



# **TAX STATISTICS**

# **2012**

**WASHINGTON STATE DEPARTMENT OF REVENUE**  
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**December 2012**

Tax Statistics can be found on the Internet at: <http://dor.wa.gov>.

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Analysis at:

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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. Most of the state and local sales tax information reflects revenue collections in Fiscal Year 2012, ending June 30, 2012.

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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Property Tax Statistics can be found at:

[http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats\\_proptaxstats\\_report.aspx](http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats_proptaxstats_report.aspx)

**Table 1**

**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

**Fiscal Years 2011 and 2012 (\$000)**

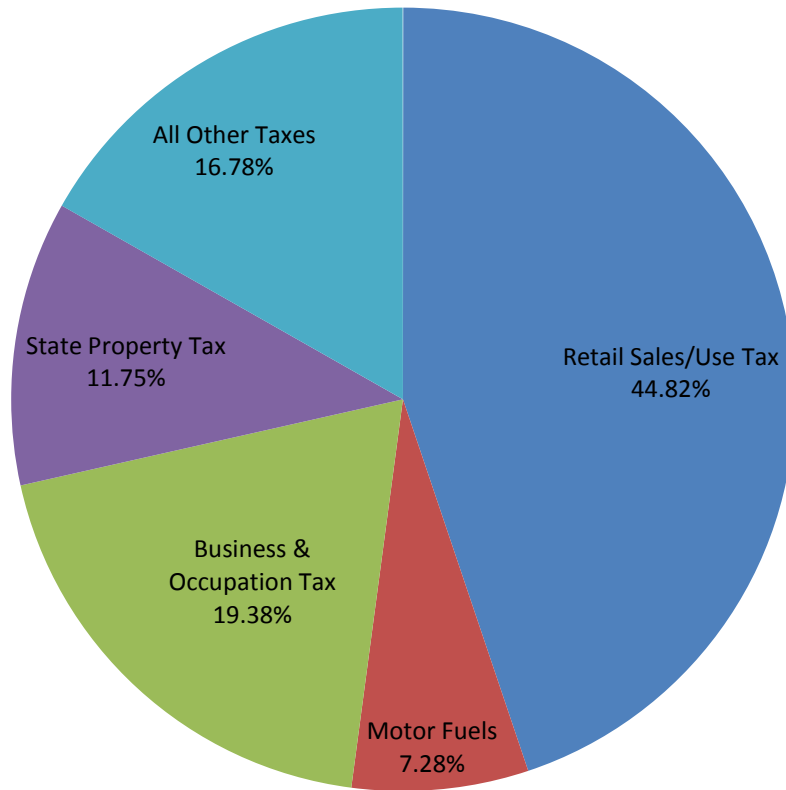
State Tax Source*	Fiscal Year 2011	Fiscal Year 2012	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$7,194,015	\$7,241,685	0.7 %
Motor fuels	1,207,447	1,176,823	(2.5)
Alcoholic beverages	330,987	344,756	4.2
Cigarette and tobacco	479,215	471,385	(1.6)
Other	123,542	93,237	(24.5)
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	3,014,373	3,130,753	3.9
Public utility	400,380	377,245	(5.8)
Insurance premiums	413,097	430,052	4.1
Other	10,556	10,581	0.2
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	1,857,334	1,898,427	2.2
Other	84,266	88,103	4.6
<b><u>Other State Taxes</u></b>			
Estate	112,928	114,828	1.7
Real estate excise	379,748	422,360	11.2
Hazardous substance	175,500	197,604	12.6
All other taxes	230,093	160,666	(30.2)
<b>TOTAL STATE TAXES</b>	<b>\$16,013,481</b>	<b>\$16,158,504</b>	<b>0.9 %</b>

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

# Chart 1

## MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2012  
(Does not include local government taxes)



**Table 2**

**NET WASHINGTON STATE TAX COLLECTIONS:  
LATEST FIVE YEARS  
Fiscal Years 2008 to 2012 (\$000)**

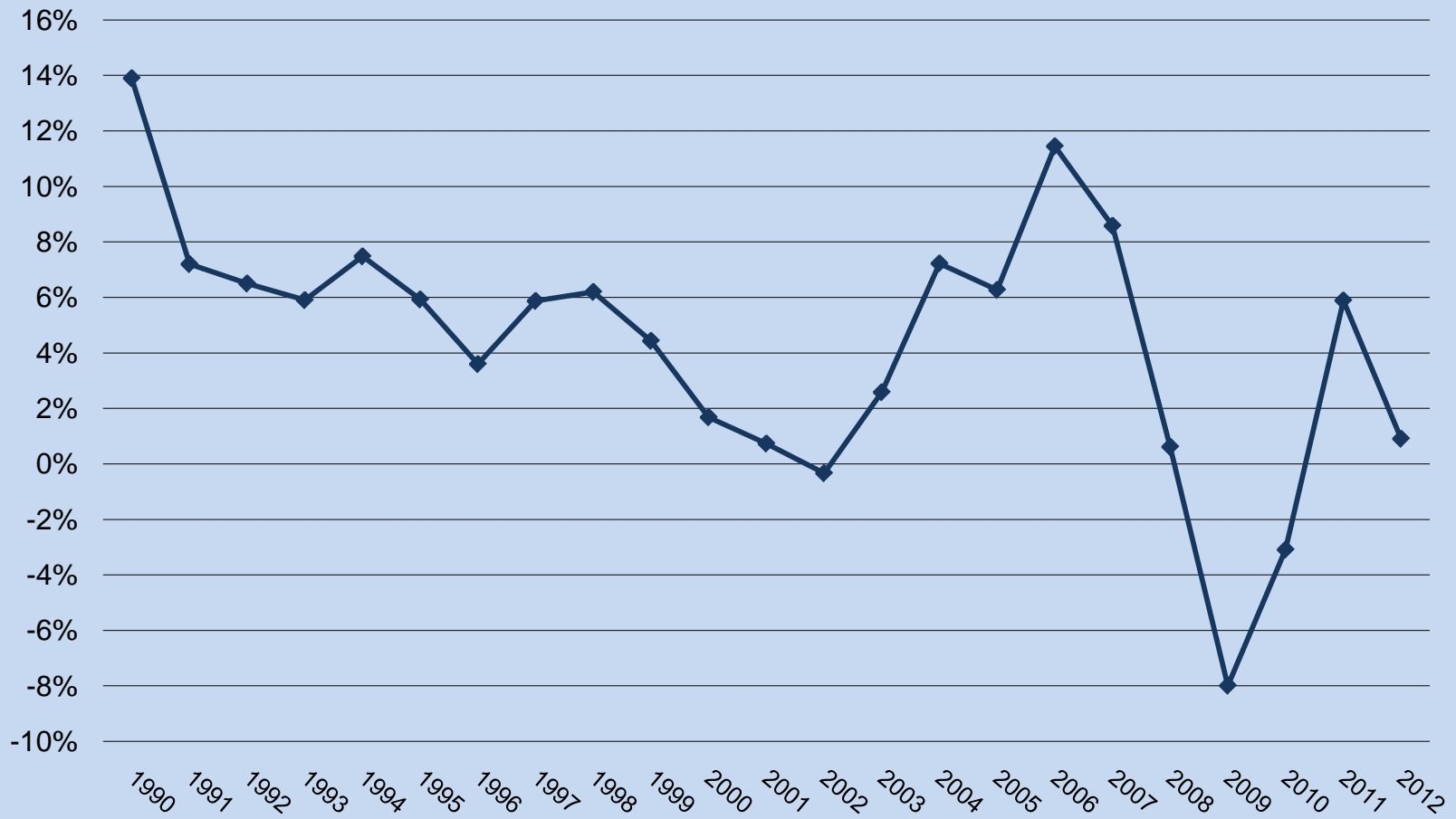
Source	2008	2009	2010	2011	2012
<b>ALL STATE TAXES</b>	<b>\$16,961,394</b>	<b>\$15,605,513</b>	<b>\$15,122,921</b>	<b>\$16,013,481</b>	<b>\$16,158,504</b>
<b>General &amp; Selective Sales Taxes</b>	<b>10,296,190</b>	<b>9,417,864</b>	<b>8,972,868</b>	<b>9,335,206</b>	<b>9,327,885</b>
Retail Sales	7,747,276	6,903,654	6,448,090	6,654,104	6,755,380
Use	517,979	465,418	428,576	539,911	486,305
Motor Fuels	1,182,376	1,181,459	1,238,592	1,207,447	1,176,823
Liquor Sales	91,798	96,592	100,301	102,158	108,465
Liquor Liter	122,554	125,116	123,000	125,256	133,250
Beer Excise	31,517	32,415	36,840	80,603	79,641
Wine Excise	21,339	21,736	22,531	22,970	23,400
Cigarette	421,138	392,429	388,032	432,823	424,815
Tobacco Products	-8,669	30,278	33,372	46,392	46,569
Convention Center*	61,463	57,253	50,809	25,879	0
Solid Waste Collection	32,751	32,480	33,258	33,585	34,281
Wood Stove Fee	299	320	324	258	222
Brokered Natural Gas	41,154	46,730	37,725	29,011	23,800
Rental Car	24,207	22,768	21,489	23,044	23,672
Shared Tribal Cigarette Taxes	5,206	5,614	6,297	7,956	7,624
Replacement Vehicle Tire Fee	3,802	3,602	3,632	3,809	3,638
<b>Gross Receipts Taxes</b>	<b>3,680,870</b>	<b>3,455,486</b>	<b>3,367,581</b>	<b>3,838,406</b>	<b>3,948,631</b>
Business and Occupation	2,874,339	2,650,526	2,577,618	3,014,373	3,130,753
Public Utility	380,538	386,101	373,621	400,380	377,245
Litter	9,133	8,848	9,075	9,360	9,434
Insurance Premiums	415,028	408,464	405,918	413,097	430,052
Pari-mutuel	1,832	1,547	1,349	1,196	1,148
<b>Property &amp; In-lieu Excise Taxes</b>	<b>1,829,653</b>	<b>1,875,219</b>	<b>1,903,610</b>	<b>1,941,600</b>	<b>1,986,529</b>
State Property Tax Levy	1,741,819	1,785,323	1,822,667	1,857,334	1,898,427
Watercraft/Aircraft Excises	17,935	17,478	12,869	13,909	12,719
PUD Privilege	41,677	42,175	39,123	39,710	44,815
Timber Excise	6,515	4,630	3,102	4,025	3,492
Leasehold Excise	21,707	25,613	25,849	26,622	27,077
<b>Other State Taxes</b>	<b>1,154,681</b>	<b>866,048</b>	<b>878,862</b>	<b>898,269</b>	<b>895,458</b>
Estate	109,192	137,116	78,717	112,928	114,828
Real Estate Excise	716,680	426,048	411,871	379,748	422,360
Fish	2,567	1,963	2,418	3,193	810
Hazardous Substance (incl. local)	130,189	127,055	149,417	175,500	197,604
Carbonated Beverage Syrup	-1,305	8,365	8,553	16,041	2,855
Carbonated Beverage (Bottled)	--	--	--	12,239	0
Petroleum Products	-416	609	48,073	2,680	217
Oil Spill	4,547	4,966	3,731	3,828	3,571
Intermediate Care Facilities	9,873	9,931	9,531	8,842	7,858
Enhanced 911 Telephone (state)	18,856	20,192	20,222	21,158	23,850
Telephone Lines (WTAP & TRS)	10,127	9,542	9,104	10,818	8,024
Nursing Home Quality Maint. Fee	2,387	--	--	--	0
Penalties and Interest	151,984	111,157	137,225	151,294	113,481

\*State convention center taxes in King County shifted to local PFD on November 30, 2010.

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

## Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 1990  
Fiscal Years 1990-2012





**Table 3**  
**WASHINGTON STATE GENERAL FUND REVENUES**  
**Fiscal Year 2011<sup>1</sup>**

Source	Amount (\$000) <sup>2</sup>	% of State Sources
<b>TAXES - Department of Revenue<sup>3</sup></b>	<b>\$14,004,103</b>	<b>88.7 %</b>
<b>1935 Revenue Act Taxes</b>	<b>11,422,792</b>	<b>72.3</b>
Retail sales	6,725,175	42.6
Use	549,752	3.5
Business and occupation	3,072,245	19.5
Public utility	404,899	2.6
Cigarette (incl. tribal)	453,423	2.9
Liquor sales (percent)	65,868	0.4
Penalties and interest	151,430	1.0
<b>Other General Fund Taxes</b>	<b>2,581,311</b>	<b>16.3</b>
Tobacco products	44,590	0.3
Liquor sales (liter)	117,078	0.7
Liquor surtaxes	19,332	0.1
State property tax	1,857,837	11.8
PUD privilege	39,710	0.3
Leasehold excise	26,631	0.2
Real estate excise	373,672	2.4
Brokered natural gas	27,071	0.2
ICF tax	9,078	0.1
Solid waste collection	33,585	0.2
Carbonated Beverage Syrup	16,230	0.1
All other DOR G.F. taxes	16,496	0.1
<b>TAXES - OTHER STATE AGENCIES</b>	<b>428,925</b>	<b>2.7</b>
Watercraft excise	13,622	0.1
Insurance premiums	414,870	2.6
Other taxes	433	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>1,362,126</b>	<b>8.6</b>
Dept. of Revenue non-tax revenues	88,800	0.6
Licenses, permits and fees	88,222	0.6
Contributions and grants	188,080	1.2
Interest income	25	0.0
Budget Stabilization transfers	(128,684)	(0.8)
Operating transfers (net)	913,612	5.8
Other miscellaneous revenue	212,071	1.3
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$15,795,154</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>9,609,852</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$25,405,006</b>	

<sup>1</sup>Data for fiscal year 2012 will be included in the 2013 Tax Statistics

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

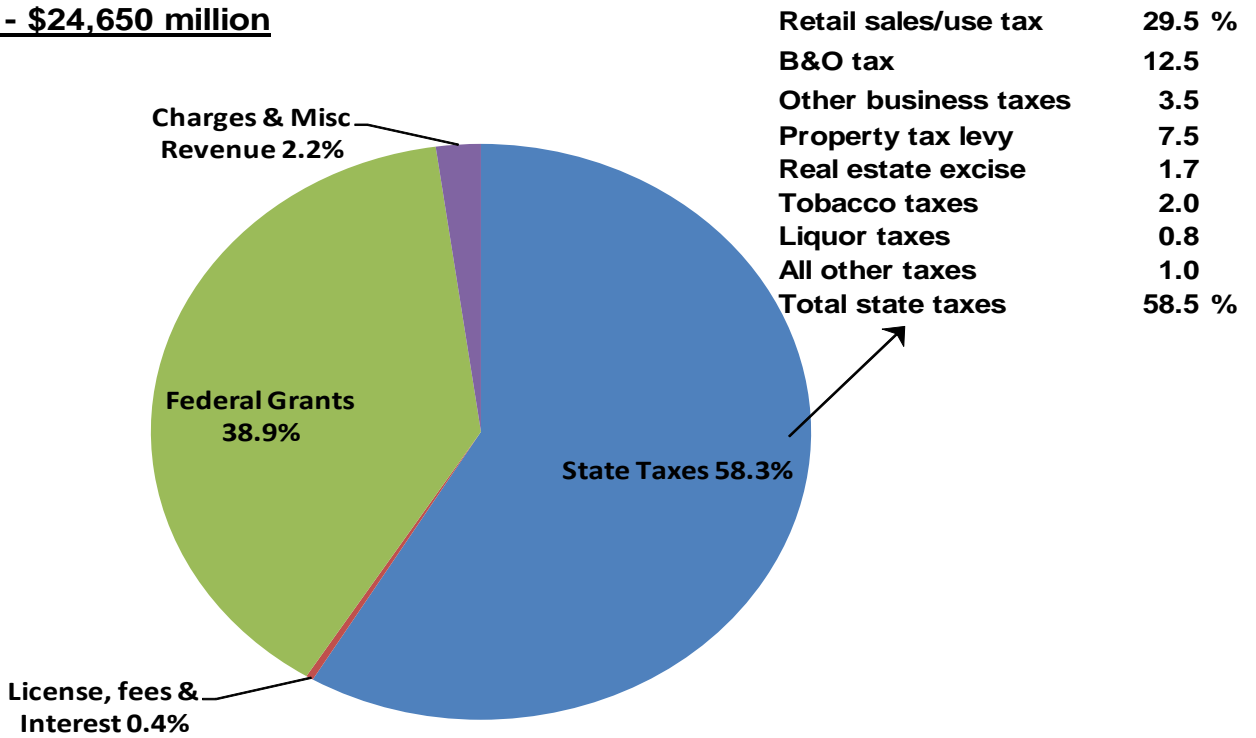
<sup>3</sup>These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

<sup>4</sup>Both Solid waste collection and Carbonated Beverage Syrup taxes were reported under various "other" heads in the past.

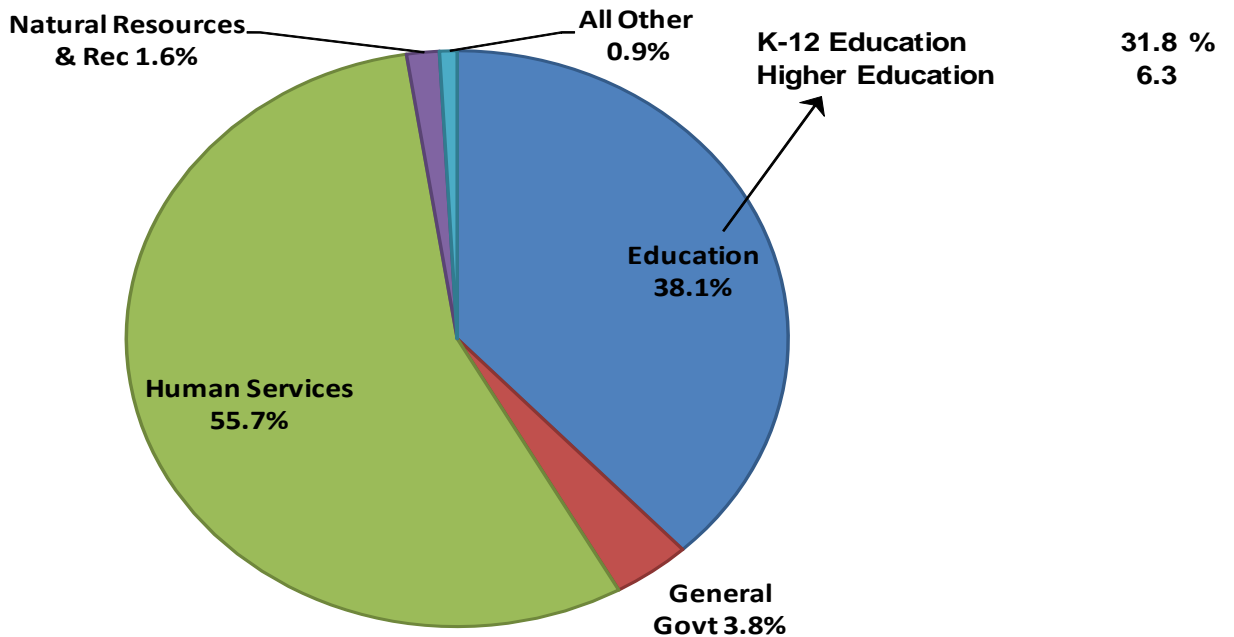
Source: "2011 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**Chart 3**  
**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2011**

**Revenue - \$24,650 million**



**Expenditures - \$24,203 million**



Source: "2011 Comprehensive Annual Financial Report," Office of Financial Management. Revenue total differs slightly from Table 3 due to timing issues.

Table 4

**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2011 and 2012 (\$'000)**

Source	Fiscal Year 2011	Fiscal Year 2012	Percent Change
<b>STATE TAXES</b>	<b>\$14,274,259</b>	<b>\$14,434,721</b>	<b>1.1 %</b>
1935 Revenue Act Taxes	11,295,043	11,396,444	0.9
Retail sales	6,654,104	6,755,380	1.5
Use	539,911	486,305	(9.9)
Business and occupation	3,014,373	3,130,753	3.9
Public utility	400,380	377,245	(5.8)
Cigarette	432,823	424,815	(1.9)
Liquor sales	102,158	108,465	6.2
Penalties and interest	151,294	113,481	(25.0)
Property and In-lieu Excises	1,927,691	1,973,810	2.4
State property tax	1,857,334	1,898,427	2.2
PUD privilege	39,710	44,815	12.9
Timber excise (state)	4,025	3,492	(13.3)
Leasehold excise (state)	26,622	27,077	1.7
Other State Taxes	1,051,525	1,064,467	1.2
Estate	112,928	114,828	1.7
Tobacco products	46,392	46,569	0.4
Liquor liter	125,256	133,250	6.4
Litter	9,360	9,434	0.8
Fish	3,193	810	(74.6)
Real estate excise	379,748	422,360	11.2
Convention center, 7.0 & 2.8% tax+	20,978	0	--
Convention center, 2.0% tax*	4,901	0	--
Solid waste collection	33,585	34,281	2.1
Wood stove fee	258	222	(13.9)
Hazardous substance (incl. local)	175,500	197,604	12.6
Carbonated beverage syrup	16,041	2,855	(82.2)
Carbonated beverage (bottled)	12,239	0	--
Petroleum products	2,680	217	(91.9)
Brokered natural gas	29,011	23,800	(18.0)
Oil spill tax	3,828	3,571	(6.7)
Intermediate Care Facilities tax	8,842	7,858	(11.1)
Rental car	23,044	23,672	2.7
Enhanced 911 telephone	21,158	23,850	12.7
Telephone assistance - WTAP	4,673	2,581	(44.8)
Telecomm. relay service - TRS	6,145	5,443	(11.4)
Replacement vehicle tire fee	3,809	3,638	(4.5)
Shared tribal cigarette tax	7,956	7,624	(4.2)
<b>ADMINISTRATIVE COLLECTIONS</b>	<b>\$83,540</b>	<b>\$144,123</b>	<b>72.5 %</b>
Escheats	148	189	27.8
Property tax exemption fees	69	92	33.0
Unclaimed property (G.F. & UCP Fund net)	57,526	112,411	95.4
Master Licensing Fees	NA	6,194	--
City/county administration fee	11,315	11,393	0.7

Transit district administration fee	7,516	7,714	2.6
Other local tax administration fees	5,074	5,865	15.6
Vehicle excise taxes and penalties	189	92	(51.5)
Miscellaneous receipts	1,703	174	(89.8)
<b>LOCAL TAX DISTRIBUTIONS</b>	<b>2,929,822</b>	<b>3,059,082</b>	<b>4.4</b>
Local sales/use taxes:			
City/county (1.0%)	1,102,177	1,123,667	1.9
Transit district (0.1 - 0.9%)	737,346	752,707	2.1
Criminal justice (0.1%)	109,474	111,023	1.4
Public facilities (0.1 - 0.2%)	7,251	7,387	1.9
Correctional facilities (0.1%)	38,228	38,342	0.3
Regional transit (0.9%)	514,317	523,310	1.7
Rural counties sales/use (0.09%)*	24,056	25,136	4.5
Regional centers & theaters (0.033%)*	19,247	19,501	1.3
Pierce County zoo/aquarium (0.1%)	11,595	11,200	(3.4)
Emergency communications (0.1%)	23,480	25,035	6.6
Public safety (0.3%)	21,528	23,484	9.1
Mental health/chemical dependency (0.1%)	76,320	79,154	3.7
King County Stadium Taxes:			
Food & beverage (0.5%) <sup>1</sup>	21,522	6,003	(72.1)
Baseball stadium sales/use (0.017%)* <sup>2</sup>	7,264	1,258	(82.7)
Football stadium sales/use (0.016%)*	6,835	7,001	2.4
Annexation services (0.1 - 0.85%)*	8,123	11,999	47.7
Health sciences/services (0.02%)*	1,444	1,482	2.6
LIFT & LRF; Hospital Benefit Zone	1,949	6,251	220.7
<b>SUBTOTAL - Local sales/use taxes</b>	<b>2,732,156</b>	<b>2,773,940</b>	<b>1.5</b>
City/county leasehold tax	22,537	23,249	3.2
County timber tax	20,624	30,503	47.9
County E-911 telephone tax (1/1/2011)	27,804	67,119	141.4
Local convention center taxes (PFD in King Co.)	24,836	61,375	147.1
Local hotel/motel taxes & daily room fees	74,138	79,067	6.6
Brokered natural gas	12,098	10,606	(12.3)
Rental car taxes:			
County (1.0%)	3,382	3,447	1.9
King County baseball stadium (2.0%)* <sup>3</sup>	5,484	1,762	(67.9)
Regional transit (0.8%)	2,420	2,505	3.5
Local REET - controlling interest	3,340	4,466	33.7
REET \$5 fee - technology & prop. reval.	1,003	1,041	3.8
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$17,287,620</b>	<b>17,637,925</b>	<b>2.0 %</b>

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.

+State tax until November 30, 2010, when it was transferred to local PFD.

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

1 King County Food and Beverage tax final distributions were in September of 2011

2 King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.

3 King County rental car tax final distributions were in September 2011

**Table 5**

**DEPARTMENT OF REVENUE COLLECTIONS  
Net State Tax Collections by Tax and Fund  
Fiscal Years 2011 and 2012 (\$000)**

Tax Source and Fund	Fiscal Year 2011	Fiscal Year 2012
<b>Retail Sales Tax</b>		
General Fund	\$6,619,575	\$6,745,500
Advanced Environmental Mitigation Account	35	42
Multimodal Transportation Account	22,896	24,930
Performance Audits of Government Account	11,598	9,838
<b>TOTAL</b>	<b>6,654,104</b>	<b>6,780,309</b>
<b>Use Tax</b>		
General Fund	534,121	480,426
Multimodal Transportation Account	4,900	5,100
Performance Audits of Government Account	890	778
<b>TOTAL</b>	<b>539,911</b>	<b>486,305</b>
<b>Business and Occupation Tax</b>		
General Fund	3,009,932	3,125,960
Problem Gambling Account	459	407
Forest & Fish Support Account	3,982	4,386
<b>TOTAL</b>	<b>3,014,373</b>	<b>3,130,753</b>
<b>Public Utility Tax</b>		
General Fund	400,380	377,245
<b>TOTAL</b>	<b>400,380</b>	<b>377,245</b>
<b>Cigarette Tax</b>		
General Fund	432,823	424,815
<b>TOTAL</b>	<b>432,823</b>	<b>424,815</b>
<b>Liquor Sales Tax</b>		
General Fund	76,007	81,755
Liquor Excise Tax Account	26,151	26,710
<b>TOTAL</b>	<b>102,158</b>	<b>108,465</b>
<b>Penalties and Interest</b>		
General Fund - TOTAL	151,294	113,481
<b>State Property Tax Levy</b>		
General Fund - TOTAL	1,857,334	1,898,427
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	39,710	44,815
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	4,025	3,492
<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	26,622	27,077

<b>Estate Tax</b>		
Previous tax, General Fund - TOTAL	1,293	652
New tax, Education Legacy Account - TOTAL	111,635	114,176
<b>Tobacco Products Tax</b>		
General Fund	46,392	46,569
TOTAL	46,392	46,569
<b>Liquor Liter Tax</b>		
General Fund	125,256	133,250
TOTAL	125,256	133,250
<b>Food Fish/Shellfish Tax</b>		
General Fund	3,160	787
State Wildlife Account	3	2
Sea Cucumber Dive Fishery Account	24	36
Sea Urchin Dive Fishery Account	6	-14
TOTAL	3,193	810
<b>Carbonated Beverage Syrup Tax</b>		
General Fund	16,041	2,855
TOTAL	16,041	2,855
<b>Carbonated Beverage Tax (2 cents/12 oz)</b>		
General Fund (imposed for five months in 2011)	12,239	0
<b>Real Estate Excise Tax</b>		
General Fund	373,025	399,076
Public Works Assistance Account	0	3
Washington Housing Trust Account	645	566
City/County Assistance	6,078	22,715
TOTAL	379,748	422,360
<b>Litter Tax</b>		
Litter Control Account - TOTAL	9,360	9,434
<b>State Convention Center Tax*</b>		
State Convention & Trade Center Account	17,481	0
State Convention & Trade Center - Operations Acct.	3,497	0
TOTAL	20,978	0
<b>Local Convention Center Tax (levied by Seattle; receipts go to state)*</b>		
State Convention & Trade Center Account - TOTAL	4,901	0
<b>Solid Waste Collection Tax</b>		
General Fund	33,585	34,281
Public Works Assistance Acct.	0	178
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	258	222
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	82,489	93,724
Local Toxics Control Account	93,011	103,880
TOTAL	175,500	197,604

<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	2,680	217
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	29,011	23,800
<b>Oil Spill Tax</b>		
Oil Spill Response Account	0	0
Oil Spill Prevention (Admin.) Account	3,828	3,571
TOTAL	3,828	3,571
<b>ICF (Intermediate Care Facilities) Tax</b>		
General Fund - TOTAL	8,842	7,858
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	23,044	23,672
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	21,158	23,850
<b>Telephone Line Tax (WTAP)</b>		
Telephone Assistance Account - TOTAL	4,673	2,581
<b>Telephone Line Tax (TRS)</b>		
Telecommunications Relay Service Account - TOTAL	6,145	5,443
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	3,809	3,638
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	7,956	7,624
	<hr/>	<hr/>
<b>SUBTOTAL - General Fund Taxes</b>	<b>13,808,623</b>	<b>13,979,745</b>
<b>SUBTOTAL - All Other Taxes</b>	<b>465,636</b>	<b>480,083</b>
	<hr/>	<hr/>
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	<b>\$ 14,274,259</b>	<b>\$ 14,459,828</b>

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

\*State tax until November 30, 2010 when it was transferred to local PFD.

**Table 6**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - FY 2011 and 2012 (\$000)**

Fund and Tax Source	Fiscal Year 2011	Fiscal Year 2012
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$6,619,575	\$6,745,500
Use Tax	534,121	480,426
Business and Occupation Tax	3,009,932	3,125,960
Public Utility Tax	400,380	377,245
Cigarette Tax	432,823	424,815
Liquor Sales Tax	76,007	81,755
State Property Tax Levy	1,857,334	1,898,427
PUD Privilege Tax (incl. local distributions)	39,710	44,815
Timber Excise Tax (ex. local distributions)	4,025	3,492
Leasehold Excise tax (ex. local distributions)	26,622	27,077
Estate Tax (pre-2005)	1,293	652
Tobacco Products Tax	46,392	46,569
Liquor Liter Tax	125,256	133,250
Foodfish/Shellfish Tax	3,160	787
Real Estate Excise Tax	373,025	399,076
Carbonated Beverage Syrup Tax	16,041	2,855
Carbonated Beverage Tax (5 months)	12,239	0
Brokered Natural Gas Use Tax	29,011	23,800
ICF Tax	8,842	7,858
Tribal Cigarette Tax (Puyallup)	7,956	7,624
Solid Waste Collection Tax	33,585	34,281
Penalties & Interest	<u>151,294</u>	<u>113,481</u>
SUBTOTAL - General Fund	13,808,623	13,979,745
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	35	42
Use Tax	<u>0</u>	<u>0</u>
SUBTOTAL	35	42
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	22,896	24,930
Use Tax	4,900	5,100
Rental Car Tax	<u>23,044</u>	<u>23,672</u>
SUBTOTAL	50,840	53,702
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	11,598	9,838
Use Tax	<u>890</u>	<u>778</u>
SUBTOTAL	12,488	10,616
<b>PROBLEM GAMBLING ACCOUNT (08K)</b>		
Business and Occupation Tax	459	407
<b>FOREST AND FISH SUPPORT ACCOUNT (11H)</b>		
Business and Occupation Tax	3,982	4,386



<b>PUBLIC WORKS ASSISTANCE ACCOUNT (058)</b>		
Public Utility Tax	0	0
Real Estate Excise Tax	0	3
Solid Waste Collection Tax	0	178
SUBTOTAL	0	181
<b>EDUCATION LEGACY TRUST ACCOUNT (08A)</b>		
Estate Tax	111,635	114,176
<b>LIQUOR EXCISE TAX ACCOUNT (107)</b>		
Liquor Sales Tax	26,151	26,710
<b>STATE WILDLIFE ACCOUNT (104)</b>		
Foodfish/Shellfish Tax	3	2
<b>SEA CUCUMBER DIVE FISHERY ACCOUNT (294)</b>		
Foodfish/Shellfish Tax	24	36
<b>SEA URCHIN DIVE FISHERY ACCOUNT (295)</b>		
Foodfish/Shellfish Tax	6	-14
<b>WASHINGTON HOUSING TRUST ACCOUNT (532)</b>		
Real Estate Excise Tax (penalties)	645	566
<b>CITY/COUNTY ASSISTANCE (09P)</b>		
Real Estate Excise Tax	6,078	22,715
<b>WASTE RED., RECYCLING &amp; LITTER CONT. ACCT. (044)</b>		
Litter Tax	9,360	9,434
<b>CONVENTION AND TRADE CENTER ACCOUNT (01V)</b>		
Retail Sales Tax	0	0
State Convention Center Tax*	17,481	0
Seattle Convention Center Tax*	4,901	0
SUBTOTAL	22,382	0
<b>CONVENTION &amp; TRADE CEN. OPERATIONS ACCT. (537)</b>		
State Convention Center Tax*	3,497	0
<b>WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)</b>		
Wood Stove Fee	258	222
<b>WASTE TIRE REMOVAL ACCOUNT (08R)</b>		
Replacement Vehicle Tire Fee	3,809	3,638
<b>STATE TOXICS ACCOUNT (173)</b>		
Hazardous Substance Tax	82,489	93,724
<b>LOCAL TOXICS ACCOUNT (174)</b>		
Hazardous Substance Tax	93,011	103,880
<b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>		
Petroleum Products Tax	2,680	217
<b>OIL SPILL PREVENTION ACCOUNT(217)</b>		
Oil Spill Tax	3,828	3,571

<b>OIL SPILL RESPONSE ACCOUNT (223)</b>		
Oil Spill Tax	0	0
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	21,158	23,850
<b>TELEPHONE ASSISTANCE ACCOUNT (539)</b>		
Telephone Assistance Tax - WTAP	4,673	2,581
<b>TELECOMMUNICATIONS DEVICES ACCOUNT (540)</b>		
Telephone Relay Service Tax - TRS	6,145	5,443
	<hr/>	<hr/>
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>\$14,274,259</b>	<b>\$14,459,828</b>

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\*The state convention center taxes became a local tax source on November 30, 2010, when they were transferred to the Washington State Convention Center Public Facility District.

**Table 7**  
**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES**  
**As of July 1, 2012**

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)
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	\$2.22 per \$1,000 of fair market value statewide average; taxes due in 2012
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 = 1.6% (2012)
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
Petroleum Products	0.5% of wholesale value (not currently imposed)
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	25 cents per switched or radio-access line
Telephone Lines (WTAP & TRS)	14 cents and 17 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 1981 - 2012**

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	
2012	83,865	24,448	12,258	3,059	0.71
2011	85,196	22,301	12,121	2,930	0.71
2010	83,602	27,093	11,257	2,764	0.79
2009	78,298	23,688	11,797	2,689	0.70
2008	76,305	27,388	12,862	2,882	0.66
2007	67,740	27,217	12,439	2,708	0.63
2006	66,020	27,661	11,403	2,487	0.67
2005	61,149	27,938	10,160	2,280	0.72
2004	59,663	26,737	9,642	2,119	0.74
2003	57,110	25,082	9,092	2,000	0.74
2002	53,170	24,013	8,955	1,898	0.71
2001	53,351	21,900	9,066	1,864	0.69
2000	51,786	22,283	8,687	1,754	0.71
1999	49,804	20,007	8,070	1,610	0.72
1998	49,605	19,464	7,782	1,458	0.75
1997	48,154	19,136	7,379	1,278	0.78
1996	47,305	18,547	7,005	1,116	0.78
1995	45,574	19,708	6,820	1,109	0.82
1994	43,733	18,965	6,414	1,047	0.84
1993	39,534	15,713	5,972	953	0.80
1992	35,145	14,148	5,609	905	0.76
1991	31,339	12,096	5,314	867	0.70
1990	29,194	9,564	5,014	776	0.67
1989	26,514	9,091	4,383	612	0.71
1988	23,838	8,761	4,021	557	0.71
1987	23,273	7,564	3,752	501	0.73
1986	21,469	7,361	3,545	455	0.72
1985	19,083	6,222	3,069	420	0.73
1984	17,177	5,098	3,139	379	0.63
1983	14,996	4,846	2,902	307	0.62
1982	15,082	3,975	2,334	222	0.75
1981	14,705	3,816	2,114	195	0.80

1. Total agency expenditures including "non-revenue collecting" activities.
2. Includes employee benefits.
3. Excludes grants and subsidies which are generally pass-through funds.
4. State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

**Table 9**

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**REAL ESTATE EXCISE TAX STATISTICS**  
**State REET Collections and**  
**Estimated Value of Real Property Sold**  
**Fiscal Years 1986 - 2012**

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<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>
2012	209,442	\$417,408	\$32,610
2011	206,805	\$378,041	\$29,534
2010	215,233	\$409,796	\$32,015
2009	198,515	\$397,623	\$31,064
2008	250,971	\$707,995	\$55,302
2007	316,432	\$986,721	\$77,088
2006	364,906	\$1,003,138	\$78,370
2005	364,900	\$855,350	\$66,824
2004	344,056	\$644,085	\$50,319
2003	316,635	\$521,220	\$40,720
2002	287,851	\$434,191	\$33,921
2001	272,480	\$435,958	\$34,059
2000	279,597	\$434,989	\$33,984
1999	289,890	\$423,028	\$33,049
1998	277,638	\$390,169	\$30,482
1997	246,871	\$306,407	\$23,938
1996	249,715	\$274,856	\$21,473
1995	244,632	\$250,425	\$19,565
1994	289,664	\$279,781	\$21,858
1993	269,622	\$230,751	\$18,027
1991	241,194	\$207,135	\$16,182
1990	281,779	\$268,153	\$20,949
1989	230,157	\$186,435	\$14,565
1988	214,868	\$143,850	\$10,735
1987	230,568	\$131,047	\$11,884
1986	206,191	\$96,374	\$9,007

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by counties. Due to timing, the state tax receipts do not  
receipts reported in Tables 1, 2, 4, 5 and 6.

Table 10

## REAL ESTATE EXCISE TAX STATISTICS\*

## State and Local Tax Collections by County - Fiscal Year 2012

Counties	Number of Taxable Sales	FY 2012 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax**	FY 2011	FY 2012	% Change
Adams	706	\$128,356	\$657,182	\$39,838	\$51,342	28.9 %
Asotin	807	165,074	727,677	52,313	56,850	8.7
Benton	5,961	3,319,671	9,284,888	695,559	725,382	4.3
Chelan	3,178	1,453,265	3,806,862	260,762	297,411	14.1
Clallam	2,617	1,789,885	4,627,242	244,498	361,503	47.9
Clark	13,882	6,917,816	18,442,652	1,346,373	1,440,832	7.0
Columbia	223	37,798	137,052	12,714	10,707	(15.8)
Cowlitz	3,143	543,655	2,560,487	226,335	200,038	(11.6)
Douglas	1,440	418,854	1,635,781	119,384	127,795	7.0
Ferry	458	34,341	175,824	13,344	13,736	2.9
Franklin	2,624	1,420,408	3,639,589	244,551	284,343	16.3
Garfield	138	14,468	74,077	7,133	5,787	(18.9)
Grant	3,215	1,016,557	2,986,627	239,795	233,330	(2.7)
Grays Harbor	3,320	423,435	2,164,558	231,078	169,106	(26.8)
Island	3,211	1,587,922	4,065,081	316,974	317,584	0.2
Jefferson	1,539	615,232	1,575,253	133,338	123,067	(7.7)
King	52,635	80,161,844	205,218,094	13,820,169	16,032,664	16.0
Kitsap	7,235	4,365,679	11,176,136	853,073	873,136	2.4
Kittitas	1,934	476,511	2,434,200	180,041	190,172	5.6
Klickitat	1,030	262,378	763,398	213,718	59,640	(72.1)
Lewis	2,830	785,000	2,034,415	188,068	158,939	(15.5)
Lincoln	746	79,405	406,553	31,062	31,762	2.3
Mason	2,684	798,103	2,043,143	144,658	159,621	10.3
Okanogan	1,879	356,698	1,815,411	125,232	141,829	13.3
Pacific	1,386	164,731	843,422	188,369	65,892	(65.0)
Pend Oreille	664	71,472	326,768	32,135	25,529	(20.6)
Pierce	23,910	12,570,597	32,233,109	2,498,664	2,518,212	0.8
San Juan	1,077	1,930,488	1,632,416	134,807	127,533	(5.4)
Skagit	3,973	1,949,654	4,990,655	380,278	389,895	2.5
Skamania	485	96,041	491,731	88,291	38,417	(56.5)
Snohomish	21,673	16,856,290	43,220,254	2,831,742	3,376,582	19.2
Spokane	13,252	6,274,628	16,074,953	1,165,253	1,255,856	7.8
Stevens	2,045	263,077	1,346,951	91,184	105,231	15.4
Thurston	7,667	4,466,403	11,619,805	870,696	907,797	4.3
Wahkiakum	184	20,453	104,717	9,490	8,181	(13.8)
Walla Walla	1,708	379,346	1,945,895	154,298	152,023	(1.5)
Whatcom	6,809	4,893,139	12,526,435	843,136	978,628	16.1
Whitman	1,263	232,882	1,386,618	87,875	108,330	23.3
Yakima	5,911	1,748,925	6,212,008	418,202	485,313	16.0
<b>TOTAL</b>	<b>209,442</b>	<b>\$159,090,479</b>	<b>\$417,407,918</b>	<b>\$29,534,428</b>	<b>\$32,609,994</b>	<b>10.4 %</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 11

**NUMBER OF STATE EXCISE TAXPAYERS**  
**Registered Accounts by County and Reporting Frequency**  
**Start of Fiscal Year 2013 (July 2012)**

County Total	Monthly	Quarterly	Annual*	Nonreporter**	Total
Adams	239	257	447	835	1,778
Asotin	189	208	372	441	1,210
Benton	2,078	2,223	3,684	5,080	13,065
Chelan	1,540	1,457	2,399	3,113	8,509
Clallam	1,249	1,398	2,558	3,312	8,517
Clark	4,275	6,389	11,776	15,307	37,747
Columbia	78	66	134	182	460
Cowlitz	1,144	1,237	2,372	3,225	7,978
Douglas	337	458	807	1,175	2,777
Ferry	70	113	198	279	660
Franklin	786	960	1,574	1,967	5,287
Garfield	29	36	52	123	240
Grant	989	941	1,607	2,524	6,061
Grays Harbor	1,064	1,004	1,739	2,747	6,554
Island	1,048	1,415	3,024	3,361	8,848
Jefferson	565	822	1,705	1,933	5,025
King	33,931	42,327	75,420	108,710	260,388
Kitsap	2,977	3,863	7,826	11,660	26,326
Kittitas	685	712	1,254	1,498	4,149
Klickitat	300	374	649	756	2,079
Lewis	1,001	1,152	2,128	3,127	7,408
Lincoln	156	164	315	744	1,379
Mason	624	818	1,736	2,664	5,842
Okanogan	677	720	1,268	1,780	4,445
Pacific	376	450	655	938	2,419
Pend Oreille	134	182	370	518	1,204
Pierce	9,136	11,017	20,540	29,891	70,584
San Juan	680	715	1,305	1,344	4,044
Skagit	1,969	2,114	3,922	5,323	13,328
Skamania	80	133	237	337	787
Snohomish	9,648	11,645	20,881	30,497	72,671
Spokane	6,089	6,925	12,488	17,295	42,797
Stevens	475	563	1,260	1,711	4,009
Thurston	3,160	3,991	8,144	11,805	27,100
Wahkiakum	48	83	152	159	442
Walla Walla	744	777	1,440	1,794	4,755
Whatcom	3,340	3,932	7,519	11,181	25,972
Whitman	423	363	804	1,316	2,906
Yakima	2,665	2,888	4,189	6,931	16,673
<b>SUBTOTAL</b>	<b>94,998</b>	<b>114,892</b>	<b>208,950</b>	<b>297,583</b>	<b>716,423</b>
<b>Out-Of-State</b>	<b>22,034</b>	<b>23,487</b>	<b>15,279</b>	<b>39,699</b>	<b>100,499</b>
<b>TOTAL</b>	<b>117,032</b>	<b>138,379</b>	<b>224,229</b>	<b>337,282</b>	<b>816,922</b>

\* Includes seasonal reporters.

\*\* Firms with annual gross income of up to \$28,000 which have no sales tax liability; or \$46,667 per year for firms generating at least 50% of their taxable amount from activities as real estate brokers, business service providers, or operators of contests of change (up to \$24,000 for public utility tax) are not required to file excise tax returns.

**Table 12**

**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE  
By County and Major Industry - Calendar Year 2011**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	13	4	11	21	58	28	135
Asotin	11	2	5	15	55	11	99
Benton	171	41	41	236	809	166	1,464
Chelan	64	20	40	112	480	100	816
Clallam	72	19	26	144	393	71	725
Clark	371	148	121	687	2,127	708	4,162
Columbia	0	3	4	6	17	3	33
Cowlitz	64	28	30	153	442	91	808
Douglas	33	4	10	51	164	42	304
Ferry	2	3	3	15	18	6	47
Franklin	87	19	26	146	365	95	738
Garfield	2	2	1	2	5	4	16
Grant	58	15	43	98	290	122	626
Grays Harbor	49	17	23	107	275	89	560
Island	68	36	21	196	449	79	849
Jefferson	36	16	17	72	234	40	415
King	1,884	690	861	3,847	16,226	3,440	26,948
Kitsap	225	80	61	503	1,371	282	2,522
Kittitas	36	13	12	80	214	59	414
Klickitat	11	7	5	31	94	27	175
Lewis	61	18	21	128	302	89	619
Lincoln	12	3	3	17	36	21	92
Mason	53	17	26	108	248	56	508
Okanogan	32	8	16	81	201	39	377
Pacific	16	11	12	41	82	26	188
Pend Oreille	8	3	2	20	46	10	89
Pierce	817	186	221	1,418	4,217	894	7,753
San Juan	31	12	11	67	178	50	349
Skagit	123	49	46	211	677	138	1,244
Skamania	6	3	0	15	29	14	67
Snohomish	805	189	261	1,358	4,256	829	7,698
Spokane	435	132	131	832	2,258	551	4,339
Stevens	36	15	15	52	136	39	293
Thurston	240	64	97	429	1,483	267	2,580
Wahkiakum	5	0	4	8	11	3	31
Walla Walla	46	19	15	67	216	53	416
Whatcom	204	77	103	415	1,246	282	2,327
Whitman	16	8	8	45	112	37	226
Yakima	151	41	49	319	819	211	1,590
Out of State	1,211	322	754	1,324	4,355	1,318	9,284
<b>TOTAL</b>	<b>7,565</b>	<b>2,344</b>	<b>3,156</b>	<b>13,477</b>	<b>44,994</b>	<b>10,390</b>	<b>81,926</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 13

**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2010 and 2011**

Industry	NAICS**	CY 2010	CY 2011
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	428	563
Textiles & apparel	313-316	238	242
Lumber, wood & paper	321-322	92	80
Petroleum, chemicals, plastics	324-327	133	142
Metal products	331-332	166	187
Industrial machinery	333	65	87
Computers & electronics	334	74	67
Appliances & electrical equip.	335	25	37
Transportation equipment	336	74	70
Other manufacturing	323, 337, 339	765	869
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	1,205	1,291
Nondurable goods	424	1,803	1,811
Other wholesaling	425	51	54
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	534	526
Furniture & home furnishings	442	223	214
Electronics & appliances	443	481	441
Building materials	4441	158	167
Lawn & garden supply	4442	192	161
Food & beverages (off-premises)	445	806	849
Health & personal care	446	411	557
Gas stations (& mini-marts w/ pumps)	447	129	130
Apparel & accessories	448	1,085	1,035
Sporting goods, hobby, book stores	451	771	667
Department stores	4521	0	1
General merchandise	4529	43	47
E-commerce & mail order	4541	1,418	1,495
Misc. retailers	453, 4542-4543	7,055	7,186
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	969	1,109
Utilities: electric, nat. gas, water/sewer	22	37	31
Construction	23	8,404	7,565
Transportation (passenger & freight)	48, 492	3,094	3,143
Warehouses	493	37	30
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	183	178
Software development	5112	32	30
Motion picture & audio recording	512	546	580
Radio & TV broadcasting; cable TV	515	35	28
Telephone & telecommunications	517	169	165
Information & data processing services	518-519	562	616

**Table 13**

**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2010 and 2011**

Industry	NAICS**	CY 2010	CY 2011
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,504	1,247
Insurance agents & brokers	524	628	600
Real estate agents & brokers	531	2,637	2,633
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	400	339
Legal services	5411	987	907
Accounting services	5412	1,001	1,071
Architectural & engineering services	5413-5414	2,319	2,085
Computer services	5415	2,758	2,802
Other business services	5416-5419, 55-56	16,453	15,936
<b>PERSONAL SERVICES:</b>			
Health services	62	3,999	3,965
Arts, entertainment, recreation	71	2,817	2,798
Accommodations	721	365	389
Restaurants & Food Services	7223, 7225	2,981	3,101
Drinking Places	7224	200	199
Auto repair & services	8111	1,372	1,284
Personal care (beauty, barber, etc.)	8121-8122	3,314	3,269
Laundry & dry cleaning	8123	73	69
Other personal services	8129	1,642	1,594
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	2,321	2,506
Other services	8112-8114, 813-814, 9	2,827	2,681
<b>TOTAL NEW ACCOUNTS</b>		<b>83,091</b>	<b>81,926</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.

\*\* North American Industry Classification System.

Table 14

**STATE TAX COLLECTIONS IN WASHINGTON**  
**HISTORICAL DATA: 1900-1925**  
**Selected Fiscal Years, Dollars in Thousands**

Source	1900	1905	1910	1915	1920	1925
<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 14

**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 14

**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 14

**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 Occupation	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.

**STATE TAX COLLECTIONS IN WASHINGTON**  
**HISTORICAL DATA: 2010-2030**  
**Selected Fiscal Years, Dollars in Thousands**

Source	2010	2015	2020	2025	2030
<b>TOTAL STATE TAXES</b>	<b>\$15,122,921</b>				
<b>Sales Taxes</b>	<b>8,972,868</b>				
Retail Sales	6,448,090				
Use	428,576				
Motor Fuels	1,238,592				
Beer and Wine Excise	59,371				
Liquor Sales	100,301				
Liquor Liter	123,000				
Cigarette	388,032				
Tobacco Products	33,372				
Convention Center	50,809				
Replacement Tire	3,632				
Solid Waste Collection	33,258				
Wood Stove Fee	324				
Brokered Natural Gas	37,725				
Rental Car	21,489				
Tribal Cigarette taxes	6,297				
<b>Gross Receipts Taxes</b>	<b>3,367,581</b>				
Business and Occupation	2,577,618				
Public Utility	373,621				
Litter	9,075				
Insurance Premiums	405,918				
Parimutuel	1,349				
<b>Property &amp; In-lieu Excises</b>	<b>1,903,610</b>				
State Property Tax	1,822,667				
Vehicle Excises	12,869				
PUD Privilege	39,123				
Timber Excise	3,102				
Leasehold Excise	25,849				
<b>Other State Taxes</b>	<b>878,862</b>				
Estate	78,717				
Real Estate Excise	411,871				
Fish	2,418				
Hazardous Substance	149,417				
Carbonated Beverage	8,553				
Petroleum Products	48,073				
Oil Spill	3,731				
ICF Tax	9,531				
Enhanced 911	20,222				
Telephone Line Taxes	9,104				
Penalties/Interest	137,225				

Source: Department of Revenue and Office of Financial Management.

## NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

### Major Tax Rate and Base Changes

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

1935	2.0% tax enacted on the sales or use of tangible personal property
1939	Tangible personal property is taxable
1941	Rate changed to 3.0%; Real property is taxable
1951	Hotel and motel accommodations are taxable
1955	Rate changed to 3.33%
1959	Rate changed to 4.0%
1961	Amusement and recreation are taxable
1965	Rate changed to 4.2%
1967	Rate changed to 4.5%
1972	Sales tax deferral for plant expansions by manufacturers
1976	Rate changed to 4.6%
1978	Sales tax exemption for food for off-premises consumption(taxable again 1982-1983)
1979	Rate changed to 4.5%
1981	Rate changed to 5.5%
1982	Rate changed to 5.4%
1983	Rate changed to 6.5%; Business and long distance telephone services taxable
1984	Sales tax exemption for trade-in
1993	Sales tax extended to personal services – landscape maintenance, guided tours, physical fitness
1994	Sales tax exemption for high tech firms
1995	Sales tax exemption for manufacturing machinery
1996	Local sales tax of 0.017% in King County to fund a professional baseball stadium.
1997	Professional football stadium tax of 0.016%
1998	Public facilities in rural counties tax of 0.04%
1999	Public facilities tax increased to 0.08%; Exemption for distressed areas changed to a population density
2003	Statewide sales tax of 0.3% on motor vehicles; Exemptions for construction of facilities for the aerospace industry and semiconductor industry
2004	Exemptions for construction of facilities for aluminum smelters
2008	Deferrals for fruit and vegetable processing facilities, manufacturing of dairy and seafood products, and biotechnology manufacturing. Exemption for diesel and aircraft fuel used on farms and weatherization materials. New local sales tax for health sciences. Rural county local sales tax increased from 0.08% to 0.09%.
2008	Sourcing of sales tax changed from origin based to destination based as the state adopted the Streamline Sales & Use Tax Agreement.
2009	Deferral of state and local sales tax on construction of the new 520 bridge over Lake Washington. Deferral for new corporate headquarters facilities in a CEZ. Resale certificate replaced by a seller’s permit. Sales tax extended to digital goods.
2010	Tax extended to candy and bottled water. Repealed by voters in November. Rural county tax deferral changed from population density basis to unemployment.
2011	Exemption for nonresidents from states/provinces with no or low sales taxes clarified.
2012	Payment of deferred taxes on the construction of the new Tacoma Narrows bridge extended six year to 2018.



### Motor Fuel Taxes

1921	A 0.01/gallon gas tax is enacted
1929	Tax raised to 0.02/gallon
1931	Tax raised to 0.04/gallon
1933	Tax raised to 0.05/gallon
1941	Special fuel tax enacted
1944	Constitutional amendment dedicated the gas tax to road construction
1949	Tax raised to 0.065/gallon
1961	Tax raised to 0.075/gallon
1963	Fuel importer tax enacted (repealed in 1995)
1967	Tax raised to 0.09/gallon. Aircraft fuel tax enacted
1977	Tax raised to 0.11/gallon
1979	Tax raised to 0.12/gallon
1981	Tax raised to 0.135/gallon
1982	Tax lowered to 0.12/gallon
1983	Tax raised to 0.16/gallon
1984	Tax raised to 0.18/gallon
1990	Tax raised to 0.22/gallon
1991	Tax raised to 0.23/gallon
2003	Tax raised to 0.28/gallon
2005	Tax raised to 0.31/gallon
2006	Tax raised to 0.34/gallon
2007	Tax raised to 0.36/gallon
2008	Tax raised to 0.375/gallon

### Beer and Wine Excise Taxes

1934	Beer excise taxes enacted at \$1/barrel for beer
1935	Wine excise taxes enacted at .10/gallon
1965	Beer tax increased to \$1.50/barrel
1969	Additional 26% tax for wine
1973	Wine excise tax changed \$0.75/gallon
1981	Beer tax increased to \$2.60/barrel; wine tax changed to \$0.2025/liter
1982	Additional surtaxes enacted
1983	Additional surtaxes enacted
1989	Wine tax increased to \$0.2292/liter; strong wine increased to \$0.4536/liter; beer increased to \$4.78/barrel.
1993	Beer tax increased to \$5.742/barrel
1995	Beer tax increased to \$7.172/barrel
1997	Beer tax increased to \$9.562/barrel
1997	Beer tax reduced to \$8.08/barrel
2010	Beer tax increased to \$23.58/barrel incrementally through 2013

### Liquor Sales Tax (Percentage) and Liquor Liter Tax (Volume)

1935	Tax on hard liquor enacted at 10% of wholesale price
1943	Additional "War" liquor tax of 10% imposed
1949	Original tax and additional tax repealed
1951	10% rate reinstated; Rate increased to 15% for sales to consumers
1981	Surtax increased rate to 17.1%
1982	Surtax decreased rate to 11.4%
1993	Rate increased to 18.7% for health care purposes

1995	Rate increased to 19.7%
1997	Rate increased to 20.7%
2009	Health care account repealed
2012	Referendum passed moving the sale of hard liquor to the private sector. Most taxes remain - Distributors, restaurants and bars (On-premises): 13.7% sales tax, \$2.4408 liter tax; General Retail (Off-premises) 20.5% sales tax, \$3.7708 liter tax

#### Cigarette Tax

1935	Cigarette tax enacted at \$0.01/pack
1939	Rate increased to \$0.02/pack
1949	Rate increased to \$0.04/pack
1955	Rate increased to \$0.05/pack
1959	Rate increased to \$0.06/pack
1961	Rate increased to \$0.07/pack
1965	Rate increased to \$0.11/pack
1971	Rate increased to \$0.16/pack
1981	Rate increased to \$0.20/pack
1982	Rate increased to \$0.208/pack then to \$0.23/pack
1986	Rate increased to \$0.31/pack
1989	Rate increased to \$0.34/pack
1993	Rate increased to \$0.54/pack
1994	Rate increased to \$0.565/pack
1995	Rate increased to \$0.815/pack
1996	Rate increased to \$0.825/pack
2001	Contracts with tribes authorized in 2001
2002	Rate increased to \$1.425/pack
2005	Rate increased to \$2.023/pack
2009	Health care and Water Quality accounts repealed
2010	Rate increased to \$3.025/pack
2011	Portion of the tax going to the Education Legacy Account repealed

#### Tobacco Products Tax

1959	Tobacco products tax enacted on cigars and chewing tobacco at 25% of wholesale price
1965	Rate increased to 30%
1971	Rate increased to 45%
1982	Rate increased to 46.8% and 48.15%
1986	Rate increased to 64.9%
1993	Rate increased to 74.9%
2002	Rate increased to 128.42%
2005	Rate decreased to 75%
2010	Rate increased to 95%; Tax per cigar raised to \$0.65

#### Convention Center Tax

1982	State tax on hotel and motel accommodations at facilities with 60 or units to finance the state convention center in Seattle. Initial rates of 3% in Seattle and 2% throughout the remainder of King County
1983	Rate increased to 5% in Seattle
1988	Rate increased to 6% in Seattle and 2.4% throughout the remainder of King County
1993	Rate increased to 7% in Seattle and 2.8% throughout the remainder of King County
2011	State tax repealed and turned over to a new local PFD

### Replacement Tire Tax

1985	Tax enacted at 0.12% of gross sales
1989	Changed to \$1 per tire
1994	Tax expired
2005	Tax re-enacted at \$1 per tire

### Refuse Collection Taxes

1986	Garbage collection removed from the public utility tax and subject to a separate 3.6% tax
1989	Additional 1% tax on solid waste customers

### Wood Stove Fee

1988	Fee enacted at \$5 per device
1990	Fee increased to \$15 per device
1992	Fee increased to \$30 per device

### Brokered Natural Gas Tax

1990	Tax of 3.852% on natural gas not subject to public utility tax enacted
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### Rental Car Tax

1993	Motor Vehicle Excise Tax on rental vehicles eliminated and replaced by a rental car tax of 5.9% on customers of rental car companies.
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### Business and Occupation Tax

1935	Tax enacted on gross receipts of all businesses at 0.25% for most activities and 0.5% for services
1951	Surtax of 20% applied to all rates
1955	Surtax increased to 60%
1959	Surtax increased to 76%
1967	Credit for certain sales taxes paid by manufacturers, pollution control facilities
1970	Extended to financial institutions
1974	Credit for personal property taxes paid on business inventories
1976	Surtax of 6% through 1979
1982	Surtax of 4% increased to 7%. Major rates of 0.484% for manufacturing and wholesaling, 0.471% for retailing, 1.5% for services.
1987	Credit for manufacturing tax against wholesaling/retailing tax. Credit for similar taxes paid in other states.
1993	Tax extended to public and nonprofit hospitals at 0.75%; services rate increased to 2.5%, financial services increased to 1.7%
1994	Credit for investment in R&D expenditures
1995	Hospital B&O increased to service rate of 1.5%; Minimum taxable amount of \$1000/month replaced by small business credit against tax liability of \$35/month; Rate reduced for insurance to 0.55% plus surtax.
1996	Business services rate reduced to 2.0%, financial services to 1.6% and other services to 1.75% plus the surtax. Minimum gross receipts required to file tax returns established at \$24,000.
1997	Temporary surtax of 6.5%
1998	All service rates reverted to 1.5%; Tax on internal distributions repealed; Minor B&O rates consolidated from 13 to 6.
1999	Minimum gross receipts required to file tax returns increased to \$28,000
2003	Rate reduction and credits for aerospace and semiconductor industries

2004	Rate reductions and credits for aluminum smelter industry
2005	B&O levied on games of chance and pari-mutuel wagering, rate at 0.1%
2006	Gambling rate increased to 0.13%; Total exemption for processing of fresh fruit and vegetables and manufacturing of dairy and seafood products until 2012.
2007	Credit for the amount of carbonated beverage syrup tax paid; Reduces rate for extracting of timber and manufacturing timber and wood products; Credit for restaurants, groceries, laundries to upgrade energy efficiency of appliances.
2008	Aerospace incentives revised: Rate on aircraft repair broadened, credit for pre-production expenditures broadened, manufacturing rate extended to tooling, new tax rate of 0.9% for aerospace services.
2009	Tax on nonprofit & public hospitals goes to the general fund; Reduce reduced to 0.2904% for newspapers.
2010	Service rate increased to 1.8% until 2013; Small business credit doubled for service firms; Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.
2011	Deduction for amounts received from the state by a regional support network for distribution to a health or social welfare organization for mental health services provided under a government-funded program; Deduction for amounts received for health or social welfare organizations as compensation for providing child welfare services under a government funder program; Clarification of tax on real estate firms; Exemption for payments made to property management companies for wages and benefits repealed, replaced with a deduction.
2012	Deductions for amounts received by qualified dispute resolution centers as contributions from federal, state, and local governments, and nonprofit organizations, for providing dispute resolution services.

#### Public Utility Tax

1935	Public utility tax enacted in lieu of B&O tax on gross operating receipts of public service companies. Railroad, express, electric power, telephone, telegraph at 3%, natural gas at 2%, urban transportation and tugboats at 0.5%, motor transportation and all other activities at 1.5%.
1951	10% surtax on all rates
1957	20% surtax on all rates
1982	4% surtax on rates, increased to 7%
1983	Telephone service removed from tax
1985	Water distribution rate increased to 5.029%
1986	Warehousing and garbage collection removed from tax
1989	Electric power rate increased to 3.873%
1996	Rates for railroads and railcar companies reduced to 1.926%; Minimum gross receipts required for reporting increased to \$24,000.
2000	Deduction for wholesale sales of electric power; Credit for energy facilities to supply DSIs; Credit for billing discounts for low-income households.
2004	Exemption of power sold to aluminum smelters
2007	Deduction for shipping farm products to port
2009	Rate for hauling logs on public roads reduced to 1.28%

#### Litter Tax

1971	Tax enacted at 0.015% of gross receipts of businesses whose products relate to the litter problem
1999	Tax reported on each return instead of annually

### Insurance Premiums Tax

1891	Tax enacted on gross premiums received by insurance companies at a rate of 2.0%
1911	Retaliatory provision providing higher rates for companies of other states depending on how they tax Washington companies.
1937	Rate of 1% for domestic companies
1949	Rate of 0.75% for ocean marine insurance
1982	Rate increase of 0.16 and surtax of 4%
1986	Domestic and foreign rate consolidated at 2.0%; Ocean marine remaining at 0.95%
1994	Health maintenance organizations subject to tax of 2.0%

### Pari-mutuel Tax

1933	Tax enacted at a rate of 5% on gross receipts of pari-mutuel betting machines at horse races
1979	Rate reduced, also in 1982m 1985, 1991 and 1998
2003	Current rates of 1.803% for racing with annual receipts up to \$50 million, 1.3% for larger races, and 1.0% for smaller races.

### State Property Tax

1932	State levy ranged from 10 to 15 mill until raised to 40 mill
1933	State levy lowered to 5 mills
1935	State levy lowered to 2 mills
1967	State levy increased to 4 mills
1974	State levy eliminated
1975	New levy of \$360/\$1000 of assessed value enacted
1979	State levy subject to a 106% limit – can only increase 6% per year.
1996	One-time reduction in levy rate of 4.7%; Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with income less than \$28,000.
1997	Reduction extending into 1997
1998	Reduction made permanent; Annual growth limit reduced to the rate of inflation.
2002	Exemption from state levy for farm machinery; Annual growth rate limited to 1.0% through initiative; Head of household exemption increased to \$15,000; Supreme Court rules initiative invalid, legislature reenacts the 1.0% limit.
2008	Deferral program for homeowners with incomes less than \$57,000; Annual updating of assessed values required in all counties by 2014.
2011	Definition of same ownership in current use program expanded to include members of the same family.

### Vehicle Excise Taxes

1938	Excise tax of 1.5% in lieu of personal property tax on motor vehicles of 1.5%
1949	Aircraft tax of 1.0%
1955	House trailers taxed separately at 1.0%
1959	Tax increased to 2.0%
1965	House trailer tax increased to 1.5%
1967	Aircraft tax changed from 1.0% to \$15 or \$25 and increasing to \$125 by 1983
1972	Campers included with travel trailers in the house trailer tax, which was reduced to 1.0%
1973	Mobile homes excluded from house trailer tax but now subject to property tax
1977	Tax increased to 2.2%
1982	Tax increased to 2.354%
1989	Tax increased to 2.454%
1990	Camper/travel trailer tax increased to 1.1%

1991 Tax reduced to 2.2%  
 1999 Credit of \$30 per vehicle  
 2000 MVET repealed and replaced by a \$30 per vehicle annual fee through initiative 695; 695 ruled unconstitutional, legislature enacted the same changes by statute.

PUD Privilege Tax

1941 2.0% tax on gross revenue of public utility districts in lieu of property tax  
 1959 Additional tax of 5% on first 4 mills  
 1977 Nuclear plant at Hanford subject to 1.5% tax  
 1982 Rates increased to 2.14% and 5.35%

Timber Excise Tax

1972 Severance tax on stumpage value of timber harvested from private lands. Rate phased in to 6.5% by 1974.  
 1982 Public lands added.  
 1984 Rate phased down to 5.0% by 1988  
 1999 Credit for harvests impacted by salmon regulations, reducing rate to 4.2%  
 2004 Rate phased down to 1.0% through 2013 as tax is transferred to counties.

Leasehold Excise Tax

1976 Tax on the rental value of leases of publicly owned property at 12%. Credit for local leasehold taxes up to 6%  
 1982 Combined state and local rate increased to 12.84%

Estate Tax

1901 Tax on inheritances enacted with rates ranging from 1-12%  
 1941 Gift tax with rates equal to 90% of inheritance tax  
 1981 Both taxes repealed. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal estate tax  
 2001 Federal estate tax repealed to be phased out over 10 year period  
 2005 The state had maintained that the tax was linked to the federal internal revenue code prior to the amendments to the federal tax, but the State Supreme Court overturned this interpretation ruling the state estate tax must phase out also. A new stand-alone estate tax was adopted, applies to estates with a value of \$2 million or more, rates of 10-19%.

Real Estate Excise Tax

1951 Real Estate Excise Tax initially imposed at the county level  
 1981 County level tax shifted to the state at the rate of 1.0% on the sale of real property  
 1982 Rate increased to 1.07% then 1.28%  
 1987 An additional rate of 0.06% imposed until 1989  
 1993 Tax extended to the transfer of control of real property  
 1999 Tax extended to step transfers of control of real property  
 2005 Collection procedures revised to have county treasurers forward the state tax receipts to the State Treasurer on the last working day of each month; Transfers of control interest must be reported to the Secretary of State; 7.7% of the state tax to go to the Public Works Assistance fund and the City/County Assistance Fund.

Fish Tax

1980 Enacted as a tax on commercial possession of food fish or shellfish. Initial rates from 0.07-5.0%.

- 1982 Surtaxes raised the top rate to 5.62%
- 1983 Anadromous game fish (steelhead) added. 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%.
- 2000 Rate on sea urchins and cucumbers increased to 4.6% incrementally through 2010.

Hazardous Substance Tax

- 1988 Initial tax imposed at rate of 0.8% of the wholesale value of designated substances which pose a threat to the environment.
- 1989 Initiative lowered rate to 0.7% with a broader base.

Carbonated Beverage Tax

- 1989 Initial tax on soft drinks at \$0.01/12 ounce container or \$0.75/gallon of concentrate
- 1995 Carbonated beverage tax expired; syrup tax increased to \$1/gallon.
- 2009 Receipts from the syrup tax go to the general fund
- 2010 New tax on carbonated beverages at \$0.02/12 ounces; New tax repealed by I-1107 later that year

Petroleum Products Tax

- 1989 Tax on first possession of petroleum products at 0.5% of wholesale value
- 1992 Tax suspended as the maximum fund balance of \$15 million was reached
- 2003 Tax reimposed for one year
- 2009 Tax reimposed for nine months

Oil Spill Tax

- 1991 Tax on petroleum products imported via navigable waters at \$0.05/42 gallon barrel
- 2002 Rate temporarily reduced to \$0.04/42 gallon barrel as the oil spill response account reached \$9 million
- 2007 Rate increased back to \$0.05/42 gallon barrel as the oil spill response account dipped under \$8 million
- 2009 The \$0.01/42 gallon barrel oil spill response tax was suspended as the account reached \$9 million. Total rate reduced back to \$0.04/42 gallon barrel

Hazardous Waste Fees

- 1990 Annual fee of \$35 for generators of certain waste products
- 1991 Additional fee for the Department of Ecology
- 1995 Administration of the fee transferred to the Department of Ecology

ICF Tax

- 1991 Medicaid receipts of private and nonprofit hospitals subject to a tax of 20% to increase federal matching funds for Medicaid.
- 1992 Tax disallowed by the federal government; Another tax of 15% levied on the income of intermediate residential health care facilities for the mental retarded, rate reduced to 6% subject to order of federal government.

Fuel Oil Tax

- 1935 Tax of \$0.25/gallon enacted
- 1947 Tax repealed

#### Express Company Excise Tax

1907 Tax of 5% of gross receipts levied on express shipping companies enacted  
1945 Tax repealed

#### Conveyance Tax

1935 Tax of \$0.50/\$500 of value imposed on the transfers of real property  
1982 Tax increased to \$0.532  
1985 Tax increased to \$1.00  
1987 Tax repealed and incorporated into the real estate excise tax

#### Enhanced 911 Telephone Tax

1992 State tax of \$0.20/switched telephone access line enacted  
1999 Collection of the tax shifted to the Department of Revenue  
2003 State tax extended to wireless telephone lines; Additional state taxes applied to switched telephone lines of \$0.14/month for telephone assistance and \$0.19/month for telecommunications relay service  
2011 Administration of county 911 taxes shifted to the Department of Revenue; Rate increased from \$0.50 to %0.70/line.

#### Tribal Cigarette Taxes

2005 Compact negotiated to authorize the Puyallup Tribe to levy a tribal cigarette tax of \$11.75/carton. 30% of the receipts are shared with the state and deposited into the general fund.



**Table 15**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2012**

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	entire county	1.0			0.1			0.1			1.2
Asotin	entire county	0.8	0.2								1.0
Benton	all cities; PTBA	1.0	0.6		0.1		0.1				1.8
Chelan	Wenatchee; Leavenworth	1.0	0.4		0.1			0.1		0.2 Public Facilities	1.8
Clallam	entire county	1.0	0.6		0.1			0.1	0.1		1.9
Clark	Ridgefield TBD	1.0	0.9		0.1				0.1		2.1
Columbia	entire county	1.0	0.4								1.4
Cowlitz	Kelso; Longview	1.0	0.3		0.1						1.4
Douglas	three cities; PTBA	1.0	0.4		0.1			0.1			1.6
Ferry	entire county	1.0			0.1				0.1		1.2
Franklin	Pasco; PTBA	1.0	0.6		0.4		0.1				2.1
Garfield	entire county	1.0									1.0
Grant	entire county	1.0	0.2		0.1			0.1			1.4
Grays Harbor	entire county	1.0	0.6		0.1			0.1	0.1		1.9
Island	entire county	1.0	0.9		0.1		0.1		0.1		2.2
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1		2.5
King	Most cities	1.0	0.9	0.9	0.1				0.1		3.0
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1			2.1
Kittitas	entire county	1.0			0.1	0.3	0.1				1.5
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.2		0.1		0.1		0.1		1.5
Lincoln	entire county	1.0			0.1			0.1			1.2
Mason	Shelton	1.0	0.6		0.2		0.1	0.1	0.1		2.1
Okanogan	Twisp; Winthrop	1.0			0.1	0.1			0.1		1.3
Pacific	entire county	1.0	0.3								1.3
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.6	0.9	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.0
San Juan	entire county	1.0			0.1		0.1		0.1		1.3
Skagit	all cities; PTBA	1.0	0.4		0.1			0.1	0.1		1.7
Skamania	entire county	1.0			0.1	0.1					1.2
Snohomish	Many cities; PTBA	1.0	0.9	0.9	0.1				0.1		3.0
Spokane	Many cities; PTBA	1.0	0.6		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.2
Stevens	entire county	1.0			0.1						1.1
Thurston	larger cities; PTBA	1.0	0.8		0.1		0.1	0.1	0.1		2.2
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham; Ferndale	1.0	0.8		0.1	0.1	0.1		0.1		2.2
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Yakima (city); Selah	1.0	0.3		0.1	0.3					1.7

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

PTBA = Public Transportation Benefit Area

TBD = Transportation Benefit District

Table 16

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2012 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2012)	Amount Distributed In FY 2012
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$407,293,254
Counties		0.5%	39	\$159,053,406
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	277	401,710,267
Counties		0.1 - 0.5%	37	155,609,677
Transit Districts	82.14.045(1); 82.14.0455(1)	0.1 - 0.9%	29	752,707,401
Criminal Justice	82.14.340	0.1%	32 *	110,827,084
Public Facilities	82.14.048	0.2%	1	7,386,945
High-Capacity Transit (RTA)	81.104.170	0.9%	1	523,309,607
Juvenile Correctional Facilities	82.14.350	0.1%	14	38,342,230
King Co. - Food/Beverage	82.14.360(1)	0.5%	1 **	6,003,021
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,199,812
Emergency Communications	82.14.420	0.1%	14 *	25,035,076
Public Safety	82.14.450(1)	0.3%	6 *	23,483,767
Passenger Ferries	82.14.440	0.4%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	14 *	79,154,465
Subtotal - Local Taxes Paid by Purchasers				\$2,701,116,012
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1 **	1,258,189
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	7,001,046
Rural Counties	82.14.370	0.09%	32	25,135,573
Regional Centers	82.14.390	0.033%	22	18,720,077
Regional Theaters	82.14.485	0.02 - 0.025%	2	780,632
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	3	2,288,346
Local Revitalization Financing	82.14.510	up to 6.5%	6	1,962,619
Annexation Services	82.14.415	0.1 - 0.85%	4	11,999,208
Health Sciences	82.14.480	0.02%	1	1,482,155
Subtotal - Local Taxes from State General Fund				\$72,627,845
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,773,743,857</b>

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

\*\* King County Food and Beverage tax final distributions were in September of 2011. The state-shared Baseball Stadium tax final distributions were in August of 2011.

Table 17

**YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX  
Distributions of the 0.5% Tax in Fiscal Years FY 2011 - FY 2012**

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	FY 2011	FY 2012	% Change	FY 2012	Rank
Adams	\$1,192,298	\$1,381,439	15.9 %	\$72.52	13
Asotin	1,433,232	\$1,387,828	(3.2)	\$63.96	27
Benton	17,414,796	\$17,716,415	1.7	\$98.42	5
Chelan	7,019,648	\$6,888,877	(1.9)	\$94.11	7
Clallam	5,023,402	\$4,788,810	(4.7)	\$66.51	22
Clark	24,004,813	\$24,828,200	3.4	\$57.57	31
Columbia	274,995	\$413,016	50.2	\$100.74	4
Cowlitz	7,591,190	\$7,034,629	(7.3)	\$68.26	20
Douglas	2,643,179	\$2,767,835	4.7	\$71.15	15
Ferry	316,740	\$372,878	17.7	\$48.74	35
Franklin	5,531,713	\$5,734,788	3.7	\$69.51	18
Garfield	283,737	\$501,815	76.9	\$223.03	1
Grant	6,644,843	\$8,523,816	28.3	\$93.67	8
Grays Harbor	4,531,604	\$4,691,388	3.5	\$64.13	25
Island	3,786,687	\$3,697,907	(2.3)	\$46.60	37
Jefferson	1,824,395	\$1,818,577	(0.3)	\$60.27	30
King	218,452,444	\$221,443,588	1.4	\$113.15	3
Kitsap	16,321,279	\$16,173,894	(0.9)	\$63.55	28
Kittitas	3,430,033	\$3,496,318	1.9	\$84.25	9
Klickitat	1,594,073	\$1,361,330	(14.6)	\$66.08	23
Lewis	5,122,353	\$5,347,410	4.4	\$70.08	16
Lincoln	559,727	\$683,357	22.1	\$64.01	26
Mason	2,662,154	\$2,709,645	1.8	\$44.10	38
Okanogan	2,573,631	\$2,705,974	5.1	\$65.32	24
Pacific	1,106,253	\$1,103,165	(0.3)	\$52.61	33
Pend Oreille	566,107	\$619,517	9.4	\$47.29	36
Pierce	57,647,398	\$55,686,046	(3.4)	\$68.90	19
San Juan	1,856,170	\$1,910,910	2.9	\$119.99	2
Skagit	10,614,119	\$11,275,138	6.2	\$95.59	6
Skamania	529,422	\$635,267	20.0	\$56.34	32
Snohomish	50,034,174	\$50,459,590	0.9	\$69.80	17
Spokane	36,637,361	\$37,290,318	1.8	\$78.41	11
Stevens	1,887,432	\$1,909,283	1.2	\$43.69	39
Thurston	20,358,467	\$19,829,488	(2.6)	\$77.22	12
Wahkiakum	128,945	\$211,628	64.1	\$52.58	34
Walla Walla	3,700,488	\$3,944,112	6.6	\$66.74	21
Whatcom	15,820,932	\$16,594,490	4.9	\$81.55	10
Whitman	2,716,663	\$3,304,299	21.6	\$71.91	14
Yakima	14,784,654	\$15,185,535	2.7	\$61.73	29
All Counties	155,837,925	159,053,406	2.1		
All Cities	402,783,621	407,293,254	5.2		
<b>TOTAL</b>	<b>\$558,621,545</b>	<b>\$566,346,660</b>	<b>1.4 %</b>	<b>\$83.07</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 18A

## LOCAL SALES AND USE TAX DISTRIBUTIONS

## Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012

County	City/County Basic 0.5%	City/County Optional up to 0.5%	Municipal Transit 0.1% - 0.9%	High-Capacity Transit 0.9%
Adams	\$1,381,240	\$1,363,039		
Asotin	1,387,529	822,885	\$552,649	
Benton	17,716,016	17,471,032	25,852,748	
Chelan	6,888,378	6,799,516	7,456,958	
Clallam	4,788,211	4,726,282	6,221,678	
Clark	24,827,501	24,475,930	23,552,312	
Columbia	412,217	407,777	327,589	
Cowlitz	7,033,730	6,943,545	2,825,241	
Douglas	2,766,836	2,732,465	(incl. w/ Chelan)	
Ferry	371,779	367,034		
Franklin	5,733,589	5,660,207	(incl. w/ Benton)	
Garfield	500,516	496,452		
Grant	8,522,417	8,423,036	3,438,944	
Grays Harbor	4,689,889	4,627,268	5,577,141	
Island	3,696,308	3,649,738	6,571,539	
Jefferson	1,816,878	1,793,705	3,024,091	
King	221,441,789	218,696,495	387,850,951	\$523,309,607
Kitsap	16,171,995	15,970,004	25,589,031	
Kittitas	3,494,319	3,450,790		
Klickitat	1,359,231	522,678		
Lewis	5,345,211	5,277,095	1,265,029	
Lincoln	681,058	672,396		
Mason	2,707,246	2,672,749	3,217,233	
Okanogan	2,703,475	2,669,355		
Pacific	1,100,566	1,086,491	655,324	
Pend Oreille	616,818	610,440		
Pierce	55,683,247	54,992,828	63,339,565	(incl. w/ King)
San Juan	1,908,011	1,881,406		
Skagit	11,272,139	11,130,406	8,502,563	
Skamania	632,168	82,530		
Snohomish	50,456,391	49,835,576	78,780,426	(incl. w/ King)
Spokane	37,287,019	36,813,076	41,671,683	
Stevens	1,905,884	1,882,212		
Thurston	19,825,989	19,572,693	27,723,425	
Wahkiakum	208,029	205,962		
Walla Walla	3,940,413	3,890,736	3,958,183	
Whatcom	16,590,691	16,381,763	19,147,276	
Whitman	3,300,400	3,266,409		
Yakima	15,181,536	14,995,943	5,605,822	
<b>TOTAL</b>	<b>\$566,346,660</b>	<b>\$557,319,945</b>	<b>\$752,707,401</b>	<b>\$523,309,607</b>

\*Credited against the state general fund.

Distributions exclude state-retained administrative fee.

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

**Table 18B**

**LOCAL SALES AND USE TAX DISTRIBUTIONS**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**

<b>County</b>	<b>Criminal Justice 0.1%</b>	<b>Juvenile Correction 0.1%</b>	<b>Public Facilities 0.2%</b>	<b>Public Safety 0.3%</b>
Adams	\$273,584			
Asotin				
Benton	3,502,788	\$3,502,767		
Chelan	1,364,728			
Clallam	949,033			
Clark	4,916,850			
Columbia				
Cowlitz	1,394,134			\$8,603
Douglas	546,684			
Ferry	73,663			
Franklin	1,129,878	1,129,865		254,741
Garfield				
Grant	1,721,487			
Grays Harbor	907,362			
Island	732,441	732,140		
Jefferson	359,577			1,041,600
King	43,749,902			
Kitsap	3,199,075	3,198,238		
Kittitas	691,471	691,495		1,972,398
Klickitat				
Lewis	1,058,769	1,058,655		
Lincoln	125,620			
Mason	536,332	536,329		16,837
Okanogan	537,829			11,255
Pacific				
Pend Oreille	116,076			
Pierce	11,017,753	11,101,460		
San Juan	377,655	377,652		
Skagit	2,229,811			
Skamania	8,464			
Snohomish	10,096,861			
Spokane	7,387,004	7,386,789	\$7,386,945	6,727,947
Stevens	375,895			
Thurston	3,926,989	3,926,971		
Wahkiakum				
Walla Walla	780,445	780,443		2,190,626
Whatcom	3,108,694	3,283,150		3,094,438
Whitman	625,409	636,276		
Yakima	3,004,823			8,165,322
<b>TOTAL</b>	<b>\$110,827,084</b>	<b>\$38,342,230</b>	<b>\$7,386,945</b>	<b>\$23,483,767</b>

\*Credited against the state general fund.  
Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 18C**

**LOCAL SALES AND USE TAX DISTRIBUTIONS**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**

<b>County</b>	<b>Food &amp; Beverage 0.5%</b>	<b>Zoo &amp; Aquarium 0.1%</b>	<b>Em. Communications 0.1%</b>	<b>Mental Health 0.1%</b>
Adams			\$268,174	
Asotin				
Benton				
Chelan			1,357,113	
Clallam			949,017	\$948,809
Clark				4,893,173
Columbia				
Cowlitz				
Douglas			547,941	
Ferry				60,103
Franklin				
Garfield				
Grant			1,718,608	
Grays Harbor			928,909	925,057
Island				726,898
Jefferson			359,666	359,668
King	\$6,003,021 **			42,342,952
Kitsap			3,198,050	
Kittitas				
Klickitat				
Lewis				554,166
Lincoln			134,759	
Mason			535,656	39,093
Okanogan				535,529
Pacific				
Pend Oreille				
Pierce		\$11,199,812	853,736	
San Juan				376,927
Skagit			2,229,529	2,226,712
Skamania				9,193
Snohomish				10,306,530
Spokane			7,389,039	7,381,170
Stevens				
Thurston			3,925,371	3,917,396
Wahkiakum				39,980
Walla Walla				235,211
Whatcom				3,275,897
Whitman			639,507	
Yakima				
<b>TOTAL</b>	<b>\$6,003,021</b>	<b>\$11,199,812</b>	<b>\$25,035,076</b>	<b>\$79,154,465</b>

\*Credited against the state general fund.  
Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

\*\* King County Food and Beverage tax final distributions were in September of 2011.

Table 18D

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**LOCAL SALES AND USE TAX DISTRIBUTIONS**


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**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**


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County	Baseball Stadium* 0.017%	Football Stadium* 0.016%	Regional Centers* 0.033%	Regional Theaters* 0.02 or 0.25%
Adams				
Asotin				
Benton			\$1,159,140	
Chelan			593,317	
Clallam				
Clark			1,628,736	
Columbia				
Cowlitz			461,737	\$279,404
Douglas				
Ferry				
Franklin			326,852	
Garfield				
Grant				
Grays Harbor			307,696	
Island				
Jefferson				
King	\$1,258,189 **	\$7,001,046	651,453	
Kitsap			1,059,351	
Kittitas				
Klickitat				
Lewis			350,020	
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce			2,547,891	
San Juan				
Skagit			738,500	
Skamania				
Snohomish			3,462,033	
Spokane			2,445,278	
Stevens				
Thurston			1,237,406	
Wahkiakum				
Walla Walla				
Whatcom			1,087,846	
Whitman				
Yakima			662,822	501,227
<b>TOTAL</b>	<b>\$1,258,189</b>	<b>\$7,001,046</b>	<b>\$18,720,077</b>	<b>\$780,632</b>

\*Credited against the state general fund.

Distributions exclude state-retained administrative fee.

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

\*\*The state-shared Baseball Stadium tax final distributions were in August of 2011.

Table 18E

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**LOCAL SALES AND USE TAX DISTRIBUTIONS**


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**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**


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County	Rural Counties* 0.09%	Infrastructure-LIFT* 6.5%	Hospital Benefit* 6.5%	Revitalization-LRF* 6.5%
Adams	\$245,709			
Asotin	249,586			
Benton	3,161,303			\$500,000
Chelan	1,232,252			
Clallam	857,003			
Clark				220,000
Columbia	74,041			
Cowlitz	1,259,159			
Douglas	496,017			
Ferry	66,538			
Franklin	1,019,969			
Garfield	80,135			
Grant	1,553,418			
Grays Harbor	839,144			
Island	660,877			
Jefferson	324,733			
King				250,000
Kitsap				330,000
Kittitas	624,560			
Klickitat	245,140			
Lewis	956,106			
Lincoln	121,810			
Mason	484,292			
Okanogan	483,520			
Pacific	196,995			
Pend Oreille	105,110			
Pierce		1,000,000	2,000,000	438,081
San Juan	340,840			
Skagit	2,013,661			
Skamania	114,095			
Snohomish				
Spokane		650,246		224,538
Stevens	340,737			
Thurston				
Wahkiakum	37,353			
Walla Walla	704,967			
Whatcom	2,966,885			
Whitman	567,215			
Yakima	2,712,404	638,100		
<b>TOTAL</b>	<b>\$25,135,573</b>	<b>\$2,288,346</b>	<b>\$2,000,000</b>	<b>\$1,962,619</b>

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\*Credited against the state general fund.

Distributions exclude state-retained administrative fee.

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



**Table 18F**

**LOCAL SALES AND USE TAX DISTRIBUTIONS**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**

County	Annexation Area* 0.2%	Health Sciences* 0.02%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin		
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$10,390,004	
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce		
San Juan		
Skagit		
Skamania		
Snohomish	1,609,204	
Spokane		\$1,482,155
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$11,999,208</b>	<b>\$1,482,155</b>

\*Credited against the state general fund.  
Distributions exclude state-retained administrative fee.  
Amounts for multi-county districts shown for the largest county.

**Table 19**

**LOCAL RENTAL CAR TAX DISTRIBUTIONS**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**

<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	\$85,067		
Garfield			
Grant			
Grays Harbor			
Island			
Jefferson			
King	2,842,106	\$1,762,004	\$2,505,196
Kitsap			
Kittitas			
Klickitat			
Lewis			
Lincoln			
Mason			
Okanogan			
Pacific			
Pend Oreille			
Pierce	136,380		(incl. w/ King)
San Juan			
Skagit			
Skamania			
Snohomish			(incl. w/ King)
Spokane	383,813		
Stevens			
Thurston			
Wahkiakum			
Walla Walla			
Whatcom			
Whitman			
Yakima			
<b>TOTAL</b>	<b>\$3,447,366</b>	<b>\$1,762,004</b>	<b>\$2,505,196</b>

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

Table 20

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**LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS**


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**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2012**


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County	State-Shared Tax* 2.0%	Additional Local Tax 2.0 - 3.0%	Room Fee \$2 per day
Adams	\$49,722	\$49,635	
Asotin	89,236	89,265	
Benton	826,503	826,503	\$691,046
Chelan	1,499,529	2,180,314	183,566
Clallam	581,713	581,925	
Clark	747,108	747,481	874,790
Columbia	14,445	5,963	
Cowlitz	255,960	364,109	
Douglas	35,313	70,626	
Ferry	37,181	10,901	
Franklin	241,229	241,229	179,699
Garfield			
Grant	550,038	550,038	
Grays Harbor	806,661	1,214,192	
Island	331,895	332,238	
Jefferson	311,413	311,380	
King	23,288,682	7,215,298	
Kitsap	486,794	490,850	
Kittitas	511,669	483,967	
Klickitat	49,290	7,847	
Lewis	269,001	269,098	
Lincoln	16,065		
Mason	137,302	137,662	
Okanogan	371,787	408,347	
Pacific	327,429	425,876	
Pend Oreille	30,365	33,407	
Pierce	1,601,741	4,040,211	977,016
San Juan	546,082	546,082	
Skagit	556,107	554,996	
Skamania	173,694	173,703	
Snohomish	1,788,787	1,815,120	740,927
Spokane	2,350,815	2,311,946	2,355,678
Stevens	76,385	36,054	
Thurston	577,986	548,396	
Wahkiakum	8,578	6,918	
Walla Walla	351,444	352,332	217,519
Whatcom	919,844	919,110	
Whitman	163,828	161,923	
Yakima	1,160,005	864,315	546,776
<b>TOTAL</b>	<b>\$42,141,621</b>	<b>\$29,379,259</b>	<b>\$6,767,016</b>

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\*Credited against the state general fund.

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

**Table 21**  
**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2009-2012**

	FY 2009	FY 2010	FY 2011	FY 2012
<b>County Tax:</b> <sup>1</sup>				
Asotin	\$18,815	\$218	\$1,258	\$750
Chelan	30,104	6,726	23,904	39,023
Clallam	1,143,939	680,678	1,066,875	1,738,137
Clark	324,535	422,921	732,657	644,633
Columbia	10,764	1,249	12,078	27,673
Cowlitz	1,566,810	1,047,377	1,685,748	2,682,535
Douglas	79	0	0	0
Ferry	111,866	64,092	101,209	120,324
Garfield	6,034	24,678	34,013	49,259
Grays Harbor	2,934,340	1,539,478	2,556,040	3,527,640
Island	49,456	14,395	5,658	56,652
Jefferson	676,832	381,824	715,662	1,144,816
King	796,326	490,813	763,425	1,375,053
Kitsap	143,287	112,423	188,660	333,330
Kittitas	24,926	29,738	27,871	46,995
Klickitat	636,005	418,580	629,862	995,125
Lewis	3,710,494	2,568,979	3,266,273	4,686,612
Lincoln	9,710	577	463	751
Mason	1,316,660	1,284,251	1,026,705	1,500,236
Okanogan	63,737	59,053	71,459	123,934
Pacific	2,881,013	1,342,607	1,220,058	2,638,293
Pend Oreille	347,893	169,620	209,017	301,186
Pierce	1,183,695	808,141	1,245,150	1,541,324
San Juan	1,883	311	2,133	2,409
Skagit	1,019,979	590,421	940,209	1,262,769
Skamania	294,054	227,321	504,373	678,907
Snohomish	513,453	636,706	1,143,624	1,361,385
Spokane	67,963	53,863	51,021	65,527
Stevens	819,994	354,717	370,574	654,073
Thurston	941,015	903,962	1,047,095	1,062,888
Wahkiakum	569,884	353,117	435,843	770,017
Walla Walla	3,243	0	2,465	11,062
Whatcom	500,215	436,895	480,325	976,632
Whitman	820	15	1,088	38
Yakima	99,388	24,541	60,854	83,277
<b>County Total</b>	<b>\$22,819,212</b>	<b>\$15,050,286</b>	<b>\$20,623,650</b>	<b>\$30,503,265</b>
<b>State Tax</b> <sup>2</sup>	<b>\$4,630,012</b>	<b>\$3,101,913</b>	<b>\$4,025,182</b>	<b>\$3,491,676</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

Table 22

## LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2010-2012

County	FY 2010	FY 2011	FY 2012		Total
			County	Cities	
Adams	\$28,490	\$28,490	\$51,533	\$133	\$51,667
Asotin	24,940	24,940	12,033	17,070	29,102
Benton	510,389	510,389	430,713	250,096	680,809
Chelan	152,750	152,750	145,539	25,872	171,411
Clallam	279,974	279,974	127,162	182,713	309,875
Clark	779,257	779,257	331,360	542,942	874,303
Columbia	14,585	14,585	9,205	5,857	15,062
Cowlitz	298,217	298,217	238,701	62,807	301,509
Douglas	52,136	52,136	65,668	4,791	70,459
Ferry	1,770	1,770	3,861	131	3,992
Franklin	392,216	392,216	225,465	227,882	453,348
Garfield	7,039	7,039	9,265	3,016	12,282
Grant	422,377	422,377	514,518	44,539	559,056
Grays Harbor	188,087	188,087	131,641	116,219	247,860
Island	65,670	65,670	34,261	41,201	75,462
Jefferson	186,909	186,909	96,956	106,043	202,999
King	10,663,649	10,663,649	3,811,976	7,234,315	11,046,291
Kitsap	362,069	362,069	164,504	179,932	344,436
Kittitas	55,913	55,913	36,367	16,427	52,794
Klickitat	58,088	58,088	62,095	6,903	68,997
Lewis	121,408	121,408	53,925	66,189	120,114
Lincoln	22,503	22,503	43,559	1,758	45,317
Mason	93,459	93,459	95,622	1,549	97,172
Okanogan	62,370	62,370	60,407	7,233	67,639
Pacific	84,727	84,727	42,527	35,695	78,221
Pend Oreille	3,628	3,628	2,881	1,150	4,030
Pierce	2,200,530	2,200,530	906,013	1,496,303	2,402,316
San Juan	126,401	126,401	52,272	62,200	114,472
Skagit	595,637	595,637	295,746	288,058	583,804
Skamania	40,644	40,644	22,417	19,341	41,757
Snohomish	1,673,332	1,673,332	1,188,361	815,916	2,004,276
Spokane	271,168	271,168	225,032	100,847	325,879
Stevens	7,154	7,154	6,806	1,371	8,177
Thurston	363,266	363,266	148,675	247,596	396,271
Wahkiakum	11,758	11,758	11,547	0	11,547
Walla Walla	224,534	224,534	182,752	31,003	213,756
Whatcom	804,890	804,890	380,083	513,103	893,186
Whitman	176,201	176,201	128,706	75,048	203,754
Yakima	66,171	66,171	75,163	30,432	105,595
<b>TOTAL</b>	<b>\$21,494,306</b>	<b>\$22,537,465</b>	<b>\$10,425,318</b>	<b>\$12,863,680</b>	<b>\$23,288,998</b>

**Table 23**

**PUBLIC UTILITY DISTRICT (PUD)  
PRIVILEGE TAX DISTRIBUTIONS  
Fiscal Years 2008-2012**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b><u>LOCAL GOVERNMENT</u></b>					
Adams	\$711	\$1,065	\$962	\$771	\$1,084
Asotin	232	210	215	202	177
Benton	1,956,456	2,036,373	1,674,971	2,179,228	1,863,412
Chelan	1,335,011	1,299,535	1,254,388	1,148,227	1,552,208
Clallam	473,742	503,294	433,049	360,325	542,270
Clark	3,779,689	3,856,783	3,407,687	3,651,919	4,223,451
Cowlitz	1,661,104	1,599,098	1,395,358	1,437,176	1,709,614
Douglas	774,638	726,451	703,502	609,349	885,776
Ferry	45,599	48,922	42,965	57,887	61,256
Franklin	1,064,944	1,120,678	896,488	1,155,219	1,024,746
Grant	1,853,154	1,919,835	1,906,214	1,712,062	2,301,463
Grays Harbor	765,360	714,804	531,139	523,714	921,288
Island	116,519	123,821	126,355	122,939	128,330
Jefferson	84,161	73,092	50,666	16,788	31,380
Kitsap	3,216	3,434	2,170	1,356	2,561
Kittitas	283,310	259,564	254,031	220,068	311,729
Klickitat	243,955	253,029	241,079	204,829	269,426
Lewis	545,825	552,907	510,628	584,594	630,367
Lincoln	1,967	1,492	1,645	1,216	1,684
Mason	542,350	569,654	514,364	321,577	594,073
Okanogan	483,566	470,995	451,623	438,598	525,931
Pacific	252,595	240,535	253,961	189,016	240,278
Pend Oreille	254,048	255,609	245,794	291,019	313,915
Pierce	8,056	9,181	8,106	9,405	9,477
Skagit	2,797	2,853	2,905	2,802	2,900
Skamania	88,925	89,136	83,957	93,402	100,172
Snohomish	5,778,187	5,952,170	5,992,771	5,972,957	6,102,448
Thurston	626	528	382	392	671
Wahkiakum	37,327	39,981	32,551	27,640	43,035
Walla Walla	68,089	77,083	21,198	26,315	14,030
Whatcom	87,850	100,280	84,822	62,133	104,870
Yakima	381,343	385,138	309,232	351,839	327,955
Local Subtotal	<u>\$22,975,355</u>	<u>\$23,287,530</u>	<u>\$21,435,178</u>	<u>\$21,774,967</u>	<u>\$24,841,977</u>
<b><u>STATE GOVERNMENT</u></b>					
Schools	14,417,469	14,698,282	13,443,926	13,852,780	15,365,872
Other General Fund*	4,284,594	4,374,290	3,996,564	4,082,346	4,607,149
<b>GRAND TOTAL</b>	<b>\$41,677,419</b>	<b>\$42,360,102</b>	<b>\$38,875,667</b>	<b>\$39,710,093</b>	<b>\$44,814,998</b>

\*Includes surtax.