

**Table 15**  
**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2008 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2008)	Amount Distributed In FY 2008
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$464,809,928
Counties		0.5%	39	175,152,855
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	278	461,504,881
Counties		0.1 - 0.5%	37	172,922,453
Transit Districts	82.14.045(1)	0.1 - 0.9%	27	847,979,831
Criminal Justice	82.14.340	0.1%	32 *	121,357,462
Public Facilities	82.14.048	0.2%	1	8,102,837
High-Capacity Transit (RTA)	81.104.170	0.4%	1	281,536,061
Juvenile Correctional Facilities	82.14.350	0.1%	14	40,510,431
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	21,276,660
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	13,261,669
Emergency Communications	82.14.420	0.1%	10 *	15,635,690
Public Safety	82.14.450(1)	0.3%	5 *	21,025,982
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%	8	22,126,177
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$2,667,202,917</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	8,755,993
King Co. - Football Stadium	82.14.0494	0.016%	1	8,235,120
Rural Counties	82.14.370	0.08%	32	25,535,761
Regional Centers	82.14.390	0.033%	23	20,390,946
Regional Theaters	82.14.485	0.02 or 0.025%	2	346,219
Hospital Benefit Zone	82.14.465	6.5%	1 **	0
Revenue Development Area	82.14.475	6.5%	1 **	0
Annexation Services	82.14.415	0.1%	0	0
Health Sciences	82.14.480	0.2%	0	0
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$63,264,039</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,730,466,956</b>

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

\*\*Measurement of base year activity is underway but actual distributions have yet to be made.