Pierce	7,495	11,863	20,653	29,829	69,840
San Juan	489	836	1,316	1,369	4,010
Skagit	1,568	2,337	3,962	5,326	13,193
Skamania	64	123	242	344	773
Snohomish	7,795	12,507	20,775	30,419	71,496
Spokane	4,628	7,806	12,414	17,144	41,992
Stevens	373	664	1,337	1,699	4,073
Thurston	2,440	4,405	8,415	12,018	27,278
Wahkiakum	42	93	161	158	454
Walla Walla	563	912	1,453	1,781	4,709
Whatcom	2,540	4,320	7,603	11,156	25,619
Whitman	303	463	807	1,277	2,850
Yakima	1,951	3,233	4,293	6,780	16,257
<b>SUBTOTAL</b>	<b>73,059</b>	<b>125,524</b>	<b>208,780</b>	<b>297,758</b>	<b>705,121</b>
<b>Out-Of-State</b>	<b>14,366</b>	<b>26,401</b>	<b>13,503</b>	<b>33,665</b>	<b>87,935</b>
<b>TOTAL</b>	<b>87,425</b>	<b>151,925</b>	<b>222,283</b>	<b>331,423</b>	<b>793,056</b>

\* Includes seasonal reporters.

\*\* Firms with annual gross income of up to \$28,000 which have no sales tax liability (up to \$24,000 for public utility tax) are not required to file excise tax returns. The threshold for service firms is increased to \$46,667 on 5/1/2010.

**Table 13**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**By County and Major Industry - Calendar Year 2009**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	13	1	6	30	57	38	145
Asotin	12	3	2	22	50	18	107
Benton	140	30	36	208	685	320	1,419
Chelan	83	19	24	116	325	152	719
Clallam	78	23	26	124	331	133	715
Clark	478	108	133	648	1,746	826	3,939
Columbia	3	2	2	6	13	4	30
Cowlitz	80	24	25	166	326	130	751
Douglas	26	9	9	51	117	65	277
Ferry	8	3	6	25	15	5	62
Franklin	67	17	18	89	236	146	573
Garfield	6	0	0	1	5	4	16
Grant	65	11	11	93	254	146	580
Grays Harbor	50	17	23	133	250	110	583
Island	92	28	21	163	355	141	800
Jefferson	32	16	15	73	192	70	398
King	2,203	579	814	3,534	13,060	5,647	25,837
Kitsap	218	62	59	439	1,076	414	2,268
Kittitas	51	8	19	64	170	81	393
Klickitat	20	8	8	44	58	35	173
Lewis	60	19	19	121	239	135	593
Lincoln	8	3	4	22	32	25	94
Mason	82	16	21	108	222	98	547
Okanogan	32	9	8	81	141	68	339
Pacific	24	4	7	32	73	28	168
Pend Oreille	17	1	2	17	25	14	76
Pierce	838	169	217	1,194	3,353	1,541	7,312
San Juan	39	16	6	60	154	69	344
Skagit	132	52	45	186	486	221	1,122
Skamania	6	3	3	12	21	8	53
Snohomish	964	170	228	1,139	3,477	1,367	7,345
Spokane	497	112	110	665	1,874	771	4,029
Stevens	59	9	8	70	130	65	341
Thurston	257	62	80	449	1,261	555	2,664
Wahkiakum	2	0	4	9	16	8	39
Walla Walla	43	18	20	75	166	88	410
Whatcom	227	66	99	358	1,046	464	2,260
Whitman	23	10	5	43	101	48	230
Yakima	132	42	40	253	627	344	1,438
Out of State	1,483	272	679	1,118	3,258	1,327	8,137
<b>TOTAL</b>	<b>8,650</b>	<b>2,021</b>	<b>2,862</b>	<b>12,041</b>	<b>36,023</b>	<b>15,729</b>	<b>77,326</b>

\*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 14**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Calendar Years 2008 and 2009**

Industry	NAICS**	CY 2008	CY 2009
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	385	392
Textiles & apparel	313-316	246	206
Lumber, wood & paper	321-322	97	98
Petroleum, chemicals, plastics	324-327	171	147
Metal products	331-332	164	171
Industrial machinery	333	80	67
Computers & electronics	334	72	47
Appliances & electrical equip.	335	25	12
Transportation equipment	336	87	68
Other manufacturing	323, 337, 339	888	813
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	1,083	982
Nondurable goods	424	1,753	1,820
Other wholesaling	425	60	60
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	561	472
Furniture & home furnishings	442	236	197
Electronics & appliances	443	407	421
Building materials	4441	187	159
Lawn & garden supply	4442	117	144
Food & beverages (off-premises)	445	716	764
Health & personal care	446	402	378
Gas stations (& mini-marts w/ pumps)	447	158	139
Apparel & accessories	448	1,139	1,149
Sporting goods, hobby, book stores	451	642	611
Department stores	4521	3	1
General merchandise	4529	44	40
E-commerce & mail order	4541	1,484	1,305
Misc. retailers	453, 4542-4543	6,375	6,261
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	949	858
Utilities: electric, nat. gas, water/sewer	22	49	35
Construction	23	10,359	8,650
Transportation (passenger & freight)	48, 492	2,817	2,919
Warehouses	493	44	33

*Continued on Next Page*

\*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 14 - Continued**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Calendar Years 2008 and 2009**

Industry	NAICS**	CY 2008	CY 2009
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	209	169
Software development	5112	34	21
Motion picture & audio recording	512	551	506
Radio & TV broadcasting; cable TV	515	22	15
Telephone & telecommunications	517	162	139
Information & data processing services	518-519	775	552
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,686	1,181
Insurance agents & brokers	524	652	567
Real estate agents & brokers	531	3,340	2,418
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	405	325
Legal services	5411	824	845
Accounting services	5412	1,026	1,014
Architectural & engineering services	5413-5414	2,268	2,153
Computer services	5415	2,271	2,524
Other business services	5416-5419, 55-56	15,317	15,268
<b>PERSONAL SERVICES:</b>			
Health services	62	3,808	3,617
Arts, entertainment, recreation	71	2,139	2,305
Accommodations	721	369	351
Restaurants	7221-7223	2,913	2,794
Bars & taverns	7224	168	186
Auto repair & services	8111	1,259	1,353
Personal care (beauty, barber, etc.)	8121-8122	3,159	2,914
Laundry & dry cleaning	8123	114	79
Other personal services	8129	2,623	2,530
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	1,889	1,887
Other services	8112-8114, 813-814, 99	2,223	2,194
<b>TOTAL NEW ACCOUNTS</b>		<b>82,006</b>	<b>77,326</b>

\*\* North American Industry Classification System.

**Table 15A**

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1900-1925**

**Selected Fiscal Years, Dollars in Thousands**

<b>Source</b>	<b>1900</b>	<b>1905</b>	<b>1910</b>	<b>1915</b>	<b>1920</b>	<b>1925</b>
<b>TOTAL STATE TAXES</b>	<b>\$1,570</b>	<b>\$2,419</b>	<b>\$5,726</b>	<b>\$8,926</b>	<b>\$12,205</b>	<b>\$18,191</b>
<b>Sales Taxes</b>						
Retail Sales	---	---	---	---	---	---
Use	---	---	---	---	---	---
Motor Fuels	---	---	---	---	---	3,020
Fuel Oil	---	---	---	---	---	---
Beer and Wine Excise	---	---	---	---	---	---
Liquor Sales	---	---	---	---	---	---
Cigarette	---	---	---	---	---	---
<b>Gross Receipts Taxes</b>						
Business and Occupation	---	---	---	---	---	---
Public Utility	---	---	---	---	---	---
Insurance Premiums	46	117	285	392	749	1,132
Express Company Excise	---	---	47	52	105	62
Parimutuel	---	---	---	---	---	---
Mechanical Devices	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534
Vehicle Excises	---	---	---	---	---	---
PUD Privilege	---	---	---	---	---	---
<b>Other State Taxes</b>						
Inheritance and Gift	---	34	98	155	278	443
Conveyance	---	---	---	---	---	---
Admissions	---	---	---	---	---	---
Penalties/Interest	---	---	---	---	---	---

Source: Department of Revenue and Office of Financial Management.

Table 15B

(Part 2 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1930-1955**

**Selected Fiscal Years, Dollars in Thousands**

Source	1930	1935	1940	1945	1950	1955
<b>TOTAL STATE TAXES</b>	<b>\$21,310</b>	<b>\$42,596</b>	<b>\$53,529</b>	<b>\$114,241</b>	<b>\$187,145</b>	<b>\$296,256</b>
<b>Sales Taxes</b>						
Retail Sales	---	9,386	14,281	45,277	80,859	113,085
Use	---	---	1,027	2,194	4,643	7,945
Motor Fuels	5,027	11,945	16,156	16,492	37,330	50,673
Fuel Oil	---	1,027	924	950	---	---
Beer and Wine Excise	---	567	696	1,399	1,393	1,407
Liquor Sales	---	1,143	1,439	11,931	260	7,347
Cigarette	---	965	2,107	3,124	6,501	10,643
<b>Gross Receipts Taxes</b>						
Business and Occupation	---	6,009	5,418	14,358	18,860	46,316
Public Utility	---	1,969	2,335	3,895	5,470	9,037
Insurance Premiums	1,521	1,508	1,773	1,769	3,491	5,212
Express Company Excise	48	278	18	30	---	---
Parimutuel	---	---	155	468	608	896
Mechanical Devices	---	---	---	2,093	5,791	1,817
Boxing and Wrestling	---	17	1	6	14	22
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	13,874	6,514	3,471	5,294	11,205	20,045
Vehicle Excises	---	---	1,316	2,457	6,068	14,550
PUD Privilege	---	---	---	59	240	688
<b>Other State Taxes</b>						
Inheritance and Gift	840	460	1,445	1,972	3,559	5,091
Conveyance	---	65	86	312	444	715
Admissions	---	714	732	---	---	---
Penalties/Interest	---	29	149	161	409	767

Source: Department of Revenue and Office of Financial Management.

Table 15C

(Part 3 of 4)

STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1960-1980

Selected Fiscal Years, Dollars in Thousands

Source	1960	1965	1970	1975	1980
<b>TOTAL STATE TAXES</b>	<b>\$439,487</b>	<b>\$575,959</b>	<b>\$951,572</b>	<b>\$1,448,334</b>	<b>\$2,759,579</b>
<b>Sales Taxes</b>					
Retail Sales	182,737	230,552	399,414	614,586	1,111,346
Use	13,363	17,041	29,381	47,752	96,128
Motor Fuels	60,482	83,452	140,878	161,514	254,637
Beer and Wine Excise	1,448	1,710	5,419	9,588	13,550
Liquor Sales	11,403	10,085	15,892	18,349	26,183
Liquor Liter	---	5,194	14,810	33,855	42,697
Cigarette	16,840	21,166	35,402	53,320	61,080
Tobacco Products	1,306	1,652	2,134	3,174	2,523
Convention Center	---	---	---	---	---
Replacement Tire	---	---	---	---	---
Refuse Collection	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---
<b>Gross Receipts Taxes</b>					
Business and Occupation	63,710	77,348	115,715	203,561	402,443
Public Utility	14,426	19,219	27,244	48,174	93,570
Litter	---	---	---	910	1,459
Insurance Premiums	7,752	10,111	17,111	22,614	43,646
Pari-mutuel	1,161	1,051	2,304	4,694	7,199
Mechanical Devices	1,779	1,240	474	---	---
Boxing and Wrestling	6	14	15	28	47
<b>Property &amp; In-lieu Excises</b>					
State Property Tax	34,017	46,207	61,220	86,664	322,906
Vehicle Excises	16,682	27,864	52,112	69,111	144,965
PUD Privilege	1,211	2,869	4,302	5,357	7,736
Timber Excise	---	---	---	23,213	49,960
Leasehold Excise	---	---	---	---	3,688
<b>Other State Taxes</b>					
Inheritance and Gift	9,446	16,574	25,434	35,634	54,597
Estate	---	---	---	---	---
Conveyance	689	1,007	1,278	2,049	6,612
Real Estate Excise	---	---	---	---	---
Fish	---	---	---	---	---
Hazardous Substances	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---
Petroleum Products	---	---	---	---	---
Penalties/Interest	1,029	1,603	1,033	4,187	12,517

Source: Department of Revenue and Office of Financial Management.



Table 15D

(Part 4 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1985-2005**

**Selected Fiscal Years, Dollars in Thousands**

Source	1985	1990	1995	2000	2005
<b>TOTAL STATE TAXES</b>	<b>\$4,317,675</b>	<b>\$7,006,794</b>	<b>\$9,619,176</b>	<b>\$11,895,816</b>	<b>\$13,902,948</b>
<b>Sales Taxes</b>					
Retail Sales	1,831,613	3,147,391	4,121,835	5,405,602	6,166,266
Use	166,923	225,964	292,450	383,796	453,901
Motor Fuels	346,809	498,024	616,278	755,428	930,975
Beer and Wine Excise	21,305	29,498	32,950	43,431	47,239
Liquor Sales	28,213	32,132	39,340	55,643	74,102
Liquor Liter	53,613	51,700	55,161	63,923	77,124
Cigarette	92,345	127,679	201,922	250,109	323,580
Tobacco Products	4,911	10,421	18,197	23,894	27,542
Convention Center	5,105	11,497	18,989	31,225	42,948
Replacement Tire	---	1,600	1,032	---	---
Refuse Collection	---	15,893	25,186	23,237	27,860
Wood Stove Fee	---	181	508	243	225
Brokered Natural Gas	---	---	7,938	14,835	29,745
Rental Car	---	---	13,015	21,111	19,282
<b>Gross Receipts Taxes</b>					
Business and Occupator	653,360	1,085,009	1,590,477	1,854,948	2,269,105
Public Utility	124,857	114,316	189,590	246,383	303,778
Litter	2,531	3,230	4,161	5,851	7,190
Insurance Premiums	61,396	92,701	204,760	261,150	357,382
Parimutuel	7,043	10,449	3,412	1,964	1,836
Boxing and Wrestling	26	39	14	---	61
<b>Property &amp; In-lieu Excises</b>					
State Property Tax	506,018	682,868	1,033,256	1,328,690	1,589,947
Vehicle Excises	226,196	411,893	668,567	376,024	15,223
PUD Privilege	17,182	20,983	26,117	29,122	38,024
Timber Excise	13,196	27,957	25,552	20,154	10,112
Leasehold Excise	5,794	9,168	12,129	16,567	19,918
<b>Other State Taxes</b>					
Estate	20,138	30,135	42,160	82,705	-42,229
Conveyance	9,385	---	---	---	---
Real Estate Excise	94,538	265,170	255,116	435,088	823,110
Fish	1,785	2,807	2,253	1,481	4,838
Hazardous Substances	---	42,039	38,843	49,472	80,929
Mobile Home Fee	---	49	---	---	---
Carbonated Beverage	---	14,149	23,514	9,901	9,688
Petroleum Products	---	13,236	---	---	3,688
Oil Spill	---	---	3,011	5,664	6,170
Hazardous Waste Fees	---	---	823	---	---
ICF Tax	---	---	12,427	8,396	8,129
Enhanced 911	---	---	---	9,588	16,677
Telephone Line Taxes	---	---	---	---	10,439
Nursing Home Fee	---	---	---	---	33,557
Penalties/Interest	23,393	28,665	38,193	80,191	114,587

Source: Department of Revenue and Office of Financial Management.

## NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

### Major Tax Rate and Base Changes - Tables 2, 4, 5 and 13 A-D

NOTE: The data in these tables reflect fiscal years ending September 30 through 1929, ending March 31 through 1952 and June 30 thereafter. These tables include only taxes levied by the state, not local governments.

#### Retail Sales and Use Taxes

Tax of 2.0% enacted on sales or use of tangible personal property, 5/1/35. Rate changes: to 3.0%, 5/1/41; to 3.33%, 5/1/55; to 4.0%, 4/1/59; to 4.2%, 6/1/65; to 4.5%, 7/1/67; to 4.6%, 6/1/76; to 4.5%, 7/1/79; to 5.5% 12/4/81; to 5.4%, 5/1/82; and to 6.5%, 3/1/83. Certain services are taxable: tangible personal property in 1939, real property in 1941, hotel/motel accommodations in 1951 and amusement/recreation in 1961. Deferral of sales tax allowed for certain plant expansions by manufacturers: 1972-82 and starting again in 1985. Food for off-premises consumption exempted, 7/1/78 (taxable again from 5/1/82 to 6/30/83). Business and long distance telephone services made taxable in 1983. Exemption for trade-ins allowed in 1984. Tax extended to a variety of personal services, e.g., landscape maintenance, guided tours, physical fitness, 7/1/93. Tax deferral/exemption for high tech firms adopted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Exemption for manufacturing machinery, 7/1/95. Statewide deferral for new manufacturers repealed, but deferral for distressed areas converted to exemption, 7/1/95. Effective 1/1/96, local sales tax of 0.017% applied to all taxable sales in King County to fund professional baseball stadium; amount is credited against state tax receipts. Remittance of state sales tax for warehouse and distribution facilities, 5/20/97. Local sales taxes credited against the state tax: professional football stadium, 0.016% (8/1/97) and for public facilities in rural counties, 0.04% (7/1/98), increased to 0.08% in 1999. Distressed area exemption/deferral changed to population density basis (rural county) in 1999; program extended to 2010 in 2004. Additional statewide sales tax of 0.3% on motor vehicles, 7/1/2003. Exemptions for construction of facilities and certain other expenditures for aerospace industry and semiconductor industry adopted in 2003 and for aluminum smelters in 2004; expanded in 2006. New deferral program for fruit/vegetable processing facilities, manufacturing of dairy and seafood products and biotechnology manufacturing facilities. Exemption for diesel/aircraft fuel used on farms. New local sales tax for health sciences established. Adoption of Streamline Sales & Use Tax Agreement, eff. 7/1/2008; sourcing tax on delivered goods changed to the destination. Rural county local sales tax increased from 0.08 to 0.09%. Exemption for weatherization materials, eff. 6/12/2008. Deferral of state/local tax on construction of new 520 bridge over Lake Washington. Deferral/exemption for new corporate headquarters facilities in a CEZ, eff. 7/1/2009. Sales tax "remittance" for low income families that are eligible for the federal earned income tax credit established in 2008; funding not yet provided. Resale certificate replaced by seller's permit. Tax extended to digital goods. In 2010, tax extended to candy on permanent basis and bottled water on temporary basis until 6/30/2013; both effective 6/1/2010. Referendum to continue the tax on bottled water to be presented to voters in Nov. 2010. Rural county tax deferral changed from population density basis to unemployment.

#### Motor Fuel Taxes

Gas tax enacted at 1 cent/gallon, 7/1/21. Rate changes: 2 cents, 7/1/29; 4 cents, 4/1/31; 5 cents, 4/1/33; 6.5 cents, 3/21/49; 7.5 cents, 4/1/61; 9 cents, 5/1/67; 11 cents, 7/1/77; 12 cents, 7/1/79; 13.5 cents, 7/1/81; 12 cents, 1/1/82; 16 cents, 7/1/83; 18 cents, 7/1/84; 22 cents, 4/1/90; 23 cents, 4/1/91; 28 cents, 7/1/03; 31 cents, 7/1/05 ; 34 cents, 7/1/06; 36 cents, 7/1/07 and to 37.5 cents, 7/1/08. Constitutional

amendment dedicated tax to road purposes, 1944. Related taxes enacted: special fuel tax in 1941, fuel importer tax in 1963 (repealed in 1995), and aircraft fuel tax in 1967.

#### Beer and Wine Excise Taxes

Special excise taxes enacted: \$1.00/barrel for beer, 1/23/34 and 10 cents/gallon for wine, 6/17/35. Beer tax increase to \$1.50/barrel equivalent for can or bottles, 1965. Additional 26% tax for wine, 1969; replaced by 75 cents/gallon tax in 1973. Beer tax increased to \$2.60 and wine changed to 20.25 cents/liter, 7/1/81. Additional surtaxes in 1982 and 1983. Rate increases to fund drug programs, 6/1/89: wine, 22.92 cents/liter; strong wine, 45.36 cents/liter and beer \$4.78/barrel. Rate increased for beer tax to \$5.742, 7/1/93; to \$7.172, 7/1/95; and to \$9.562, 7/1/97. Beer tax reduced to \$8.08/barrel, 7/1/97. Beer excise tax increased from \$8.08 to \$23.58 per barrel, 5/1/2010 – 6/30/2013.

#### Liquor Sales Tax (Percentage)

Tax on hard liquor enacted at 10% of wholesale price, 5/1/35. Additional "war" liquor tax of 10% imposed, 1943-1949. Both taxes repealed in 1949 but 10% rate reinstated in 1951. Rate increased to 15% for sales to consumers; lower rate remains for bars that resell liquor by the drink. Surtaxes in 1982-1983 increase rates to 17.1% and 11.4%. Rate increased for health care to 18.7%, 7/1/93; to 19.7%, 7/1/95; and to 20.7%, 7/1/97. Health care account repealed, 7/1/09.

#### Liquor Liter Tax (Volume)

Additional tax on hard liquor enacted at 1.1 cents/ounce, 4/15/61. Rate increased to 2 cents, 6/1/65, 4 cents, 7/1/71, and 5 cents, 7/1/81. Changed to metric basis at \$1.72/liter in 1981 and additional surtaxes in 1982 and 1983 increased rate to \$1.96/liter. Rate increased to \$2.03/liter, 7/1/90 and proceeds dedicated to drug programs. Rate increased for health care to \$2.23, 7/1/93; to \$2.33, 7/1/95; and to \$2.44, 7/1/97. Additional rate increase of \$1.33 per liter, effective 7/1/2005. Health care and VRDE accounts repealed, 7/1/09.

#### Cigarette Tax

Enacted at 1 cent/pack of 20 cigarettes, 5/1/35. Rate increases: to 2 cents, 5/1/39; to 4 cents, 11/28/49; to 5 cents, 4/1/55; to 6 cents, 6/11/59; to 7 cents, 4/15/61; to 11 cents, 6/1/65; to 16 cents, 6/1/71; to 20 cents, 7/1/81; to 20.8 cents, 5/1/82; to 23 cents, 8/1/82; to 31 cents, 4/1/86; to 34 cents, 6/1/89; to 54 cents, 7/1/93; to 56.5 cents, 7/1/94; to 81.5 cents, 7/1/95; to 82.5 cents, 7/1/96; to \$1.425, 1/1/02, to \$2.025, 7/1/05, and to \$3.025, 5/1/2010. Contracts with Indian Tribes authorized in 2001 and extended to other tribes subsequently. Health care, VRDE and Water Quality accounts repealed, 7/1/09.

#### Tobacco Products Tax

Enacted on cigars, chewing tobacco, etc. at 25% of wholesale price, 7/1/59. Rate increases: to 30%, 6/1/65; to 45%, 6/1/71; to 46.8%, 5/1/82; to 48.15%, 8/1/82; to 64.9%, 4/1/86; to 74.9%, 7/1/93; and to 128.42%, 1/1/2002. The 2002 rate increase was rolled back in 2005, so that the tax rate becomes an even 75% effective 7/1/2005. Health care and water quality accounts repealed, 7/1/09. Rate increased to 95% of wholesale price, 5/1/2010. Max. tax per cigar raised to 65 cents.

#### Convention Center Tax

State tax on hotel/motel accommodations at facilities with 60 or more units to finance the state convention center in Seattle, 4/1/82. Initial rates: 3.0% in Seattle and 2.0% throughout remainder of King County; increased to 5.0% in Seattle, 1/1/83; to 6.0% and 2.4%, 7/1/88 and to 7.0% and 2.8%, 1/1/93. State tax repealed and turned over to a new local PFD during FY 2011.

### Replacement Tire Tax

Replacement vehicle tire subject to tax of 0.12% of gross sales in 1985. Changed to \$1.00/tire, 10/1/89. Tax expired, 9/30/94. Similar tire tax of \$1/tire reenacted for a 5 year period, effective 7/1/2005. Tax made permanent in 2009.

### Refuse Collection Taxes

Garbage collection removed from public utility tax and subject to separate 3.6% tax, 6/11/86. Additional 1.0% tax on solid waste customers, 7/1/89 through 6/30/95.

### Wood Stove Fee

New wood stove subject to \$5 fee, 1/1/88. Increased to \$15, 6/7/90 and to \$30, 1/1/92.

### Brokered Natural Gas Tax

Special "use" tax of 3.852% on natural gas not subject to public utility tax, 7/1/90.

### Rental Car Tax

MVET on rental vehicles eliminated but replaced by additional sales tax of 5.9% (in addition to existing state and local retail sales tax) levied on customers of rental car companies, 1/1/93. Also, local rental car taxes authorized.

### Business and Occupation Tax

B&O tax enacted 5/1/35 on gross receipts of all businesses: 0.25% for most activities and 0.5% for services. (Replaced a similar business activities tax, imposed 3/21/33.) Surtaxes applied to all B&O rates: 20%, 11/1/51; increased to 60%, 5/1/55; and to 76%, 4/1/59. Surtax of 6%, 6/1/76 through 6/30/79. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Resulting major rates: manufacturing/wholesaling, 0.484%; retailing, 0.471%; service, 1.5%. Tax extended to financial institutions, 1970. Credit for certain sales taxes paid by manufacturers. Credit for pollution control facilities, 1967. Credit for personal property taxes paid on business inventories: 1974-1984. Credit for manufacturing tax against wholesaling/retailing tax and credit for similar taxes paid in other states, 8/12/87. Tax extended to public and nonprofit hospitals with receipts dedicated to health care; initially at 0.75%, 7/1/93; increased to 1.5%, 7/1/95. Tax rates increased for all activities except retailing, effective 7/1/93; new classifications: business services, 2.5% and financial services, 1.7%. Permanent increase in rate for remaining services from 1.5% to 2.0%. Temporary surtax of 6.5% until 7/1/97 for most other activities except business services, financial services, public and nonprofit hospitals becomes 0.515% and services becomes 2.13%. Surtax reduced to 4.5%, 1/1/95. Credit for investment in R&D expenditures enacted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Minimum taxable amount of \$1,000/month replaced by small business credit against tax liability of \$35/month. Rate reduction for insurance to 0.55% (plus surtax), 7/1/95. Reduction in service rates, effective 1/1/96: business services to 2.0%; financial services to 1.6% and other services to 1.75% (1.829% with surtax until 7/1/97). Minimum gross receipts required to file tax returns established at \$24,000, 1996, and increased to \$28,000 in 1999. All service rates revert to 1.5%, 7/1/98. Tax on internal distributions repealed, 7/1/98. Consolidation of minor B&O tax rates eff. 7/1/98; reduces number of tax rates from 13 to 6. Tax rate reduction and new credits for aerospace industry and semiconductor industry adopted in 2003; similar incentives for aluminum smelters adopted in 2004. New B&O tax levied upon games of chance and pari-mutuel wagering eff. 7/1/2005; the rate is 0.1% through 6/30/2006 and 0.13% thereafter. Total exemption for processing of fresh fruit and vegetables, manufacturing of dairy and seafood products until 7/1/2012. Tax credit for the amount of carbonated beverage syrup tax paid; phased in from FY 2007 to 100% in FY 2010. Reduced tax rate for extracting of timber and manufacturing timber and wood products until FY 2024. Tax credit for construction of a polysilicon manuf. plant in Walla

Walla County. Tax credit for restaurants, groceries, laundries, etc. to upgrade energy efficiency of appliances. Aerospace tax incentives revised in 2008: tax rate on aircraft repair broadened; credit for preproduction expenditures broadened; manuf. rate extended to tooling; new tax rate of 0.9% for aerospace services. Tax on nonprofit & public hospitals goes to general fund, 7/1/09. Rate reduction to 0.2904% for newspapers, 7/1/09. Service rate increased from 1.5% to 1.8%, 5/1/2010 – 6/30/2013; small business credit doubled for impacted service firms. Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.

#### Public Utility Tax

Tax enacted in lieu of B&O tax on gross operating receipts of public service companies, 5/1/35: railroad, express, electric power, telephone & telegraph, 3.0%; distribution of natural gas, 2.0%; urban transportation and tugboats, 0.5%; motor transportation (e.g., trucking) and all other activities, 1.5%. Surtax applied to all rates: 10%, 11/1/51; increased to 20%, 5/1/57. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Water distribution increased to 5.029%, 7/1/85. Activities shifted from B&O tax: garbage collection, 5.029% and sewerage, 3.852%, 7/1/85. Electric power rate increased to 3.873%, 5/11/89. Activities removed from tax: telephone service in 1983, warehousing in 1986, and garbage collection in 1986. Rate for railroads and railcar companies reduced to 1.926%, 1996. Minimum gross receipts required for reporting increased to \$24,000, 1996. Deduction for wholesale sales of electric power, 6/8/2000. Tax credit for energy facilities to supply DSIs. Tax credit for billing discounts for low-income households. Exemption of power sold to aluminum smelters, 7/1/2004. New deduction for shipping farm products to port, 7/22/07. Rate for hauling logs on public roads reduced to 1.28%, 7/1/09.

#### Litter Tax

Tax of 0.015% on gross receipts of businesses whose products they handle relate to the litter problem, 5/21/71. Tax reported on each tax return, rather than annually, effective 1/1/99.

#### Insurance Premiums Tax

Tax enacted on gross premiums received by insurance companies at 2.0% rate, 4/1/1891. Retaliatory provision, providing higher rates for companies of other states depending on how they tax Washington companies, adopted in 1911. Rate of 1.0% for domestic companies in 1937 and 0.75% for ocean marine insurance in 1949. Rate increase of 0.16 and surtax of 4.0% in 1982. Domestic and foreign rate consolidated at 2.0% with ocean marine rate remaining at 0.95%, 7/1/86. Health maintenance organizations subject to tax of 2.0%, 1/1/94.

#### Pari-mutuel Tax

Tax of 5% on gross receipts of pari-mutuel betting machines at horse races, 3/3/33. Rates reduced in 1979, 1982, 1985 and 1991 and 1998. Current permanent rate schedule adopted in 2003: 1.803% for races with annual receipts up to \$50 million; 1.3% for larger races; 1.0% for smaller, temporary races.

#### State Property Tax

Data reflect levies until 1952; actual collections thereafter. Prior to adoption of the first 40 mill limit in 1932, the state levy ranged from 10 to 15 mills. It was lowered to 5 mills in 1933 and 2 mills in 1935, until it was increased to 4 mills in 1967. In 1974 the state levy was eliminated, but replaced in 1975 by a levy of \$3.60/1,000 of assessed value (adjusted to reflect market value). Subject to 106% limit in 1979. One-time reduction in levy rate of 4.7% for 1996 collections; extended to 1997 and then made permanent starting with 1998 collections. Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with disposable income less than \$28,000, effective for taxes due in 1996. Annual growth limit reduced to rate of inflation in 1998. Exemption from state levy for farm machinery, effective CY 2003. Initiative 747 reduces annual growth rate of state and local regular levies to 1.0%, starting in CY

2002. Head of household exemption increased from \$3,000 to \$15,000. State Supreme Court ruled Initiative 747 invalid; Legislature reenacted a 1.0% limit on the growth rate in regular property tax levy revenues. New deferral program for homeowners of any age starting for 2008 taxes, if household income is less than \$57,000; one-half of the annual property tax may be postponed up to 40% of equity in the home. Annual updating of assessed values required in all counties by 2014.

#### Vehicle Excise Taxes

Motor vehicle excise tax of 1.5% in lieu of personal property tax, 1/1/38. Aircraft excise tax of 1.0%, 6/8/49. House trailers taxed separated at 1.0%, 6/8/55. MVET increased to 2.0%, 4/1/59, and house trailer tax increased to 1.5%, 6/1/65. Aircraft tax changed from 1.0% to \$15 or \$25 (multi-engine) in 1967 and to a schedule ranging from \$20 to \$125 in 1983. Mobile homes excluded from house trailer tax in 1973 but subject to property tax. Campers included with travel trailers in the house trailer tax which was reduced to 1.0%, 5/23/72. MVET increased to 2.2%, 8/1/77, to 2.354%, in 1982 and to 2.454% in 1989. MVET rate reduced to 2.2% in 1991. Watercraft excise tax levied in 1983 at rate of 0.5% of fair market value (depreciated purchase price). Camper/travel trailer tax increased to 1.1%, 9/1/90. Tax credit of \$30 per vehicle, effective 7/1/99. The state motor vehicle excise tax and camper/travel trailer excise taxes were repealed and replaced by a \$30 per vehicle annual fee, effective 1/1/2000 (Initiative 695). Although I-695 was ruled unconstitutional in March 2000, the Legislature had enacted the same changes by statute.

#### PUD Privilege Tax

Tax of 2.0% of gross revenue of public utility districts in lieu of property tax, 3/25/41. Additional tax of 5% of first 4 mills added in 1959. Rates increased to 2.14% and 5.35% in 1982. Nuclear plant at Hanford subject to 1.5% tax in 1977.

#### Boxing and Wrestling Tax

Tax of 5% on gross ticket sales of boxing and wrestling matches, 7/1/33. In 2009, the Dept. of Licensing determined that this is more of a "fee" than an actual tax, so it is deleted from Tables 1 & 2.

#### Timber Excise Tax

Severance tax on stumpage value of timber harvested from private lands; rate phased in 1972-1974 to 6.5%. Public lands added in 1982. Rate phased down to 5.0%, 1984-1988. Currently the state tax is 1.0% for harvests on private lands and 5.0% for public lands (counties receive 4% for private lands). Tax credit for harvests impacted by salmon regulations in 1999, effectively reducing the tax rate from 5.0% to 4.2%. Data for this source in the tables reflects distributions, not collections. Starting in 2004 and running until 2013 the state tax on harvests on public lands is phased down from 5.0% to 1.0% with a commensurate transfer of the tax to counties.

#### Leasehold Excise Tax

Tax on the rental value of leases of publicly owned property (i.e. exempt from property taxes) levied 1/1/76 at 12%. Credit for local leasehold taxes up to 6%. Combined rate increased to 12.84% in 1982.

#### Estate Tax

Tax on inheritances levied 6/6/1901 with rates ranging from 1% - 12% depending upon the relationship of heir to decedent and the amount inherited. Gift tax with rates equal to 90% of inheritance tax levied 3/21/41. Both taxes repealed by the voters in 1981, effective 1/1/82. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal tax (no additional tax to the estate). In 2001 the federal estate tax was repealed, to be phased out over a 10 year period. However, the state maintained that the tax was linked to the federal Internal Revenue Code as of 1/1/2001 prior to the

amendments to the federal tax. On 2/3/2005, the State Supreme Court overturned this interpretation, ruling that the state estate tax must conform to the phase out in the federal tax; effectively repealing the existing tax.

A new stand-alone estate tax was adopted in 2005, effective 5/17/2005. The tax applies to estates with a value of at least \$1.5 million during the remainder of 2005 and \$2.0 million starting in 2006. The tax features graduated rates ranging from 10% to 19% of the taxable estate value in excess of the threshold amount.

#### Real Estate Excise Tax

Initially imposed as a county tax in 1951, the 1.0% tax on sales of real property was shifted to the state, effective 9/1/81. Rate was increased to 1.07% in 1982 and to 1.28% (to include the former conveyance tax), 5/18/87. An additional 0.06% rate was levied from 1987 to 1989. Tax extended to transfers of control of real property, 7/1/93, and to step transfers, 7/25/99. Collection procedures revised in 2005; starting on 7/1/06 county treasurers will forward the state tax receipts to the State Treasurer on the last working day of each month. Starting in 2005 transfers of control interests must be reported to the Secretary of State, thus enhancing tax compliance. Earmarking of 7.7% of the state tax is revised in 2005 to include both public works assistance and a new city/county assistance account.

#### Fish Tax

Tax on commercial possession of food fish or shellfish, effective 7/1/80. Initial rates ranged from 0.07 - 5.0%; with surtaxes in 1982 and 1994 they now range up to 5.62%. Anadromous game fish (steelhead) added in 1983. Current rates: chinook salmon and steelhead, 5.62%; pink and sockeye salmon, 3.37%; oysters, 0.086% and all other food fish and shellfish, 2.25%. Rate on sea urchins/cucumbers increased from 2.1 to 4.6%, 1/1/2000 until 1/1/2006; these rate increases extended until 2010 in 2005.

#### Hazardous Substance Tax

Initial tax imposed 1/1/88 at 0.8% of wholesale value of designated substances which pose a threat to the environment. Current tax, adopted by initiative effective 3/1/89, is 0.7% but with a broader base.

#### Mobile Home Fee

Annual fee of \$1 on each occupied mobile home lot, collected in 1989 and 1990. Ruled unconstitutional, 8/6/90. Repealed in 1995.

#### Carbonated Beverage Tax

Tax on soft drinks, 1 cent/12 ounce container or 75 cents/gallon of concentrate; imposed 7/1/89 through 6/30/95. Carbonated beverage tax expired 7/1/95, but the "syrup" tax increased to \$1.00/gallon. Receipts go to general fund, 7/1/09. New tax on canned/bottled carbonated beverages – 2 cents per 12 ounces, imposed on a temporary basis from 7/1/2010 to 6/30/2013.

#### Petroleum Products Tax

Tax on first possession of petroleum products equal to 0.5% of wholesale value, 7/1/89. Tax suspended 7/1/92 as the maximum fund balance was reached. Tax was reimposed on 7/1/2003 for one year and on 7/1/2009 for nine months. The entire tax was scheduled to expire on 6/1/2001 but was extended to 6/1/2007 in 2000 and to 6/30/2013 in 2009.

### Oil Spill Tax

Tax on petroleum products imported via navigable waters equal to 5 cents/42 gallon barrel, 10/1/91. One cent of the tax rate for the response account was curtailed on 1/1/2002; this rate is expected to be reimposed as of 4/1/2007.

### Hazardous Waste Fees

Annual fee of \$35 for generators of certain waste products, 7/31/90; plus an additional fee determined by the Department of Ecology, starting 7/31/91. Administration of the fee was transferred to DOE in 1995.

### ICF Tax

Medicaid receipts of private and nonprofit hospitals subject to tax of 20%, 9/1/91. Intended to increase federal matching funds for Medicaid. The tax was disallowed by federal OMB, effective 10/1/92.

Another tax of 15% levied on the income of intermediate residential (ICF) health care facilities for the mentally retarded, 4/1/92. Rate reduced to 6.0% subject to order of federal government.

### Fuel Oil Tax

Tax of 0.25 cents/gallon levied 5/1/35; repealed 6/11/47.

### Express Company Excise Tax

Tax of 5% of gross receipts levied on express (shipping) companies, 4/1/1907; repealed in 1945.

### Mechanical Devices Tax

Tax of 10% or 20% of gross yield levied on certain gambling devices, 5/1/41. Rates doubled to 20% and 40%, 3/20/47. Slot machines ruled illegal by State Supreme Court in 1952, effectively eliminating the tax.

### Conveyance Tax

Tax of 50 cents/\$500 of value imposed on transfers of real property, 5/1/35. Increased to 53.5 cents in 1982 and to \$1.00, 7/1/85. The tax as a separate source was repealed 5/18/87 but it was effectively incorporated into the real estate excise tax.

### Admissions Tax

Tax of 1 cent per 20 cents of ticket price for admission to most events except public school activities, 5/1/35. Repealed as a state tax, 5/1/43, but local governments permitted to levy a 5% admissions tax.

### Enhanced 911 Telephone Tax

State tax of 20 cents per switched telephone access line, effective 1/1/92. Collection of the tax shifted to Dept. of Revenue, 1/1/99. State tax extended to radio access (wireless) telephone lines effective 1/1/2003. Additional state taxes apply to switched telephone lines: telephone assistance tax of 14 cents per month and telecommunications relay service tax of 19 cents per month. State 911 tax increased from 20 to 25 cents per line & extended to voice over the Internet service, 1/1/2011. Admin. of county 911 tax shifted to DOR, and rate increased from 50 to 70 cents per line, 1/1/2011.

### Tribal Cigarette Taxes

Authorized in 2005 and first effective in May 2005, the Puyallup Tribe levies a tribal cigarette tax of \$11.75 per carton. 30% of the receipts are shared with the state; they go to the state general fund.



## **Part II**

### **LOCAL EXCISE TAX DISTRIBUTIONS**

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- Table 16**      **Composition of Local Sales/Use Tax Rates, Highest Local Tax Rate in Each County as of July 2010**
- Table 17**      **Local Sales/Use Taxes, Types of Taxes Authorized and Utilized; FY 2010 Distributions**
- Table 18**      **City/County Local Sales/Use Tax Distributions, FY 2009-2010; Average Per Capita Receipts by County**
- Table 19**      **Local Sales/Use Tax Distributions by Type of Tax and by County; FY 2010**
- Table 20**      **Local Rental Car Tax Distributions; FY 2010**
- Table 21**      **Local Hotel/Motel Tax Distributions; FY 2010**
- Table 22**      **Timber Excise Tax Distributions by County; FY 2007-2010**
- Table 23**      **Local Leasehold Excise Tax Distributions, FY 2008-2010**
- Table 24**      **Public Utility District (PUD) Privilege Tax Distributions, FY 2006-2010**
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**Table 16**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2010\***

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	High Capacity Transit	Criminal Justice	Public Safety
Adams	entire county	1.0			0.1	
Asotin	entire county	0.8	0.2			
Benton	all cities & PTBA	1.0	0.6		0.1	
Chelan	entire county	1.0	0.4		0.1	
Clallam	entire county	1.0	0.6		0.1	
Clark	Vancouver & other cities	1.0	0.5		0.1	
Columbia	entire county	1.0	0.4			
Cowlitz	Kelso & Longview only	1.0	0.3		0.1	
Douglas	three cities & PTBA	1.0	0.4		0.1	
Ferry	entire county	1.0			0.1	
Franklin	Pasco & PTBA	1.0	0.6		0.1	
Garfield	entire county	1.0				
Grant	entire county	1.0	0.2		0.1	
Grays Harbor	entire county	1.0	0.6		0.1	
Island	entire county	1.0	0.9		0.1	
Jefferson	entire county	1.0	0.6		0.1	
King	Seattle & most cities	1.0	0.9	0.9	0.1	
Kitsap	entire county	1.0	0.8		0.1	
Kittitas	entire county	1.0			0.1	0.3
Klickitat	all three cities	1.0				
Lewis	Centralia & Chehalis only	1.0	0.2		0.1	
Lincoln	entire county	1.0			0.1	
Mason	entire county	1.0	0.6		0.1	
Okanogan	entire county	1.0			0.1	
Pacific	entire county	1.0	0.3			
Pend Oreille	entire county	1.0			0.1	
Pierce	Tacoma, most cities, PTBA	1.0	0.6	0.5	0.1	
San Juan	entire county	1.0			0.1	
Skagit	all cities & PTBA	1.0	0.3		0.1	
Skamania	North Bonneville	1.0				
Snohomish	several cities*** & PTBA	1.0	0.9	0.5	0.1	
Spokane	Spokane, other cities, PTBA	1.0	0.6		0.1	0.1
Stevens	entire county	1.0			0.1	
Thurston	larger cities & PTBA	1.0	0.6		0.1	
Wahkiakum	entire county	1.0				
Walla Walla	larger cities & PTBA	1.0	0.6		0.1	0.3
Whatcom	all cities & PTBA	1.0	0.6		0.1	0.1
Whitman	entire county	1.0			0.1	
Yakima	Yakima (city)	1.0	0.3		0.1	0.3

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 (e.g., the 0.5% food/beverage tax in King County or hotel/motel taxes). PTBA = public transportation benefit area

**Table 16 - Continued**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2010\***

County	Juvenile Correction	Emergency Communications	Other Types of Local Sales/Use Taxes	TOTAL LOCAL TAX RATE**
Adams		0.1		1.2
Asotin				1.0
Benton	0.1			1.8
Chelan		0.1		1.6
Clallam		0.1	0.1 for mental health	1.9
Clark			0.1 for mental health	1.7
Columbia				1.4
Cowlitz				1.4
Douglas		0.1		1.6
Ferry				1.1
Franklin	0.1			1.8
Garfield				1.0
Grant		0.1		1.4
Grays Harbor		0.1	0.1 for mental health	1.9
Island	0.1		0.1 for mental health	2.2
Jefferson		0.1	0.1 for mental health	1.9
King			0.1 for mental health	3.0
Kitsap	0.1	0.1		2.1
Kittitas	0.1			1.5
Klickitat				1.0
Lewis	0.1			1.4
Lincoln		0.1		1.2
Mason	0.1	0.1		1.9
Okanogan			0.1 for mental health	1.2
Pacific				1.3
Pend Oreille				1.1
Pierce	0.1		0.1 for zoo/aquarium	2.8
San Juan	0.1		0.1 for mental health	1.3
Skagit		0.1	0.1 for mental health	1.6
Skamania				1.0
Snohomish			0.1 for mental health	3.0
Spokane	0.1	0.1	0.1 pub. facil.; 0.1 mental health	2.2
Stevens				1.1
Thurston	0.1	0.1	0.1 for mental health	2.0
Wahkiakum			0.1 for mental health	1.1
Walla Walla	0.1			2.1
Whatcom	0.1		0.1 for mental health	2.0
Whitman	0.1	0.1		1.3
Yakima				1.7

\* These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 9.5% in most of King County.

\*\* The statewide average local sales/use tax rate is estimated to be approximately 2.39%.

\*\*\* Bothell/Snohomish, Brier, Edmonds, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodway.

**Table 17**  
**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2010 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2010)	Amount Distributed In FY 2010
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$387,162,383
Counties		0.5%	39	151,519,699
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	277	382,659,782
Counties		0.1 - 0.5%	37	148,552,565
Transit Districts	82.14.045(1)	0.1 - 0.9%	29	709,379,302
Criminal Justice	82.14.340	0.1%	32 *	106,254,116
Public Facilities	82.14.048	0.2%	1	7,201,769
High-Capacity Transit (RTA)	81.104.170	0.9%	1	502,140,894
Juvenile Correctional Facilities	82.14.350	0.1%	14	37,204,449
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	20,581,952
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,057,112
Emergency Communications	82.14.420	0.1%	14 *	21,418,290
Public Safety	82.14.450(1)	0.3%	5 *	21,141,526
Regional Transportation	82.14.430(1)	0.5%	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	14	73,781,603
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$2,580,055,442</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,037,267
King Co. - Football Stadium	82.14.0494	0.016%	1	6,621,724
Rural Counties	82.14.370	0.09%	32	23,397,304
Regional Centers	82.14.390	0.033%	23	18,093,313
Regional Theaters	82.14.485	0.02 - 0.025%	2	1,095,857
Hospital Benefit Zone	82.14.465	up to 6.5%	0 **	0
Local Infrastructure Financing	82.14.475	up to 6.5%	2 **	0
Local Revitalization Financing	82.14.510	up to 6.5%	2 **	0
Annexation Services	82.14.415	0.1 - 0.85%	2	3,457,839
Health Sciences	82.14.480	0.02%	1	1,441,327
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$61,144,631</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,641,200,073</b>

\* Counties levy the tax but the receipts are shared with cities.

\*\*Actual distributions of the local tax have yet to be made.

**Table 18**  
**YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX**  
**Distributions of the 0.5% Tax in Fiscal Years 2009-2010**

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	FY 2009	FY 2010	% Change	FY 2010	Rank
Adams	\$1,190,377	\$1,123,126	(5.6) %	\$61.37	23
Asotin	1,185,610	1,317,239	11.1	60.70	24
Benton	14,908,002	15,772,112	5.8	91.22	4
Chelan	7,742,947	6,979,803	(9.9)	95.22	3
Clallam	4,852,328	4,747,621	(2.2)	67.73	17
Clark	24,709,377	23,089,514	(6.6)	53.01	29
Columbia	235,590	225,950	(4.1)	54.46	28
Cowlitz	7,093,758	7,418,565	4.6	74.19	10
Douglas	3,596,353	2,431,029	(32.4)	63.14	20
Ferry	301,261	306,513	1.7	39.05	39
Franklin	5,292,600	5,263,423	(0.6)	69.71	14
Garfield	103,217	100,816	(2.3)	43.83	36
Grant	8,119,188	6,445,835	(20.6)	73.50	11
Grays Harbor	4,497,437	4,300,446	(4.4)	60.06	26
Island	4,182,046	3,922,510	(6.2)	48.37	31
Jefferson	2,016,893	1,831,028	(9.2)	62.49	22
King	230,594,055	208,704,691	(9.5)	107.95	2
Kitsap	17,000,247	16,030,907	(5.7)	64.56	18
Kittitas	3,822,034	3,257,864	(14.8)	80.44	6
Klickitat	1,251,025	1,471,079	17.6	71.76	12
Lewis	6,217,089	5,417,192	(12.9)	71.66	13
Lincoln	519,569	488,855	(5.9)	46.56	33
Mason	2,857,479	2,618,474	(8.4)	45.86	34
Okanogan	2,686,201	2,574,445	(4.2)	62.94	21
Pacific	1,262,018	1,149,738	(8.9)	52.02	30
Pend Oreille	635,044	617,741	(2.7)	47.16	32
Pierce	58,956,879	55,240,716	(6.3)	67.81	16
San Juan	2,034,116	1,842,540	(9.4)	111.67	1
Skagit	11,387,999	10,436,095	(8.4)	87.48	5
Skamania	528,316	494,233	(6.5)	45.34	35
Snohomish	51,985,509	49,207,879	(5.3)	69.20	15
Spokane	38,341,055	36,243,162	(5.5)	77.06	9
Stevens	2,036,674	1,899,435	(6.7)	42.88	37
Thurston	20,294,851	19,569,027	(3.6)	77.53	8
Wahkiakum	141,580	169,932	20.0	40.95	38
Walla Walla	3,943,631	3,811,523	(3.3)	63.95	19
Whatcom	16,284,094	15,278,557	(6.2)	78.15	7
Whitman	2,686,638	2,381,480	(11.4)	54.62	27
Yakima	15,227,926	14,500,987	(4.8)	60.65	25
All Counties	162,124,245	151,519,700	(6.5)		
All Cities	418,596,768	387,162,384	(7.5)		
<b>TOTAL</b>	<b>\$580,721,013</b>	<b>\$538,682,084</b>	<b>(7.2) %</b>	<b>\$80.00</b>	

\*Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. This tax is well-suited for comparative purposes, because it is fully utilized in all cities and counties.

**Table 19A**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>City/County Basic 0.5%</u>	<u>City/County Optional up to 0.5%</u>	<u>Municipal Transit 0.1% - 0.9%</u>	<u>High-Capacity Transit 0.9%</u>
Adams	\$1,123,126	\$1,113,174		
Asotin	1,317,239	783,338	\$525,146	
Benton	15,772,112	15,615,965	23,495,769	
Chelan	6,979,803	6,913,782	7,319,805	
Clallam	4,747,621	4,701,012	5,708,876	
Clark	23,089,514	22,652,708	21,525,912	
Columbia	225,950	223,845	178,896	
Cowlitz	7,418,565	7,337,889	2,778,135	
Douglas	2,431,029	2,408,717	(incl. w/ Chelan)	
Ferry	306,513	303,998		
Franklin	5,263,423	5,209,770	(incl. w/ Benton)	
Garfield	100,816	99,778		
Grant	6,445,835	6,389,246	2,330,262	
Grays Harbor	4,300,446	4,258,485	5,133,673	
Island	3,922,510	3,884,800	5,361,392	
Jefferson	1,831,028	1,814,160	2,187,118	
King	208,704,691	206,604,776	367,697,320	\$502,140,894
Kitsap	16,030,907	15,873,714	25,518,828	
Kittitas	3,257,864	3,229,060		
Klickitat	1,471,079	538,658		
Lewis	5,417,192	5,368,370	1,272,537	
Lincoln	488,855	484,670		
Mason	2,618,474	2,593,096	3,126,594	
Okanogan	2,574,445	2,551,444		
Pacific	1,149,738	1,139,500	686,776	
Pend Oreille	617,741	611,413		
Pierce	55,240,716	54,647,460	62,955,479	(incl. w/ King)
San Juan	1,842,540	1,826,961		
Skagit	10,436,095	10,338,026	7,949,587	
Skamania	494,233	53,717		
Snohomish	49,207,879	48,704,027	76,912,022	(incl. w/ King)
Spokane	36,243,162	35,885,899	40,737,483	
Stevens	1,899,435	1,882,890		
Thurston	19,569,027	19,375,438	20,777,369	
Wahkiakum	169,932	168,560		
Walla Walla	3,811,523	3,775,714	1,962,223	
Whatcom	15,278,557	15,133,169	17,700,322	
Whitman	2,381,480	2,358,938		
Yakima	14,500,987	14,356,182	5,537,781	
<b>TOTAL</b>	<b>\$538,682,084</b>	<b>\$531,212,347</b>	<b>\$709,379,302</b>	<b>\$502,140,894</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19B**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>Criminal Justice</u> <u>0.1%</u>	<u>Juvenile Correction</u> <u>0.1%</u>	<u>Public Facilities</u> <u>0.2%</u>	<u>Public Safety</u> <u>0.3%</u>
Adams	\$303,074			
Asotin				
Benton	3,138,798	\$3,138,791		
Chelan	1,389,354			
Clallam	944,851			
Clark	4,603,073			
Columbia				
Cowlitz	1,476,414			
Douglas	481,886			
Ferry	61,049			
Franklin	1,047,313	1,047,312		
Garfield				
Grant	1,165,012			
Grays Harbor	851,746			
Island	780,736	780,654		
Jefferson	364,522			
King	41,459,926			
Kitsap	3,190,329	3,189,460		
Kittitas	648,644	648,645		\$1,855,773
Klickitat				
Lewis	1,078,568	1,078,361		
Lincoln	96,236			
Mason	521,161	521,089		
Okanogan	514,605			
Pacific				
Pend Oreille	122,809			
Pierce	10,987,307	11,052,712		
San Juan	366,952	366,953		
Skagit	2,077,430			
Skamania				
Snohomish	9,932,806			
Spokane	7,214,415	7,213,482	\$7,201,769	6,555,392
Stevens	378,029			
Thurston	3,894,473	3,894,402		
Wahkiakum				
Walla Walla	758,724	758,724		2,097,940
Whatcom	3,040,435	3,039,962		2,844,006
Whitman	474,057	473,900		
Yakima	2,889,383			7,788,415
<b>TOTAL</b>	<b>\$106,254,116</b>	<b>\$37,204,449</b>	<b>\$7,201,769</b>	<b>\$21,141,526</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19C**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>Food &amp; Beverage 0.5%</u>	<u>Zoo &amp; Aquarium 0.1%</u>	<u>Em. Communications 0.1%</u>	<u>Mental Health 0.1%</u>
Adams			\$221,394	
Asotin				
Benton				
Chelan			386,991	
Clallam			944,081	\$945,140
Clark				4,489,008
Columbia				
Cowlitz				
Douglas			134,591	
Ferry				
Franklin				
Garfield				
Grant			1,111,203	
Grays Harbor			855,231	249,004
Island				778,529
Jefferson			364,259	364,061
King	\$20,581,952			39,879,271
Kitsap			3,188,196	
Kittitas				
Klickitat				
Lewis				
Lincoln			97,048	
Mason			519,728	
Okanogan				511,573
Pacific				
Pend Oreille				
Pierce		\$11,057,112		
San Juan				359,782
Skagit			2,070,921	2,076,517
Skamania				
Snohomish				10,039,481
Spokane			7,158,305	7,184,384
Stevens				
Thurston			3,892,444	3,853,469
Wahkiakum				26,727
Walla Walla				
Whatcom				3,024,591
Whitman			473,900	
Yakima				
<b>TOTAL</b>	<b>\$20,581,952</b>	<b>\$11,057,112</b>	<b>\$21,418,290</b>	<b>\$73,781,603</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.



**Table 19D**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>Baseball Stadium*</u> <u>0.017%</u>	<u>Football Stadium*</u> <u>0.016%</u>	<u>Regional Centers*</u> <u>0.033%</u>	<u>Regional Theaters*</u> <u>0.02 or 0.25%</u>
Adams				
Asotin				
Benton			\$1,040,971	
Chelan			581,731	
Clallam				
Clark			1,521,249	
Columbia				
Cowlitz			488,985	\$370,904
Douglas				
Ferry				
Franklin			305,566	
Garfield				
Grant				
Grays Harbor			283,714	
Island				
Jefferson				
King	\$7,037,267	\$6,621,724	590,932	
Kitsap			1,057,807	
Kittitas				
Klickitat				
Lewis			358,335	
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce			2,531,112	
San Juan				
Skagit			687,188	
Skamania				
Snohomish			3,364,249	
Spokane			2,391,042	
Stevens				
Thurston			1,227,575	
Wahkiakum				
Walla Walla				
Whatcom			1,008,462	
Whitman				
Yakima			654,395	724,953
<b>TOTAL</b>	<b>\$7,037,267</b>	<b>\$6,621,724</b>	<b>\$18,093,313</b>	<b>\$1,095,857</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19E**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>Rural Counties*</u> 0.09%	<u>Infrastructure-LIFT*</u> 6.5%	<u>Hospital Benefit*</u> 6.5%	<u>Revitalization-LRF*</u> 6.5%
Adams	\$202,234			
Asotin	237,521			
Benton	2,837,094			
Chelan	1,256,005			
Clallam	854,684			
Clark				
Columbia	40,639			
Cowlitz	1,333,509			
Douglas	437,671			
Ferry	55,273			
Franklin	947,107			
Garfield	16,125			
Grant	1,056,867			
Grays Harbor	773,907			
Island	706,098			
Jefferson	329,775			
King				(1 starts 7/1/2010)
Kitsap				(1 starts 7/1/2010)
Kittitas	586,904			
Klickitat	265,586			
Lewis	976,035			
Lincoln	88,102			
Mason	471,340			
Okanogan	463,776			
Pacific	207,100			
Pend Oreille	111,155			
Pierce		(1 starts 7/1/2010)		
San Juan	332,012			
Skagit	1,877,376			
Skamania	89,271			
Snohomish				
Spokane		(1 starts 7/1/2010)		(1 starts 7/1/2011)
Stevens	342,025			
Thurston				
Wahkiakum	30,568			
Walla Walla	685,157			
Whatcom	2,750,066			
Whitman	428,860			
Yakima	2,607,463			
<b>TOTAL</b>	<b>\$23,397,304</b>			

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19F**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<b>County</b>	<b>Annexation Area*</b> <b>0.2%</b>	<b>Health Sciences*</b> <b>0.02%</b>
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin		
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$3,457,839	
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce		
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane		\$1,441,327
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$3,457,839</b>	<b>\$1,441,327</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 20**  
**LOCAL RENTAL CAR TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>County Tax 1.0%</u>	<u>Baseball Stadium 2.0%</u>	<u>High Capacity Transit 0.8%</u>
Adams			
Asotin			
Benton			
Chelan			
Clallam			
Clark			
Columbia			
Cowlitz			
Douglas			
Ferry			
Franklin	\$83,090		
Garfield			
Grant			
Grays Harbor			
Island			
Jefferson			
King	2,636,886	\$5,271,688	\$2,800,438
Kitsap			
Kittitas			
Klickitat			
Lewis			
Lincoln			
Mason			
Okanogan			
Pacific			
Pend Oreille			
Pierce	132,669		(incl. w/ King)
San Juan			
Skagit			
Skamania			
Snohomish			(incl. w/ King)
Spokane	378,185		
Stevens			
Thurston			
Wahkiakum			
Walla Walla			
Whatcom			
Whitman			
Yakima			
<b>TOTAL</b>	<b>\$3,230,830</b>	<b>\$5,271,688</b>	<b>\$2,800,438</b>

Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 21**  
**LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2010**

<u>County</u>	<u>State-Shared Tax*</u> <u>2.0%</u>	<u>Additional Local Tax</u> <u>2.0 - 3.0%</u>	<u>Room Fee</u> <u>\$2 per day</u>
Adams	\$54,692	\$54,754	
Asotin	80,198	81,209	
Benton	781,755	781,750	\$898,983
Chelan	1,312,593	1,917,599	170,538
Clallam	578,887	578,887	
Clark	675,639	671,678	841,074
Columbia	12,874	7,091	
Cowlitz	244,113	347,095	
Douglas	42,532	85,065	
Ferry	38,567	14,312	
Franklin	230,765	230,353	(incl. w/ Benton)
Garfield	D		
Grant	496,993	496,993	
Grays Harbor	737,888	1,151,221	
Island	281,829	281,829	
Jefferson	317,262	317,262	
King	19,281,708	5,627,465	
Kitsap	454,493	455,166	
Kittitas	442,246	274,870	
Klickitat	43,876	9,973	
Lewis	290,426	290,426	
Lincoln	13,059		
Mason	119,279	119,279	
Okanogan	321,027	360,623	
Pacific	338,793	438,001	
Pend Oreille	27,749	31,881	
Pierce	1,552,524	3,973,875	83,469
San Juan	480,581	480,581	
Skagit	496,446	496,446	
Skamania	124,613	124,613	
Snohomish	1,501,361	1,527,890	
Spokane	2,226,937	2,216,857	1,873,048
Stevens	70,842	34,468	
Thurston	529,485	500,102	
Wahkiakum	7,107	5,411	
Walla Walla	303,074	306,068	
Whatcom	856,806	859,978	
Whitman	146,232	136,603	
Yakima	1,119,058	836,467	370,690
<b>TOTAL</b>	<b>\$37,193,487</b>	<b>\$26,507,861</b>	<b>\$4,237,802</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.  
D = amount cannot be disclosed for confidentiality purposes.

Table 22

**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2007-2010**

	FY 2007	FY 2008	FY 2009	FY 2010
<b>County Tax:<sup>1</sup></b>				
Asotin	\$11,469	\$25,847	\$18,815	\$218
Chelan	145,691	137,449	30,104	6,726
Clallam	1,954,903	1,622,234	1,143,939	680,678
Clark	994,160	516,292	324,535	422,921
Columbia	289,788	250,942	10,764	1,249
Cowlitz	3,085,473	2,851,545	1,566,810	1,047,377
Douglas	4,793	0	79	0
Ferry	313,542	273,433	111,866	64,092
Garfield	32,138	33,356	6,034	24,678
Grays Harbor	4,649,402	4,160,220	2,934,340	1,539,478
Island	80,808	42,788	49,456	14,395
Jefferson	1,225,356	1,442,865	676,832	381,824
King	1,090,288	1,220,494	796,326	490,813
Kitsap	326,715	383,336	143,287	112,423
Kittitas	328,651	166,417	24,926	29,738
Klickitat	1,191,231	1,069,447	636,005	418,580
Lewis	6,620,516	5,624,481	3,710,494	2,568,979
Lincoln	31,995	29,845	9,710	577
Mason	2,142,940	2,039,141	1,316,660	1,284,251
Okanogan	130,816	126,673	63,737	59,053
Pacific	3,298,425	3,616,436	2,881,013	1,342,607
Pend Oreille	794,637	696,432	347,893	169,620
Pierce	2,324,838	1,663,004	1,183,695	808,141
San Juan	16,052	8,447	1,883	311
Skagit	953,031	1,199,648	1,019,979	590,421
Skamania	506,028	519,234	294,054	227,321
Snohomish	1,004,682	971,355	513,453	636,706
Spokane	327,167	229,590	67,963	53,863
Stevens	1,792,907	1,234,983	819,994	354,717
Thurston	1,270,251	1,250,330	941,015	903,962
Wahkiakum	899,244	704,862	569,884	353,117
Walla Walla	32,837	27,813	3,243	0
Whatcom	457,303	565,551	500,215	436,895
Whitman	166	2,164	820	15
Yakima	253,155	240,866	99,388	24,541
<b>County Total</b>	<b>\$38,581,399</b>	<b>\$34,947,518</b>	<b>\$22,819,212</b>	<b>\$15,050,286</b>
<b>State Tax<sup>2</sup></b>	<b>\$7,627,203</b>	<b>\$6,514,662</b>	<b>\$4,630,012</b>	<b>\$3,101,913</b>

1 County tax of 4.0% on timber harvested on privately owned lands, plus shifted state tax on public lands.

2 State tax of 1.0% on privately owned & reclassified reforestation lands & 5.0% on publicly owned lands. NOTE: starting in 2005 the 5.0% state tax on public timber is phased down and shifted to the counties over a 10 year period.

Table 23

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS  
Fiscal Years 2008-2010

County	FY 2008	FY 2009	FY 2010		
			County	Cities	Total
Adams	\$49,009	\$28,490	\$29,545	0	\$29,545
Asotin	22,611	24,940	7,973	\$15,405	23,378
Benton	522,761	510,389	381,129	218,631	599,760
Chelan	153,908	152,750	142,273	25,585	167,858
Clallam	278,053	279,974	113,704	194,560	308,264
Clark	757,219	779,257	287,069	473,426	760,495
Columbia	11,358	14,585	9,246	5,067	14,313
Cowlitz	282,420	298,217	344,423	60,366	404,789
Douglas	92,041	52,136	54,339	6,528	60,867
Ferry	709	1,770	1,431	136	1,567
Franklin	384,763	392,216	198,943	200,174	399,117
Garfield	11,531	7,039	8,161	1,935	10,096
Grant	392,447	422,377	411,623	27,815	439,438
Grays Harbor	259,993	188,087	125,576	93,116	218,692
Island	69,998	65,670	28,918	46,090	75,008
Jefferson	199,241	186,909	90,932	98,111	189,043
King	9,084,397	10,663,649	3,654,927	6,902,387	10,557,314
Kitsap	308,366	362,069	191,804	146,572	338,376
Kittitas	39,152	55,913	38,697	14,130	52,827
Klickitat	46,170	58,088	51,915	4,031	55,946
Lewis	100,870	121,408	44,451	57,105	101,556
Lincoln	41,117	22,503	20,439	184	20,623
Mason	112,568	93,459	96,755	1,977	98,732
Okanogan	40,474	62,370	40,536	6,754	47,290
Pacific	73,606	84,727	46,897	39,735	86,632
Pend Oreille	3,313	3,628	2,857	1,141	3,998
Pierce	2,201,810	2,200,530	1,011,762	1,343,887	2,355,649
San Juan	125,286	126,401	18,807	9,867	28,674
Skagit	602,021	595,637	283,073	305,491	588,564
Skamania	39,961	40,644	10,651	2,604	13,255
Snohomish	1,805,631	1,673,332	1,048,535	756,102	1,804,637
Spokane	245,455	271,168	224,516	76,667	301,183
Stevens	7,416	7,154	5,431	913	6,344
Thurston	317,133	363,266	156,965	240,494	397,459
Wahkiakum	12,493	11,758	11,148	0	11,148
Walla Walla	253,687	224,534	171,376	30,504	201,880
Whatcom	783,744	804,890	363,498	502,510	866,008
Whitman	157,878	176,201	133,819	67,274	201,093
Yakima	79,468	66,171	66,729	35,715	102,444
<b>TOTAL</b>	<b>\$19,970,075</b>	<b>\$21,494,306</b>	<b>\$9,930,873</b>	<b>\$12,012,989</b>	<b>\$21,943,862</b>

**Table 24**  
**PUBLIC UTILITY DISTRICT (PUD)**  
**PRIVILEGE TAX DISTRIBUTIONS**

**Fiscal Years 2006-2010**

County	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b><u>LOCAL GOVERNMENT</u></b>					
Adams	\$764	\$903	\$711	\$1,065	\$962
Asotin	210	196	232	210	215
Benton	1,903,241	1,935,961	1,956,456	2,036,373	1,674,971
Chelan	1,183,290	1,277,812	1,335,011	1,299,535	1,254,388
Clallam	442,380	456,427	473,742	503,294	433,049
Clark	3,741,265	3,474,282	3,779,689	3,856,783	3,407,687
Cowlitz	1,439,980	1,615,059	1,661,104	1,599,098	1,395,358
Douglas	723,263	749,013	774,638	726,451	703,502
Ferry	59,513	50,852	45,599	48,922	42,965
Franklin	956,689	1,019,447	1,064,944	1,120,678	896,488
Grant	1,682,742	1,795,754	1,853,154	1,919,835	1,906,214
Grays Harbor	778,332	758,032	765,360	714,804	531,139
Island	107,459	113,042	116,519	123,821	126,355
Jefferson	22,889	42,164	84,161	73,092	50,666
Kitsap	3,094	3,093	3,216	3,434	2,170
Kittitas	248,086	268,672	283,310	259,564	254,031
Klickitat	231,661	240,628	243,955	253,029	241,079
Lewis	503,324	542,798	545,825	552,907	510,628
Lincoln	1,853	1,363	1,967	1,492	1,645
Mason	485,008	518,464	542,350	569,654	514,364
Okanogan	460,004	405,003	483,566	470,995	451,623
Pacific	239,625	248,475	252,595	240,535	253,961
Pend Oreille	257,244	240,924	254,048	255,609	245,794
Pierce	8,263	8,190	8,056	9,181	8,106
Skagit	2,276	2,519	2,797	2,853	2,905
Skamania	85,485	89,536	88,925	89,136	83,957
Snohomish	5,355,247	5,536,962	5,778,187	5,952,170	5,992,771
Thurston	437	507	626	528	382
Wahkiakum	31,949	35,769	37,327	39,981	32,551
Walla Walla	53,793	61,425	68,089	77,083	21,198
Whatcom	92,114	99,484	87,850	100,280	84,822
Yakima	309,590	360,414	381,343	385,138	309,232
Local Subtotal	<u>\$21,411,072</u>	<u>\$21,953,171</u>	<u>\$22,975,355</u>	<u>\$23,287,530</u>	<u>\$21,435,178</u>
<b><u>STATE GOVERNMENT</u></b>					
Schools	13,364,056	13,754,049	14,417,469	14,698,282	13,443,926
Other General Fund*	3,984,650	4,091,453	4,284,594	4,374,290	3,996,564
<b>GRAND TOTAL</b>	<b>\$ 38,759,778</b>	<b>\$ 39,798,673</b>	<b>\$ 41,677,419</b>	<b>\$ 42,360,102</b>	<b>\$ 38,875,667</b>

\*Includes surtax.



## Part III

### PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

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<b>Table 25</b>	<b>Property Tax Levies by Major Taxing District, by Calendar Year Due, 2008-2010</b>
<b>Table 26</b>	<b>Property Tax Levies by County, Due in Calendar Years 2008-2010</b>
<b>Table 27</b>	<b>Property Tax Levy Rates by County; Countywide Average Rates Per \$1,000 Assessed Value by Year Due, 2006-2010</b>
<b>Table 28</b>	<b>Property Tax Levy Rates, Average State and Local Levy Rates by County, Due in Calendar Year 2010</b>
<b>Table 29</b>	<b>Property Tax Valuations, Levies, and Average Rates, by Calendar Year Due, Past 25 Years</b>
<b>Table 30</b>	<b>Property Tax Collections by County for Calendar Year 2009</b>
<b>Table 31</b>	<b>Assessed Value of All Taxable Property by County for Taxes Due in 2008-2010</b>
<b>Table 32</b>	<b>Property Assessment Ratios by County; Real, Personal and Indicated Ratios, 2008-2009</b>
<b>Table 33</b>	<b>Property Tax Relief Programs for Households, CY 2009</b>
<b>Table 34</b>	<b>Calculation of the 2009 State Property Tax Levy (Due in 2010)</b>

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Table 25

## PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 2008-2010 (\$000)

CATEGORY	CY 2008	CY 2009	CY 2010	
	Levies	Levies	Levies	% of Total
<b>TOTAL</b>	<b>\$8,202,536</b>	<b>\$8,641,690</b>	<b>\$8,823,330</b>	<b>100.0 %</b>
<b>SCHOOLS</b>	<b>4,418,925</b>	<b>4,670,391</b>	<b>4,780,393</b>	<b>54.2</b>
State (Regular)	1,763,264	1,818,641	1,826,728	20.7
Local (Special):	2,655,662	2,851,750	2,953,664	33.5
Maint. & Operations	1,510,488	1,634,474	1,734,110	19.7
Cap./Trans. Project	123,543	127,466	140,888	1.6
Bonds	1,021,631	1,089,810	1,078,667	12.2
<b>COUNTY</b>	<b>1,387,112</b>	<b>1,437,223</b>	<b>1,454,855</b>	<b>16.5</b>
Current Expense (Regular)	780,166	808,779	833,278	9.4
Other County Regular	140,340	146,829	114,708	1.3
Road District (Regular)	413,835	424,901	428,745	4.9
Diverted Road Funds (Reg.)	10,236	14,831	17,610	0.2
County Special	42,534	41,883	27,623	0.3
<b>CITIES AND TOWNS</b>	<b>1,091,524</b>	<b>1,160,128</b>	<b>1,187,647</b>	<b>13.5</b>
Regular Levies	1,031,277	1,101,339	1,129,650	12.8
Special Levies	60,247	58,789	57,997	0.7
<b>DISTRICTS</b>	<b>1,304,975</b>	<b>1,373,950</b>	<b>1,400,435</b>	<b>15.9</b>
Total Regular	1,200,959	1,245,169	1,259,266	14.3
Total Special	104,016	128,780	141,169	1.6
Port General (Regular)	106,234	90,900	104,317	1.2
Port Ind. Dev./Bonds (Reg.)	52,979	71,099	57,324	0.6
Port Special	0	0	0	
Fire Protection Regular	436,610	470,375	464,867	5.3
Fire Protection Special	42,709	48,182	55,235	0.6
Library Regular	220,739	230,031	242,197	2.7
Library Special	15,021	15,612	17,989	0.2
Hospital Regular	60,210	67,124	69,284	0.8
Hospital Special	32,149	31,935	31,145	0.4
Emergency Medical Regular	230,473	243,358	247,321	2.8
Emergency Medical Special	1,027	1,212	1,076	0.0
Parks Regular	25,406	28,688	29,756	0.3
Parks Special	9,235	8,816	8,846	0.1
Other Regular	68,309	43,593	44,201	0.5
Other Special	3,876	23,024	26,879	0.3

Table 26

## TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2008-2010 (\$000)

County	CY 2008	CY 2009		CY 2010	
	Levies	Levies	% Change	Levies	% Change
Adams	\$17,050	\$17,481	2.5 %	\$18,357	5.0 %
Asotin	14,549	15,953	9.6	16,517	3.5
Benton	139,193	146,263	5.1	154,475	5.6
Chelan	75,945	83,430	9.9	87,450	4.8
Clallam	66,522	70,733	6.3	71,734	1.4
Clark	468,969	476,548	1.6	480,065	0.7
Columbia	4,837	5,682	17.5	5,892	3.7
Cowlitz	91,730	96,511	5.2	99,556	3.2
Douglas	32,681	34,751	6.3	36,931	6.3
Ferry	4,249	4,643	9.3	5,039	8.5
Franklin	53,429	60,234	12.7	59,676	(0.9)
Garfield	2,019	2,250	11.4	2,316	2.9
Grant	73,324	84,295	15.0	101,066	19.9
Grays Harbor	61,986	68,347	10.3	69,105	1.1
Island	95,992	101,961	6.2	106,113	4.1
Jefferson	38,803	40,713	4.9	42,607	4.7
King	3,191,186	3,387,692	6.2	3,427,732	1.2
Kitsap	285,508	293,377	2.8	304,964	3.9
Kittitas	41,367	44,292	7.1	45,574	2.9
Klickitat	20,658	25,067	21.3	26,004	9.2
Lewis	63,457	66,678	5.1	72,956	9.4
Lincoln	11,096	11,436	3.1	12,345	7.9
Mason	60,461	64,276	6.3	67,264	4.6
Okanogan	30,466	32,482	6.6	34,510	6.2
Pacific	25,427	27,393	7.7	27,822	1.6
Pend Oreille	10,227	10,370	1.4	10,686	3.0
Pierce	963,359	1,002,128	4.0	1,006,306	0.4
San Juan	38,905	40,145	3.2	39,835	(0.8)
Skagit	145,101	150,653	3.8	155,384	2.3
Skamania	10,228	10,351	1.2	11,154	7.8
Snohomish	885,945	926,794	4.6	930,734	0.4
Spokane	404,189	430,360	6.5	457,326	6.3
Stevens	28,977	30,639	5.7	31,432	2.6
Thurston	280,516	296,658	5.8	304,554	2.7
Wahkiakum	3,275	3,553	8.5	3,558	0.1
Walla Walla	53,800	55,324	2.8	59,175	7.0
Whatcom	218,051	226,686	4.0	233,881	3.2
Whitman	32,798	33,863	3.2	35,421	4.6
Yakima	156,262	161,679	3.5	167,817	3.8
<b>TOTAL</b>	<b>\$8,202,536</b>	<b>\$8,641,691</b>	<b>5.4 %</b>	<b>\$8,823,330</b>	<b>2.1 %</b>

Table 27

## PROPERTY TAX LEVY RATES BY COUNTY

Average Rates/\$1,000 of Assessed Value By Year Due, 2006-2010

County	2006	2007	2008	2009	2010
Adams	\$12.81	\$12.60	\$12.97	\$12.22	\$12.04
Asotin	13.93	13.33	12.45	12.52	12.19
Benton	12.75	12.49	11.96	11.54	11.59
Chelan	13.31	12.62	10.99	9.53	9.22
Clallam	9.99	8.64	8.15	8.28	8.75
Clark	12.01	10.25	9.80	10.06	11.60
Columbia	13.04	11.69	11.27	10.86	11.07
Cowlitz	12.48	11.53	10.87	10.31	10.68
Douglas	13.33	12.18	11.31	9.50	9.55
Ferry	9.02	9.60	9.02	8.91	9.14
Franklin	13.81	14.18	13.80	13.35	12.74
Garfield	14.68	11.70	11.01	11.22	10.89
Grant	13.74	13.52	13.12	12.20	11.93
Grays Harbor	13.78	13.34	11.35	10.75	10.55
Island	8.92	7.47	6.77	6.86	7.28
Jefferson	9.76	9.31	8.23	7.92	7.91
King	10.38	9.95	9.42	8.81	10.10
Kitsap	10.65	9.63	8.77	9.02	10.13
Kittitas	10.00	9.24	8.36	7.25	7.13
Klickitat	10.79	10.93	9.99	8.88	8.51
Lewis	11.54	10.41	9.64	9.00	9.64
Lincoln	12.89	12.36	11.76	11.49	11.76
Mason	12.41	11.41	9.85	9.00	8.79
Okanogan	11.78	10.69	10.43	9.41	9.58
Pacific	13.92	13.06	12.01	11.35	10.69
Pend Oreille	11.29	9.71	10.12	8.60	8.34
Pierce	13.21	11.72	10.82	10.86	11.42
San Juan	6.89	6.08	5.52	5.04	4.88
Skagit	11.21	9.93	9.02	8.96	9.77
Skamania	9.20	8.93	8.36	7.87	8.23
Snohomish	11.07	9.94	8.94	9.11	9.92
Spokane	14.37	12.84	11.33	11.33	11.86
Stevens	10.92	9.45	9.86	9.39	9.40
Thurston	12.12	11.22	9.77	9.89	10.46
Wahkiakum	10.32	9.55	8.45	7.89	7.84
Walla Walla	14.60	13.77	12.64	11.42	12.67
Whatcom	11.47	10.47	9.86	9.38	9.36
Whitman	15.42	14.41	13.58	12.68	12.86
Yakima	12.15	12.17	11.48	11.17	11.64
<b>TOTAL</b>	<b>\$11.32</b>	<b>\$10.48</b>	<b>\$9.72</b>	<b>\$9.41</b>	<b>\$10.28</b>

**Table 28**  
**PROPERTY TAX LEVY RATES**  
**Average State and Local Levy Rates by County**  
**Due in Calendar Year 2010**

County	State Levy*	Local Regular	Local Special	Total
Adams	\$1.88	\$5.70	\$4.45	\$12.04
Asotin	2.15	4.70	5.35	12.19
Benton	2.01	4.72	4.86	11.59
Chelan	2.45	3.98	2.79	9.22
Clallam	2.14	4.49	2.12	8.75
Clark	2.02	5.10	4.48	11.60
Columbia	2.05	6.04	2.97	11.07
Cowlitz	2.11	4.82	3.76	10.68
Douglas	1.94	4.19	3.42	9.55
Ferry	2.11	5.64	1.39	9.14
Franklin	2.03	4.16	6.55	12.74
Garfield	1.99	4.44	4.45	10.89
Grant	2.19	5.97	3.78	11.93
Grays Harbor	2.04	4.61	3.90	10.55
Island	1.92	3.04	2.32	7.28
Jefferson	1.94	4.09	1.88	7.91
King	2.22	4.59	3.28	10.10
Kitsap	2.13	4.79	3.21	10.13
Kittitas	2.05	3.06	2.02	7.13
Klickitat	2.05	4.08	2.37	8.51
Lewis	1.97	5.12	2.55	9.64
Lincoln	2.07	5.13	4.56	11.76
Mason	2.03	4.39	2.37	8.79
Okanogan	2.34	4.36	2.88	9.58
Pacific	2.15	5.19	3.36	10.69
Pend Oreille	2.31	4.20	1.83	8.34
Pierce	2.07	4.82	4.53	11.42
San Juan	2.00	2.32	0.56	4.88
Skagit	2.03	3.90	3.84	9.77
Skamania	2.04	5.01	1.18	8.23
Snohomish	1.99	3.73	4.19	9.92
Spokane	2.00	4.31	5.54	11.86
Stevens	2.30	4.38	2.72	9.40
Thurston	2.06	4.20	4.20	10.46
Wahkiakum	1.96	3.20	2.68	7.84
Walla Walla	2.29	5.43	4.95	12.67
Whatcom	2.20	4.06	3.11	9.36
Whitman	2.08	5.28	5.49	12.86
Yakima	2.09	5.30	4.25	11.64
State Average	\$2.12	\$4.46	\$3.70	\$10.28

\* Rate applied to local tax base.

**Table 29**

**PROPERTY VALUATIONS, LEVIES, AND AVERAGE TAX RATES  
Statewide Amounts By Calendar Year Due for Past 25 Years**

Year Due	Equalized Assessed Valuations (\$000)			Total levies (\$000)		Average Rate Per \$1,000 A.V.
	County	State	Total	Amount	% Change	
2010	\$845,878,405	\$16,229,494	\$862,107,898	\$8,823,330	2.1	\$10.28
2009	903,255,161	16,250,262	919,505,422	8,641,691	5.4	9.41
2008	825,679,552	15,629,494	841,309,046	8,202,536	6.2	9.72
2007	724,155,544	14,239,332	738,394,877	7,726,509	7.1	10.48
2006	620,655,067	14,228,139	634,883,206	7,211,990	5.1	11.32
2005	559,177,190	14,445,228	573,622,418	6,863,389	5.1	11.87
2004	521,653,191	13,555,078	535,208,269	6,531,334	4.4	12.21
2003	492,559,048	14,279,592	506,838,640	6,254,256	4.6	12.33
2002	464,656,713	14,031,080	478,687,793	5,977,623	4.7	12.52
2001	428,335,672	12,855,972	441,191,644	5,710,123	5.5	12.96
2000	392,771,048	11,885,780	404,656,828	5,411,618	6.5	13.39
1999	367,820,645	10,970,068	378,790,713	5,082,506	33.0	13.56
1998	341,035,599	10,872,297	351,907,896	3,822,586	(16.4)	10.09
1997	319,421,447	11,021,949	330,443,395	4,570,988	6.5	13.93
1996	303,936,044	9,645,999	313,582,042	4,293,010	7.1	13.82
1995	288,029,506	9,732,584	297,762,090	4,010,103	7.8	13.53
1994	269,290,261	9,277,422	278,567,683	3,718,653	7.0	13.44
1993	253,554,975	9,017,028	262,572,003	3,476,759	12.1	13.36
1992	227,153,758	8,783,292	235,937,050	3,100,151	9.1	13.25
1991	208,685,612	9,213,922	217,899,534	2,842,230	13.7	13.14
1990	170,351,042	7,943,678	178,294,720	2,500,087	6.0	14.11
1989	163,556,767	7,608,043	171,164,810	2,359,013	0.2	13.88
1988	154,633,726	7,603,997	162,237,723	2,354,013	15.3	13.88
1987	151,411,961	7,318,434	158,730,395	2,042,279	14.4	12.97
1986	145,734,943	6,849,528	152,584,470	1,784,467	6.3	11.79

Table 30

**PROPERTY TAX COLLECTIONS**  
**Amounts by County for Calendar Year 2009**

County	Collections of Current Taxes	Collections of Delinquent Taxes	Total Property Tax Collections
Adams	\$16,894,771	\$615,841	\$17,510,612
Asotin	15,364,923	304,332	15,669,255
Benton	142,125,798	3,126,293	145,252,091
Chelan	79,746,376	1,854,768	81,601,144
Clallam	68,195,637	1,231,831	69,427,468
Clark	458,364,524	12,693,166	471,057,690
Columbia	5,620,493	56,898	5,677,391
Cowlitz	91,939,028	2,520,933	94,459,961
Douglas	33,472,727	1,130,487	34,603,214
Ferry	4,445,458	205,027	4,650,485
Franklin	58,735,163	1,443,531	60,178,694
Garfield	2,233,130	24,405	2,257,535
Grant	80,661,501	1,673,433	82,334,934
Grays Harbor	64,979,314	2,329,603	67,308,917
Island	99,068,628	1,449,812	100,518,440
Jefferson	39,959,718	657,040	40,616,758
King	3,431,781,600	53,873,044	3,485,654,644
Kitsap	284,368,253	6,599,195	290,967,448
Kittitas	40,411,394	1,213,450	41,624,844
Klickitat	22,746,919	809,136	23,556,055
Lewis	64,359,496	1,644,668	66,004,164
Lincoln	11,193,103	194,867	11,387,970
Mason	61,160,166	1,269,985	62,430,151
Okanogan	31,035,274	1,375,631	32,410,905
Pacific	25,739,003	1,260,311	26,999,314
Pend Oreille	10,190,048	428,868	10,618,916
Pierce	962,908,292	28,170,913	991,079,205
San Juan	38,729,914	629,393	39,359,307
Skagit	147,694,345	2,208,867	149,903,212
Skamania	9,694,569	457,555	10,152,124
Snohomish	896,259,626	17,603,452	913,863,078
Spokane	417,234,742	9,329,073	426,563,815
Stevens	29,237,749	1,014,000	30,251,749
Thurston	285,848,702	5,724,594	291,573,296
Wahkiakum	3,309,499	132,605	3,442,104
Walla Walla	53,663,134	1,098,613	54,761,747
Whatcom	220,674,772	3,209,447	223,884,219
Whitman	32,817,311	641,076	33,458,387
Yakima	155,415,917	3,821,170	159,237,087
<b>TOTAL</b>	<b>\$8,498,281,018</b>	<b>\$174,027,314</b>	<b>\$8,672,308,332</b>

**Table 31**

**ASSESSED VALUE OF ALL TAXABLE PROPERTY  
Value by County for Taxes Due in Calendar Years 2008-2010 (\$000)**

County	2007 Values	2008 Values		2009 Values	
	Tax Due 2008	Tax Due 2009	% Change	Tax Due 2010	% Change
Adams	\$1,326,507	\$1,444,259	8.9 %	\$1,539,995	6.6 %
Asotin	1,168,640	1,273,978	9.0	1,370,069	7.5
Benton	11,676,062	12,724,702	9.0	13,372,872	5.1
Chelan	6,935,362	8,782,569	26.6	9,512,545	8.3
Clallam	8,196,578	8,587,835	4.8	8,243,328	(4.0)
Clark	48,017,610	47,499,876	(1.1)	41,545,367	(12.5)
Columbia	432,520	526,642	21.8	542,986	3.1
Cowlitz	8,470,204	9,391,877	10.9	9,363,186	(0.3)
Douglas	2,906,328	3,677,115	26.5	3,886,990	5.7
Ferry	472,008	522,350	10.7	552,958	5.9
Franklin	3,898,161	4,543,174	16.5	4,713,261	3.7
Garfield	184,726	201,928	9.3	214,512	6.2
Grant	5,618,771	6,939,464	23.5	8,508,818	22.6
Grays Harbor	5,484,425	6,378,702	16.3	6,577,778	3.1
Island	14,222,491	14,914,592	4.9	14,629,094	(1.9)
Jefferson	4,727,493	5,154,461	9.0	5,400,136	4.8
King	339,460,186	385,291,643	13.5	340,324,126	(11.7)
Kitsap	32,652,262	32,597,301	(0.2)	30,196,633	(7.4)
Kittitas	4,964,949	6,128,464	23.4	6,411,783	4.6
Klickitat	2,076,412	2,833,378	36.5	3,067,233	8.3
Lewis	6,603,005	7,435,245	12.6	7,593,018	2.1
Lincoln	952,877	1,005,842	5.6	1,061,460	5.5
Mason	6,163,826	7,174,836	16.4	7,692,217	7.2
Okanogan	2,932,414	3,464,160	18.1	3,616,815	4.4
Pacific	2,128,833	2,426,907	14.0	2,616,041	7.8
Pend Oreille	1,012,573	1,208,874	19.4	1,284,207	6.2
Pierce	89,354,871	92,604,619	3.6	88,468,118	(4.5)
San Juan	7,049,584	7,976,670	13.2	8,165,507	2.4
Skagit	16,166,683	16,868,200	4.3	15,989,576	(5.2)
Skamania	1,225,998	1,317,226	7.4	1,357,601	3.1
Snohomish	99,315,203	101,983,434	2.7	94,125,213	(7.7)
Spokane	35,843,661	38,133,367	6.4	38,755,647	1.6
Stevens	2,952,073	3,277,314	11.0	3,359,094	2.5
Thurston	28,809,395	30,117,613	4.5	29,248,858	(2.9)
Wahkiakum	390,486	453,563	16.2	457,525	0.9
Walla Walla	4,281,468	4,870,372	13.8	4,701,506	(3.5)
Whatcom	22,199,665	24,264,824	9.3	25,077,540	3.3
Whitman	2,426,416	2,683,831	10.6	2,768,111	3.1
Yakima	13,676,653	14,532,870	6.3	14,492,460	(0.3)
<b>TOTAL</b>	<b>\$846,377,378</b>	<b>\$921,214,075</b>	<b>8.8 %</b>	<b>\$860,804,182</b>	<b>(6.6) %</b>



Table 32

**PROPERTY ASSESSMENT RATIOS BY COUNTY**  
**Assessment Years 2008-2009**

County	Real		Personal		Indicated*	
	2008	2009	2008	2009	2008	2009
Adams	94.3	99.8	91.7	92.1	94.0	99.0
Asotin	79.9	85.5	80.9	83.3	79.9	85.4
Benton	90.7	94.2	92.9	95.3	90.8	94.3
Chelan	70.9	75.7	94.2	94.5	71.4	76.2
Clallam	82.1	86.9	97.6	99.4	82.5	87.2
Clark	92.8	92.1	90.8	87.3	92.7	91.9
Columbia	89.2	89.9	93.2	92.8	90.8	91.0
Cowlitz	83.7	87.7	99.9	100.0	84.7	88.6
Douglas	92.5	97.0	94.8	94.7	92.6	96.9
Ferry	89.0	88.3	93.7	91.9	89.3	88.5
Franklin	88.2	92.4	89.5	83.8	88.3	91.8
Garfield	95.7	93.9	91.5	91.2	95.3	93.7
Grant	85.6	85.4	94.7	95.6	86.3	86.3
Grays Harbor	81.7	93.0	98.9	96.4	82.6	93.2
Island	94.5	97.3	93.5	90.1	94.5	97.2
Jefferson	89.8	95.8	99.3	98.5	90.0	95.8
King	89.3	83.9	98.2	100.0	89.7	84.6
Kitsap	86.0	85.9	96.9	98.8	86.2	86.2
Kittitas	85.9	91.5	96.0	98.2	86.5	91.8
Klickitat	85.1	88.5	100.0	100.0	88.2	91.0
Lewis	85.3	94.7	95.3	93.9	86.4	94.6
Lincoln	87.5	90.0	96.7	92.0	88.4	90.2
Mason	84.1	92.1	90.3	90.8	84.2	92.1
Okanogan	78.3	79.2	95.3	95.2	78.8	79.7
Pacific	72.9	86.8	88.2	89.2	73.2	86.9
Pend Oreille	70.9	81.8	78.6	78.0	71.2	81.6
Pierce	86.1	90.1	94.4	92.8	86.4	90.2
San Juan	86.7	93.0	92.9	92.2	86.8	93.0
Skagit	88.5	91.6	100.0	98.9	89.2	92.0
Skamania	83.6	92.1	88.6	86.8	84.0	91.7
Snohomish	91.2	93.6	98.2	98.8	91.5	93.8
Spokane	92.5	93.1	88.7	92.9	92.3	93.1
Stevens	78.1	81.1	82.6	83.0	78.4	81.2
Thurston	90.6	90.1	96.9	96.4	90.8	90.3
Wahkiakum	88.9	93.5	94.5	95.7	89.1	93.6
Walla Walla	91.0	81.4	93.2	93.9	91.2	82.3
Whatcom	78.3	85.1	94.7	93.6	78.9	85.4
Whitman	87.1	91.1	79.5	80.2	86.3	89.9
Yakima	90.7	89.0	89.3	90.3	90.6	89.1
STATEWIDE	88.4	87.7	95.9	96.6	88.7	88.1

\*The indicated or combined indicated ratio is the total assessed value divided by total true and fair value.

**Table 33A**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Senior Citizens and Disabled Persons Exemption**  
**Tax Savings for Taxes Due in Calendar Year 2009**

County	Number of Participants	Reduced Regular and Special Levies*	Savings from Valuation Freeze**
Adams	329	\$187,816	\$97,988
Asotin	1,030	1,204,062	362,261
Benton	2,362	1,713,839	498,426
Chelan	1,710	1,264,859	479,897
Clallam	2,856	1,644,824	1,433,187
Clark	5,861	4,820,890	2,261,727
Columbia	233	118,345	62,026
Cowlitz	2,864	1,526,974	1,133,136
Douglas	919	539,969	505,425
Ferry	321	122,988	54,971
Franklin	749	628,423	220,253
Garfield	89	37,922	24,903
Grant	2,051	1,979,070	511,733
Grays Harbor	2,604	1,545,930	815,288
Island	1,605	2,042,298	1,152,030
Jefferson	982	578,594	553,752
King	20,490	20,562,047	26,642,542
Kitsap	3,817	7,715,000	2,917,226
Kittitas	750	396,285	320,883
Klickitat	700	346,751	295,776
Lewis	2,616	1,387,676	815,854
Lincoln	489	241,361	67,493
Mason	2,438	2,777,219	1,343,567
Okanogan	1,545	630,885	306,813
Pacific	1,361	924,440	546,209
Pend Oreille	695	257,972	182,370
Pierce	11,752	11,594,063	11,630,877
San Juan	363	233,079	285,912
Skagit	2,944	1,957,200	1,864,675
Skamania	299	135,645	105,935
Snohomish	7,957	7,184,037	8,422,720
Spokane	10,224	7,249,142	5,500,388
Stevens	1,588	694,737	353,219
Thurston	4,742	3,555,560	3,234,584
Wahkiakum	225	197,710	98,999
Walla Walla	1,571	1,028,695	907,968
Whatcom	4,076	3,106,776	2,507,992
Whitman	721	435,109	219,182
Yakima	5,311	3,296,403	1,463,935
<b>TOTAL</b>	<b>113,239</b>	<b>\$95,864,595</b>	<b>\$80,202,124</b>

\*RCW 84.36.381(5)

\*\*RCW 84.36.381(6)

**Table 33B**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Deferral of Property Taxes**  
**Amounts Deferred in Calendar Year 2009 (\$000)**

County	Senior Citizens/Disabled Persons*		Limited Income Households**	
	# of Participants	Amount Deferred	# of Participants	Amount Deferred
Adams	1	\$188		
Asotin				
Benton	8	23,953		
Chelan	1	1,154		
Clallam	3	13,062	1	\$1,228
Clark	53	93,697	19	36,371
Columbia				
Cowlitz	1	1,590		
Douglas	3	3,435	1	3,972
Ferry				
Franklin			1	1,035
Garfield				
Grant	2	1,111		
Grays Harbor				
Island	13	27,191	5	3,876
Jefferson	2	606	1	957
King	231	481,091	12	35,136
Kitsap	30	43,729	6	9,731
Kittitas	1	357		
Klickitat				
Lewis	3	13,878		
Lincoln				
Mason			2	2,485
Okanogan	1	3,161		
Pacific			1	985
Pend Oreille				
Pierce	61	166,718	7	15,417
San Juan	1	602		
Skagit	18	39,997	3	3,937
Skamania				
Snohomish	38	46,981	15	26,356
Spokane	4	1,816	11	7,471
Stevens	2	777		
Thurston	20	53,819	9	12,093
Wahkiakum				
Walla Walla				
Whatcom	23	44,246	1	1,475
Whitman				
Yakima	1	912		
<b>TOTAL</b>	<b>521</b>	<b>\$1,064,071</b>	<b>95</b>	<b>\$162,525</b>

\*RCW 84.38.030

\*\*RCW 84.37.030

**Table 33C**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Selected Other Programs Benefiting Households**  
**Calendar Year 2009 (\$000)**

County	Widow/widower of Veterans Assistance*		Home Improvements**	
	# of Participants	Assistance Paid in 2009	Approved Applications	Value Exempted
Adams				
Asotin				
Benton	3	\$481		
Chelan			1	\$80,790
Clallam			2	189,189
Clark	1	448	9	328,324
Columbia				
Cowlitz			7	190,509
Douglas				
Ferry				
Franklin			1	18,200
Garfield				
Grant				
Grays Harbor			3	53,957
Island	1	74		
Jefferson	1	196	5	186,450
King	4	1,027	1,432	83,546,288
Kitsap			21	910,568
Kittitas				
Klickitat			1	29,100
Lewis	1	199	1	1,603
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	27	6,828	118	4,178,118
San Juan	1	347		
Skagit	1	407	3	470,840
Skamania			1	46,700
Snohomish	1	77	23	734,300
Spokane				
Stevens	1	278		
Thurston	10	2,140	24	1,006,750
Wahkiakum				
Walla Walla				
Whatcom			3	69,375
Whitman				
Yakima			6	153,047
<b>TOTAL</b>	<b>52</b>	<b>\$12,502</b>	<b>1661</b>	<b>\$92,194,108</b>

\*RCW 84.39.010

\*\*RCW 84.36.400

**Table 34**  
**CALCULATION OF THE 2009 STATE PROPERTY TAX LEVY (\$1.87)**

<b>County</b>	<b>Combined Indicated Ratio</b>	<b>Total Market Value of All Taxable Property</b>	<b>2009 State Levy Due in 2010<sup>1</sup></b>	<b>2009 Rate on Local Levy Base<sup>2</sup></b>	<b>Assessed Value of All Taxable Property (Local Tax Base)</b>
Adams	99.0	\$1,470,362,119	\$2,744,338	1.885	\$1,455,516,362
Asotin	85.4	1,600,026,029	2,986,348	2.185	1,366,922,004
Benton	94.3	14,320,567,945	26,728,437	1.980	13,498,768,815
Chelan	76.2	12,494,932,801	23,321,004	2.450	9,518,715,558
Clallam	87.2	9,452,972,059	17,643,376	2.141	8,241,879,838
Clark	91.9	45,184,963,686	84,334,885	2.030	41,536,454,368
Columbia	91.0	579,759,189	1,082,084	2.051	527,654,490
Cowlitz	88.6	10,570,764,036	19,729,664	2.107	9,361,817,313
Douglas	96.9	4,012,808,647	7,489,654	1.926	3,888,923,738
Ferry	88.5	625,524,146	1,167,501	2.109	553,632,172
Franklin	91.8	5,035,533,871	9,398,506	2.033	4,623,312,305
Garfield	93.7	221,815,720	414,005	1.993	207,766,416
Grant	86.3	9,790,551,885	18,273,448	2.163	8,449,677,978
Grays Harbor	93.2	7,113,105,976	13,276,164	2.003	6,627,008,653
Island	97.2	15,054,555,122	28,098,378	1.920	14,635,123,011
Jefferson	95.8	5,631,168,570	10,510,221	1.947	5,396,899,027
King	84.6	404,145,892,919	754,312,824	2.206	341,958,435,757
Kitsap	86.2	34,511,770,589	64,414,044	2.166	29,733,322,937
Kittitas	91.8	7,004,669,810	13,073,774	2.033	6,432,182,410
Klickitat	91.0	3,367,235,974	6,284,734	2.050	3,065,773,776
Lewis	94.6	8,046,508,667	15,018,301	1.973	7,611,378,998
Lincoln	90.2	1,124,756,521	2,099,287	2.069	1,014,562,763
Mason	92.1	8,358,552,276	15,600,711	2.027	7,696,163,159
Okanogan	79.7	4,511,125,632	8,419,732	2.341	3,596,983,913
Pacific	86.9	3,009,812,103	5,617,624	2.149	2,614,272,866
Pend Oreille	81.6	1,574,286,947	2,938,307	2.286	1,285,086,544
Pierce	90.2	98,229,595,673	183,339,346	2.069	88,597,162,621
San Juan	93.0	8,773,533,994	16,375,248	2.007	8,158,574,121
Skagit	92.0	17,370,039,087	32,420,083	2.029	15,980,097,848
Skamania	91.7	1,482,652,835	2,767,278	2.036	1,359,152,146
Snohomish	93.8	100,579,287,282	187,724,897	1.990	94,351,460,610
Spokane	93.1	41,657,432,258	77,750,970	2.005	38,778,214,265
Stevens	81.2	4,130,195,549	7,708,750	2.298	3,354,178,634
Thurston	90.3	32,385,289,454	60,445,101	2.067	29,246,464,305
Wahkiakum	93.6	489,016,748	912,719	1.995	457,566,742
Walla Walla	82.3	5,652,463,839	10,549,967	2.267	4,652,843,513
Whatcom	85.4	29,312,289,381	54,709,540	2.185	25,044,043,706
Whitman	89.9	3,050,945,009	5,694,396	2.075	2,744,059,952
Yakima	89.1	16,256,987,599	30,342,642	2.095	14,485,844,815
<b>State Total</b>	<b>88.1</b>	<b>\$978,183,751,950</b>	<b>\$1,825,718,290</b>	<b>2.118</b>	<b>\$862,107,898,449</b>

1 Total market value of taxable property multiplied by statewide levy rate of \$1.8664369 per \$1,000 (incl. refund levies).

2 Approximate actual state levy rate (dollars per \$1,000 assessed value) based on local assessment levels.