

# TAX STATISTICS

## 2022

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# TAX STATISTICS 2022

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**Table 1****SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

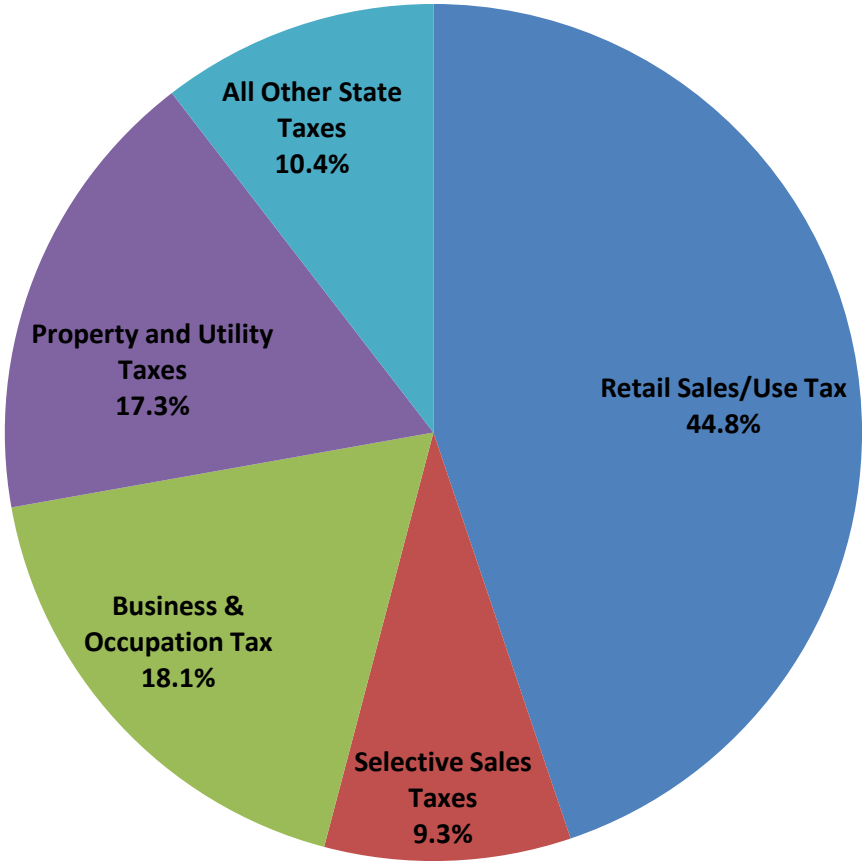
Fiscal Years 2021 and 2022 (\$000)

| State Tax Source <sup>1</sup>             | Fiscal Year<br>2021 | Fiscal Year<br>2022 | Percent<br>Change |
|---|---------------------|---------------------|-------------------|
| <b>Sales Taxes</b>                        |                     |                     |                   |
| Retail sales and use                      | \$13,373,541        | \$14,987,050        | 12.1 %            |
| Motor fuels                               | 1,515,517           | 1,603,067           | 5.8               |
| Alcoholic beverages                       | 454,276             | 460,903             | 1.5               |
| Cigarette, tobacco and vapor <sup>2</sup> | 384,630             | 377,383             | (1.9)             |
| Cannabis                                  | 554,861             | 510,526             | (8.0)             |
| Other                                     | 116,442             | 155,375             | 33.4              |
| <b>Gross Receipts Taxes</b>               |                     |                     |                   |
| Business and occupation <sup>3</sup>      | 5,285,225           | 6,052,852           | 14.5              |
| Public utility                            | 439,708             | 511,472             | 16.3              |
| Insurance premiums                        | 683,639             | 823,878             | 20.5              |
| Other                                     | 14,915              | 16,028              | 7.5               |
| <b>Property &amp; In-lieu Taxes</b>       |                     |                     |                   |
| State property tax                        | 4,432,353           | 4,450,411           | 0.4               |
| Other                                     | 116,296             | 121,670             | 4.6               |
| <b>Other State Taxes</b>                  |                     |                     |                   |
| Estate                                    | 328,865             | 365,634             | 11.2              |
| Real estate excise                        | 1,837,324           | 2,503,190           | 36.2              |
| Hazardous substance                       | 249,284             | 284,211             | 14.0              |
| All other taxes                           | 182,743             | 220,037             | 20.4              |
| <b>TOTAL STATE TAXES</b>                  | <b>\$29,969,619</b> | <b>\$33,443,686</b> | <b>11.6 %</b>     |

<sup>1</sup>Excludes local taxes; see Table 2 for detailed data.<sup>2</sup>Vapor included in this year's report due to E2HSB 1873 passed in 2019.<sup>3</sup>B&O for this year's report now includes a surcharge which is deposited into the Workforce Education Investment account according to E2SHB 2158 passed in 2019. The amount deposited can be found in Table 5 or 6 of this report.

**Chart 1**  
**MAJOR WASHINGTON STATE TAXES**

Percentage Distribution - Fiscal Year 2022  
(Does not include local government taxes)



**Table 2**

**NET WASHINGTON STATE TAX COLLECTIONS:**

**Fiscal Years 2018 to 2022 (\$000)**

| Source                                     | Fiscal Year<br>2018 | Fiscal Year<br>2019 | Fiscal Year<br>2020 | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General &amp; Selective Sales Taxes</b> | <b>\$13,973,973</b> | <b>\$14,938,729</b> | <b>\$15,039,002</b> | <b>\$16,399,266</b> | <b>\$18,094,304</b> |
| Retail Sales                               | 10,291,675          | 11,170,430          | 11,357,457          | 12,525,688          | 14,076,516          |
| Use  | 702,756             | 765,206             | 728,483             | 847,853             | 910,534             |
| Motor Fuels                                | 1,717,943           | 1,687,803           | 1,565,036           | 1,515,517           | 1,603,067           |
| Liquor Sales                               | 156,304             | 167,222             | 184,259             | 208,891             | 215,147             |
| Liquor Liter                               | 157,388             | 163,657             | 174,505             | 186,954             | 188,462             |
| Beer Excise                                | 31,037              | 31,048              | 30,058              | 31,120              | 30,537              |
| Wine Excise                                | 25,244              | 26,443              | 26,461              | 27,311              | 26,758              |
| Cannabis Excise                            | 361,169             | 389,975             | 468,810             | 554,861             | 510,526             |
| Cigarette                                  | 357,445             | 345,688             | 324,855             | 317,992             | 310,513             |
| Tobacco Products                           | 57,110              | 61,011              | 53,061              | 51,679              | 45,900              |
| Vapor Products                             | 0                   | 0                   | 5,635               | 14,958              | 20,970              |
| Solid Waste Collection                     | 48,506              | 50,007              | 54,253              | 56,757              | 60,314              |
| Wood Stove Fee                             | 201                 | 201                 | 220                 | 264                 | 275                 |
| Brokered Natural Gas                       | 19,258              | 30,123              | 23,116              | 23,114              | 40,693              |
| Rental Car                                 | 34,047              | 36,110              | 31,663              | 20,643              | 40,806              |
| Shared Tribal Cigarette Taxes              | 9,271               | 8,814               | 6,495               | 11,028              | 8,384               |
| Replacement Vehicle Tire Fee               | 4,123               | 4,496               | 4,232               | 4,264               | 4,457               |
| Studded Tire Fee                           | 408                 | 355                 | 307                 | 255                 | 348                 |
| Derelict Vessel Fee                        | 86                  | 140                 | 97                  | 117                 | 99                  |
| <b>Gross Receipts Taxes</b>                | <b>\$5,221,646</b>  | <b>\$5,517,003</b>  | <b>\$5,762,022</b>  | <b>\$6,423,487</b>  | <b>\$7,404,230</b>  |
| Business and Occupation                    | 4,156,327           | 4,440,702           | 4,633,201           | 5,285,225           | 6,052,852           |
| Public Utility                             | 421,403             | 421,737             | 423,230             | 439,708             | 511,472             |
| Litter                                     | 11,795              | 13,023              | 13,340              | 14,173              | 15,127              |
| Insurance Premiums                         | 630,657             | 640,128             | 691,393             | 683,639             | 823,878             |
| Pari-mutuel                                | 1,463               | 1,413               | 858                 | 742                 | 901                 |
| <b>Property &amp; In-lieu Excise Taxes</b> | <b>\$2,867,043</b>  | <b>\$3,472,027</b>  | <b>\$3,679,297</b>  | <b>\$4,548,649</b>  | <b>\$4,572,081</b>  |
| State Property Tax                         | 2,758,217           | 3,359,107           | 3,568,185           | 4,432,353           | 4,450,411           |
| Watercraft/Aircraft Excises                | 16,124              | 15,731              | 17,390              | 20,792              | 18,821              |
| PUD Privilege                              | 56,942              | 58,608              | 58,356              | 58,579              | 59,623              |
| Timber Excise                              | 1,610               | 2,299               | -840                | -281                | 2,384               |
| Leasehold Excise                           | 34,150              | 36,281              | 36,205              | 37,206              | 40,842              |
| <b>Other State Taxes</b>                   | <b>\$1,822,534</b>  | <b>\$1,816,018</b>  | <b>\$2,354,280</b>  | <b>\$2,598,217</b>  | <b>\$3,373,072</b>  |
| Estate                                     | 203,411             | 298,017             | 646,251             | 328,865             | 365,634             |
| Real Estate Excise                         | 1,183,271           | 1,186,273           | 1,245,078           | 1,837,324           | 2,503,190           |
| Fish                                       | 2,956               | 2,994               | 1,994               | 2,362               | 4,049               |
| Hazardous Substance (incl. local)          | 141,897             | 151,513             | 257,827             | 249,284             | 284,211             |
| Carbonated Beverage Syrup                  | 14,915              | 7,579               | 6,697               | 11,090              | 6,237               |
| Petroleum Products                         | 10,245              | 32,828              | 11,042              | 24,776              | 26,732              |
| Oil Spill                                  | 4,705               | 6,814               | 6,809               | 7,130               | 7,197               |
| Intermediate Care Facilities               | 10,203              | 10,312              | 10,640              | 9,781               | 9,163               |
| 911 Telephone (state)                      | 26,256              | 26,525              | 27,273              | 28,176              | 28,438              |
| Statewide 988 Crisis Line                  | 0                   | 0                   | 0                   | 0                   | 18,332              |
| Heavy Equipment Rental                     | 0                   | 0                   | 0                   | 0                   | 1,833               |
| Penalties and Interest                     | 224,675             | 93,163              | 140,667             | 99,429              | 118,056             |
| <b>ALL STATE TAXES</b>                     | <b>\$23,885,196</b> | <b>\$25,743,777</b> | <b>\$26,834,601</b> | <b>\$29,969,619</b> | <b>\$33,443,686</b> |

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.

## Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 2000  
Fiscal Years 2000-2022

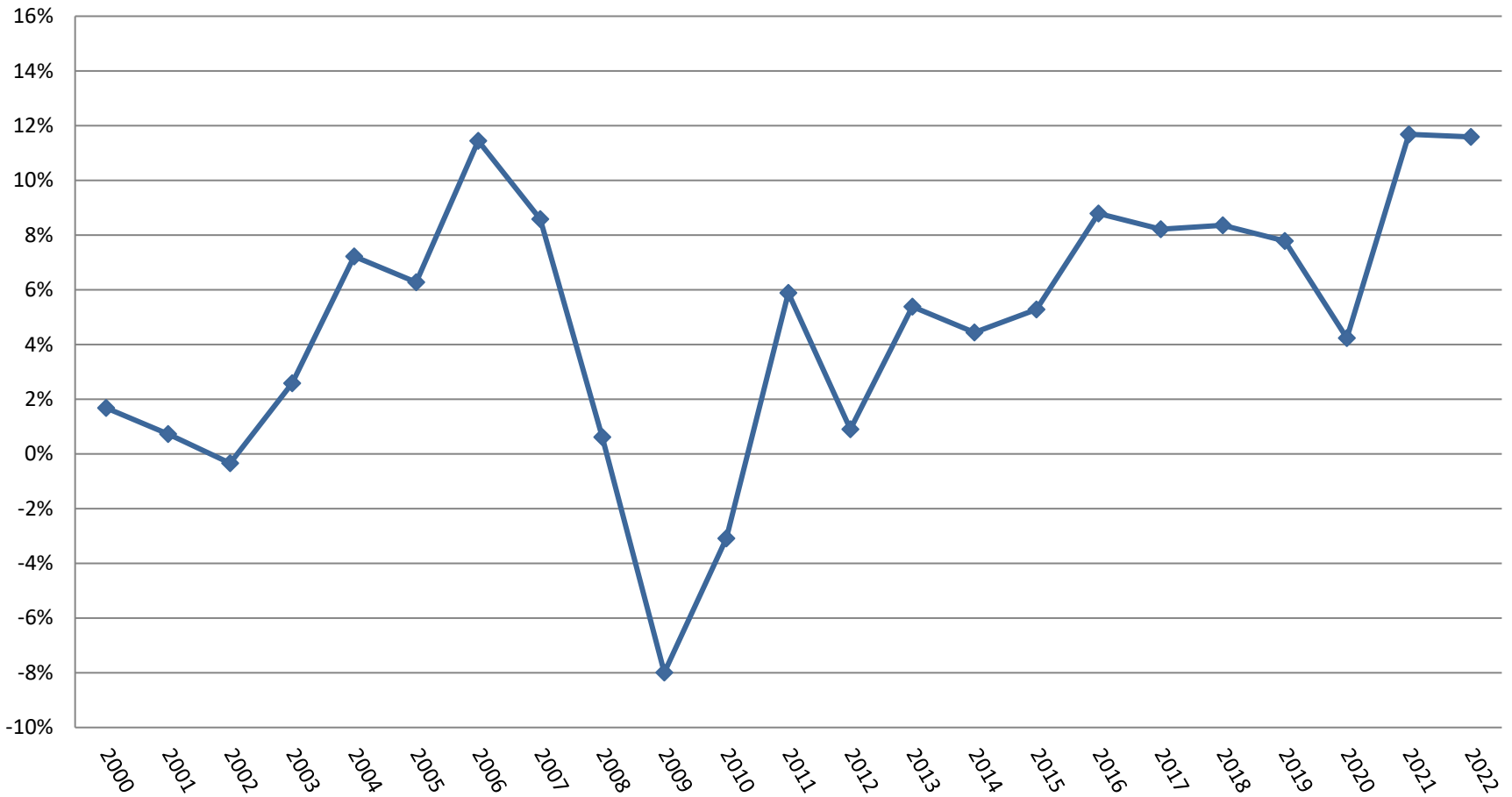


Table 3

## WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2021<sup>1</sup>

| Source   | Amount (\$000) <sup>2</sup> | % of State Sources |
|--|-----------------------------|--------------------|
| <b>TAXES - Department of Revenue<sup>3</sup></b> | <b>\$25,705,015</b>         | <b>93.3 %</b>      |
| <b>1935 Revenue Act Taxes</b>                    | <b>19,484,373</b>           | <b>70.8</b>        |
| Retail sales                                     | 12,644,473                  | 45.9               |
| Use  | 835,572                     | 3.0                |
| Business and occupation                          | 5,013,056                   | 18.2               |
| Public utility                                   | 420,103                     | 1.5                |
| Cigarette (incl. tribal)                         | 335,380                     | 1.2                |
| Liquor sales (percent)                           | 135,317                     | 0.5                |
| Penalties and interest                           | 100,472                     | 0.4                |
| <b>Other General Fund Taxes</b>                  | <b>6,220,641</b>            | <b>22.6</b>        |
| Tobacco products                                 | 51,279                      | 0.2                |
| Liquor sales (liter)                             | 175,719                     | 0.6                |
| Liquor surtaxes                                  | 34,121                      | 0.1                |
| State property tax                               | 4,350,245                   | 15.8               |
| PUD privilege                                    | 58,579                      | 0.2                |
| Leasehold excise                                 | 45,513                      | 0.2                |
| Real estate excise                               | 1,458,256                   | 5.3                |
| Brokered natural gas                             | 24,442                      | 0.1                |
| ICF tax  | 9,735                       | 0.0                |
| Solid waste collection                           | (0)                         | (0.0)              |
| Carbonated Beverage Syrup                        | 10,279                      | 0.0                |
| All other DOR G.F. taxes                         | 2,473                       | 0.0                |
| <b>TAXES - OTHER STATE AGENCIES</b>              | <b>681,786</b>              | <b>2.5</b>         |
| Watercraft excise                                | 20,428                      | 0.1                |
| Insurance premiums                               | 661,157                     | 2.4                |
| Other taxes                                      | 201                         | 0.0                |
| <b>OTHER STATE REVENUE SOURCES</b>               | <b>1,150,767</b>            | <b>4.2</b>         |
| Dept. of Revenue non-tax revenues                | 201,218                     | 0.7                |
| Licenses, permits and fees                       | 142,918                     | 0.5                |
| Contributions and grants                         | 284,894                     | 1.0                |
| Interest income                                  | 68                          | 0.0                |
| Budget Stabilization transfers                   | (269,511)                   | (1.0)              |
| Operating transfers (net)                        | 794,933                     | 2.9                |
| Other miscellaneous revenue                      | (3,753)                     | (0.0)              |
| <b>SUBTOTAL - STATE SOURCES</b>                  | <b>\$27,537,568</b>         | <b>100.0 %</b>     |
| <b>FEDERAL GRANTS-IN-AID</b>                     | <b>19,746,305</b>           |                    |
| <b>TOTAL GENERAL FUND REVENUES</b>               | <b>\$47,283,873</b>         |                    |

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<sup>1</sup>Data for fiscal year 2022 will be included in the 2023 Tax Statistics

<sup>2</sup>Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

<sup>3</sup>These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

Source: "2021 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

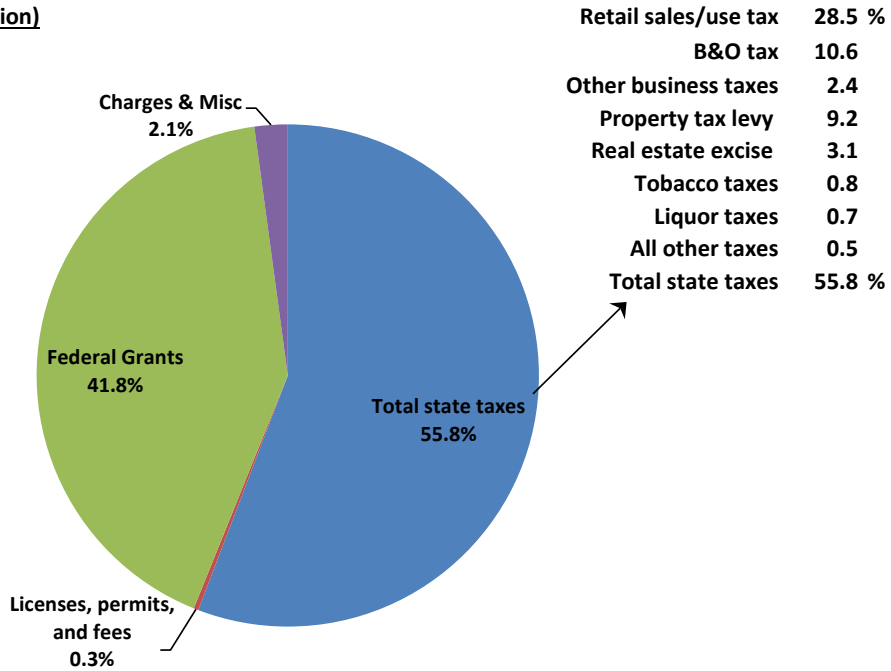


**Chart 3**

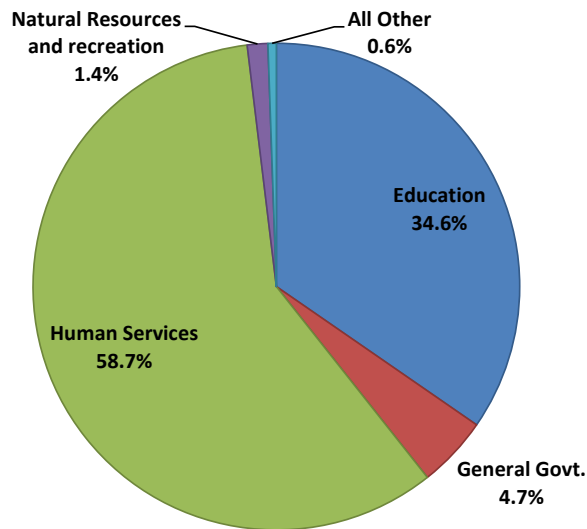
**WASHINGTON STATE GENERAL FUND**

**Fiscal Year 2021**

**Revenue - \$47.3 (Billion)**



**Expenditures - \$43.1 (Billion)**



Source: "2021 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

## DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 2021 and 2022 (\$000)

| Source                                    | Fiscal Year<br>2021 | Fiscal Year<br>2022 | Percent<br>Change |
|---|---------------------|---------------------|-------------------|
| <b>STATE TAXES</b>                        | \$27,135,637        | \$30,429,199        | 12.1 %            |
| 1935 Revenue Act Taxes                    | 19,724,786          | 22,195,089          | 12.5              |
| Retail sales                              | 12,525,688          | 14,076,516          | 12.4              |
| Use                                       | 847,853             | 910,534             | 7.4               |
| Business and occupation <sup>1</sup>      | 5,285,225           | 6,052,852           | 14.5              |
| Public utility                            | 439,708             | 511,472             | 16.3              |
| Cigarette                                 | 317,992             | 310,513             | (2.4)             |
| Liquor sales                              | 208,891             | 215,147             | 3.0               |
| Penalties and interest                    | 99,429              | 118,056             | 18.7              |
| Property and In-lieu Excises              | 4,527,857           | 4,553,260           | 0.6               |
| State property tax                        | 4,432,353           | 4,450,411           | 0.4               |
| PUD privilege                             | 58,579              | 59,623              | 1.8               |
| Timber excise (state)                     | (281)               | 2,384               | 947.8             |
| Leasehold excise (state)                  | 37,206              | 40,842              | 9.8               |
| Other State Taxes                         | 2,882,994           | 3,680,850           | 27.7              |
| Estate                                    | 328,865             | 365,634             | 11.2              |
| Tobacco products                          | 51,679              | 45,900              | (11.2)            |
| Vapor Products <sup>2</sup>               | 14,958              | 20,970              | 40.2              |
| Liquor liter                              | 186,954             | 188,462             | 0.8               |
| Litter                                    | 14,173              | 15,127              | 6.7               |
| Fish                                      | 2,362               | 4,049               | 71.5              |
| Real estate excise                        | 1,837,324           | 2,503,190           | 36.2              |
| Solid waste collection                    | 56,757              | 60,314              | 6.3               |
| Wood stove fee                            | 264                 | 275                 | 4.0               |
| Hazardous substance tax <sup>3</sup>      | 249,284             | 284,211             | 14.0              |
| Carbonated beverage syrup                 | 11,090              | 6,237               | (43.8)            |
| Petroleum products                        | 24,776              | 26,732              | 7.9               |
| Brokered natural gas                      | 23,114              | 40,693              | 76.1              |
| Oil spill tax                             | 7,130               | 7,197               | 0.9               |
| Intermediate Care Facilities tax          | 9,781               | 9,163               | (6.3)             |
| Rental car                                | 20,643              | 40,806              | 97.7              |
| 911 telephone                             | 28,176              | 28,438              | 0.9               |
| Statewide 988 suicide prevention line tax | 0                   | 18,332              |                   |
| Replacement vehicle tire fee              | 4,264               | 4,457               | 4.5               |
| Studded tire fee                          | 255                 | 348                 | 36.7              |
| Shared tribal cigarette tax               | 11,028              | 8,384               | (24.0)            |
| Derelict Vessel Fee                       | 117                 | 99                  | (15.3)            |
| Heavy Equipment Rental Tax                | 0                   | 1,833               | 100.0             |
| <b>ADMINISTRATIVE COLLECTIONS</b>         | \$226,827           | \$252,176           | 11.2 %            |
| Escheats                                  | 0                   | 3,831               | 100.0             |
| Property tax exemption fees               | 35                  | 26                  | (26.3)            |
| Unclaimed property (G.F. & UCP Fund net)  | 151,420             | 160,821             | 6.2               |
| Master Licensing Fees                     | 13,306              | 14,830              | 11.5              |
| City/county administration fee            | 20,500              | 23,121              | 12.8              |
| Transit district administration fee       | 15,670              | 17,874              | 14.1              |
| Other local tax administration fees       | 13,070              | 15,756              | 20.6              |
| Vehicle excise taxes and penalties        | 31                  | 40                  | 30.3              |
| Miscellaneous receipts                    | 12,795              | 15,876              | 24.1              |

| Source   | Fiscal Year<br>2021 | Fiscal Year<br>2022 | Percent<br>Change |
|--|---------------------|---------------------|-------------------|
| <b>LOCAL TAX COLLECTIONS<sup>4</sup></b>           | <b>\$6,180,399</b>  | <b>\$7,189,889</b>  | <b>16.3 %</b>     |
| Local sales/use taxes:                             |                     |                     |                   |
| City/county (1.0%)                                 | 2,030,696           | 2,289,148           | 12.7              |
| Transit district (0.1 - 0.9%)                      | 1,551,384           | 1,769,555           | 14.1              |
| Criminal justice (0.1%)                            | 202,119             | 227,865             | 12.7              |
| Public facilities (0.1 - 0.2%)                     | 20,584              | 23,080              | 12.1              |
| Correctional facilities (0.1%)                     | 73,679              | 81,821              | 11.1              |
| Regional transit (0.9%)                            | 1,428,108           | 1,616,677           | 13.2              |
| Rural counties sales/use (0.09%) <sup>5</sup>      | 44,081              | 50,267              | 14.0              |
| Regional centers & theaters (0.033%) <sup>5</sup>  | 36,526              | 41,150              | 12.7              |
| Pierce County zoo/aquarium (0.1%)                  | 22,165              | 24,455              | 10.3              |
| Emergency communications (0.1%)                    | 99,939              | 111,518             | 11.6              |
| Public safety (0.3%)                               | 97,681              | 110,369             | 13.0              |
| Mental health/chemical dependency (0.1%)           | 167,640             | 203,059             | 21.1              |
| King County Stadium Taxes:                         |                     |                     |                   |
| Food & beverage (0.5%) <sup>6</sup>                | 7                   | 20                  | 213.2             |
| Baseball stadium sales/use (0.017%) <sup>5,7</sup> | 0                   | 0                   | 0.0               |
| Football lodging tax/ stadium sales/use (          | 7,327               | 0                   | (100.0)           |
| Annexation services (0.1 - 0.85%) <sup>5</sup>     | 8,396               | 2,353               | (72.0)            |
| Health sciences/services (0.02%) <sup>5</sup>      | 2,702               | 3,039               | 12.5              |
| LIFT & LRF; Hospital Benefit Zone                  | 13,062              | 13,176              | 0.9               |
| Affordable Housing <sup>9</sup>                    | 25,309              | 26,437              | 4.5               |
| <b>SUBTOTAL - Local sales/use taxes</b>            | <b>\$5,831,404</b>  | <b>\$6,593,990</b>  | <b>13.1 %</b>     |
| City/county leasehold tax                          | 32,064              | 35,018              | 9.2               |
| County timber tax                                  | 33,291              | 37,793              | 13.5              |
| County 911 telephone tax                           | 78,119              | 78,849              | 0.9               |
| Master License Services - Partners                 | 27,158              | 43,918              | 61.7              |
| Local convention center taxes                      | 29,995              | 84,537              | 181.8             |
| Local hotel/motel taxes & daily room fees          | 85,262              | 143,752             | 68.6              |
| Brokered natural gas                               | 6,732               | 10,077              | 49.7              |
| Rental car taxes:                                  |                     |                     |                   |
| County (1.0%)                                      | 2,600               | 5,711               | 119.6             |
| Regional transit (0.8%)                            | 1,866               | 4,041               | 116.5             |
| Housing and Related Services Tax                   | 29,362              | 120,170             | 309.3             |
| Local REET - controlling interest                  | 15,267              | 21,795              | 42.8              |
| Cultural Access Program                            | 6,424               | 7,221               | 12.4              |
| Local REET - Affordable Housing                    | 18                  | 2                   | (87.2)            |
| Local REET - Conservation Areas <sup>10</sup>      | 35                  | 4                   | (87.3)            |
| REET \$5 fee - Prop Tax Admin Assistance           | 802                 | 759                 | (5.4)             |
| Arena Project Sales & Use Tax                      | 0                   | 2,228               | 100.0             |
| Interest on Arena Project Local Tax                | 0                   | 25                  | 100.0             |
| <b>TOTAL DEPARTMENT COLLECTIONS</b>                | <b>\$33,542,862</b> | <b>\$37,871,264</b> | <b>12.9 %</b>     |

Note: Cash collections. Some taxes are actually collected by other agencies, e.g., state property tax levy, and real estate excise tax, although the Department has administrative functions related to these taxes.

- 1 The Workforce Education Investment Account is included in the B&O totals.
- 2 Vapor Products Tax is now included.
- 3 The Hazardous Substance Tax for this report is comprised of the Model Toxics Control Act.
- 4 Past reports showed local tax distributions instead of collections.
- 5 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 6 King County Food and Beverage tax final distributions were in September of 2011.  
King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.
- 7 Beginning in calendar year 2016, lodging tax collected in King County is distributed to the Football Stadium
- 8 Affordable Housing is included as of 2019.
- 10 Local REET Acquisition and Maintenance of Conservation Areas is now included.

**Table 5****DEPARTMENT OF REVENUE COLLECTIONS****Net State Tax Collections by Tax and Fund Fiscal Years 2021 and 2022 (\$000)**

| Tax Source and Fund  |  | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|--|--|---------------------|---------------------|
| <b>Retail Sales Tax</b>  |  |                     |                     |
| General Fund   |  | \$12,454,894        | \$14,001,000        |
| Advanced Environmental Mitigation Account                      |  | 40                  | 37                  |
| Multimodal Transportation Account                              |  | 49,686              | 50,815              |
| Performance Audits of Government Account                       |  | 19,947              | 22,569              |
| Tourism Marketing Account                                      |  | 1,122               | 2,095               |
| <b>TOTAL</b>   |  | <b>12,525,688</b>   | <b>14,076,516</b>   |
| <b>Use Tax</b>   |  |                     |                     |
| General Fund   |  | 835,347             | 897,031             |
| Advanced Environmental Mitigation Acct.                        |  | 0                   | 0                   |
| Multimodal Transportation Account                              |  | 11,189              | 12,049              |
| Performance Audits of Government Account                       |  | 1,317               | 1,454               |
| <b>TOTAL</b>   |  | <b>847,853</b>      | <b>910,534</b>      |
| <b>Business and Occupation Tax</b>                             |  |                     |                     |
| General Fund   |  | 4,958,477           | 5,677,332           |
| Problem Gambling Account                                       |  | 337                 | 521                 |
| Forest & Fish Support Account                                  |  | 6,035               | 6,369               |
| Workforce Education Investment Account                         |  | 320,376             | 368,630             |
| <b>TOTAL</b>   |  | <b>5,285,225</b>    | <b>6,052,852</b>    |
| <b>Public Utility Tax</b>                                      |  |                     |                     |
| General Fund   |  | 418,434             | 486,680             |
| Public Works Assistance Account                                |  | 0                   | 0                   |
| Education Legacy Trust Account                                 |  | 21,274              | 24,792              |
| <b>TOTAL</b>   |  | <b>439,708</b>      | <b>511,472</b>      |
| <b>Cigarette Tax</b>   |  |                     |                     |
| General Fund - TOTAL   |  | 317,992             | 310,513             |
| <b>Liquor Sales Tax</b>  |  |                     |                     |
| General Fund   |  | 155,403             | 112,963             |
| Liquor Excise Tax Account                                      |  | 53,489              | 55,084              |
| <b>TOTAL</b>   |  | <b>208,891</b>      | <b>168,046</b>      |
| <b>Penalties and Interest</b>                                  |  |                     |                     |
| General Fund - TOTAL   |  | 99,429              | 118,056             |
| <b>State Property Tax</b>                                      |  |                     |                     |
| General Fund - TOTAL   |  | 4,432,353           | 4,450,411           |
| <b>PUD Privilege Tax</b>                                       |  |                     |                     |
| General Fund - TOTAL   |  | 58,579              | 59,623              |
| <b>Timber Excise Tax</b>                                       |  |                     |                     |
| General Fund - TOTAL   |  | -281                | 2,384               |
| <b>Leasehold Excise Tax (ex. distributions to local govt.)</b> |  |                     |                     |
| General Fund - TOTAL   |  | 37,206              | 40,842              |

| Tax Source and Fund                              | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|--|---------------------|---------------------|
| <b>Estate Tax</b>                                |                     |                     |
| General Fund (Previous)                          | \$46                | \$118               |
| Education Legacy Trust Account                   | 328,819             | 365,517             |
| <b>TOTAL</b>                                     | <b>328,865</b>      | <b>365,634</b>      |
| <b>Tobacco Products Tax</b>                      |                     |                     |
| General Fund - TOTAL                             | 51,679              | 45,900              |
| <b>Vapor Products Tax</b>                        |                     |                     |
| Andy Hill Cancer Research Endowment Fund         | 7,479               | 10,485              |
| Foundational Public Health Services Account      | 7,479               | 10,485              |
| <b>TOTAL</b>                                     | <b>14,958</b>       | <b>20,970</b>       |
| <b>Liquor Liter Tax</b>                          |                     |                     |
| General Fund - TOTAL                             | 186,954             | 188,462             |
| <b>Food Fish/Shellfish Tax</b>                   |                     |                     |
| General Fund                                     | 2,323               | 3,670               |
| State Wildlife Account                           | 39                  | 24                  |
| Sea Cucumber Dive Fishery Account                | 0                   | 0                   |
| Sea Urchin Dive Fishery Account                  | 0                   | 0                   |
| <b>TOTAL</b>                                     | <b>2,362</b>        | <b>3,694</b>        |
| <b>Carbonated Beverage Syrup Tax</b>             |                     |                     |
| General Fund - TOTAL                             | 11,090              | 6,237               |
| <b>Real Estate Excise Tax</b>                    |                     |                     |
| General Fund                                     | 1,459,581           | 1,982,772           |
| Public Works Assistance Account                  | 31,062              | 42,627              |
| Washington Housing Trust Account                 | 1,334               | 3,871               |
| City/County Assistance                           | 25,580              | 35,105              |
| Education Legacy Trust Account                   | 319,766             | 438,815             |
| <b>TOTAL</b>                                     | <b>1,837,324</b>    | <b>2,503,190</b>    |
| <b>Litter Tax</b>                                |                     |                     |
| Litter Control Account                           | 14,173              | 15,127              |
| Parks Renewal and Stewardship Account            | 1,250               | 1,250               |
| <b>TOTAL</b>                                     | <b>15,423</b>       | <b>16,377</b>       |
| <b>Solid Waste Collection Tax</b>                |                     |                     |
| General Fund                                     | 0                   | 0                   |
| Education Legacy Trust Account                   | 56,757              | 60,314              |
| <b>TOTAL</b>                                     | <b>56,757</b>       | <b>60,314</b>       |
| <b>Wood Stove Fee</b>                            |                     |                     |
| Wood Stove Education & Enforcement Acct. - TOTAL | 264                 | 275                 |
| <b>Hazardous Substance Tax - State Tax</b>       |                     |                     |
| Model Toxics Control Capital Account             | 72,021              | 80,368              |
| Model Toxics Control Operating Account           | 141,927             | 143,338             |
| Model Toxics Control Stormwater Account          | 35,336              | 35,504              |
| Motor Vehicle Account                            | 0                   | 25,000              |
| <b>TOTAL</b>                                     | <b>249,284</b>      | <b>284,211</b>      |

| Tax Source and Fund   | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|---|---------------------|---------------------|
| <b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>    |                     |                     |
| Pollution Liability Insurance Trust Acct. - TOTAL           | \$24,776            | \$26,732            |
| <b>Brokered Natural Gas Use Tax</b>                         |                     |                     |
| General Fund - TOTAL  | 23,114              | 40,693              |
| <b>Oil Spill Tax</b>  |                     |                     |
| General Fund  | 0                   | 0                   |
| Oil Spill Response Account                                  | 1,426               | 1,439               |
| Oil Spill Prevention (Admin.) Account                       | 5,504               | 5,557               |
| Military Dept. Active Service Account                       | 200                 | 200                 |
| TOTAL   | 7,130               | 7,197               |
| <b>ICF (Intermediate Care Facilities) Tax</b>               |                     |                     |
| General Fund - TOTAL  | 9,781               | 9,163               |
| <b>State Rental Car Tax</b>                                 |                     |                     |
| Multimodal Transportation Account - TOTAL                   | 20,643              | 40,806              |
| <b>911 Telephone Tax</b>                                    |                     |                     |
| 911 Account - TOTAL   | 28,176              | 28,438              |
| <b>Statewide 988 Crisis Line Tax</b>                        |                     |                     |
| Statewide 988 Crisis Line Account - Total                   | 0                   | 18,332              |
| <b>Replacement Vehicle Tire Fee</b>                         |                     |                     |
| Waste Tire Removal Account - TOTAL                          | 4,264               | 4,457               |
| <b>Studded Tire Fee</b>                                     |                     |                     |
| Motor Vehicle Account                                       | 255                 | 348                 |
| <b>Tribal Cigarette Taxes</b>                               |                     |                     |
| General Fund - Puyallup Tribe - TOTAL                       | 11,028              | 8,384               |
| <b>Derelict Vessel Fee</b>                                  |                     |                     |
| Performance Audits of Government Account - TOTAL            | 117                 | 99                  |
| <b>Heavy Equipment Rental Tax</b>                           |                     |                     |
| Motor Vehicle Account                                       | 0                   | 916                 |
| Multimodal Transportation Account                           | 0                   | 916                 |
| TOTAL   | 0                   | 1,833               |
| <b>SUBTOTAL - General Fund Taxes</b>                        | <b>25,523,428</b>   | <b>28,442,232</b>   |
| <b>SUBTOTAL - All Other Taxes</b>                           | <b>1,613,459</b>    | <b>1,940,761</b>    |
| <b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b> | <b>\$27,136,887</b> | <b>\$30,382,993</b> |

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

**Table 6****DEPARTMENT OF REVENUE COLLECTIONS****Net State Tax Collections by Fund and Tax - FY 2021 and 2022 (\$000)**

| Fund and Tax Source                                    |  | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|--|--|---------------------|---------------------|
| <b>GENERAL FUND (001)</b>                              |  |                     |                     |
| Retail Sales Tax                                       |  | \$12,454,894        | \$14,001,000        |
| Use Tax  |  | 835,347             | 897,031             |
| Business and Occupation Tax                            |  | 4,958,477           | 5,677,332           |
| Public Utility Tax                                     |  | 418,434             | 486,680             |
| Cigarette Tax  |  | 317,992             | 310,513             |
| Liquor Sales Tax                                       |  | 155,403             | 112,963             |
| State Property Tax                                     |  | 4,432,353           | 4,450,411           |
| PUD Privilege Tax                                      |  | 58,579              | 59,623              |
| Timber Excise Tax                                      |  | (281)               | 2,384               |
| Leasehold Excise tax (ex. local distributions)         |  | 37,206              | 40,842              |
| Estate Tax (pre-2005)                                  |  | 46                  | 118                 |
| Tobacco Products Tax                                   |  | 51,679              | 45,900              |
| Liquor Liter Tax                                       |  | 186,954             | 188,462             |
| Food fish/Shellfish Tax                                |  | 2,323               | 3,670               |
| Real Estate Excise Tax                                 |  | 1,459,581           | 1,982,772           |
| Carbonated Beverage Syrup Tax                          |  | 11,090              | 6,237               |
| Brokered Natural Gas Use Tax                           |  | 23,114              | 40,693              |
| ICF Tax  |  | 9,781               | 9,163               |
| Tribal Cigarette Tax (Puyallup)                        |  | 11,028              | 8,384               |
| Solid Waste Collection Tax                             |  | 0                   | 0                   |
| Oil Spill Tax  |  | 0                   | 0                   |
| Penalties & Interest                                   |  | 99,429              | 118,056             |
| <b>SUBTOTAL - General Fund</b>                         |  | <b>25,523,428</b>   | <b>28,401,026</b>   |
| <b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b> |  |                     |                     |
| Retail Sales Tax                                       |  | 40                  | 37                  |
| Use Tax  |  | 0                   | 0                   |
| <b>SUBTOTAL</b>  |  | <b>40</b>           | <b>37</b>           |
| <b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>         |  |                     |                     |
| Retail Sales Tax                                       |  | 49,686              | 50,815              |
| Use Tax  |  | 11,189              | 12,049              |
| Rental Car Tax   |  | 20,643              | 40,806              |
| Heavy Equipment Rental Tax                             |  | 0                   | 916                 |
| <b>SUBTOTAL</b>  |  | <b>81,518</b>       | <b>104,587</b>      |
| <b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>  |  |                     |                     |
| Retail Sales Tax                                       |  | 19,947              | 22,569              |
| Use Tax  |  | 1,317               | 1,454               |
| <b>SUBTOTAL</b>  |  | <b>21,264</b>       | <b>24,023</b>       |

| Fund and Tax Source   | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|---|---------------------|---------------------|
| <b>DERELICT VESSEL REMOVAL ACCOUNT (513)</b>                |                     |                     |
| Derelict Vessel Fee   | 117                 | 99                  |
| <b>PROBLEM GAMBLING ACCOUNT (08K)</b>                       |                     |                     |
| Business and Occupation Tax                                 | 337                 | 521                 |
| <b>FOREST AND FISH SUPPORT ACCOUNT (11H)</b>                |                     |                     |
| Business and Occupation Tax                                 | 6,035               | 6,369               |
| <b>PUBLIC WORKS ASSISTANCE ACCOUNT (058)</b>                |                     |                     |
| Public Utility Tax  | 0                   | 0                   |
| Real Estate Excise Tax                                      | 31,062              | 42,627              |
| <b>SUBTOTAL</b>   | <b>31,062</b>       | <b>42,627</b>       |
| <b>EDUCATION LEGACY TRUST ACCOUNT (08A)</b>                 |                     |                     |
| Estate Tax  | 328,819             | 365,517             |
| Public Utility Tax  | 21,274              | 24,792              |
| Real Estate Excise Tax                                      | 319,766             | 438,815             |
| <b>SUBTOTAL</b>   | <b>669,859</b>      | <b>829,123</b>      |
| <b>LIQUOR EXCISE TAX ACCOUNT (107)</b>                      |                     |                     |
| Liquor Sales Tax  | 53,489              | 55,084              |
| <b>STATE WILDLIFE ACCOUNT (24N)</b>                         |                     |                     |
| Food fish/Shellfish Tax                                     | 39                  | 24                  |
| <b>SEA CUCUMBER DIVE FISHERY ACCOUNT (294)</b>              |                     |                     |
| Food fish/Shellfish Tax                                     | 0                   | 0                   |
| <b>SEA URCHIN DIVE FISHERY ACCOUNT (295)</b>                |                     |                     |
| Food fish/Shellfish Tax                                     | 0                   | 0                   |
| <b>WASHINGTON HOUSING TRUST ACCOUNT (532)</b>               |                     |                     |
| Real Estate Excise Tax (penalties)                          | 1,334               | 3,871               |
| <b>CITY/COUNTY ASSISTANCE (09P)</b>                         |                     |                     |
| Real Estate Excise Tax                                      | 25,580              | 35,105              |
| <b>WASTE RED., RECYCLING &amp; LITTER CONT. ACCT. (044)</b> |                     |                     |
| Litter Tax  | 14,173              | 15,127              |
| <b>WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)</b>         |                     |                     |
| Wood Stove Fee  | 264                 | 275                 |
| <b>WASTE TIRE REMOVAL ACCOUNT (08R)</b>                     |                     |                     |
| Replacement Vehicle Tire Fee                                | 4,264               | 4,457               |



| Fund and Tax Source  | Fiscal Year<br>2021 | Fiscal Year<br>2022 |
|--|---------------------|---------------------|
| <b>MODEL TOXICS CONTROL CAPITAL ACCOUNT (23N)</b>                            |                     |                     |
| Hazardous Substance Tax  | 72,021              | 80,368              |
| <b>MODEL TOXICS CONTROL OPERATING ACCOUNT (23P)</b>                          |                     |                     |
| Hazardous Substance Tax  | 141,927             | 143,338             |
| <b>MODEL TOXICS CONTROL STORMWATER ACCOUNT (23R)</b>                         |                     |                     |
| Hazardous Substance Tax  | 35,336              | 35,504              |
| <b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>                           |                     |                     |
| Petroleum Products Tax   | 24,776              | 26,732              |
| <b>OIL SPILL PREVENTION ACCOUNT(217)</b>                                     |                     |                     |
| Oil Spill Tax  | 5,504               | 5,557               |
| <b>OIL SPILL RESPONSE ACCOUNT (223)</b>                                      |                     |                     |
| Oil Spill Tax  | 1,426               | 1,439               |
| <b>911 ACCOUNT (03F)</b>   |                     |                     |
| 911 Telephone Tax  | 28,176              | 28,438              |
| <b>MOTOR VEHICLE ACCOUNT (108)</b>   |                     |                     |
| Studded Tire Fee   | 255                 | 348                 |
| Hazardous Substance Tax  | 0                   | 25,000              |
| Heavy Equipment Rental Tax   | 0                   | 916                 |
| SUBTOTAL   | 255                 | 26,265              |
| <b>MILITARY DEPT. ACTIVE SERVICE ACCOUNT (14R)</b>                           |                     |                     |
| Oil Spill Tax  | 200                 | 200                 |
| <b>TOURISM MARKETING ACCOUNT (22T)</b>                                       |                     |                     |
| Statewide Tourism Marketing Tax  | 1,122               | 2,095               |
| <b>ANDY HILL CANCER RESEARCH ENDOWMENT FUND MATCH TRANSFER ACCOUNT (19V)</b> |                     |                     |
| Vapor Products Tax   | 7,479               | 10,485              |
| <b>FOUNDATIONAL PUBLIC HEALTH SERVICES ACCOUNT (24B)</b>                     |                     |                     |
| Vapor Products Tax   | 7,479               | 10,485              |
| <b>WORKFORCE EDUCATION INVESTMENT ACCOUNT (24J)</b>                          |                     |                     |
| Business and Occupation Tax  | 320,376             | 368,630             |
| <b>GRAND TOTAL - ALL ACCOUNTS</b>  | <b>\$27,136,887</b> | <b>\$30,382,993</b> |

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

**Table 7****DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:  
AVERAGE COST OF COLLECTION**

Fiscal Years 1981 - 2022

| Fiscal Year | Expenditures <sup>1</sup> (\$000) |                         | Collections (\$000,000) |         | Cost Per \$100 Collections |
|-------------|-----------------------------------|-------------------------|-------------------------|---------|----------------------------|
|             | Salaries <sup>2</sup>             | Operations <sup>3</sup> | State <sup>4</sup>      | Local   |                            |
| 2022        | \$121,566                         | \$56,496                | \$30,429                | \$7,190 | \$0.58                     |
| 2021        | 119,197                           | 47,091                  | 27,136                  | 6,180   | 0.61                       |
| 2020        | 118,845                           | 46,931                  | 24,035                  | 5,820   | 0.66                       |
| 2019        | 111,485                           | 43,292                  | 22,951                  | 5,699   | 0.62                       |
| 2018        | 99,446                            | 43,775                  | 17,160                  | 5,281   | 0.64                       |
| 2017        | 97,861                            | 43,182                  | 16,053                  | 4,488   | 0.69                       |
| 2016        | 95,854                            | 32,811                  | 15,098                  | 4,179   | 0.67                       |
| 2015        | 89,697                            | 32,390                  | 14,041                  | 3,820   | 0.68                       |
| 2014        | 89,557                            | 27,164                  | 13,544                  | 3,478   | 0.69                       |
| 2013        | 83,556                            | 25,322                  | 12,842                  | 3,267   | 0.68                       |
| 2012        | 83,865                            | 24,448                  | 12,258                  | 3,059   | 0.71                       |
| 2011        | 85,196                            | 22,301                  | 12,121                  | 2,930   | 0.71                       |
| 2010        | 83,602                            | 27,093                  | 11,257                  | 2,764   | 0.79                       |
| 2009        | 78,298                            | 23,688                  | 11,797                  | 2,689   | 0.70                       |
| 2008        | 76,305                            | 27,388                  | 12,862                  | 2,882   | 0.66                       |
| 2007        | 67,740                            | 27,217                  | 12,439                  | 2,708   | 0.63                       |
| 2006        | 66,020                            | 27,661                  | 11,403                  | 2,487   | 0.67                       |
| 2005        | 61,149                            | 27,938                  | 10,160                  | 2,280   | 0.72                       |
| 2004        | 59,663                            | 26,737                  | 9,642                   | 2,119   | 0.74                       |
| 2003        | 57,110                            | 25,082                  | 9,092                   | 2,000   | 0.74                       |
| 2002        | 53,170                            | 24,013                  | 8,955                   | 1,898   | 0.71                       |
| 2001        | 53,351                            | 21,900                  | 9,066                   | 1,864   | 0.69                       |
| 2000        | 51,786                            | 22,283                  | 8,687                   | 1,754   | 0.71                       |
| 1999        | 49,804                            | 20,007                  | 8,070                   | 1,610   | 0.72                       |
| 1998        | 49,605                            | 19,464                  | 7,782                   | 1,458   | 0.75                       |
| 1997        | 48,154                            | 19,136                  | 7,379                   | 1,278   | 0.78                       |
| 1996        | 47,305                            | 18,547                  | 7,005                   | 1,116   | 0.78                       |
| 1995        | 45,574                            | 19,708                  | 6,820                   | 1,109   | 0.82                       |
| 1994        | 43,733                            | 18,965                  | 6,414                   | 1,047   | 0.84                       |
| 1993        | 39,534                            | 15,713                  | 5,972                   | 953     | 0.80                       |
| 1992        | 35,145                            | 14,148                  | 5,609                   | 905     | 0.76                       |
| 1991        | 31,339                            | 12,096                  | 5,314                   | 867     | 0.70                       |
| 1990        | 29,194                            | 9,564                   | 5,014                   | 776     | 0.67                       |
| 1989        | 26,514                            | 9,091                   | 4,383                   | 612     | 0.71                       |
| 1988        | 23,838                            | 8,761                   | 4,021                   | 557     | 0.71                       |
| 1987        | 23,273                            | 7,564                   | 3,752                   | 501     | 0.73                       |
| 1986        | 21,469                            | 7,361                   | 3,545                   | 455     | 0.72                       |
| 1985        | 19,083                            | 6,222                   | 3,069                   | 420     | 0.73                       |
| 1984        | 17,177                            | 5,098                   | 3,139                   | 379     | 0.63                       |
| 1983        | 14,996                            | 4,846                   | 2,902                   | 307     | 0.62                       |
| 1982        | 15,082                            | 3,975                   | 2,334                   | 222     | 0.75                       |
| 1981        | 14,705                            | 3,816                   | 2,114                   | 195     | 0.80                       |

1 Total agency expenditures including "non-revenue collecting" activities.

2 Includes employee benefits.

3 Excludes grants and subsidies which are generally pass-through funds.

4 State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

**Table 8****REAL ESTATE EXCISE TAX STATISTICS****State REET Collections Reported by Counties****Fiscal Years 1987 - 2022**

| Fiscal Year | Number of Sales | State Real Estate Excise Tax Collections (\$000) |
|-------------|-----------------|--|
| 2022        | 304,449         | \$2,405,464                                      |
| 2021        | 316,668         | 1,762,524  |
| 2020        | 237,429         | 1,029,206  |
| 2019        | 264,181         | 1,173,605  |
| 2018        | 300,136         | 1,174,488  |
| 2017        | 286,686         | 1,080,672  |
| 2016        | 270,689         | 945,901  |
| 2015        | 254,147         | 787,068  |
| 2014        | 242,434         | 645,919  |
| 2013        | 241,595         | 579,062  |
| 2012        | 209,442         | 417,408  |
| 2011        | 206,805         | 378,041  |
| 2010        | 215,233         | 409,796  |
| 2009        | 198,515         | 397,623  |
| 2008        | 250,971         | 707,995  |
| 2007        | 316,432         | 986,721  |
| 2006        | 364,906         | 1,003,138  |
| 2005        | 364,900         | 855,350  |
| 2004        | 344,056         | 644,085  |
| 2003        | 316,635         | 521,220  |
| 2002        | 287,851         | 434,191  |
| 2001        | 272,480         | 435,958  |
| 2000        | 279,597         | 434,989  |
| 1999        | 289,890         | 423,028  |
| 1998        | 277,638         | 390,169  |
| 1997        | 246,871         | 306,407  |
| 1996        | 249,715         | 274,856  |
| 1995        | 244,632         | 250,425  |
| 1994        | 289,664         | 279,781  |
| 1993        | 269,622         | 230,751  |
| 1991        | 241,194         | 207,135  |
| 1990        | 281,779         | 268,153  |
| 1989        | 230,157         | 186,435  |
| 1988        | 214,868         | 143,850  |
| 1987        | 230,568         | 131,047  |

Note: Collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4, 5 and 6.

**Table 9****REAL ESTATE EXCISE TAX STATISTICS<sup>1</sup>****State and Local Tax Collections by County - Fiscal Year 2022**

| County       | Number of      |                      | FY 2022 Collections    |
|--------------|----------------|----------------------|------------------------|
|              | Taxable Sales  | Local Taxes          | State Tax <sup>1</sup> |
| Adams        | 780            | \$308,504            | \$1,455,594            |
| Asotin       | 1,019          | 478,432              | 1,917,635              |
| Benton       | 9,077          | 14,287,993           | 45,048,949             |
| Chelan       | 4,232          | 6,482,386            | 17,193,588             |
| Clallam      | 3,892          | 5,462,881            | 13,565,299             |
| Clark        | 21,702         | 47,390,361           | 143,375,153            |
| Columbia     | 298            | 148,652              | 465,645                |
| Cowlitz      | 5,713          | 3,366,638            | 15,933,400             |
| Douglas      | 2,362          | 1,839,033            | 7,059,422              |
| Ferry        | 735            | 179,779              | 846,218                |
| Franklin     | 3,250          | 4,566,729            | 12,608,078             |
| Garfield     | 155            | 41,325               | 193,102                |
| Grant        | 5,025          | 5,847,478            | 16,094,103             |
| Grays Harbor | 5,348          | 2,790,839            | 14,075,718             |
| Island       | 4,721          | 7,956,420            | 19,235,637             |
| Jefferson    | 2,351          | 3,070,796            | 7,503,247              |
| King         | 69,315         | 309,556,234          | 1,139,344,011          |
| Kitsap       | 11,306         | 24,030,650           | 68,021,942             |
| Kittitas     | 3,280          | 3,268,490            | 18,683,491             |
| Klickitat    | 1,672          | 1,707,836            | 3,735,701              |
| Lewis        | 4,526          | 6,414,839            | 18,650,259             |
| Lincoln      | 1,254          | 406,095              | 1,873,106              |
| Mason        | 4,811          | 4,910,958            | 11,943,735             |
| Okanogan     | 2,799          | 1,196,450            | 5,950,619              |
| Pacific      | 2,320          | 1,022,300            | 4,737,806              |
| Pend Oreille | 1,284          | 520,356              | 2,110,222              |
| Pierce       | 34,967         | 81,580,955           | 249,208,837            |
| San Juan     | 1,403          | 11,297,558           | 10,095,430             |
| Skagit       | 5,716          | 10,348,928           | 28,316,181             |
| Skamania     | 708            | 465,544              | 2,414,637              |
| Snohomish    | 29,620         | 84,723,947           | 251,544,304            |
| Spokane      | 20,897         | 34,516,772           | 100,909,839            |
| Stevens      | 3,107          | 1,190,228            | 5,536,932              |
| Thurston     | 12,316         | 25,258,866           | 75,573,475             |
| Wahkiakum    | 380            | 369,872              | 1,822,462              |
| Walla Walla  | 2,294          | 1,874,149            | 8,281,689              |
| Whatcom      | 10,207         | 18,705,444           | 49,348,399             |
| Whitman      | 1,582          | 1,197,944            | 8,453,428              |
| Yakima       | 8,025          | 6,832,098            | 22,336,729             |
| <b>TOTAL</b> | <b>304,449</b> | <b>\$735,614,759</b> | <b>\$2,405,464,018</b> |

1 Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts. Does not include tax on controlling interests collected by DOR; Includes 1.3% retained by the county for collection costs.

NOTE: In previous years, the Department was able to estimate the value of taxable sales by dividing the state tax collections by the state tax rate of 1.28%. In 2019, the legislature passed ESSB 5998 which established a graduated real estate tax. The Department is now unable to estimate taxable sales.

**Table 10****NUMBER OF STATE EXCISE TAXPAYERS****Registered Accounts by County and Reporting Frequency As of July 1, 2022**

| County       | Monthly        | Quarterly      | Annual <sup>1</sup> | Nonreporter <sup>2</sup> | Total          |
|--------------|----------------|----------------|---------------------|--------------------------|----------------|
| Adams        | 248            | 407            | 375                 | 420                      | 1,450          |
| Asotin       | 226            | 318            | 322                 | 153                      | 1,019          |
| Benton       | 2,880          | 4,395          | 4,028               | 1,768                    | 13,071         |
| Chelan       | 1,923          | 2,682          | 2,304               | 1,340                    | 8,249          |
| Clallam      | 1,411          | 2,491          | 2,037               | 769                      | 6,708          |
| Clark        | 6,477          | 12,464         | 11,862              | 4,371                    | 35,174         |
| Columbia     | 71             | 107            | 109                 | 93                       | 380            |
| Cowlitz      | 1,249          | 2,086          | 1,767               | 670                      | 5,772          |
| Douglas      | 463            | 940            | 796                 | 538                      | 2,737          |
| Ferry        | 82             | 182            | 173                 | 74                       | 511            |
| Franklin     | 1,235          | 1,843          | 1,737               | 1,033                    | 5,848          |
| Garfield     | 25             | 48             | 45                  | 107                      | 225            |
| Grant        | 1,350          | 1,902          | 1,770               | 1,325                    | 6,347          |
| Grays Harbor | 1,133          | 1,747          | 1,474               | 633                      | 4,987          |
| Island       | 1,297          | 2,618          | 2,484               | 890                      | 7,289          |
| Jefferson    | 665            | 1,408          | 1,468               | 496                      | 4,037          |
| King         | 41,377         | 64,832         | 69,759              | 26,238                   | 202,206        |
| Kitsap       | 3,762          | 6,665          | 6,457               | 2,712                    | 19,596         |
| Kittitas     | 995            | 1,473          | 1,343               | 503                      | 4,314          |
| Klickitat    | 397            | 700            | 630                 | 334                      | 2,061          |
| Lewis        | 1,290          | 2,144          | 1,923               | 876                      | 6,233          |
| Lincoln      | 182            | 293            | 288                 | 502                      | 1,265          |
| Mason        | 790            | 1,643          | 1,423               | 577                      | 4,433          |
| Okanogan     | 828            | 1,194          | 1,164               | 769                      | 3,955          |
| Pacific      | 405            | 653            | 549                 | 246                      | 1,853          |
| Pend Oreille | 163            | 362            | 302                 | 138                      | 965            |
| Pierce       | 12,138         | 21,069         | 19,489              | 7,638                    | 60,334         |
| San Juan     | 807            | 1,294          | 1,108               | 408                      | 3,617          |
| Skagit       | 2,406          | 3,728          | 3,319               | 1,445                    | 10,898         |
| Skamania     | 126            | 270            | 235                 | 72                       | 703            |
| Snohomish    | 12,604         | 20,768         | 18,558              | 6,742                    | 58,672         |
| Spokane      | 7,971          | 12,932         | 12,763              | 4,676                    | 38,342         |
| Stevens      | 610            | 1,203          | 1,113               | 463                      | 3,389          |
| Thurston     | 4,047          | 7,259          | 7,343               | 3,069                    | 21,718         |
| Wahkiakum    | 50             | 128            | 121                 | 35                       | 334            |
| Walla Walla  | 918            | 1,512          | 1,466               | 708                      | 4,604          |
| Whatcom      | 4,219          | 6,924          | 7,262               | 3,295                    | 21,700         |
| Whitman      | 493            | 702            | 761                 | 693                      | 2,649          |
| Yakima       | 3,115          | 4,430          | 4,279               | 2,635                    | 14,459         |
| SUBTOTAL     | 120,428        | 197,816        | 194,406             | 79,454                   | 592,104        |
| Out-Of-State | 44,751         | 41,670         | 33,253              | 19,428                   | 139,102        |
| <b>TOTAL</b> | <b>165,179</b> | <b>239,486</b> | <b>227,659</b>      | <b>98,882</b>            | <b>731,206</b> |

**1 Includes seasonal reporters.**

**2 Businesses that meet ALL of the following criteria are not required to file monthly, quarterly, or annual returns:**

**Business activity does not require the collection of retail sales tax.**

**Gross proceeds of sales, gross income, or value of products for all business and occupation tax classifications is less than \$28,000 per year; or \$46,667 dollars per year for persons generating at least fifty percent of their taxable amount from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and 82.04.285.**

**Gross income of the business for all public utility tax classifications is less than \$24,000 per year.**

**The business does not owe any other tax or fee to the Department of Revenue.**

**Table 11****NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE****By County and Major Industry - Calendar Year 2021**

| County       | Construction  | Manufacturing | Wholesaling  | Retailing     | Services      | Other         | Total         |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|
| Adams        | 14            | 3             | 4            | 19            | 52            | 56            | 148           |
| Asotin       | 17            | 4             | 1            | 12            | 51            | 49            | 134           |
| Benton       | 285           | 52            | 25           | 302           | 923           | 280           | 1,867         |
| Chelan       | 138           | 33            | 7            | 125           | 550           | 114           | 967           |
| Clallam      | 131           | 29            | 5            | 115           | 361           | 87            | 728           |
| Clark        | 789           | 147           | 74           | 780           | 2,335         | 838           | 4,963         |
| Columbia     | 3             | 0             | 0            | 2             | 17            | 7             | 29            |
| Cowlitz      | 159           | 25            | 10           | 159           | 375           | 121           | 849           |
| Douglas      | 58            | 5             | 3            | 49            | 149           | 41            | 305           |
| Ferry        | 6             | 4             | 0            | 16            | 32            | 17            | 75            |
| Franklin     | 137           | 18            | 11           | 118           | 330           | 169           | 783           |
| Garfield     | 1             | 0             | 1            | 6             | 7             | 4             | 19            |
| Grant        | 116           | 21            | 11           | 127           | 352           | 132           | 759           |
| Grays Harbor | 116           | 27            | 8            | 133           | 291           | 97            | 672           |
| Island       | 123           | 27            | 9            | 160           | 414           | 99            | 832           |
| Jefferson    | 42            | 14            | 6            | 58            | 234           | 60            | 414           |
| King         | 2,400         | 550           | 373          | 3,581         | 12,346        | 4,269         | 23,519        |
| Kitsap       | 304           | 85            | 22           | 465           | 1,161         | 310           | 2,347         |
| Kittitas     | 75            | 14            | 8            | 99            | 273           | 81            | 550           |
| Klickitat    | 37            | 4             | 3            | 35            | 110           | 86            | 275           |
| Lewis        | 133           | 21            | 14           | 150           | 356           | 158           | 832           |
| Lincoln      | 21            | 3             | 4            | 22            | 39            | 16            | 105           |
| Mason        | 113           | 15            | 7            | 109           | 303           | 70            | 617           |
| Okanogan     | 67            | 14            | 13           | 64            | 191           | 58            | 407           |
| Pacific      | 36            | 8             | 4            | 44            | 136           | 41            | 269           |
| Pend Oreille | 24            | 8             | 1            | 28            | 42            | 21            | 124           |
| Pierce       | 1,229         | 193           | 97           | 1,571         | 3,940         | 1,294         | 8,324         |
| San Juan     | 55            | 6             | 8            | 44            | 215           | 43            | 371           |
| Skagit       | 201           | 41            | 18           | 202           | 535           | 176           | 1,173         |
| Skamania     | 32            | 4             | 2            | 24            | 60            | 31            | 153           |
| Snohomish    | 1,312         | 222           | 94           | 1,301         | 3,612         | 997           | 7,538         |
| Spokane      | 841           | 131           | 66           | 783           | 2,579         | 758           | 5,158         |
| Stevens      | 69            | 11            | 3            | 80            | 156           | 79            | 398           |
| Thurston     | 348           | 78            | 25           | 469           | 1,435         | 368           | 2,723         |
| Wahkiakum    | 6             | 1             | 1            | 8             | 18            | 6             | 40            |
| Walla Walla  | 74            | 19            | 12           | 89            | 279           | 58            | 531           |
| Whatcom      | 319           | 65            | 38           | 389           | 1,261         | 371           | 2,443         |
| Whitman      | 31            | 9             | 3            | 58            | 124           | 42            | 267           |
| Yakima       | 239           | 40            | 15           | 314           | 749           | 322           | 1,679         |
| Out of State | 1,281         | 604           | 1,120        | 3,408         | 8,318         | 3,065         | 17,796        |
| <b>TOTAL</b> | <b>11,382</b> | <b>2,555</b>  | <b>2,126</b> | <b>15,518</b> | <b>44,711</b> | <b>14,891</b> | <b>91,183</b> |

Note: Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.



**Table 12**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE**

**Statewide by Industry - Calendar Years 2020 and 2021**

| Industry                                   | NAICS          | 2020   | 2021   |
|--|----------------|--------|--------|
| <b>Manufacturing</b>                       | <b>31-33</b>   |        |        |
| Food & beverages                           | 311-312        | 676    | 770    |
| Textiles & apparel                         | 313-316        | 227    | 211    |
| Lumber, wood & paper                       | 321-322        | 202    | 215    |
| Petroleum, chemicals, plastics             | 324-327        | 189    | 206    |
| Metal products                             | 331-332        | 173    | 191    |
| Industrial machinery                       | 333            | 51     | 75     |
| Computers & electronics                    | 334            | 57     | 75     |
| Appliances & electrical equip.             | 335            | 22     | 24     |
| Transportation equipment                   | 336            | 74     | 62     |
| Other manufacturing                        | 323, 337, 339  | 638    | 726    |
| <b>Wholesale Trade</b>                     | <b>42</b>      |        |        |
| Durable goods                              | 423            | 969    | 926    |
| Nondurable goods                           | 424            | 1,037  | 980    |
| Other wholesaling                          | 425            | 293    | 220    |
| <b>Retail trade</b>                        | <b>44-45</b>   |        |        |
| Motor vehicles & parts                     | 441            | 469    | 528    |
| Furniture & home furnishings               | 442            | 380    | 463    |
| Electronics & appliances                   | 443            | 481    | 466    |
| Building materials                         | 4441           | 233    | 309    |
| Lawn & garden supply                       | 4442           | 263    | 294    |
| Food & beverages (off-premises)            | 445            | 1,020  | 1,224  |
| Health & personal care                     | 446            | 1,054  | 990    |
| Gas stations (& mini-marts w/ pumps)       | 447            | 81     | 100    |
| Apparel & accessories                      | 448            | 2,259  | 2,554  |
| Sporting goods, hobby, book stores         | 451            | 859    | 1,015  |
| Department stores                          | 4522           | 2      | 9      |
| Warehouse Clubs and Superstores            | 4523           | 0      | 0      |
| General merchandise                        | 452319         | 2,107  | 1,863  |
| E-commerce & mail order                    | 4541           | 255    | 312    |
| Misc. retailers                            | 453, 4542-4543 | 4,933  | 5,391  |
| <b>Other Business Activities</b>           |                |        |        |
| Ag., forestry, fishing, mining             | 11, 21         | 1,096  | 1,184  |
| Utilities: electric, nat. gas, water/sewer | 22             | 26     | 46     |
| Construction                               | 23             | 10,010 | 11,382 |
| Transportation (passenger & freight)       | 48, 492        | 3,891  | 4,939  |
| Warehouses                                 | 493            | 82     | 97     |
| <b>Information</b>                         | <b>51</b>      |        |        |
| Publishing                                 | 5111, 516      | 170    | 175    |
| Software development                       | 5112           | 679    | 1,137  |
| Motion picture & audio recording           | 512            | 488    | 504    |
| Radio & TV broadcasting; cable TV          | 515            | 14     | 23     |
| Telephone & telecommunications             | 517            | 97     | 180    |
| Information & data processing services     | 518-519        | 440    | 620    |
| <b>Finance, Insurance, Real Estate</b>     | <b>52-53</b>   |        |        |
| Banking, credit & securities               | 521-523, 525   | 1,938  | 2,187  |
| Insurance agents & brokers                 | 524            | 646    | 692    |
| Real estate agents & brokers               | 531            | 2,728  | 3,107  |

**Table 12**  
**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE**

**Statewide by Industry - Calendar Years 2020 and 2021**

| Industry                             | NAICS                 | 2020          | 2021          |
|--------------------------------------|-----------------------|---------------|---------------|
| <b>Services</b>                      |                       |               |               |
| <b>BUSINESS SERVICES:</b>            |                       |               |               |
| Rental of tangible personal property | 532-533               | 391           | 513           |
| Legal services                       | 5411                  | 819           | 923           |
| Accounting services                  | 5412                  | 945           | 1,150         |
| Architectural & engineering services | 5413-5414             | 1,969         | 2,141         |
| Computer services                    | 5415                  | 2,535         | 3,104         |
| Other business services              | 5416-5419, 55-56      | 14,017        | 15,075        |
| <b>PERSONAL SERVICES:</b>            |                       |               |               |
| Health services                      | 62                    | 5,457         | 6,065         |
| Arts, entertainment, recreation      | 71                    | 2,514         | 2,510         |
| Accommodations                       | 721                   | 956           | 1,517         |
| Restaurants & Food Services          | 7223, 7225            | 2,158         | 2,529         |
| Drinking Places                      | 7224                  | 100           | 135           |
| Auto repair & services               | 8111                  | 1,062         | 1,237         |
| Personal care (beauty, barber, etc.) | 8121-8122             | 2,380         | 2,821         |
| Laundry & dry cleaning               | 8123                  | 43            | 39            |
| Other personal services              | 8129                  | 1,020         | 1,157         |
| <b>OTHER SERVICES:</b>               |                       |               |               |
| Schools & government                 | 491, 61, 92           | 1,916         | 1,887         |
| Other services                       | 8112-8114, 813-814, } | 1,841         | 1,908         |
| <b>TOTAL NEW ACCOUNTS</b>            |                       | <b>81,432</b> | <b>91,183</b> |

**Note:** Based on opening date and the North American Industry Classification System (NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

**Table 13**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**

**Highest Local Tax Rate in Each County as of July 1, 2022**

| County       | Jurisdiction(s) with Highest Local Sales/Use Tax Rate | City/County | Public Transit | Regional Transit | Criminal Justice | Public Safety | Juvenile Correction | Emergency Communications | Mental Health | Other   | TOTAL LOCAL TAX RATE |
|--------------|---|-------------|----------------|------------------|------------------|---------------|---------------------|--------------------------|---------------|---|----------------------|
| Adams        | Othello   | 1.0         | 0.2            |                  | 0.1              | 0.3           |                     | 0.1                      |               |   | 1.7                  |
| Asotin       | Clarkston   | 0.8         | 0.4            |                  |                  | 0.3           |                     |                          |               | 0.2 Public Facilities                             | 1.7                  |
| Benton       | all cities; PTBA                                      | 1.0         | 0.6            |                  | 0.1              | 0.3           | 0.1                 |                          | 0.1           |   | 2.2                  |
| Chelan       | Wenatchee   | 1.0         | 0.5            |                  | 0.1              |               |                     | 0.1                      |               | 0.3 Public Facilities; 0.1 Housing & Related Svcs | 2.1                  |
| Clallam      | Sequim  | 1.0         | 0.8            |                  | 0.1              | 0.1           | 0.1                 | 0.1                      | 0.1           | 0.1 Housing & Related Svcs                        | 2.4                  |
| Clark        | Vancouver   | 1.0         | 0.7            |                  | 0.1              |               |                     |                          | 0.1           | 0.1 Housing & Related Svcs                        | 2.0                  |
| Columbia     | Dayton  | 1.0         | 0.6            |                  | 0.1              |               |                     | 0.1                      | 0.1           |   | 1.9                  |
| Cowlitz      | Kelso; Longview                                       | 1.0         | 0.3            |                  | 0.1              |               |                     | 0.1                      | 0.1           |   | 1.6                  |
| Douglas      | East Wenatchee  | 1.0         | 0.5            |                  | 0.1              |               |                     | 0.1                      |               | 0.1 Public Facilities; 0.1 Housing & Related Svcs | 1.9                  |
| Ferry        | entire county   | 1.0         |                |                  | 0.1              | 0.3           |                     |                          | 0.1           |   | 1.5                  |
| Franklin     | Pasco; PTBA   | 1.0         | 0.6            |                  | 0.1              | 0.3           | 0.1                 |                          | 0.1           |   | 2.2                  |
| Garfield     | entire county   | 1.0         | 0.4            |                  |                  |               |                     |                          |               |   | 1.4                  |
| Grant        | six cities  | 1.0         | 0.4            |                  | 0.1              | 0.3           |                     | 0.1                      |               |   | 1.9                  |
| Grays Harbor | Ocean Shores  | 1.0         | 0.90           |                  | 0.1              | 0.3           |                     | 0.2                      | 0.1           |   | 2.6                  |
| Island       | Oak Harbor  | 1.0         | 1.1            |                  | 0.1              |               | 0.1                 |                          | 0.1           | 0.1 Housing & Related Svcs                        | 2.5                  |
| Jefferson    | entire county   | 1.0         | 0.9            |                  | 0.1              | 0.3           |                     | 0.1                      | 0.1           | 0.1 Housing & Related Svcs                        | 2.6                  |
| King         | Shoreline   | 1.0         | 1.1            | 1.4              | 0.1              |               |                     |                          | 0.1           | 0.1 Housing & Related Svcs                        | 3.8                  |
| Kitsap       | entire county   | 1.0         | 0.8            |                  | 0.1              |               | 0.1                 | 0.2                      | 0.1           | 0.1 Housing & Related Svcs; 0.3 Passenger Ferry   | 2.7                  |
| Kittitas     | Ellensburg  | 1.0         | 0.2            |                  | 0.1              | 0.3           | 0.1                 |                          | 0.1           | 0.1 Housing & Related Svcs                        | 1.9                  |
| Klickitat    | all three cities                                      | 1.0         |                |                  |                  |               |                     |                          |               |   | 1.0                  |

| County       | Jurisdiction(s) with Highest Local Sales/Use Tax Rate | City/County | Public Transit | Regional Transit | Criminal Justice | Public Safety | Juvenile Correction | Emergency Communications | Mental Health | Other   | TOTAL LOCAL TAX RATE |
|--------------|---|-------------|----------------|------------------|------------------|---------------|---------------------|--------------------------|---------------|---|----------------------|
| Lewis        | Centralia; Chehalis                                   | 1.0         | 0.4            |                  | 0.1              |               | 0.1                 |                          | 0.1           |   | 1.7                  |
| Lincoln      | entire county   | 1.0         |                |                  | 0.1              | 0.3           |                     | 0.1                      |               |   | 1.5                  |
| Mason        | Shelton   | 1.0         | 0.8            |                  | 0.1              | 0.1           | 0.1                 | 0.1                      | 0.1           |   | 2.3                  |
| Okanogan     | Twisp   | 1.0         | 0.6            |                  | 0.1              | 0.1           | 0.1                 | 0.2                      | 0.1           |   | 2.2                  |
| Pacific      | Long Beach  | 1.0         | 0.5            |                  | 0.1              |               |                     | 0.1                      | 0.1           |   | 1.8                  |
| Pend Oreille | entire county   | 1.0         |                |                  | 0.1              |               |                     |                          | 0.1           |   | 1.2                  |
| Pierce       | Tacoma  | 1.0         | 0.7            | 1.4              | 0.1              |               | 0.1                 | 0.1                      | 0.1           | 0.1 Zoo/aquarium; 0.1 Cultural Access Program; 0.1 Housing & Related Svcs | 3.8                  |
| San Juan     | Friday Harbor   | 1.0         | 0.2            |                  | 0.1              | 0.3           | 0.1                 | 0.2                      | 0.1           |   | 2.0                  |
| Skagit       | Anacortes   | 1.0         | 0.6            |                  | 0.1              | 0.3           |                     | 0.1                      | 0.1           | 0.1 Housing & Related Svcs  | 2.3                  |
| Skamania     | entire county   | 1.0         |                |                  | 0.1              |               |                     |                          | 0.1           |   | 1.2                  |
| Snohomish    | Three Cities  | 1.0         | 1.3            | 1.4              | 0.1              |               |                     | 0.1                      | 0.1           | 0.1 Housing & Related Svcs  | 4.1                  |
| Spokane      | Airway Heights  | 1.0         | 1.0            |                  | 0.1              | 0.1           | 0.1                 | 0.1                      | 0.1           | 0.1 Public Facilities   | 2.6                  |
| Stevens      | entire county   | 1.0         |                |                  | 0.1              |               |                     |                          |               |   | 1.1                  |
| Thurston     | Lacey; Tumwater                                       | 1.0         | 1.4            |                  | 0.1              |               | 0.1                 | 0.2                      | 0.1           | 0.1 Housing & Related Svcs  | 3.0                  |
| Wahkiakum    | entire county   | 1.0         |                |                  |                  |               |                     |                          | 0.1           |   | 1.1                  |
| Walla Walla  | Walla Walla City                                      | 1.0         | 0.8            |                  | 0.1              | 0.3           | 0.1                 |                          | 0.1           |   | 2.4                  |
| Whatcom      | Bellingham; Blaine; Ferndale; Lynden                  | 1.0         | 0.8            |                  | 0.1              | 0.1           | 0.1                 |                          | 0.1           | 0.1 Housing & Related Svcs  | 2.3                  |
| Whitman      | entire county   | 1.0         |                |                  | 0.1              |               | 0.1                 | 0.2                      |               |   | 1.4                  |
| Yakima       | Selah; City of Yakima                                 | 1.0         | 0.3            |                  | 0.1              | 0.3           |                     |                          | 0.1           |   | 1.8                  |

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (hotel/motel taxes).

PTBA = public transportation benefit area

Counties with multiple cities listed have equal totals but may levy different local sales taxes.

**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 |
|--|----------------------------|-------------------|---|-------------------------------|
| <b>TAXES PAID BY PURCHASERS:</b>               |                            |                   |   |                               |
| 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 <sup>#</sup>                           | 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 <sup>#</sup>                           | 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 <sup>#</sup>                           | 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 <sup>#</sup>                           | 111,518,286                   |
| Mental Health/Chemical Dep.                    | 82.14.460(2)               | 0.1%              | 29 <sup>#</sup>                           | 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               |
| <b>CREDITED AGAINST STATE GENERAL FUND:</b>    |                            |                   |   |                               |
| 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                 |
| <b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b> |                            |                   |   | <b>\$6,721,377,488</b>        |

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.

**Table 15**

**YIELD OF BASIC & OPTIONAL CITY/COUNTY LOCAL SALES AND USE TAX<sup>1</sup>**

**Distributions of the 1.0% Tax in Fiscal Years FY 2021 - FY 2022**

| County       | Distributions to All Cities & the County in Each County |                        |               | Per Capita Receipts |      |
|--------------|---|------------------------|---------------|---------------------|------|
|              | FY 2021   | FY 2022                | % Change      | FY 2022             | Rank |
| Adams        | \$5,234,575   | \$4,562,168            | (12.8) %      | \$216.22            | 27   |
| Asotin       | 3,773,087   | 4,055,502              | 7.5           | 179.45              | 34   |
| Benton       | 55,522,125  | 61,464,249             | 10.7          | 289.52              | 8    |
| Chelan       | 25,716,258  | 28,275,867             | 10.0          | 350.60              | 5    |
| Clallam      | 16,850,661  | 19,076,444             | 13.2          | 245.75              | 19   |
| Clark        | 109,767,447   | 125,147,138            | 14.0          | 240.25              | 20   |
| Columbia     | 867,070   | 1,018,420              | 17.5          | 257.83              | 16   |
| Cowlitz      | 26,944,028  | 30,279,888             | 12.4          | 269.51              | 11   |
| Douglas      | 14,093,845  | 17,963,599             | 27.5          | 408.26              | 2    |
| Ferry        | 912,508   | 1,123,550              | 23.1          | 153.91              | 38   |
| Franklin     | 21,813,160  | 27,682,571             | 26.9          | 277.52              | 9    |
| Garfield     | 495,385   | 501,275                | 1.2           | 217.95              | 26   |
| Grant        | 27,883,863  | 30,499,865             | 9.4           | 299.61              | 7    |
| Grays Harbor | 15,006,966  | 16,779,272             | 11.8          | 219.62              | 24   |
| Island       | 15,589,215  | 17,708,440             | 13.6          | 201.92              | 31   |
| Jefferson    | 6,396,148   | 7,488,831              | 17.1          | 224.55              | 23   |
| King         | 764,649,930   | 871,398,048            | 14.0          | 375.98              | 3    |
| Kitsap       | 60,812,551  | 66,823,250             | 9.9           | 237.89              | 21   |
| Kittitas     | 14,516,424  | 16,788,122             | 15.6          | 355.68              | 4    |
| Klickitat    | 3,520,234   | 5,071,447              | 44.1          | 219.07              | 25   |
| Lewis        | 19,639,712  | 22,154,077             | 12.8          | 265.64              | 13   |
| Lincoln      | 2,006,865   | 2,176,511              | 8.5           | 196.97              | 33   |
| Mason        | 10,761,554  | 11,697,397             | 8.7           | 176.70              | 37   |
| Okanogan     | 8,861,006   | 10,045,643             | 13.4          | 235.26              | 22   |
| Pacific      | 4,239,486   | 4,799,637              | 13.2          | 203.37              | 29   |
| Pend Oreille | 1,856,597   | 2,427,343              | 30.7          | 178.15              | 36   |
| Pierce       | 218,201,521   | 240,718,548            | 10.3          | 256.79              | 17   |
| San Juan     | 7,008,592   | 8,411,001              | 20.0          | 463.42              | 1    |
| Skagit       | 37,495,504  | 41,704,230             | 11.2          | 317.75              | 6    |
| Skamania     | 2,048,155   | 2,346,383              | 14.6          | 197.18              | 32   |
| Snohomish    | 184,353,201   | 210,380,909            | 14.1          | 248.30              | 18   |
| Spokane      | 133,885,758   | 149,506,494            | 11.7          | 271.48              | 10   |
| Stevens      | 7,223,879   | 8,401,611              | 16.3          | 178.57              | 35   |
| Thurston     | 74,919,521  | 78,394,143             | 4.6           | 260.88              | 15   |
| Wahkiakum    | 609,088   | 681,976                | 12.0          | 150.71              | 39   |
| Walla Walla  | 14,395,349  | 16,675,256             | 15.8          | 266.27              | 12   |
| Whatcom      | 53,861,933  | 60,647,913             | 12.6          | 261.81              | 14   |
| Whitman      | 9,328,970   | 9,680,101              | 3.8           | 202.51              | 30   |
| Yakima       | 49,633,930  | 54,591,051             | 10.0          | 210.01              | 28   |
| All Counties | \$615,306,559   | \$690,840,353          | 12.3          |                     |      |
| All Cities   | \$1,415,389,546   | \$1,598,307,819        | 12.9          |                     |      |
| <b>TOTAL</b> | <b>\$2,030,696,105</b>                                  | <b>\$2,289,148,172</b> | <b>12.7 %</b> | <b>\$291.08</b>     |      |

**Note: Distributions of basic & optional 1.0% local sales/use tax, excluding admin. expense (1.0%) retained by the state.**

**1 Changes to the Department computer systems require this comparison to include basic and optional taxes starting in Fiscal Year 2018.**

**Table 16A****LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>****Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022**

| County       | City/County<br>Basic and Optional<br>up to 1.0% | Municipal Transit <sup>3</sup><br>0.1% - 0.9% | High-Capacity Transit<br>0.9% | Housing & Related<br>Services<br>0.1% |
|--------------|---|---|-------------------------------|---------------------------------------|
| Adams        | \$4,562,168                                     | \$491,455                                     |                               |                                       |
| Asotin       | 4,055,502                                       | 1,734,318                                     |                               |                                       |
| Benton       | 61,464,249                                      | 49,843,121                                    |                               |                                       |
| Chelan       | 28,275,867                                      | 614,310                                       |                               | \$1,193,538                           |
| Clallam      | 19,076,444                                      | 13,517,745                                    |                               | 519,363                               |
| Clark        | 125,147,138                                     | 79,643,172                                    |                               | 6,602,276                             |
| Columbia     | 1,018,420                                       | 502,639                                       |                               |                                       |
| Cowlitz      | 30,279,888                                      | 5,479,592                                     |                               |                                       |
| Douglas      | 17,963,599                                      | 22,698,010                                    |                               | 471,718                               |
| Ferry        | 1,123,550                                       |   |                               |                                       |
| Franklin     | 27,682,571                                      | 92,878  |                               |                                       |
| Garfield     | 501,275   | 199,595                                       |                               |                                       |
| Grant        | 30,499,865                                      | 9,295,253                                     |                               |                                       |
| Grays Harbor | 16,779,272                                      | 13,241,787                                    |                               |                                       |
| Island       | 17,708,440                                      | 17,110,116                                    |                               |                                       |
| Jefferson    | 7,488,831                                       | 6,739,901                                     |                               | 741,596                               |
| King         | 871,398,048                                     | 824,850,125                                   | \$1,616,676,728               | 85,726,526                            |
| Kitsap       | 66,823,250                                      | 73,493,629                                    |                               | 860,864                               |
| Kittitas     | 16,788,122                                      | 1,394,904                                     |                               | 698,255                               |
| Klickitat    | 5,071,447                                       |   |                               |                                       |
| Lewis        | 22,154,077                                      | 4,692,367                                     |                               |                                       |
| Lincoln      | 2,176,511                                       |   |                               |                                       |
| Mason        | 11,697,397                                      | 7,702,984                                     |                               |                                       |
| Okanogan     | 10,045,643                                      | 3,950,934                                     |                               |                                       |
| Pacific      | 4,799,637                                       | 1,644,749                                     |                               |                                       |
| Pend Oreille | 2,427,343                                       |   |                               |                                       |
| Pierce       | 240,718,548                                     | 117,762,749                                   | (incl. w/ King)               | 5,961,891                             |
| San Juan     | 8,411,001                                       | 395,611                                       |                               |                                       |
| Skagit       | 41,704,230                                      | 19,272,615                                    |                               | 1,817,793                             |
| Skamania     | 2,346,383                                       |   |                               |                                       |
| Snohomish    | 210,380,909                                     | 230,819,737                                   | (incl. w/ King)               | 1,768,099                             |
| Spokane      | 149,506,494                                     | 109,423,266                                   |                               | 5,926,330                             |
| Stevens      | 8,401,611                                       |   |                               |                                       |
| Thurston     | 78,394,143                                      | 87,204,891                                    |                               | 2,898,183                             |
| Wahkiakum    | 681,976   |   |                               |                                       |
| Walla Walla  | 16,675,256                                      | 9,932,823                                     |                               |                                       |
| Whatcom      | 60,647,913                                      | 45,085,816                                    |                               | 4,983,600                             |
| Whitman      | 9,680,101                                       |   |                               |                                       |
| Yakima       | 54,591,051                                      | 10,723,613                                    |                               |                                       |
|              |   |   |                               |                                       |
| <b>TOTAL</b> | <b>\$2,289,148,172</b>                          | <b>\$1,769,554,703</b>                        | <b>\$1,616,676,728</b>        | <b>\$120,170,032</b>                  |

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Distributions include Transportation Benefit District taxes.



**Table 16B****LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>****Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022**

| County       | Criminal Justice<br>0.1% | Juvenile Correction<br>0.1% | Public Facilities<br>0.2% | Public Safety<br>0.3% |
|--------------|--------------------------|-----------------------------|---------------------------|-----------------------|
| Adams        | \$452,552                |                             |                           | \$1,307,659           |
| Asotin       |                          |                             | \$1,013,856               | 1,389,633             |
| Benton       | 6,146,483                | \$6,146,480                 |                           | 17,004,023            |
| Chelan       | 2,827,774                |                             | 7,114,943                 | 304,727               |
| Clallam      | 1,907,671                | 1,863,084                   |                           | 509,019               |
| Clark        | 12,512,804               |                             |                           |                       |
| Columbia     | 101,837                  |                             |                           |                       |
| Cowlitz      | 3,029,643                |                             |                           | 377,113               |
| Douglas      | 1,789,168                |                             |                           |                       |
| Ferry        | 112,364                  |                             |                           | 323,822               |
| Franklin     | 2,768,282                | 2,768,282                   |                           | 7,017,479             |
| Garfield     |                          |                             |                           |                       |
| Grant        | 3,050,050                |                             |                           | 8,521,438             |
| Grays Harbor | 1,678,034                |                             |                           | 4,694,607             |
| Island       | 1,770,933                | 1,770,931                   |                           |                       |
| Jefferson    | 748,940                  |                             |                           | 2,184,930             |
| King         | 86,792,875               |                             |                           | 3,396,692             |
| Kitsap       | 6,682,409                | 6,682,409                   |                           |                       |
| Kittitas     | 1,678,862                | 1,678,860                   |                           | 4,778,700             |
| Klickitat    |                          |                             |                           |                       |
| Lewis        | 2,215,449                | 2,215,449                   |                           |                       |
| Lincoln      | 217,657                  |                             |                           | 611,611               |
| Mason        | 1,169,749                | 1,169,748                   |                           | 335,296               |
| Okanogan     | 1,011,836                | 1,001,454                   |                           | 227,919               |
| Pacific      | 479,440                  |                             |                           |                       |
| Pend Oreille | 242,698                  |                             |                           |                       |
| Pierce       | 24,028,399               | 24,210,261                  |                           | 28,550                |
| San Juan     | 841,137                  | 841,136                     |                           | 2,476,764             |
| Skagit       | 4,170,502                |                             |                           | 11,147,443            |
| Skamania     | 234,458                  |                             |                           |                       |
| Snohomish    | 21,429,849               |                             |                           | 2,781,846             |
| Spokane      | 14,950,839               | 14,950,875                  | 14,950,887                | 13,449,051            |
| Stevens      | 840,184                  |                             |                           |                       |
| Thurston     | 7,839,512                | 7,839,508                   |                           | 2,495,696             |
| Wahkiakum    |                          |                             |                           |                       |
| Walla Walla  | 1,667,589                | 1,667,589                   |                           | 4,633,480             |
| Whatcom      | 6,064,876                | 6,064,039                   |                           | 5,592,754             |
| Whitman      | 951,331                  | 951,330                     |                           |                       |
| Yakima       | 5,459,250                |                             |                           | 14,779,235            |
|              |                          |                             |                           |                       |
| <b>TOTAL</b> | <b>\$227,865,436</b>     | <b>\$81,821,436</b>         | <b>\$23,079,686</b>       | <b>\$110,369,487</b>  |

**1 Distributions exclude state-retained administrative fee.****2 Amounts for multi-county districts shown for the largest county.**

**Table 16C**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022

| County       | Zoo & Aquarium<br>0.1% | Em. Communications<br>0.1% | Mental Health<br>0.1% | Affordable Housing <sup>3</sup><br>0.0073 or 0.0146% |
|--------------|------------------------|----------------------------|-----------------------|--|
| Adams        |                        | \$456,233                  |                       | \$51,473   |
| Asotin       |                        |                            |                       | 30,949   |
| Benton       |                        |                            |                       | 618,727  |
| Chelan       |                        | 2,796,301                  |                       | 321,377  |
| Clallam      |                        | 1,907,670                  | \$1,907,663           | 228,672  |
| Clark        |                        |                            | 12,514,540            | 1,470,524  |
| Columbia     |                        | 100,719                    | 101,837               | 12,913   |
| Cowlitz      |                        | 3,026,586                  | 3,027,967             | 240,635  |
| Douglas      |                        | 1,785,864                  |                       | 160,607  |
| Ferry        |                        |                            | 112,363               |  |
| Franklin     |                        |                            | 234,310               | 138,940  |
| Garfield     |                        |                            |                       | 5,137  |
| Grant        |                        | 3,050,031                  |                       | 346,523  |
| Grays Harbor |                        | 3,314,212                  | 1,678,011             | 105,206  |
| Island       |                        |                            | 1,770,910             | 146,440  |
| Jefferson    |                        | 748,940                    | 748,940               | 82,451   |
| King         |                        |                            | 84,927,096            | 11,352,099   |
| Kitsap       |                        | 7,236,692                  | 6,680,562             | 750,124  |
| Kittitas     |                        |                            | 128,065               | 164,233  |
| Klickitat    |                        |                            |                       | 54,213   |
| Lewis        |                        |                            | 2,215,381             | 233,151  |
| Lincoln      |                        | 217,657                    |                       | 15,054   |
| Mason        |                        | 1,169,730                  | 1,169,574             | 121,900  |
| Okanogan     |                        | 1,995,450                  | 1,004,607             | 97,446   |
| Pacific      |                        | 479,765                    | 479,843               | 40,900   |
| Pend Oreille |                        |                            | 240,306               | 24,131   |
| Pierce       | \$24,454,772           | 24,051,970                 | 20,949,549            | 2,943,978  |
| San Juan     |                        | 1,676,138                  | 841,137               | 82,054   |
| Skagit       |                        | 4,170,500                  | 4,170,229             | 511,537  |
| Skamania     |                        |                            | 234,458               | 16,717   |
| Snohomish    |                        | 21,718,742                 | 21,880,929            | 2,157,318  |
| Spokane      |                        | 14,947,789                 | 14,947,510            | 1,553,031  |
| Stevens      |                        |                            |                       |  |
| Thurston     |                        | 15,638,368                 | 7,839,286             | 1,008,044  |
| Wahkiakum    |                        |                            | 68,210                | 6,947  |
| Walla Walla  |                        |                            | 1,667,311             | 96,062   |
| Whatcom      |                        |                            | 6,063,812             | 683,599  |
| Whitman      |                        | 1,028,928                  |                       | 64,337   |
| Yakima       |                        |                            | 5,454,614             | 499,172  |
|              |                        |                            |                       |  |
| <b>TOTAL</b> | <b>\$24,454,772</b>    | <b>\$111,518,286</b>       | <b>\$203,059,023</b>  | <b>\$26,436,621</b>                                  |

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

**Table 16D**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022

| County       | Regional Centers <sup>3</sup><br>0.033% | Regional Theaters <sup>3</sup><br>0.02 or 0.25% | Rural Counties <sup>3</sup><br>0.09% | Hospital Benefit <sup>3</sup><br>6.5% |
|--------------|---|---|--------------------------------------|---------------------------------------|
| Adams        |   |   | \$410,701                            |                                       |
| Asotin       |   |   | 460,262                              |                                       |
| Benton       | \$2,066,216                             |   | 5,635,184                            |                                       |
| Chelan       | 1,436,625                               |   | 2,579,970                            |                                       |
| Clallam      |   |   | 1,734,849                            |                                       |
| Clark        | 4,188,967                               |   |                                      |                                       |
| Columbia     |   |   | 92,190                               |                                       |
| Cowlitz      | 1,018,514                               | \$617,286                                       | 2,777,780                            |                                       |
| Douglas      |   |   | 1,631,838                            |                                       |
| Ferry        |   |   | 104,675                              |                                       |
| Franklin     | 875,819                                 |   | 2,512,324                            |                                       |
| Garfield     |   |   | 40,472                               |                                       |
| Grant        |   |   | 2,826,164                            |                                       |
| Grays Harbor | 564,708                                 |   | 1,540,149                            |                                       |
| Island       |   |   | 1,619,638                            |                                       |
| Jefferson    |   |   | 680,575                              |                                       |
| King         | 1,410,986                               |   |                                      |                                       |
| Kitsap       | 2,239,466                               |   |                                      |                                       |
| Kittitas     |   |   | 1,523,247                            |                                       |
| Klickitat    |   |   | 698,451                              |                                       |
| Lewis        | 742,900                                 |   | 2,026,125                            |                                       |
| Lincoln      |   |   | 197,876                              |                                       |
| Mason        |   |   | 1,062,943                            |                                       |
| Okanogan     |   |   | 924,080                              |                                       |
| Pacific      |   |   | 435,786                              |                                       |
| Pend Oreille |   |   | 220,445                              |                                       |
| Pierce       | 5,553,332                               |   |                                      | \$2,000,000                           |
| San Juan     |   |   | 764,517                              |                                       |
| Skagit       | 1,396,757                               |   | 3,809,363                            |                                       |
| Skamania     |   |   | 213,076                              |                                       |
| Snohomish    | 7,417,032                               |   |                                      |                                       |
| Spokane      | 5,014,909                               |   |                                      |                                       |
| Stevens      |   |   | 762,907                              |                                       |
| Thurston     | 2,498,650                               |   |                                      |                                       |
| Wahkiakum    |   |   | 61,899                               |                                       |
| Walla Walla  |   |   | 1,532,092                            |                                       |
| Whatcom      | 2,029,143                               |   | 5,533,980                            |                                       |
| Whitman      |   |   | 864,816                              |                                       |
| Yakima       | 1,182,712                               | 896,009   | 4,988,646                            |                                       |
| <b>TOTAL</b> | <b>\$39,636,737</b>                     | <b>\$1,513,295</b>                              | <b>\$50,267,021</b>                  | <b>\$2,000,000</b>                    |

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

3 Credited against the state general fund.

**Table 16E**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022

| County       | Infrastructure-LIFT <sup>3</sup><br>6.5% | Revitalization-LRF <sup>3</sup><br>6.5% | Annexation Area <sup>3,4</sup><br>0.2% | Health Sciences <sup>3</sup><br>0.02% |
|--------------|--|---|--|---------------------------------------|
| Adams        |  |   |  |                                       |
| Asotin       |  |   |  |                                       |
| Benton       |  | \$830,000                               |  |                                       |
| Chelan       |  | 500,000                                 |  |                                       |
| Clallam      |  |   |  |                                       |
| Clark        |  | 220,000                                 |  |                                       |
| Columbia     |  |   |  |                                       |
| Cowlitz      |  |   |  |                                       |
| Douglas      |  |   |  |                                       |
| Ferry        |  |   |  |                                       |
| Franklin     |  |   |  |                                       |
| Garfield     |  |   |  |                                       |
| Grant        |  |   |  |                                       |
| Grays Harbor |  |   |  |                                       |
| Island       |  |   |  |                                       |
| Jefferson    |  |   |  |                                       |
| King         | \$2,000,003                              | 1,250,000                               | \$2,352,502                            |                                       |
| Kitsap       |  | 330,000                                 |  |                                       |
| Kittitas     |  |   |  |                                       |
| Klickitat    |  |   |  |                                       |
| Lewis        |  |   |  |                                       |
| Lincoln      |  |   |  |                                       |
| Mason        |  |   |  |                                       |
| Okanogan     |  |   |  |                                       |
| Pacific      |  |   |  |                                       |
| Pend Oreille |  |   |  |                                       |
| Pierce       | 1,000,006                                | 1,000,008                               |  |                                       |
| San Juan     |  |   |  |                                       |
| Skagit       | 500,000                                  |   |  |                                       |
| Skamania     |  |   |  |                                       |
| Snohomish    | 296,146                                  |   |  |                                       |
| Spokane      | 1,000,295                                | 250,000                                 |  | \$3,039,339                           |
| Stevens      |  |   |  |                                       |
| Thurston     |  |   |  |                                       |
| Wahkiakum    |  |   |  |                                       |
| Walla Walla  |  |   |  |                                       |
| Whatcom      | 1,000,000                                |   |  |                                       |
| Whitman      |  |   |  |                                       |
| Yakima       | 1,000,000                                |   |  |                                       |
|              |  |   |  |                                       |
| <b>TOTAL</b> | <b>\$6,796,450</b>                       | <b>\$4,380,008</b>                      | <b>\$2,352,502</b>                     | <b>\$3,039,339</b>                    |

- 1 Distributions exclude state-retained administrative fee.
- 2 Amounts for multi-county districts shown for the largest county.
- 3 Credited against the state general fund.
- 4 This tax expired at the end of June 2022.

**Table 16F**

**LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2022

| County       | Cultural Access<br>0.1% | Areana Project <sup>3</sup><br>N/A |
|--------------|-------------------------|------------------------------------|
| Adams        |                         |                                    |
| Asotin       |                         |                                    |
| Benton       |                         |                                    |
| Chelan       |                         |                                    |
| Clallam      |                         |                                    |
| Clark        |                         |                                    |
| Columbia     |                         |                                    |
| Cowlitz      |                         |                                    |
| Douglas      |                         |                                    |
| Ferry        |                         |                                    |
| Franklin     |                         |                                    |
| Garfield     |                         |                                    |
| Grant        |                         |                                    |
| Grays Harbor |                         |                                    |
| Island       |                         |                                    |
| Jefferson    |                         |                                    |
| King         |                         | \$16,839                           |
| Kitsap       |                         |                                    |
| Kittitas     |                         |                                    |
| Klickitat    |                         |                                    |
| Lewis        |                         |                                    |
| Lincoln      |                         |                                    |
| Mason        |                         |                                    |
| Okanogan     |                         |                                    |
| Pacific      |                         |                                    |
| Pend Oreille |                         |                                    |
| Pierce       | \$7,220,915             |                                    |
| San Juan     |                         |                                    |
| Skagit       |                         |                                    |
| Skamania     |                         |                                    |
| Snohomish    |                         |                                    |
| Spokane      |                         |                                    |
| Stevens      |                         |                                    |
| Thurston     |                         |                                    |
| Wahkiakum    |                         |                                    |
| Walla Walla  |                         |                                    |
| Whatcom      |                         |                                    |
| Whitman      |                         |                                    |
| Yakima       |                         |                                    |
|              |                         |                                    |
| <b>TOTAL</b> | <b>\$7,220,915</b>      | <b>\$16,839</b>                    |

- 1 Distributions exclude state-retained administrative fee.
- 2 Amounts for multi-county districts shown for the largest county.
- 3 Previously deferred local taxes/interest.

**Table 17**

**LOCAL RENTAL CAR TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for all Local Taxing Districts in Each County - Fiscal Year 2022<sup>2</sup>

| County       | County Tax<br>1.0% | High Capacity Transit<br>0.8% |
|--------------|--------------------|-------------------------------|
| Adams        |                    |                               |
| Asotin       |                    |                               |
| Benton       |                    |                               |
| Chelan       |                    |                               |
| Clallam      |                    |                               |
| Clark        |                    |                               |
| Columbia     |                    |                               |
| Cowlitz      |                    |                               |
| Douglas      |                    |                               |
| Ferry        |                    |                               |
| Franklin     | \$138,886          |                               |
| Garfield     |                    |                               |
| Grant        |                    |                               |
| Grays Harbor |                    |                               |
| Island       |                    |                               |
| Jefferson    |                    |                               |
| King         | 4,462,448          | \$4,041,120                   |
| Kitsap       |                    |                               |
| Kittitas     | 502                |                               |
| Klickitat    |                    |                               |
| Lewis        |                    |                               |
| Lincoln      |                    |                               |
| Mason        |                    |                               |
| Okanogan     |                    |                               |
| Pacific      |                    |                               |
| Pend Oreille |                    |                               |
| Pierce       | 338,023            |                               |
| San Juan     |                    |                               |
| Skagit       |                    |                               |
| Skamania     |                    |                               |
| Snohomish    |                    |                               |
| Spokane      | 765,435            |                               |
| Stevens      |                    |                               |
| Thurston     |                    |                               |
| Wahkiakum    |                    |                               |
| Walla Walla  |                    |                               |
| Whatcom      |                    |                               |
| Whitman      |                    |                               |
| Yakima       |                    |                               |
|              |                    |                               |
| <b>TOTAL</b> | <b>\$5,705,294</b> | <b>\$4,041,120</b>            |

1 Distributions exclude state-retained administrative fee.

2 Amounts for multi-county districts shown for the largest county.

Note: Blank entry means no local jurisdiction within the county imposed the local rental car tax.

**Table 18****LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS<sup>1</sup>**

Amounts for All Local Taxing Districts in Each County - Fiscal Year 2022

| County            | Additional Local Tax<br>2.0 - 3.0% | Room Fee<br>\$2 per day |
|-------------------|------------------------------------|-------------------------|
| Adams             | \$87,781                           |                         |
| Asotin            | 157,276                            |                         |
| Benton            | 1,384,110                          | \$1,831,386             |
| Chelan            | 6,129,269                          | 547,901                 |
| Clallam           | 1,743,747                          |                         |
| Clark             | 1,795,943                          | 1,214,198               |
| Columbia          | 33,402                             |                         |
| Cowlitz           | 720,928                            |                         |
| Douglas           | 261,928                            |                         |
| Ferry             | 17,883                             |                         |
| Franklin          | 409,885                            | 505,000                 |
| Garfield          |                                    |                         |
| Grant             | 1,040,890                          |                         |
| Grays Harbor      | 3,369,939                          |                         |
| Island            | 1,003,605                          |                         |
| Jefferson         | 661,651                            |                         |
| King <sup>2</sup> | 4,344,453                          | 3,333,623               |
| Kitsap            | 1,150,662                          |                         |
| Kittitas          | 1,593,348                          |                         |
| Klickitat         | 44,495                             |                         |
| Lewis             | 735,593                            | 236,627                 |
| Lincoln           | 23,129                             |                         |
| Mason             | 495,875                            |                         |
| Okanogan          | 794,716                            |                         |
| Pacific           | 1,187,865                          |                         |
| Pend Oreille      | 47,184                             |                         |
| Pierce            | 8,677,418                          | 1,274,815               |
| San Juan          | 1,435,874                          |                         |
| Skagit            | 1,130,493                          | 399,805                 |
| Skamania          | 431,659                            |                         |
| Snohomish         | 2,835,295                          | 2,035,622               |
| Spokane           | 6,119,255                          | 5,677,256               |
| Stevens           | 72,574                             |                         |
| Thurston          | 924,391                            | 824,469                 |
| Wahkiakum         | 23,671                             |                         |
| Walla Walla       | 822,938                            | 383,563                 |
| Whatcom           | 1,917,843                          | 363,228                 |
| Whitman           | 346,513                            |                         |
| Yakima            | 1,116,321                          | 977,577                 |
|                   |                                    |                         |
| <b>TOTAL</b>      | <b>\$55,089,804</b>                | <b>\$19,605,069</b>     |

1 Distributions exclude state-retained administrative fee and do not include special local convention center tax

2 Through December 31, 2020, lodging tax collected in King County was distributed to the football stadium.

**Table 19**

**TIMBER EXCISE TAX DISTRIBUTIONS**

Fiscal Years 2019-2022

|                              | FY 2019             | FY 2020             | FY 2021             | FY 2022             |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| County Tax: <sup>1</sup>     |                     |                     |                     |                     |
| Adams                        | \$0                 | \$0                 | \$0                 | \$0                 |
| Asotin                       | 112,266             | 12,396              | 22,471              | 18,960              |
| Benton                       | 0                   | 2,613               | 0                   | 0                   |
| Chelan                       | 56,416              | 51,922              | 38,573              | 11,110              |
| Clallam                      | 2,254,826           | 1,545,625           | 1,213,861           | 1,753,421           |
| Clark                        | 1,033,129           | 770,256             | 945,362             | 688,210             |
| Columbia                     | 20,427              | 3,684               | 991                 | 0                   |
| Cowlitz                      | 5,111,854           | 3,887,814           | 3,542,825           | 4,551,787           |
| Douglas                      | 0                   | 0                   | 440                 | 400                 |
| Ferry                        | 265,416             | 288,091             | 300,824             | 390,126             |
| Franklin                     | 0                   | 0                   | 0                   | 0                   |
| Garfield                     | 811                 | 0                   | 15,364              | 4,262               |
| Grant                        | 0                   | 0                   | 0                   | 0                   |
| Grays Harbor                 | 4,221,677           | 3,657,305           | 3,415,930           | 4,769,612           |
| Island                       | 56,175              | 50,636              | 50,013              | 84,059              |
| Jefferson                    | 1,393,131           | 865,222             | 1,061,549           | 1,288,465           |
| King                         | 1,135,060           | 1,230,994           | 1,177,913           | 1,461,804           |
| Kitsap                       | 538,565             | 398,001             | 480,700             | 469,552             |
| Kittitas                     | 55,684              | 32,997              | 10,004              | 10,642              |
| Klickitat                    | 839,391             | 1,061,269           | 1,201,544           | 1,050,850           |
| Lewis                        | 8,555,028           | 5,891,869           | 6,139,958           | 6,490,819           |
| Lincoln                      | 5,829               | 5,275               | 4,850               | 2,129               |
| Mason                        | 1,854,143           | 1,426,364           | 1,212,765           | 1,647,562           |
| Okanogan                     | 144,043             | 151,313             | 101,684             | 182,419             |
| Pacific                      | 3,607,731           | 2,744,341           | 2,164,084           | 2,399,611           |
| Pend Oreille                 | 593,895             | 511,231             | 539,736             | 406,503             |
| Pierce                       | 1,837,496           | 1,553,518           | 1,258,411           | 1,363,028           |
| San Juan                     | 5,068               | 2,385               | 11,462              | 5,492               |
| Skagit                       | 1,966,069           | 1,550,003           | 1,537,656           | 1,451,775           |
| Skamania                     | 1,542,339           | 1,115,690           | 908,752             | 870,357             |
| Snohomish                    | 1,669,309           | 1,120,676           | 1,462,928           | 1,317,993           |
| Spokane                      | 353,070             | 220,943             | 270,806             | 173,573             |
| Stevens                      | 1,509,115           | 1,226,174           | 1,344,189           | 1,402,906           |
| Thurston                     | 2,237,567           | 1,365,732           | 1,710,144           | 1,497,621           |
| Wahkiakum                    | 1,044,171           | 443,454             | 374,568             | 607,580             |
| Walla Walla                  | 1,322               | 763                 | 9,305               | 1,351               |
| Whatcom                      | 804,872             | 751,181             | 741,769             | 815,250             |
| Whitman                      | 5,472               | 1,596               | 13,163              | 122                 |
| Yakima                       | 131,261             | 62,557              | 5,929               | 9,843               |
|                              |                     |                     |                     |                     |
| <b>County Total</b>          | <b>\$44,962,627</b> | <b>\$34,003,886</b> | <b>\$33,290,523</b> | <b>\$37,199,194</b> |
|                              |                     |                     |                     |                     |
| <b>State Tax<sup>2</sup></b> | <b>\$2,257,026</b>  | <b>-\$948,090</b>   | <b>-\$281,214</b>   | <b>\$2,309,480</b>  |



- 1 County tax of 4.0%.
- 2 State tax of 1.0% less EARR (Enhanced Aquatic Resource Requirements) Credit.

**Table 20**

**LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS**

Fiscal Years 2020-2022

| County       | FY 2020             | FY 2021             | FY 2022             |                     |                     |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|              |                     |                     | County              | Cities              | Total               |
| Adams        | \$78,301            | \$89,958            | \$85,184            | \$2,310             | \$87,494            |
| Asotin       | 41,565              | 44,756              | 15,715              | 24,172              | 39,887              |
| Benton       | 954,106             | 947,919             | 647,574             | 387,817             | 1,035,391           |
| Chelan       | 236,880             | 235,807             | 112,509             | 116,116             | 228,624             |
| Clallam      | 409,629             | 339,297             | 231,479             | 227,440             | 458,919             |
| Clark        | 1,079,229           | 1,534,404           | 544,216             | 895,871             | 1,440,087           |
| Columbia     | 19,570              | 21,243              | 18,648              | 4,209               | 22,857              |
| Cowlitz      | 381,814             | 632,024             | 406,260             | 136,883             | 543,144             |
| Douglas      | 130,304             | 110,510             | 111,064             | 9,464               | 120,527             |
| Ferry        | 3,077               | 7,049               | 8,062               | 6,506               | 14,568              |
| Franklin     | 609,098             | 661,591             | 449,341             | 348,331             | 797,672             |
| Garfield     | 16,988              | 11,915              | 23,096              | 7,373               | 30,469              |
| Grant        | 818,798             | 839,118             | 816,177             | 145,587             | 961,764             |
| Grays Harbor | 350,160             | 340,232             | 182,116             | 184,548             | 366,664             |
| Island       | 97,730              | 120,968             | 48,392              | 53,830              | 102,222             |
| Jefferson    | 267,449             | 297,902             | 143,865             | 174,054             | 317,918             |
| King         | 14,403,241          | 14,416,153          | 5,514,965           | 10,768,042          | 16,283,007          |
| Kitsap       | 457,761             | 619,458             | 395,139             | 181,567             | 576,706             |
| Kittitas     | 63,839              | 61,459              | 44,424              | 18,049              | 62,473              |
| Klickitat    | 119,163             | 99,707              | 95,085              | 9,720               | 104,805             |
| Lewis        | 188,112             | 186,076             | 100,529             | 87,186              | 187,715             |
| Lincoln      | 35,154              | 47,002              | 31,982              | 2,365               | 34,347              |
| Mason        | 129,253             | 143,800             | 161,641             | 5,949               | 167,590             |
| Okanogan     | 61,199              | 92,352              | 80,265              | 7,980               | 88,246              |
| Pacific      | 186,517             | 187,079             | 97,475              | 77,309              | 174,784             |
| Pend Oreille | 5,915               | 6,144               | 4,082               | 1,962               | 6,044               |
| Pierce       | 3,057,348           | 2,987,708           | 1,280,464           | 2,122,489           | 3,402,953           |
| San Juan     | 198,877             | 222,018             | 100,644             | 139,195             | 239,839             |
| Skagit       | 891,143             | 903,873             | 500,034             | 473,467             | 973,501             |
| Skamania     | 66,253              | 77,634              | 35,898              | 34,702              | 70,600              |
| Snohomish    | 2,827,064           | 2,815,282           | 1,900,550           | 1,180,419           | 3,080,969           |
| Spokane      | 425,956             | 421,919             | 177,525             | 268,368             | 445,893             |
| Stevens      | 12,222              | 18,941              | 15,755              | 1,495               | 17,249              |
| Thurston     | 379,665             | 587,868             | 188,628             | 319,368             | 507,996             |
| Wahkiakum    | 11,510              | 20,670              | 17,920              | 0                   | 17,920              |
| Walla Walla  | 303,373             | 345,096             | 283,174             | 70,721              | 353,895             |
| Whatcom      | 1,153,685           | 1,180,228           | 522,530             | 731,404             | 1,253,935           |
| Whitman      | 311,082             | 298,742             | 166,761             | 122,210             | 288,972             |
| Yakima       | 161,962             | 177,015             | 140,924             | 49,780              | 190,704             |
|              |                     |                     |                     |                     |                     |
| <b>TOTAL</b> | <b>\$30,944,993</b> | <b>\$32,150,913</b> | <b>\$15,700,092</b> | <b>\$19,398,256</b> | <b>\$35,098,348</b> |

**Table 21**

**PUBLIC UTILITY DISTRICT (PUD)**

**Privilege Tax Distributions Fiscal Years 2018-2022**

| County                          | FY 2018             | FY 2019             | FY 2020             | FY 2021             | FY 2022             |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>LOCAL GOVERNMENT</b>         |                     |                     |                     |                     |                     |
| Adams                           | \$1,233             | \$1,082             | \$977               | \$1,168             | \$1,376             |
| Asotin                          | 147                 | 165                 | 165                 | 173                 | 209                 |
| Benton                          | 2,095,513           | 2,191,123           | 2,950,548           | 2,991,451           | 2,890,052           |
| Chelan                          | 1,450,483           | 1,338,358           | 1,232,724           | 1,327,828           | 1,360,566           |
| Clallam                         | 660,313             | 673,615             | 709,921             | 742,685             | 780,006             |
| Clark                           | 4,402,432           | 4,339,843           | 4,388,444           | 4,439,359           | 4,328,838           |
| Cowlitz                         | 3,203,739           | 3,266,809           | 3,294,792           | 2,954,987           | 3,152,827           |
| Douglas                         | 942,986             | 989,185             | 919,842             | 1,010,794           | 1,062,820           |
| Ferry                           | 79,574              | 71,560              | 71,580              | 70,364              | 76,921              |
| Franklin                        | 1,224,045           | 1,294,081           | 1,760,266           | 1,731,259           | 1,700,492           |
| Grant                           | 2,957,718           | 3,124,537           | 3,091,160           | 3,168,601           | 3,398,036           |
| Grays Harbor                    | 1,032,042           | 1,102,378           | 1,112,925           | 1,208,524           | 1,312,967           |
| Island                          | 159,535             | 157,342             | 158,844             | 161,843             | 168,950             |
| Jefferson                       | 472,338             | 465,793             | 480,584             | 480,486             | 496,501             |
| King                            | 0                   | 0                   | 17,837              | 26,901              | 24,948              |
| Kitsap                          | 3,329               | 3,790               | 4,441               | 4,498               | 4,692               |
| Kittitas                        | 286,055             | 600,206             | 425,408             | 475,371             | 469,011             |
| Klickitat                       | 419,782             | 389,522             | 402,242             | 410,634             | 425,751             |
| Lewis                           | 829,738             | 843,060             | 891,200             | 915,294             | 965,160             |
| Lincoln                         | 2,181               | 2,098               | 2,225               | 2,232               | 2,109               |
| Mason                           | 816,641             | 812,195             | 825,356             | 844,519             | 895,910             |
| Okanogan                        | 645,915             | 686,628             | 663,409             | 698,598             | 711,751             |
| Pacific                         | 345,637             | 307,362             | 315,124             | 305,753             | 329,336             |
| Pend Oreille                    | 422,410             | 506,019             | 528,886             | 357,525             | 293,851             |
| Pierce                          | 13,761              | 14,034              | 15,436              | 15,336              | 15,835              |
| Skagit                          | 2,881               | 2,862               | 3,323               | 2,946               | 3,044               |
| Skamania                        | 136,137             | 130,713             | 142,154             | 149,473             | 172,969             |
| Snohomish                       | 7,106,224           | 7,137,337           | 7,180,381           | 7,166,040           | 7,285,319           |
| Thurston                        | 1,623               | 829                 | 932                 | 950                 | 965                 |
| Wahkiakum                       | 47,188              | 46,356              | 47,413              | 50,548              | 53,319              |
| Walla Walla                     | 14,195              | 16,656              | 9,419               | 32,346              | 29,274              |
| Whatcom                         | 123,425             | 136,990             | 138,808             | 136,892             | 137,527             |
| Yakima                          | 273,003             | 213,843             | 299,558             | 313,900             | 288,735             |
| <b>Local Subtotal</b>           | <b>\$30,172,220</b> | <b>\$30,866,371</b> | <b>\$32,086,322</b> | <b>\$32,199,278</b> | <b>\$32,840,069</b> |
|                                 |                     |                     |                     |                     |                     |
| <b>STATE GOVERNMENT</b>         |                     |                     |                     |                     |                     |
| Schools                         | 19,732,828          | 20,396,167          | 20,270,794          | 20,357,481          | 20,652,860          |
|                                 |                     |                     |                     |                     |                     |
| Other General Fund <sup>1</sup> | 5,853,814           | 6,025,145           | 5,999,253           | 6,022,129           | 6,129,398           |
|                                 |                     |                     |                     |                     |                     |
| <b>GRAND TOTAL</b>              | <b>\$55,758,863</b> | <b>\$57,287,683</b> | <b>\$58,356,369</b> | <b>\$58,578,889</b> | <b>\$59,622,326</b> |

<sup>1</sup> Includes surtax.

**Table 22****County 911 Distributions**

Amounts for all Local Taxing Districts in Each County Fiscal Year 2022

| County       | Wireline (Land)    | Wireless            | VoIP (Voice over Internet Protocol) | Prepaid            |
|--------------|--------------------|---------------------|-------------------------------------|--------------------|
| Adams        | \$17,472           | \$111,201           | \$9,035                             | \$50,590           |
| Asotin       | 17,114             | 124,772             | 15,014                              | 42,295             |
| Benton       | 107,033            | 1,342,393           | 236,689                             | 244,335            |
| Chelan       | 90,184             | 504,140             | 74,305                              | 156,507            |
| Clallam      | 93,362             | 443,997             | 73,229                              | 108,800            |
| Clark        | 310,669            | 3,370,237           | 635,687                             | 546,578            |
| Columbia     | 7,658              | 24,441              | 1,150                               | 6,429              |
| Cowlitz      | 91,995             | 703,516             | 123,529                             | 162,368            |
| Douglas      | 22,297             | 242,041             | 55,471                              | 72,238             |
| Ferry        | 16,840             | 33,789              | 1,375                               | 13,259             |
| Franklin     | 39,015             | 559,719             | 78,850                              | 193,672            |
| Garfield     | 4,195              | 13,940              | 842                                 | 1,047              |
| Grant        | 95,648             | 577,304             | 67,810                              | 199,460            |
| Grays Harbor | 56,909             | 430,406             | 92,953                              | 124,658            |
| Island       | 93,741             | 607,755             | 94,794                              | 60,963             |
| Jefferson    | 40,155             | 211,273             | 30,700                              | 56,775             |
| King         | 1,901,180          | 17,801,632          | 4,057,587                           | 2,047,234          |
| Kitsap       | 183,335            | 1,848,577           | 303,390                             | 282,448            |
| Kittitas     | 59,329             | 276,295             | 26,381                              | 31,527             |
| Klickitat    | 29,672             | 140,869             | 13,115                              | 18,045             |
| Lewis        | 120,248            | 500,125             | 67,575                              | 132,907            |
| Lincoln      | 22,128             | 76,522              | 1,866                               | 7,146              |
| Mason        | 81,956             | 384,536             | 51,247                              | 100,629            |
| Okanogan     | 54,744             | 208,212             | 28,553                              | 118,769            |
| Pacific      | 29,557             | 145,042             | 29,740                              | 20,935             |
| Pend Oreille | 22,708             | 79,212              | 5,304                               | 10,816             |
| Pierce       | 493,983            | 6,432,635           | 1,189,515                           | 952,569            |
| San Juan     | 45,211             | 135,449             | 13,276                              | 9,562              |
| Skagit       | 106,998            | 902,752             | 164,054                             | 159,771            |
| Skamania     | 19,139             | 68,753              | 3,584                               | 9,312              |
| Snohomish    | 527,070            | 6,118,620           | 1,038,365                           | 695,628            |
| Spokane      | 388,014            | 3,382,993           | 687,370                             | 720,476            |
| Stevens      | 62,187             | 262,849             | 25,446                              | 74,480             |
| Thurston     | 205,479            | 2,187,245           | 434,023                             | 296,895            |
| Wahkiakum    | 7,790              | 27,525              | 2,287                               | 3,855              |
| Walla Walla  | 38,190             | 357,128             | 68,679                              | 81,130             |
| Whatcom      | 147,823            | 1,473,361           | 329,105                             | 223,967            |
| Whitman      | 42,339             | 218,857             | 27,690                              | 34,065             |
| Yakima       | 157,765            | 1,527,837           | 253,312                             | 506,794            |
|              |                    |                     |                                     |                    |
| <b>TOTAL</b> | <b>\$5,851,133</b> | <b>\$53,857,950</b> | <b>\$10,412,895</b>                 | <b>\$8,578,934</b> |