

Table 14

SUMMARY OF LOCAL SALES/USE TAXES

Types of Taxes Authorized and Utilized; FY 2022 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2021)	Amount Distributed in FY 2022
TAXES PAID BY PURCHASERS:				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	\$1,598,307,819
Counties		1.0%	39	690,840,353
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	31 [#]	1,769,554,703
High-Capacity Transit (RTA)	81.104.170	0.9%	1	1,616,676,728
Housing & Related Services	82.14.530	0.1%	30	120,170,032
Criminal Justice	82.14.340	0.1%	35 [#]	227,865,436
Juvenile Correctional Facilities	82.14.350	0.1%	16	81,821,436
Public Facilities	82.14.048	0.2%	3	23,079,686
Public Safety	82.14.450(1)	0.3%	27 [#]	110,369,487
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	24,454,772
Emergency Communications	82.14.420	0.1%	21 [#]	111,518,286
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	29 [#]	203,059,023
Passenger Ferry Service	82.14.440	0.4%	0	0
Cultural Access	82.14.525	0.1%	1	7,220,915
Subtotal - Local Taxes Paid by Purchasers				\$6,584,938,675
CREDITED AGAINST STATE GENERAL FUND:				
Rural Counties	82.14.370	0.09%	32	\$50,267,021
Regional Centers	82.14.390	0.033%	22	39,636,737
Affordable Housing	82.14.540	0.07-0.15%	125	26,436,621
Regional Theaters	82.14.485	0.02 - 0.025%	2	1,513,295
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	8	6,796,450
Local Revitalization Financing	82.14.510	up to 6.5%	11	4,380,008
Annexation Services	82.14.415	0.1 - 0.85%	1	2,352,502
Health Sciences	82.14.480	0.02%	1	3,039,339
Arena Project	82.32.558	N/A	1	16,839
Subtotal - Local Taxes from State General Fund				\$136,438,813
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$6,721,377,488

1 Includes Transportation Benefit Districts

2 Counties levy the tax but the receipts are shared with cities.

3 For the most part counties levy the tax but the receipts are shared with cities. As of Jan 1, 2011 if a county with a population of at least 800,000 had not levied the tax then any city with a population of at least 30,000 within that county could. Currently Tacoma is the only city levying this local sales tax.