

Table 7

SUMMARY OF MAJOR WASHINGTON STATE TAX RATES

As of July 1, 2014

Source	Summary of State Tax Rate and Base (local rates not included)
General & Selective Sales Taxes	
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	\$8.08 per barrel/\$4.785 per barrel for in-state small breweries
Wine Excise	\$0.0814 to \$0.4536 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of the taxable sales price
Cigar Tax	\$0.65 per cigar
Little Cigar Tax	\$0.15125 per little cigar
Moist Snuff (1.2 oz. or less)	\$2.526 per unit
Moist Snuff (more than 1.2 oz.)	\$2.105 per unit
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 \$30.25 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
Telephone sales tax	6.5% of local telephone service charges ¹
Gross Receipts Taxes	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.5%; Other business activities = 0.138% to 3.3%
Public Utility	Distribution of electricity = 3.873% of gross operating income; Other utility activities = 0.642% to 5.029%
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts more than \$50M; 1.803 for gross receipts \$50M or less of pari-mutuel machines at horse race tracks
Property & In-lieu Excise Taxes	
State Property Tax Levy	\$2.25 per \$1,000 of fair market value statewide average; taxes due in 2014
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 = 1.0%
Leasehold Excise	12.84% of contract rent for publicly owned property
Other State Taxes	
Estate	10 - 20% of net taxable estates valued above \$1 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed; Other fishing activities = 0.09% to 3.37%
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.3% 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

1 Beginning August 1, 2013