

**Table 15**

**LOCAL SALES/USE TAXES  
Types of Taxes Authorized and Utilized; 2005 Distributions**

<b>Type of Local Sales/Use Tax</b>	<b>Authorizing Statute</b>	<b>Possible Tax Rates</b>	<b># of Levying Jurisdictions (as of 1/2006)</b>	<b>Amount Distributed In CY 2005</b>
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
<b>City/County: Basic</b>	<b>82.14.030(1)</b>			
<b>Cities</b>		<b>0.5%</b>	<b>281</b>	<b>\$387,164,349</b>
<b>Counties</b>		<b>0.5%</b>	<b>39</b>	<b>151,158,935</b>
<b>City/County: Additional</b>	<b>82.14.030(2)</b>			
<b>Cities</b>		<b>0.1 - 0.5%</b>	<b>276</b>	<b>372,761,146</b>
<b>Counties</b>		<b>0.1 - 0.5%</b>	<b>36</b>	<b>151,175,145</b>
<b>Transit Districts</b>	<b>82.14.045(1)</b>	<b>0.1 - 0.9%</b>	<b>24</b>	<b>661,749,609</b>
<b>Criminal Justice</b>	<b>82.14.340</b>	<b>0.1%</b>	<b>32 *</b>	<b>105,084,539</b>
<b>Public Facilities</b>	<b>82.14.048</b>	<b>0.2%</b>	<b>1</b>	<b>6,968,895</b>
<b>High-Capacity Transit (RTA)</b>	<b>81.104.170</b>	<b>0.1-1.0% **</b>	<b>1</b>	<b>235,155,199</b>
<b>Juvenile Correctional Facilities</b>	<b>82.14.350</b>	<b>0.1%</b>	<b>13</b>	<b>35,188,105</b>
<b>King Co. - Food/Beverage</b>	<b>82.14.360(1)</b>	<b>0.5% ***</b>	<b>1</b>	<b>17,666,605</b>
<b>Pierce Co. - Zoo/Aquarium</b>	<b>82.14.400(1)</b>	<b>0.1%</b>	<b>1</b>	<b>11,634,893</b>
<b>Emergency Communications</b>	<b>82.14.420</b>	<b>0.1%</b>	<b>6 *</b>	<b>11,446,133</b>
<b>Public Safety</b>	<b>82.14.450(1)</b>	<b>0.3% ****</b>	<b>3 *</b>	<b>11,052,574</b>
<b>Regional Transportation</b>	<b>82.14.430(1)</b>	<b>0.5% *****</b>	<b>0</b>	
<b>Passenger Ferries</b>	<b>82.14.440</b>	<b>0.4%</b>	<b>0</b>	
<b>Transportation Benefit</b>	<b>82.14.0455(1)</b>	<b>0.2%</b>	<b>0</b>	
<b>Mental Health/Chemical Dep.</b>	<b>82.14.460(2)</b>	<b>0.1%</b>	<b>0</b>	
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$2,158,206,127</b>
<b><u>RECEIPTS FROM STATE GENERAL FUND:</u></b>				
<b>King Co. - Baseball Stadium</b>	<b>82.14.0485</b>	<b>0.017%</b>	<b>1</b>	<b>7,201,939</b>
<b>King Co. - Football Stadium</b>	<b>82.14.0494</b>	<b>0.016%</b>	<b>1</b>	<b>6,781,573</b>
<b>Rural Counties</b>	<b>82.14.370</b>	<b>0.08%</b>	<b>32</b>	<b>19,324,685</b>
<b>Regional Centers</b>	<b>82.14.390</b>	<b>0.033%</b>	<b>19</b>	<b>16,670,384</b>
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$49,978,581</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,208,184,708</b>

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

\*\* Rate of 0.4% actually levied by Sound Transit.

\*\*\* Tax applies only to food and beverages sold by restaurants, taverns and bars.

\*\*\*\* Vehicles are exempt from this local sales/use tax.

\*\*\*\*\* Vehicles are exempt from the local sales tax, but a special use tax applies to residents of the district.