

Table 15
LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; 2006 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Possible Tax Rates	# of Levying Jurisdictions (as of 1/2007)	Amount Distributed In CY 2006
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$424,194,488
Counties		0.5%	39	163,692,266
City/County: Additional	82.14.030(2)			
Cities		0.1 - 0.5%	276	419,480,286
Counties		0.1 - 0.5%	36	158,157,117
Transit Districts	82.14.045(1)	0.1 - 0.9%	25	729,721,022
Criminal Justice	82.14.340	0.1%	32 *	116,380,407
Public Facilities	82.14.048	0.2%	1	7,618,566
High-Capacity Transit (RTA)	81.104.170	0.1-1.0% **	1	256,371,905
Juvenile Correctional Facilities	82.14.350	0.1%	14	39,927,411
King Co. - Food/Beverage	82.14.360(1)	0.5% ***	1	19,062,286
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,697,666
Emergency Communications	82.14.420	0.1%	9 *	13,566,680
Public Safety	82.14.450(1)	0.3% ****	4 *	18,165,468
Regional Transportation	82.14.430(1)	0.5% *****	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	4	6,723,858
Subtotal - Local Taxes Paid by Purchasers				\$2,385,759,426
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,817,781
King Co. - Football Stadium	82.14.0494	0.016%	1	7,358,939
Rural Counties	82.14.370	0.08%	32	20,944,476
Regional Centers	82.14.390	0.033%	20	18,370,830
Hospital Benefit Zone	82.14.465	6.5%	1	0
Revenue Development Area	82.14.475	6.5%	1	0
Services for Annexation Areas	82.14.415	0.1%	0	0
Subtotal - Local Taxes from State General Fund				\$54,492,026
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,440,251,452

* 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.