

# **LOCAL TAX DISTRIBUTIONS**

## **Calendar Year 2013**

Distributions of Local Taxes Reported  
from November 2012 through October 2013

**WASHINGTON STATE DEPARTMENT OF REVENUE**  
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Local tax distribution figures are updated monthly on the Internet in the “Get Statistics & Reports” link of the Department of Revenue's website. The Internet address is:

<http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/Default.aspx>

Please address comments on the Department of Revenue's Internet services to Research and Legislative Analysis Division at:  
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# LOCAL SALES AND USE TAX DISTRIBUTIONS

## Calendar Year 2013

### Distributions of Local Taxes Reported from November 2012 through October 2013

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## NOTES ON LOCAL TAX DISTRIBUTIONS REVENUE REPORTS

Local tax distributions are amounts disbursed to cities, counties, and other local governments by the Office of the State Treasurer. These taxes are collected by the Department of Revenue (the Department) which is responsible for the correct allocation of the funds. The amounts are based on the local share of retail sales and use taxes collected two months prior to the distribution. Distributions are made monthly; however, no allowances or adjustments are made for late returns. Distributions from late returns are made in the second month after the returns are received just as they are for current returns. As soon as they are available, monthly local tax distribution figures are posted on the Department's web site at

<http://dor.wa.gov/content/aboutus/statisticsandreports/TID/StatisticsReports.aspx?query=localall>

**Data Presentation** - The formats used in this annual summary vary from the formats used in the monthly report on the Department's web site. Some tables were renumbered and grouped by tax type. The tax types are sales/use taxes, lodging taxes, and rental car/other taxes. The formats used in this publication were developed in consultation with a cross-section of representative users of the publication. While some formats have changed, the figures included are identical to those presented in other media. This annual edition includes figures for both the most recent complete calendar year and the year immediately prior. At our users' request we have included a computation of the percentage change in distribution amounts from one year to the next. We caution all users of this data to take great care in attempting to attribute causes to individual percentage changes. Distributions can fluctuate dramatically due to population changes, annexations and incorporations, as well as audit adjustments.

**Basic and Optional Distributions** - A portion of the total sales and use tax collected by retailers is a local tax and is returned to the city, county, or certain other local jurisdictions where the sales transaction took place. The local jurisdictions are identified by a location code on the tax return. The calculation for the distribution of the local sales and use tax is as follows. A 1 percent fee is deducted from the total reported collections for state administration of the program. (State law allows deduction of up to 2 percent for administrative costs.) Of the remaining 99 percent, 15 percent is distributed to the county for transactions occurring within city limits. The remaining 85 percent is distributed to the cities as their share of the basic or optional tax. Counties receive the full amount attributable to sales in the unincorporated areas, plus the 15 percent share for sales in cities.

**Transit Tax Distributions** - Cities, counties or public transportation benefit areas may levy a local sales and use tax for transit programs. The tax may range in rate from 0.1 to 0.9 percent (excluding the local tax for high capacity transit, as described below). After an administration fee of 1 percent is deducted, the remainder is returned to the transit districts.

**Criminal Justice Tax Distributions** - The criminal justice tax is an additional local sales/use tax of 0.1 percent for criminal justice programs. The criminal justice distribution is based on population rather than location code. This tax is levied only by the county and is imposed countywide, but the receipts are shared with the cities. Of the revenues collected for criminal justice, 1 percent is retained for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent to the county and all cities within the same county on a per capita basis based on their official April 1 populations.

**Correctional Facility Tax Distributions** - The correctional facility tax of 0.1 percent provides funds for juvenile detention facilities and jails in counties with populations less than one million. Each county must vote to approve the tax. It is levied only by the county and is imposed countywide. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county.

**Rural Counties Tax Distributions** - In 1998, economically distressed counties were authorized to levy a local sales/use tax of up to 0.04 percent. In 1999 the qualification criterion was changed to population density and the maximum rate was increased to 0.08 percent. The tax is deductible from the state 6.5 percent tax, so consumers will not bear an additional tax burden (the impact is shifted to the state general fund). Receipts of the tax are returned to the county to be used to finance public facilities.

**Emergency Communications Systems Tax Distributions** - Legislation passed in 2002 authorized counties to levy, with voter approval, an additional local sales/use tax of 0.1 percent to support emergency communications systems and facilities. Of the revenues collected, 1 percent is retained for administration and the remainder is distributed wholly to the county. This tax is not deducted from the state rate, so it is an additional tax for the consumer.

**Public Safety and Health Distributions** - Legislation passed in 2003 provides an additional local tax of up to 0.3 percent for counties, subject to voter approval. At least one-third of the tax receipts must be devoted to criminal justice programs, including funding of additional police officers and the relief of congested court systems and overcrowded correctional facilities. The levying county is to retain 60 percent of the receipts and the remaining 40 percent will be distributed to cities within the county on a per capita basis. The statute requires that the use of the revenues be stated in the ballot proposition that goes before the voters; further, the receipts may not be used to replace existing funds for such programs. The tax does not apply to sales, use, or leases (first 36 months only) of motor vehicles.

**Local Sales/Use Tax Distributions to Other Jurisdictions** - The Spokane County Public Facilities District is authorized to levy a 0.1 percent retail sales tax for the funding of a sports and entertainment arena. Pursuant to 1999 legislation, other public facility districts may, upon voter approval, levy a local sales tax of up to 0.2 percent for public facilities. This tax is in addition to the state rate, representing an additional tax for consumers.

Other legislation allows public facilities districts which start construction of new, or renovation of existing, regional centers before January 1, 2004, to impose a local sales and use tax of up to 0.033 percent for their support. This tax is credited against the state tax (thus shifting the impact to the state general fund) and therefore does not increase the tax paid by consumers.

A local sales and use tax of 0.016 percent has been applied to all taxable sales in King County for the construction the stadium for professional football. This tax is credited against the state tax (thus shifting the impact to the state general fund) and does not increase the consumer's tax burden.

Another local sales and use tax applies within the Regional Transit Authority area, which generally includes the urban portion of King, Pierce, and Snohomish counties. This tax of 0.4 percent is used to fund a high capacity, rapid transit system. (The statutory maximum rate is 1 percent, or 0.9 percent if the criminal justice tax is levied.)

A local sales and use tax of 0.1 percent which is applied to all taxable sales within Pierce County for support of zoo and aquarium facilities and county parks was effective January 1, 2001. This is not deducted from the state rate, so it is an additional tax for the consumer. In lieu of an administration fee for this distribution, 1 percent of the revenues are transferred to the Department of Commerce to support community-based housing for the mentally ill.

**Chemical Dependency or Mental Health Treatment Services or Therapeutic Courts** – Legislation passed in 2005 authorized counties to levy an additional sales/use tax of 0.1 percent. The tax revenues will be distributed to the county and must be solely used to provide new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. The state receives 1 percent of the distributions as reimbursement for the cost of collecting the tax.

**Annexation Services Tax** – A local sales/use tax of up to 0.2 percent was authorized by RCW 82.14.415 in 2006 for certain cities to provide for municipal services related to annexation areas. The tax may be imposed only if the cost of extending municipal services exceeds the potential local revenue to be derived from the annexation area. The local tax is credited against the state sales tax, thus shifting the cost to the state general fund. The tax is restricted to cities in King, Pierce, or Snohomish counties, except for Seattle. The annexation area must contain a population of at least 10,000 and the annexation process must be initiated by January 1, 2010. The local tax may commence on July 1, 2007, and may run for a maximum of ten years.

**Local Revitalization Financing (LRF) and Local Infrastructure Financing Tool (LIFT)** - The LRF program was created in 2009, authorizing cities and counties to create “revitalization areas” and allowing a local sales and use tax and local property tax increase within the revitalization area. The local tax is credited against the state sales tax, thus shifting the cost to the state general fund. There are additional funds possible from the state to be used for payment of bonds issued for financing local public improvements within the revitalization area.

The LIFT program was created in 2006 and made available to certain local governments for financing local public improvements projects intended to encourage economic development or redevelopment. As part of the program, a sponsoring jurisdiction creates a “revenue development area” from which annual increases in revenues from local sales and use taxes and local property taxes are measured and used. The local tax is credited against the state sales tax, thus shifting the cost to the state general fund. This increased revenue and any matching funds from the state are used to pay for public improvements in the revenue development area.

**Health Sciences and Services Authorities** – A local sales/use tax which is intended to encourage research in the health sciences and biotechnology. RCW 82.14.480 was created in 2007 and authorizes the creation of health sciences and services authorities. There can be only one such authority statewide. The authority was created in Spokane County. On August 1<sup>st</sup>, 2008 it first imposed this sales/use tax at a rate of .02 percent.

**State Shared Hotel/Motel Tax Distributions** - The "regular" or state-shared hotel/motel tax distributions are for a local option tax of 2 percent on sales of hotel/motel rooms. The regular hotel/motel tax is not paid in addition to other state and local sales taxes. Instead, it is credited against the state's 6.5 percent retail sales tax (thus shifting the impact to the state general fund). Cities can levy the regular hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and

within cities that do not levy the tax. (There are two exceptions--the cities of Bellevue and Yakima--where both the city and the county are permitted to levy the hotel/motel tax.)

**Additional Local Hotel/Motel Taxes** - Additional (also referred to as "special") hotel/motel taxes were previously authorized by statute for specific cities and counties for specific purposes. Starting in 1997, any city, town, or county was eligible to levy an additional hotel/motel tax at a rate of up to 4 percent (unless a higher rate was previously authorized). Up to one-half, or a maximum of 2 percent, of this amount can be credited against the state sales tax, as under the existing state-shared hotel/motel tax. These taxes are paid in addition to all other state and local sales taxes.

**Tourism Promotion Area** - Tourism promotion area taxes may be levied by a county with a population greater than forty thousand but less than one million and by cities within those counties. A fee applies to each room that is rented for less than 30 days in lodging facilities that have 40 or more rooms; it is based on the number of days the room is rented. The qualifying cities and counties can impose a fee of up to \$2 per day for each day that a lodging unit is rented (in facilities with 40 or more units). The statute provides for classification of lodging units with different rates for each; such classifications may be based on total number of units available, total lodging revenues, or the specific location within a tourism promotion area.

**Rental Car Tax Distributions** - Counties may impose an additional 1 percent sales tax upon rental cars. This tax is in addition to the regular retail sales tax rate and the 5.9 percent state rental car tax. Proceeds from this additional tax are to be used for public sports facilities and youth or amateur sports activities.

Within the Regional Transit Authority area of urban King, Pierce, and Snohomish counties, the rental car tax is increased by an additional 0.8 percent.

**Enhanced 911 Distributions** – Counties may impose a monthly tax on switched access (wireline) lines, radio access (wireless) lines, and Voice over Internet Protocol (VoIP) lines. Currently the rate for this tax is 70 cents per line at the county level. The state imposes a 25 cent per line tax. Proceeds from this tax fund county emergency service communication systems.

**Disclosure** - To comply with state law requiring data on individual taxpayers to be kept confidential, in the regular and additional hotel/motel tax distribution tables a "D" indicates that the data cannot be disclosed because the jurisdictions have fewer than three taxpayers who report on a monthly basis. These amounts are not included in the totals for the cities or counties.

**Table S1**  
**2013 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables S3 and S9.

<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
<u>Adams County</u>	\$623,729.10	\$620,801.33	\$153,671.53	\$ -	\$ -	\$265,423.14	\$292,494.00	\$ -	\$1,956,119.10
Hatton	2,465.25	2,454.88	1,449.41	-	-	-	-	-	6,369.54
Lind	29,898.02	29,781.56	7,799.16	-	-	-	-	-	67,478.74
Othello	647,523.39	644,399.92	103,460.00	-	-	-	-	-	1,395,383.31
Ritzville	155,996.64	155,302.87	23,397.56	-	-	-	-	-	334,697.07
Washtucna	7,206.77	7,178.47	2,898.81	-	-	-	-	-	17,284.05
<b>Total</b>	<b>1,466,819.17</b>	<b>1,459,919.03</b>	<b>292,676.47</b>			<b>265,423.14</b>	<b>292,494.00</b>		<b>3,777,331.81</b>
<u>Asotin County</u>	482,873.49	307,971.85	-	-	-	274,541.29	-	-	1,065,386.63
Asotin	32,627.10	-	-	-	-	-	-	-	32,627.10
Clarkston	999,978.37	597,539.55	-	-	-	-	-	-	1,597,517.92
<b>Total</b>	<b>1,515,478.96</b>	<b>905,511.40</b>				<b>274,541.29</b>			<b>2,695,531.65</b>
<u>Benton County</u>	4,713,735.74	4,696,073.66	951,471.32	-	3,559,071.18	3,228,140.30	-	-	17,148,492.20
Benton	172,501.08	171,811.75	58,557.48	-	-	-	-	-	402,870.31
Kennewick	7,526,237.00	7,490,891.37	1,335,714.87	-	-	-	-	-	16,352,843.24
Prosser	563,928.67	561,457.92	102,835.80	-	-	-	-	-	1,228,222.39
Richland	4,505,880.45	4,486,725.59	886,821.55	-	-	-	-	-	9,879,427.59
West Richland	349,970.66	348,512.62	223,389.25	-	-	-	-	-	921,872.53
<b>Total</b>	<b>17,832,253.60</b>	<b>17,755,472.91</b>	<b>3,558,790.27</b>		<b>3,559,071.18</b>	<b>3,228,140.30</b>			<b>45,933,728.26</b>
<u>Chelan County</u>	2,892,691.75	2,880,036.53	1,481,956.60	-	-	1,343,966.31	1,461,246.97	-	10,059,898.16
Cashmere	196,764.39	195,973.56	-	-	-	-	-	-	392,737.95
Chelan	631,577.25	629,015.78	-	-	-	-	-	-	1,260,593.03
Entiat	34,458.42	34,284.47	-	-	-	-	-	-	68,742.89
Leavenworth	520,317.40	517,830.58	-	-	-	-	-	-	1,038,147.98
Wenatchee	3,150,180.34	3,136,322.28	-	-	-	-	-	-	6,286,502.62
<b>Total</b>	<b>7,425,989.55</b>	<b>7,393,463.20</b>	<b>1,481,956.60</b>			<b>1,343,966.31</b>	<b>1,461,246.97</b>		<b>19,106,622.63</b>
<u>Clallam County</u>	2,196,176.31	2,186,645.46	623,455.36	32,252	-	893,609.72	984,870.07	984,857.80	7,901,866.29
Forks	214,767.25	213,856.98	43,639.25	-	-	-	-	-	472,263.48
Port Angeles	1,384,872.31	1,378,700.39	234,768.72	-	-	-	-	-	2,998,341.42
Sequim	1,142,004.47	1,136,738.27	83,521.12	182,759	-	-	-	-	2,545,022.80
<b>Total</b>	<b>4,937,820.34</b>	<b>4,915,941.10</b>	<b>985,384.45</b>	<b>215,010.51</b>		<b>893,609.72</b>	<b>984,870.07</b>	<b>984,857.80</b>	<b>13,917,493.99</b>



**Table S1**  
**2013 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

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Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health	Total Distribution
<u>Clark County</u>	11,283,237.55	11,232,920.51	2,879,419.95	-	-	-	-	5,424,339.12	30,819,917.13
Battle Ground	966,895.48	962,419.77	202,561.09	-	-	-	-	-	2,131,876.34
Camas	1,060,830.81	1,055,542.79	226,155.82	-	-	-	-	-	2,342,529.42
La Center	99,012.35	98,589.42	33,720.04	-	-	-	-	-	231,321.81
Ridgefield	407,783.09	405,931.17	58,854.74	-	-	-	-	-	872,569.00
Vancouver	12,780,636.81	12,714,331.47	1,847,029.30	-	-	-	-	-	27,341,997.58
Washougal	575,366.29	572,910.75	161,991.74	-	-	-	-	-	1,310,268.78
Yacolt	41,311.91	41,109.35	18,176.06	-	-	-	-	-	100,597.32
<b>Total</b>	<b>27,215,074.29</b>	<b>27,083,755.23</b>	<b>5,427,908.74</b>					<b>5,424,339.12</b>	<b>65,151,077.38</b>
<u>Columbia County</u>	263,637.18	264,989.37	-	-	-	75,851.15	-	-	604,477.70
Dayton	152,854.41	152,194.90	-	-	-	-	-	-	305,049.31
Starbuck	3,222.79	-	-	-	-	-	-	-	3,222.79
<b>Total</b>	<b>419,714.38</b>	<b>417,184.27</b>				<b>75,851.15</b>			<b>912,749.80</b>
<u>Cowlitz County</u>	2,665,222.66	2,653,408.72	754,176.72	17,405	-	1,407,138.91	-	935,314	8,432,666.09
Castle Rock	183,582.14	182,670.46	28,893.30	-	-	-	-	-	395,145.90
Kalama	148,456.35	147,709.13	32,344.25	-	-	-	-	-	328,509.73
Kelso	926,262.58	921,997.07	161,450.66	-	-	-	-	-	2,009,710.31
Longview	3,316,373.82	3,302,114.72	499,509.11	-	-	-	-	-	7,117,997.65
Woodland	535,144.37	532,765.29	75,460.24	98,630	-	-	-	-	1,242,000.33
<b>Total</b>	<b>7,775,041.92</b>	<b>7,740,665.39</b>	<b>1,551,834.28</b>	<b>116,035.80</b>		<b>1,407,138.91</b>		<b>935,313.71</b>	<b>19,526,030.01</b>
<u>Douglas County</u>	2,202,138.36	2,192,212.81	455,243.48	-	-	709,389.95	775,229.75	-	6,334,214.35
Bridgeport	41,784.23	41,614.71	43,534.20	-	-	-	-	-	126,933.14
East Wenatchee	1,604,910.90	1,597,038.47	239,392.94	-	-	-	-	-	3,441,342.31
Mansfield	13,832.07	13,775.27	5,858.63	-	-	-	-	-	33,465.97
Rock Island	23,060.99	22,973.05	14,240.98	-	-	-	-	-	60,275.02
Waterville	34,596.52	34,455.68	20,640.44	-	-	-	-	-	89,692.64
<b>Total</b>	<b>3,920,323.07</b>	<b>3,902,069.99</b>	<b>778,910.67</b>			<b>709,389.95</b>	<b>775,229.75</b>		<b>10,085,923.43</b>
<u>Ferry County</u>	427,973.70	425,753.72	89,017.45	-	-	92,537.43	-	103,133.80	1,138,416.10
Republic	83,599.42	83,201.49	13,035.46	-	-	-	-	-	179,836.37
<b>Total</b>	<b>511,573.12</b>	<b>508,955.21</b>	<b>102,052.91</b>			<b>92,537.43</b>		<b>103,133.80</b>	<b>1,318,252.47</b>

**Table S1**  
**2013 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables S3 and S9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health	Total Distribution
<u>Franklin County</u>	1,566,855.69	1,559,949.14	296,449.67	1,873,970	1,206,786.50	1,094,665.91	-	-	7,598,677.19
Connell	129,721.13	129,127.81	69,388.58	95,224	-	-	-	-	423,461.29
Kahlotus	4,567.59	4,543.49	2,543.37	3,490	-	-	-	-	15,144.80
Mesa	41,953.23	41,766.50	6,456.26	8,860	-	-	-	-	99,036.10
Pasco	4,303,940.56	4,285,394.94	831,949.13	1,141,739	-	-	-	-	10,563,023.93
<b>Total</b>	<b>6,047,038.20</b>	<b>6,020,781.88</b>	<b>1,206,787.01</b>	<b>3,123,283.81</b>	<b>1,206,786.50</b>	<b>1,094,665.91</b>	<b>-</b>	<b>-</b>	<b>18,699,343.31</b>
<u>Garfield County</u>	54,359.93	54,133.16	-	-	-	21,468.97	-	-	129,962.06
Pomeroy	79,045.79	78,710.76	-	-	-	-	-	-	157,756.55
<b>Total</b>	<b>133,405.72</b>	<b>132,843.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,468.97</b>	<b>-</b>	<b>-</b>	<b>287,718.61</b>
<u>Grant County</u>	3,522,043.48	3,507,904.76	1,980,120.65	-	-	1,796,465.50	1,979,024.26	-	12,785,558.65
Coulee City	28,458.07	28,333.96	-	-	-	-	-	-	56,792.03
Electric City	31,330.75	31,212.08	-	-	-	-	-	-	62,542.83
Ephrata	689,413.85	686,380.64	-	-	-	-	-	-	1,375,794.49
George	30,713.49	30,601.19	-	-	-	-	-	-	61,314.68
Grand Coulee	120,598.96	120,085.49	-	-	-	-	-	-	240,684.45
Hartline	4,770.71	4,744.74	-	-	-	-	-	-	9,515.45
Krupp	1,529.82	1,527.85	-	-	-	-	-	-	3,057.67
Mattawa	119,880.66	119,371.02	-	-	-	-	-	-	239,251.68
Moses Lake	2,685,580.29	2,673,798.27	-	-	-	-	-	-	5,359,378.56
Quincy	2,474,122.62	2,466,369.06	-	-	-	-	-	-	4,940,491.68
Royal City	90,847.03	90,462.51	-	-	-	-	-	-	181,309.54
Soap Lake	42,113.60	41,951.44	-	-	-	-	-	-	84,065.04
Warden	130,275.69	129,735.06	-	-	-	-	-	-	260,010.75
Wilson Creek	5,591.52	5,546.63	-	-	-	-	-	-	11,138.15
<b>Total</b>	<b>9,977,270.54</b>	<b>9,938,024.70</b>	<b>1,980,120.65</b>	<b>-</b>	<b>-</b>	<b>1,796,465.50</b>	<b>1,979,024.26</b>	<b>-</b>	<b>25,670,905.65</b>

**Table S1**  
**2013 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables S3 and S9.

<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
<u>Grays Harbor County</u>	1,276,572.60	1,270,810.26	389,969.58	-	-	782,325.17	862,292.51	858,774.33	5,440,744.45
Aberdeen	1,658,622.32	1,651,083.09	179,271.71	-	-	-	-	-	3,488,977.12
Cosmopolis	61,681.28	61,378.57	17,407.08	-	-	-	-	-	140,466.93
Elma	256,365.41	255,214.34	33,009.77	-	-	-	-	-	544,589.52
Hoquiam	286,388.82	285,068.15	91,864.82	-	-	-	-	-	663,321.79
McCleary	49,986.96	49,739.34	17,566.30	-	-	-	-	-	117,292.60
Montesano	210,859.34	209,920.38	42,986.99	-	-	-	-	-	463,766.71
Oakville	19,416.99	19,317.66	7,323.72	-	-	-	-	-	46,058.37
Ocean Shores	319,577.24	318,272.75	57,224.95	-	-	-	-	-	695,074.94
Westport	186,382.86	185,632.56	26,096	-	-	-	-	-	398,110.95
<b>Total</b>	<b>4,325,853.82</b>	<b>4,306,437.10</b>	<b>862,720.45</b>			<b>782,325.17</b>	<b>862,292.51</b>	<b>858,774.33</b>	<b>11,998,403.38</b>
<u>Island County</u>	2,215,751.26	2,205,790.20	557,246.61	-	778,523.73	706,079.58	-	778,382.59	7,241,773.97
Coupeville	186,722.89	185,848.74	16,551.12	-	-	-	-	-	389,122.75
Langley	150,552.65	149,849.00	9,288.00	-	-	-	-	-	309,689.65
Oak Harbor	1,348,399.47	1,342,407.44	195,452.77	-	-	-	-	-	2,886,259.68
<b>Total</b>	<b>3,901,426.27</b>	<b>3,883,895.38</b>	<b>778,538.50</b>		<b>778,523.73</b>	<b>706,079.58</b>		<b>778,382.59</b>	<b>10,826,846.05</b>
<u>Jefferson County</u>	1,177,001.27	1,171,740.30	294,241.07	705,053.10	-	367,366.68	404,818.82	404,816.71	4,525,037.95
Port Townsend	853,008.37	849,269.62	110,864.26	470,035.41	-	-	-	-	2,283,177.66
<b>Total</b>	<b>2,030,009.64</b>	<b>2,021,009.92</b>	<b>405,105.33</b>			<b>367,366.68</b>	<b>404,818.82</b>	<b>404,816.71</b>	<b>5,633,127.10</b>
<u>King County</u>	43,999,012.61	43,799,865.78	10,484,567.81	-	-	-	-	47,060,334.76	145,343,780.96
Algona	125,486.20	124,928.33	68,148.96	-	-	-	-	-	318,563.49
Auburn	7,198,360.51	7,165,839.74	1,516,945.80	-	-	-	-	-	15,881,146.05
Beaux Arts Village	31,429.70	31,294.73	6,659.50	-	-	-	-	-	69,383.93
Bellevue	23,929,770.14	23,817,413.07	2,890,891.91	-	-	-	-	-	50,638,075.12
Black Diamond	145,726.15	145,069.79	92,567.13	-	-	-	-	-	383,363.07
Bothell	4,525,311.52	4,504,926.62	625,077.29	-	-	-	-	-	9,655,315.43
Burien	2,524,554.27	2,513,319.24	966,982.70	-	-	-	-	-	6,004,856.21
Carnation	132,825.72	132,231.02	42,031.11	-	-	-	-	-	307,087.85
Clyde Hill	295,446.29	294,224.55	119,971.93	-	-	-	-	-	709,642.77
Covington	1,689,171.89	1,681,415.84	372,368.03	-	-	-	-	-	3,742,955.76
Des Moines	878,447.75	874,651.73	621,826.09	-	-	-	-	-	2,374,925.57
Duvall	330,372.36	328,883.13	175,043.44	-	-	-	-	-	834,298.93

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<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
Enumclaw	994,853.96	990,448.24	224,829.09	-	-	-	-	-	2,210,131.29
Federal Way	5,652,955.74	5,626,998.18	1,868,413.87	-	-	-	-	-	13,148,367.79
Hunts Point	80,140.97	79,783.88	247,769.31	-	-	-	-	-	407,694.16
Issaquah	5,180,129.78	5,156,468.20	792,856.14	-	-	-	-	-	11,129,454.12
Kenmore	844,386.91	840,644.10	449,730.01	-	-	-	-	-	2,134,761.02
Kent	8,123,767.69	8,087,207.47	2,409,949.31	-	-	-	-	-	18,620,924.47
Kirkland	8,321,654.14	8,283,659.26	1,690,304.12	-	-	-	-	-	18,295,617.52
Lake Forest Park	362,093.92	360,445.07	302,139.71	-	-	-	-	-	1,024,678.70
Maple Valley	1,075,896.64	1,070,897.37	483,887.48	-	-	-	-	-	2,630,681.49
Medina	484,645.94	482,595.53	72,143.93	-	-	-	-	-	1,039,385.40
Mercer Island	1,496,025.59	1,488,987.20	471,247.27	-	-	-	-	-	3,456,260.06
Newcastle	444,766.34	442,730.42	322,638.78	-	-	-	-	-	1,210,135.54
Normandy Park	203,977.68	203,021.70	317,919.72	-	-	-	-	-	724,919.10
North Bend	943,623.78	939,353.44	1,359,964.80	-	-	-	-	-	3,242,942.02
Pacific	336,363.78	334,904.12	133,387.96	-	-	-	-	-	804,655.86
Redmond	10,181,186.53	10,137,654.13	1,140,212.42	-	-	-	-	-	21,459,053.08
Renton	10,231,036.61	10,185,335.71	1,939,855.21	-	-	-	-	-	22,356,227.53
Sammamish	1,629,003.99	1,621,664.09	959,265.29	-	-	-	-	-	4,209,933.37
SeaTac	4,936,948.45	4,916,073.41	729,404.51	-	-	-	-	-	10,582,426.37
Seattle	82,353,810.53	81,982,466.05	12,498,307.51	-	-	-	-	-	176,834,584.09
Shoreline	3,683,036.76	3,666,467.10	1,171,347.47	-	-	-	-	-	8,520,851.33
Skykomish	32,271.25	32,130.12	26,113.03	-	-	-	-	-	90,514.40
Snoqualmie	1,025,918.55	1,021,507.98	249,553.12	-	-	-	-	-	2,296,979.65
Tukwila	7,959,751.82	7,922,524.96	492,411.93	-	-	-	-	-	16,374,688.71
Woodinville	2,271,326.02	2,260,876.26	263,557.37	-	-	-	-	-	4,795,759.65
Yarrow Point	74,366.00	74,008.87	116,911.02	-	-	-	-	-	265,285.89
<b>Total</b>	<b>244,729,854.48</b>	<b>243,622,916.43</b>	<b>48,717,202.08</b>					<b>47,060,334.76</b>	<b>584,130,307.75</b>
<u>Kitsap County</u>	9,094,744.48	9,053,145.75	2,402,791.79	-	3,409,659.15	-	3,409,130.81	-	27,369,471.98
Bainbridge Island	1,493,769.67	1,487,041.78	294,735.56	-	-	-	-	-	3,275,547.01
Bremerton	3,255,101.04	3,240,545.07	434,551.75	-	-	-	-	-	6,930,197.86
Port Orchard	1,828,392.21	1,820,207.82	149,717.67	-	-	-	-	-	3,798,317.70
Poulsbo	1,415,697.97	1,409,335.51	128,025.00	-	-	-	-	-	2,953,058.48
<b>Total</b>	<b>17,087,705.37</b>	<b>17,010,275.93</b>	<b>3,409,821.77</b>		<b>3,409,659.15</b>		<b>3,409,130.81</b>		<b>44,326,593.03</b>

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<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communicatio ns Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
<u>Kittitas County</u>	1,548,414.11	1,541,124.63	370,302.22	1,258,019.07	737,376.85	668,765.16	-	-	6,124,002.04
Cle Elum	352,911.47	351,307.34	29,687.50	67,829.00	-	-	-	-	801,735.31
Ellensburg	1,696,998.47	1,689,464.65	291,622.16	666,288.25	-	-	-	-	4,344,373.53
Kittitas	49,368.77	49,147.16	23,081.46	52,735.68	-	-	-	-	174,333.07
Roslyn	40,442.64	40,243.79	14,246.82	32,550.64	-	-	-	-	127,483.89
South Cle Elum	7,149.51	7,121.77	8,436.67	19,275.80	-	-	-	-	41,983.75
<b>Total</b>	<b>3,695,284.97</b>	<b>3,678,409.34</b>	<b>737,376.83</b>	<b>2,096,698.44</b>	<b>737,376.85</b>	<b>668,765.16</b>			<b>11,613,911.59</b>
<u>Klickitat County</u>	1,004,403.32	-	-	-	-	262,612.73	-	-	1,267,016.05
Bingen	104,088.47	121,908.22	-	-	-	-	-	-	225,996.69
Goldendale	215,610.53	252,262.79	-	-	-	-	-	-	467,873.32
White Salmon	124,939.24	146,234.61	-	-	-	-	-	-	271,173.85
<b>Total</b>	<b>1,449,041.56</b>	<b>520,405.62</b>				<b>262,612.73</b>			<b>2,232,059.91</b>
<u>Lewis County</u>	2,099,762.42	2,090,288.20	696,874.50	-	1,098,453.76	996,717.86	-	1,093,794.21	8,075,890.95
Centralia	1,324,577.23	1,318,684.76	216,324.71	-	-	-	-	-	2,859,586.70
Chehalis	1,634,923.18	1,627,489.74	95,218.14	-	-	-	-	-	3,357,631.06
Morton	130,059.11	129,471.41	14,584.14	-	-	-	-	-	274,114.66
Mossyrock	27,459.43	27,333.22	9,852.39	-	-	-	-	-	64,645.04
Napavine	119,239.35	118,759.88	23,204.96	-	-	-	-	-	261,204.19
Pe Ell	32,317.69	32,164.27	8,231.93	-	-	-	-	-	72,713.89
Toledo	42,202.13	41,990.15	9,398.65	-	-	-	-	-	93,590.93
Vader	11,019.91	10,953.54	8,102.31	-	-	-	-	-	30,075.76
Winlock	86,633.62	86,215.56	17,371.34	-	-	-	-	-	190,220.52
<b>Total</b>	<b>5,508,194.07</b>	<b>5,483,350.73</b>	<b>1,099,163.07</b>		<b>1,098,453.76</b>	<b>996,717.86</b>		<b>1,093,794.21</b>	<b>15,279,673.70</b>

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<u>Lincoln County</u>	381,412.54	379,910.47	75,555.35	-	-	127,282.75	140,383.20	-	1,104,544.31
Almira	22,791.81	22,742.43	3,365.40	-	-	-	-	-	48,899.64
Creston	10,481.01	10,422.62	2,774.96	-	-	-	-	-	23,678.59
Davenport	100,518.03	100,027.58	20,428.53	-	-	-	-	-	220,974.14
Harrington	11,098.50	11,049.19	4,959.52	-	-	-	-	-	27,107.21
Odessa	85,744.91	85,369.84	10,804.68	-	-	-	-	-	181,919.43
Rearadan	21,552.66	21,439.56	6,789.82	-	-	-	-	-	49,782.04
Sprague	28,557.61	28,448.88	5,254.73	-	-	-	-	-	62,261.22
Wilbur	46,371.29	46,178.88	10,450	-	-	-	-	-	103,000.60
<b>Total</b>	<b>708,528.36</b>	<b>705,589.45</b>	<b>140,383.42</b>			<b>127,282.75</b>	<b>140,383.20</b>		<b>1,822,167.18</b>
<u>Mason County</u>	1,735,348.83	1,727,763.66	454,666.77	32,015	531,305.55	481,669.80	531,601.06	529,733	6,024,103.58
Shelton	927,067.43	922,815.63	76,638.65	181,420	-	-	-	-	2,107,941.94
<b>Total</b>	<b>2,662,416.26</b>	<b>2,650,579.29</b>	<b>531,305.42</b>	<b>213,435.57</b>	<b>531,305.55</b>	<b>481,669.80</b>	<b>531,601.06</b>	<b>529,732.57</b>	<b>8,132,045.52</b>
<u>Okanogan County</u>	1,085,258.93	1,081,250.23	370,141.79	11,695	-	521,529.89	-	574,215.50	3,069,875.38
Brewster	208,752.56	207,906.76	29,333.85	-	-	-	-	-	445,993.17
Conconully	5,024.57	4,996.83	2,678.03	-	-	-	-	-	12,699.43
Coulee Dam	66,113.79	65,863.80	14,732.16	-	-	-	-	-	146,709.75
Elmer City	2,195.44	2,193.81	2,927.16	-	-	-	-	-	7,316.41
Nespelem	6,241.46	6,200.47	2,927.16	-	-	-	-	-	15,369.09
Okanogan	159,535.49	158,801.59	32,136.43	18,948	-	-	-	-	369,421.44
Omak	784,854.25	781,428.78	60,224.71	-	-	-	-	-	1,626,507.74
Oroville	153,077.22	152,355.44	21,362.03	-	-	-	-	-	326,794.69
Pateros	37,256.98	37,115.92	8,283.23	-	-	-	-	-	82,656.13
Riverside	8,593.68	8,548.09	3,487.67	-	-	-	-	-	20,629.44
Tonasket	126,111.60	125,551.55	13,489.76	-	-	-	-	-	265,152.91
Twisp	104,846.90	104,378.21	11,584.07	20,522	-	-	-	-	241,331.14
Winthrop	133,107.49	132,535.21	5,044.66	26,799	-	-	-	-	297,486.65
<b>Total</b>	<b>2,880,970.36</b>	<b>2,869,126.69</b>	<b>578,352.71</b>	<b>77,963.72</b>		<b>521,529.89</b>		<b>574,215.50</b>	<b>7,502,158.87</b>

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<u>Pacific County</u>	743,107.96	739,813.67	-	-	-	227,759.85	-	-	1,710,681.48
Ilwaco	68,628.46	68,317.88	-	-	-	-	-	-	136,946.34
Long Beach	204,869.97	204,026.50	-	-	-	-	-	-	408,896.47
Raymond	170,022.34	169,248.17	-	-	-	-	-	-	339,270.51
South Bend	71,744.74	71,380.63	-	-	-	-	-	-	143,125.37
<b>Total</b>	<b>1,258,373.47</b>	<b>1,252,786.85</b>				<b>227,759.85</b>			<b>2,738,920.17</b>
<u>Pend Oreille County</u>	500,710.27	498,689.58	113,062.25	-	-	131,486.62	-	-	1,243,948.72
Cusick	10,159.29	10,115.44	2,086.91	-	-	-	-	-	22,361.64
Ione	20,494.90	20,408.29	4,422.23	-	-	-	-	-	45,325.42
Metaline	5,173.99	5,159.14	1,739.08	-	-	-	-	-	12,072.21
Metaline Falls	13,620.66	13,556.27	2,385.04	-	-	-	-	-	29,561.97
Newport	176,299.81	175,489.13	21,266.47	-	-	-	-	-	373,055.41
<b>Total</b>	<b>726,458.92</b>	<b>723,417.85</b>	<b>144,961.98</b>			<b>131,486.62</b>			<b>1,726,325.37</b>

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<u>Pierce County</u>	19,405,148.96	19,318,201.77	6,534,900.92	-	12,583,561.07	-	12,389,132	-	70,230,944.46
Bonney Lake	1,677,467.37	1,669,807.32	247,976.07	-	-	-	-	-	3,595,250.76
Buckley	248,034.14	246,938.82	61,049.93	-	-	-	-	-	556,022.89
Carbonado	11,878.85	11,823.95	8,531.61	-	-	-	-	-	32,234.41
Du Pont	636,248.27	634,282.30	120,841.14	-	-	-	-	-	1,391,371.71
Eatonville	149,903.74	149,238.53	38,951.69	-	-	-	-	-	338,093.96
Edgewood	239,080.29	237,981.71	131,581.50	-	-	-	-	-	608,643.50
Fife	2,795,204.47	2,783,824.23	125,756.65	-	-	-	-	-	5,704,785.35
Fircrest	141,016.56	140,404.54	92,289.65	-	-	-	-	-	373,710.75
Gig Harbor	2,476,939.00	2,465,902.33	103,119.80	-	-	-	-	-	5,045,961.13
Lakewood	4,096,660.23	4,078,708.77	750,143.99	-	-	-	-	-	8,925,512.99
Milton	372,963.67	371,428.03	144,914.42	-	-	-	-	-	889,306.12
Orting	253,569.43	252,431.33	87,443.83	-	-	-	-	-	593,444.59
Puyallup	7,502,467.52	7,467,476.35	480,299.52	-	-	-	-	-	15,450,243.39
Roy	78,905.69	78,589.91	10,793.87	-	-	-	-	-	168,289.47
Ruston	46,227.47	46,014.64	17,171.11	-	-	-	-	-	109,413.22
South Prairie	22,804.20	22,697.49	17,440.43	-	-	-	-	-	62,942.12
Steilacoom	135,991.51	135,355.59	327,451.00	-	-	-	-	-	598,798.10
Sumner	2,068,971.70	2,059,831.40	121,156.13	-	-	-	-	-	4,249,959.23
Tacoma	19,142,975.20	19,055,531.21	2,580,073.96	-	-	-	-	4,403,287	45,181,867.61
University Place	1,071,775.98	1,066,937.52	409,892.03	-	-	-	-	-	2,548,605.53
Wilkeson	10,397.17	10,346.05	79,403	-	-	-	-	-	100,145.98
<b>Total</b>	<b>62,584,631.42</b>	<b>62,303,753.79</b>	<b>12,491,182.01</b>		<b>12,583,561.07</b>		<b>12,389,131.74</b>	<b>4,403,287.24</b>	<b>166,755,547.27</b>
<u>San Juan County</u>	1,506,847.63	1,501,203.53	351,954.62	591,702	400,311.81	363,177.26	-	399,878.71	5,115,075.69
Friday Harbor	498,682.45	496,357.46	48,357.60	394,468	-	-	-	-	1,437,865.59
<b>Total</b>	<b>2,005,530.08</b>	<b>1,997,560.99</b>	<b>400,312.22</b>	<b>986,170.21</b>	<b>400,311.81</b>	<b>363,177.26</b>		<b>399,878.71</b>	<b>6,552,941.28</b>



**Table S1**  
**2013 Annual Summary of**  
**Distributions of Local Sales/Use Tax**  
**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables S3 and S9.

<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
<u>Skagit County</u>	3,243,554.11	3,228,904.24	1,149,403.50	17,189	-	2,222,543.22	2,449,999.09	2,450,065.68	14,761,658.57
Anacortes	1,702,598.18	1,695,486.08	298,338.05	-	-	-	-	-	3,696,422.31
Burlington	3,599,539.32	3,582,758.75	157,674.27	-	-	-	-	-	7,339,972.34
Concrete	171,644.31	170,353.55	13,365.39	-	-	-	-	-	355,363.25
Hamilton	15,053.62	14,982.58	5,607.86	-	-	-	-	-	35,644.06
La Conner	206,084.24	205,201.13	16,730.10	28,286	-	-	-	-	456,301.63
Lyman	10,180.64	10,133.08	8,224.85	-	-	-	-	-	28,538.57
Mount Vernon	2,705,435.93	2,693,776.54	602,844.74	-	-	-	-	-	6,002,057.21
Sedro Woolley	626,008.59	623,295.02	198,331.24	69,117	-	-	-	-	1,516,751.55
<b>Total</b>	<b>12,280,098.94</b>	<b>12,224,890.97</b>	<b>2,450,520.00</b>	<b>114,591.59</b>		<b>2,222,543.22</b>	<b>2,449,999.09</b>	<b>2,450,065.68</b>	<b>34,192,709.49</b>
<u>Skamania County</u>	316,995.10	309,221	85,985	-	-	99,304.98	-	107,603	919,109.21
North Bonneville	36,076.25	37,957.56	8,579	-	-	-	-	-	82,612.45
Stevenson	194,581.16	191,342	13,040	-	-	-	-	-	398,962.56
<b>Total</b>	<b>547,652.51</b>	<b>538,520.66</b>	<b>107,602.91</b>			<b>99,304.98</b>		<b>107,603.16</b>	<b>1,400,684.22</b>
<u>Snohomish County</u>	19,566,009.64	19,477,789.22	5,648,834.51	22,117	-	-	-	11,589,498.99	56,304,249.35
Arlington	1,643,404.18	1,636,218.12	259,803.64	-	-	-	-	-	3,539,425.94
Brier	99,249.11	98,817.68	89,988.82	-	-	-	-	-	288,055.61
Darrington	57,436.90	57,155.65	19,426.05	-	-	-	-	-	134,018.60
Edmonds	2,668,593.18	2,656,693.98	574,837.93	-	-	-	-	-	5,900,125.09
Everett	11,559,704.62	11,506,953.05	1,491,921.00	-	-	-	-	-	24,558,578.67
Gold Bar	49,762.20	49,529.66	29,752.93	-	-	-	-	-	129,044.79
Granite Falls	165,443.18	164,759.21	48,817.90	-	-	-	-	-	379,020.29
Index	5,990.80	5,970.44	2,599.78	-	-	-	-	-	14,561.02
Lake Stevens	1,075,013.17	1,070,119.24	411,774.59	-	-	-	-	-	2,556,907.00

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<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
Lynnwood	9,025,970.40	8,982,772.10	518,509.59	-	-	-	-	-	18,527,252.09
Marysville	3,501,322.63	3,485,425.23	886,232.54	-	-	-	-	-	7,872,980.40
Mill Creek	1,053,426.34	1,048,793.44	265,083.78	125,330	-	-	-	-	2,492,633.14
Monroe	1,725,729.22	1,718,310.79	254,713.81	-	-	-	-	-	3,698,753.82
Mountlake Terrace	860,421.63	856,327.52	290,517.88	-	-	-	-	-	2,007,267.03
Mukilteo	1,037,188.74	1,032,483.12	279,420.83	-	-	-	-	-	2,349,092.69
Snohomish	1,618,042.57	1,610,752.89	129,264.11	-	-	-	-	-	3,358,059.57
Stanwood	527,417.86	525,077.46	88,837.33	-	-	-	-	-	1,141,332.65
Sultan	127,317.18	126,746.40	62,904.00	-	-	-	-	-	316,967.58
Woodway	109,025.01	108,556.19	41,438.60	-	-	-	-	-	259,019.80
<b>Total</b>	<b>56,476,468.56</b>	<b>56,219,251.39</b>	<b>11,394,679.62</b>	<b>147,446.57</b>				<b>11,589,498.99</b>	<b>135,827,345.13</b>
<u>Spokane County</u>	10,007,845.78	9,963,315.25	2,841,107.66	4,252,068.89	7,908,995.38	-	7,899,345.02	7,901,899.15	50,774,577.13
Airway Heights	679,380.77	676,493.17	116,272.30	65,034.57	-	-	-	-	1,537,180.81
Cheney	616,605.99	613,987.38	161,705.15	90,446.51	-	-	-	-	1,482,745.03
Deer Park	329,572.91	328,113.17	55,520.75	31,054.45	-	-	-	-	744,261.28
Fairfield	30,495.12	30,325.40	8,967.00	5,015.53	-	-	-	-	74,803.05
Latah	4,798.50	4,778.84	2,914.28	1,630.06	-	-	-	-	14,121.68
Liberty Lake	1,066,266.07	1,062,059.82	114,038.45	66,037.65	-	-	-	-	2,308,401.99
Medical Lake	122,995.23	122,491.42	69,292.80	41,127.26	-	-	-	-	355,906.71
Millwood	170,707.11	169,982.41	24,899.74	14,921.17	-	-	-	-	380,510.43
Rockford	25,158.45	25,042.65	6,767.40	3,928.82	-	-	-	-	60,897.32
Spangle	28,104.84	27,991.73	287,605.28	2,340.59	-	-	-	-	346,042.44
Spokane	18,280,831.96	18,198,561.55	2,854,788.54	1,755,431.43	-	-	-	-	41,089,613.48
Spokane Valley	8,270,104.02	8,232,567.91	1,241,576.77	756,925.33	-	-	-	-	18,501,174.03
Waverly	1,509.29	1,503.55	123,703.64	819.20	-	-	-	-	127,535.68
<b>Total</b>	<b>39,634,376.04</b>	<b>39,457,214.25</b>	<b>7,909,159.76</b>	<b>7,086,781.46</b>	<b>7,908,995.38</b>		<b>7,899,345.02</b>	<b>7,901,899.15</b>	<b>117,797,771.06</b>

**Table S1**  
**2013 Annual Summary of**  
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**To Cities and Counties**

Transit and Other Jurisdiction Distributions are listed on Tables S3 and S9.

Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communicatio ns Systems	Mental Health	Total Distribution
<u>Stevens County</u>	933,750.04	929,603.95	325,841.81	-	-	368,828.61	-	-	2,558,024.41
Chewelah	157,272.96	156,560.32	21,908.38	-	-	-	-	-	335,741.66
Colville	822,330.66	818,700.78	39,259.49	-	-	-	-	-	1,680,290.93
Kettle Falls	97,051.87	96,574.74	13,379.15	-	-	-	-	-	207,005.76
Marcus	961.06	961.06	1,463.36	-	-	-	-	-	3,385.48
Northport	14,153.40	14,087.50	2,466.77	-	-	-	-	-	30,707.67
Springdale	12,303.20	12,242.18	2,341.35	-	-	-	-	-	26,886.73
<b>Total</b>	<b>2,037,823.19</b>	<b>2,028,730.53</b>	<b>406,660.31</b>			<b>368,828.61</b>			<b>4,842,042.64</b>
<u>Thurston County</u>	5,776,413.97	5,750,968.73	2,383,330.78	147,810	4,113,244.77	-	4,112,272.68	4,104,638.78	26,388,679.56
Bucoda	7,911.98	7,873.60	8,060.03	-	-	-	-	-	23,845.61
Lacey	4,100,206.00	4,081,535.66	627,560.78	-	-	-	-	-	8,809,302.44
Olympia	7,773,957.54	7,739,560.30	683,664.44	837,589	-	-	-	-	17,034,771.41
Rainier	70,167.24	69,818.01	26,267.11	-	-	-	-	-	166,252.36
Tenino	93,639.38	93,131.51	24,539.97	-	-	-	-	-	211,310.86
Tumwater	2,033,575.50	2,024,698.65	257,633.57	-	-	-	-	-	4,315,907.72
Yelm	756,091.55	752,651.06	102,189.85	-	-	-	-	-	1,610,932.46
<b>Total</b>	<b>20,611,963.16</b>	<b>20,520,237.52</b>	<b>4,113,246.53</b>	<b>985,398.98</b>	<b>4,113,244.77</b>		<b>4,112,272.68</b>	<b>4,104,638.78</b>	<b>58,561,002.42</b>
<u>Wahkiakum County</u>	140,326.37	139,647.45	-	-	-	33,625.75	-	36,985.98	350,585.55
Cathlamet	45,502.67	45,302.50	-	-	-	-	-	-	90,805.17
<b>Total</b>	<b>185,829.04</b>	<b>184,949.95</b>				<b>33,625.75</b>		<b>36,985.98</b>	<b>441,390.72</b>
<u>Walla Walla County</u>	1,451,108.43	1,444,649.01	299,811.26	1,409,467.20	833,997.01	756,395.95	-	821,036	7,016,464.93
College Place	465,688.37	463,589.96	112,163.30	197,297.54	-	-	-	-	1,238,739.17
Prescott	27,131.14	27,032.34	4,121.31	7,249.49	-	-	-	-	65,534.28
Waitsburg	30,646.81	30,521.47	15,407.38	27,101.93	-	-	-	-	103,677.59
Walla Walla	2,204,694.42	2,195,012.39	402,494.41	707,995.88	-	-	-	-	5,510,197.10
<b>Total</b>	<b>4,179,269.17</b>	<b>4,160,805.17</b>	<b>833,997.66</b>	<b>2,349,112.04</b>	<b>833,997.01</b>	<b>756,395.95</b>		<b>821,036.07</b>	<b>13,934,613.07</b>

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<b>Location</b>	<b>Basic</b>	<b>Optional</b>	<b>Criminal Justice</b>	<b>Public Safety and Health</b>	<b>Correctional Facilities</b>	<b>Rural Counties</b>	<b>Emergency Communications Systems</b>	<b>Mental Health</b>	<b>Total Distribution</b>
<u>Whatcom County</u>	5,457,093.01	5,432,366.47	1,751,827.45	2,008,792.15	3,580,098.61	3,247,487.85	-	3,576,257.85	25,053,923.39
Bellingham	9,945,163.84	9,900,157.66	1,287,055.43	942,492.83	-	-	-	-	22,074,869.76
Blaine	616,589.45	613,664.74	75,299.70	55,140.92	-	-	-	-	1,360,694.81
Everson	96,411.64	95,980.31	39,864.56	29,192.26	-	-	-	-	261,448.77
Ferndale	763,651.97	760,235.21	187,252.64	137,122.51	-	-	-	-	1,848,262.33
Lynden	912,057.37	908,083.11	195,510.29	143,169.49	-	-	-	-	2,158,820.26
Nooksack	33,370.23	33,235.36	21,672.40	15,870.39	-	-	-	-	104,148.38
Sumas	119,737.89	119,151.71	22,131.16	16,206.35	-	-	-	-	277,227.11
<b>Total</b>	<b>17,944,075.40</b>	<b>17,862,874.57</b>	<b>3,580,613.63</b>	<b>3,347,986.90</b>	<b>3,580,098.61</b>	<b>3,247,487.85</b>		<b>3,576,257.85</b>	<b>53,139,394.81</b>
<u>Whitman County</u>	887,246.55	883,635.01	144,467.70	-	663,957.99	602,318.11	663,955.20	-	3,845,580.56
Albion	7,908.13	7,865.52	7,082.89	-	-	-	-	-	22,856.54
Colfax	248,186.83	247,002.53	36,259.21	-	-	-	-	-	531,448.57
Colton	15,632.45	15,550.18	5,393.39	-	-	-	-	-	36,576.02
Endicott	7,508.66	7,478.54	3,833.84	-	-	-	-	-	18,821.04
Farmington	4,540.78	4,509.30	1,884.45	-	-	-	-	-	10,934.53
Garfield	12,999.17	12,946.59	7,732.70	-	-	-	-	-	33,678.46
La Crosse	19,933.55	19,865.67	4,093.79	-	-	-	-	-	43,893.01
Lamont	1,920.00	1,916.58	1,039.69	-	-	-	-	-	4,876.27
Malden	2,140.65	2,132.25	2,664.19	-	-	-	-	-	6,937.09
Oakesdale	13,061.28	12,998.64	5,523.38	-	-	-	-	-	31,583.30
Palouse	31,052.28	30,902.16	13,256.06	-	-	-	-	-	75,210.50
Pullman	1,968,758.63	1,960,164.84	402,879.99	-	-	-	-	-	4,331,803.46
Rosalia	20,917.10	20,820.84	7,212.85	-	-	-	-	-	48,950.79
St. John	35,124.15	34,951.38	6,511.07	-	-	-	-	-	76,586.60
Tekoa	23,267.74	23,156.03	10,201.95	-	-	-	-	-	56,625.72
Uniontown	26,956.09	26,869.93	3,963.82	-	-	-	-	-	57,789.84
<b>Total</b>	<b>3,327,154.04</b>	<b>3,312,765.99</b>	<b>664,000.97</b>		<b>663,957.99</b>	<b>602,318.11</b>	<b>663,955.20</b>		<b>9,234,152.30</b>

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2013 Annual Summary of  
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Location	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health	Total Distribution
<u>Yakima County</u>	4,688,341.51	4,667,830.13	1,382,751.47	5,487,172.76	-	3,056,733.00	-	-	19,282,828.87
Grandview	391,888.98	390,274.06	135,553.84	249,468.53	-	-	-	-	1,167,185.41
Granger	51,043.66	50,796.98	40,481.31	74,500.36	-	-	-	-	216,822.31
Harrah	19,527.70	19,439.48	8,009.99	14,741.33	-	-	-	-	61,718.50
Mabton	30,278.45	30,137.71	28,219.87	51,934.81	-	-	-	-	140,570.84
Moxee City	121,707.37	121,148.32	43,820.87	80,646.37	-	-	-	-	367,322.93
Naches	69,306.61	68,988.89	9,920.08	18,256.58	-	-	-	-	166,472.16
Selah	462,172.34	460,179.71	89,884.52	165,420.31	-	-	-	-	1,177,656.88
Sunnyside	1,106,734.66	1,101,858.91	198,771.24	365,811.56	-	-	-	-	2,773,176.37
Tieton	45,596.09	45,401.19	14,732.51	27,113.23	-	-	-	-	132,843.02
Toppenish	327,256.65	325,804.48	110,291.53	202,976.66	-	-	-	-	966,329.32
Union Gap	1,948,968.95	1,939,763.05	75,232.39	138,455.05	-	-	-	-	4,102,419.44
Wapato	250,064.37	248,979.83	61,985.06	114,075.13	-	-	-	-	675,104.39
Yakima	7,214,501.54	7,182,230.51	1,132,860.41	2,084,876.43	-	-	-	-	17,614,468.89
Zillah	162,483.69	161,817.88	37,949.41	69,838.82	-	-	-	-	432,089.80
<b>Total</b>	<b>16,889,872.57</b>	<b>16,814,651.13</b>	<b>3,370,464.50</b>	<b>9,145,287.93</b>		<b>3,056,733.00</b>			<b>49,277,009.13</b>

"-" = Tax not levied in, or distributed to, this jurisdiction.

**Summary Distributions**

	Basic	Optional	Criminal Justice	Public Safety and Health	Correctional Facilities	Rural Counties	Emergency Communications Systems	Mental Health	Total Distribution
Counties	173,136,856.64	171,190,329.77	48,774,618.86	17,866,727.97	41,405,343.36	27,227,209.40	38,355,795.18	89,735,559.47	607,692,440.65
Cities	445,709,808.11	443,338,666.15	73,719,174.87	13,313,564.07	-	-	-	4,403,287	980,484,500.44
<b>Total</b>	<b>618,846,664.75</b>	<b>614,528,995.92</b>	<b>122,493,793.73</b>	<b>31,180,292.04</b>	<b>41,405,343.36</b>	<b>27,227,209.40</b>	<b>38,355,795.18</b>	<b>94,138,846.71</b>	<b>1,588,176,941.09</b>
State Admin. Fee	6,223,659.50	6,208,035.26	1,234,530.11	314,297.18	417,301.31	-	386,569.27	948,757.44	15,733,150.07

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Adams County</u>	\$1,052,685.00	\$1,244,530.43	18.22%
Hatton	2,547.35	4,920.13	93.15%
Lind	45,831.05	59,679.58	30.22%
Othello	1,308,704.60	1,291,923.31	-1.28%
Ritzville	273,398.76	311,299.51	13.86%
Washtucna	10,911.05	14,385.24	31.84%
<b>Total</b>	<b>2,694,077.81</b>	<b>2,926,738.20</b>	<b>8.64%</b>
<u>Asotin County</u>	713,722.21	790,845.34	10.81%
Asotin	28,624.86	32,627.10	13.98%
Clarkston	1,493,035.06	1,597,517.92	7.00%
<b>Total</b>	<b>2,235,382.13</b>	<b>2,420,990.36</b>	<b>8.30%</b>
<u>Benton County</u>	8,891,828.68	9,409,809.40	5.83%
Benton	321,532.58	344,312.83	7.08%
Kennewick	14,153,154.60	15,017,128.37	6.10%
Prosser	985,751.72	1,125,386.59	14.17%
Richland	8,449,690.04	8,992,606.04	6.43%
West Richland	651,912.10	698,483.28	7.14%
<b>Total</b>	<b>33,453,869.72</b>	<b>35,587,726.51</b>	<b>6.38%</b>
<u>Chelan County</u>	5,258,752.36	5,772,728.28	9.77%
Cashmere	353,086.24	392,737.95	11.23%
Chelan	1,164,169.91	1,260,593.03	8.28%
Entiat	76,574.26	68,742.89	-10.23%
Leavenworth	936,242.46	1,038,147.98	10.88%
Wenatchee	6,229,824.66	6,286,502.62	0.91%
<b>Total</b>	<b>14,018,649.89</b>	<b>14,819,452.75</b>	<b>5.71%</b>
<u>Clallam County</u>	4,028,688.53	4,382,821.77	8.79%
Forks	452,844.72	428,624.23	-5.35%
Port Angeles	2,708,666.46	2,763,572.70	2.03%
Sequim	2,180,508.01	2,278,742.74	4.51%
<b>Total</b>	<b>9,370,707.72</b>	<b>9,853,761.44</b>	<b>5.15%</b>
<u>Clark County</u>	20,824,790.99	22,516,158.06	8.12%
Battle Ground	1,721,914.23	1,929,315.25	12.04%
Camas	2,155,867.03	2,116,373.60	-1.83%
La Center	161,364.48	197,601.77	22.46%
Ridgefield	600,719.71	813,714.26	35.46%
Vancouver	24,004,869.00	25,494,968.28	6.21%
Washougal	1,060,862.88	1,148,277.04	8.24%
Yacolt	73,044.86	82,421.26	12.84%
<b>Total</b>	<b>50,603,433.18</b>	<b>54,298,829.52</b>	<b>7.30%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Columbia County</u>	456,266.77	528,626.55	15.86%
Dayton	302,539.12	305,049.31	0.83%
Starbuck	3,472.56	3,222.79	-7.19%
<b>Total</b>	<b>762,278.45</b>	<b>836,898.65</b>	<b>9.79%</b>
<u>Cowlitz County</u>	4,380,399.52	5,318,631.38	21.42%
Castle Rock	340,171.21	366,252.60	7.67%
Kalama	271,002.30	296,165.48	9.29%
Kelso	1,867,265.15	1,848,259.65	-1.02%
Longview	6,209,429.51	6,618,488.54	6.59%
Woodland	1,061,184.49	1,067,909.66	0.63%
<b>Total</b>	<b>14,129,452.18</b>	<b>15,515,707.31</b>	<b>9.81%</b>
<u>Douglas County</u>	2,557,734.98	4,394,351.17	71.81%
Bridgeport	74,203.35	83,398.94	12.39%
East Wenatchee	2,962,982.30	3,201,949.37	8.07%
Mansfield	23,341.56	27,607.34	18.28%
Rock Island	66,102.30	46,034.04	-30.36%
Waterville	57,094.00	69,052.20	20.94%
<b>Total</b>	<b>5,741,458.49</b>	<b>7,822,393.06</b>	<b>36.24%</b>
<u>Ferry County</u>	655,704.41	853,727.42	30.20%
Republic	197,392.00	166,800.91	-15.50%
<b>Total</b>	<b>853,096.41</b>	<b>1,020,528.33</b>	<b>19.63%</b>
<u>Franklin County</u>	3,036,644.53	3,126,804.83	2.97%
Connell	338,980.86	258,848.94	-23.64%
Kahlotus	12,236.12	9,111.08	-25.54%
Mesa	73,703.25	83,719.73	13.59%
Pasco	8,005,032.95	8,589,335.50	7.30%
<b>Total</b>	<b>11,466,597.71</b>	<b>12,067,820.08</b>	<b>5.24%</b>
<u>Garfield County</u>	577,334.33	108,493.09	-81.21%
Pomeroy	223,160.16	157,756.55	-29.31%
<b>Total</b>	<b>800,494.49</b>	<b>266,249.64</b>	<b>-66.74%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Grant County</u>	5,880,105.99	7,029,948.24	19.55%
Coulee City	52,105.17	56,792.03	8.99%
Electric City	67,711.94	62,542.83	-7.63%
Ephrata	1,249,293.87	1,375,794.49	10.13%
George	65,273.87	61,314.68	-6.07%
Grand Coulee	217,809.12	240,684.45	10.50%
Hartline	8,238.41	9,515.45	15.50%
Krupp	3,177.84	3,057.67	-3.78%
Mattawa	246,289.24	239,251.68	-2.86%
Moses Lake	4,911,671.36	5,359,378.56	9.12%
Quincy	5,016,008.37	4,940,491.68	-1.51%
Royal City	195,567.66	181,309.54	-7.29%
Soap Lake	77,713.38	84,065.04	8.17%
Warden	198,848.22	260,010.75	30.76%
Wilson Creek	8,595.17	11,138.15	29.59%
<b>Total</b>	<b>18,198,409.61</b>	<b>19,915,295.24</b>	<b>9.43%</b>
<u>Grays Harbor County</u>	2,457,168.46	2,547,382.86	3.67%
Aberdeen	3,347,550.69	3,309,705.41	-1.13%
Cosmopolis	137,632.38	123,059.85	-10.59%
Elma	549,519.01	511,579.75	-6.90%
Hoquiam	598,001.27	571,456.97	-4.44%
McCleary	83,131.77	99,726.30	19.96%
Montesano	417,397.74	420,779.72	0.81%
Oakville	42,133.77	38,734.65	-8.07%
Ocean Shores	617,639.56	637,849.99	3.27%
Westport	355,358.32	372,015.42	4.69%
<b>Total</b>	<b>8,605,532.97</b>	<b>8,632,290.92</b>	<b>0.31%</b>
<u>Island County</u>	4,094,020.52	4,421,541.46	8.00%
Coupeville	342,330.67	372,571.63	8.83%
Langley	298,464.82	300,401.65	0.65%
Oak Harbor	2,569,669.79	2,690,806.91	4.71%
<b>Total</b>	<b>7,304,485.80</b>	<b>7,785,321.65</b>	<b>6.58%</b>
<u>Jefferson County</u>	2,047,153.28	2,348,741.57	14.73%
Port Townsend	1,554,869.41	1,702,277.99	9.48%
<b>Total</b>	<b>3,602,022.69</b>	<b>4,051,019.56</b>	<b>12.47%</b>



**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
King County	81,861,600.45	87,798,878.39	7.25%
Algona	225,892.64	250,414.53	10.86%
Auburn	13,037,324.68	14,364,200.25	10.18%
Beaux Arts Village	58,761.72	62,724.43	6.74%
Bellevue	45,241,500.46	47,747,183.21	5.54%
Black Diamond	262,973.35	290,795.94	10.58%
Bothell	8,209,990.76	9,030,238.14	9.99%
Burien	4,645,267.78	5,037,873.51	8.45%
Carnation	268,385.30	265,056.74	-1.24%
Clyde Hill	276,543.30	589,670.84	113.23%
Covington	3,179,322.95	3,370,587.73	6.02%
Des Moines	1,530,904.97	1,753,099.48	14.51%
Duvall	678,274.63	659,255.49	-2.80%
Enumclaw	1,796,075.45	1,985,302.20	10.54%
Federal Way	10,573,907.49	11,279,953.92	6.68%
Hunts Point	151,163.57	159,924.85	5.80%
Issaquah	9,457,339.30	10,336,597.98	9.30%
Kenmore	1,755,863.47	1,685,031.01	-4.03%
Kent	15,460,397.13	16,210,975.16	4.85%
Kirkland	14,810,263.72	16,605,313.40	12.12%
Lake Forest Park	676,205.50	722,538.99	6.85%
Maple Valley	1,968,275.01	2,146,794.01	9.07%
Medina	723,892.69	967,241.47	33.62%
Mercer Island	2,755,214.66	2,985,012.79	8.34%
Newcastle	799,711.16	887,496.76	10.98%
Normandy Park	328,739.16	406,999.38	23.81%
North Bend	1,728,765.84	1,882,977.22	8.92%
Pacific	653,058.26	671,267.90	2.79%
Redmond	19,388,939.27	20,318,840.66	4.80%
Renton	18,564,670.47	20,416,372.32	9.97%
Sammamish	2,998,266.94	3,250,668.08	8.42%
SeaTac	9,213,239.16	9,853,021.86	6.94%
Seattle	153,486,050.65	164,336,276.58	7.07%
Shoreline	6,833,779.95	7,349,503.86	7.55%
Skykomish	65,473.23	64,401.37	-1.64%
Snoqualmie	2,011,782.98	2,047,426.53	1.77%
Tukwila	14,882,652.78	15,882,276.78	6.72%
Woodinville	4,357,323.59	4,532,202.28	4.01%
Yarrow Point	92,512.87	148,374.87	60.38%
<b>Total</b>	<b>455,010,307.29</b>	<b>488,352,770.91</b>	<b>7.33%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Kitsap County</u>	17,851,535.00	18,147,890.23	1.66%
Bainbridge Island	2,816,615.56	2,980,811.45	5.83%
Bremerton	6,484,908.76	6,495,646.11	0.17%
Port Orchard	2,960,495.67	3,648,600.03	23.24%
Poulsbo	2,616,769.76	2,825,033.48	7.96%
<b>Total</b>	<b>32,730,324.75</b>	<b>34,097,981.30</b>	<b>4.18%</b>
<u>Kittitas County</u>	2,853,326.00	3,089,538.74	8.28%
Cle Elum	630,534.53	704,218.81	11.69%
Ellensburg	3,263,614.31	3,386,463.12	3.76%
Kittitas	79,128.15	98,515.93	24.50%
Roslyn	78,757.32	80,686.43	2.45%
South Cle Elum	13,442.96	14,271.28	6.16%
<b>Total</b>	<b>6,918,803.27</b>	<b>7,373,694.31</b>	<b>6.57%</b>
<u>Klickitat County</u>	920,599.53	1,004,403.32	9.10%
Bingen	205,105.28	225,996.69	10.19%
Goldendale	476,112.88	467,873.32	-1.73%
White Salmon	223,174.26	271,173.85	21.51%
<b>Total</b>	<b>1,824,991.95</b>	<b>1,969,447.18</b>	<b>7.92%</b>
<u>Lewis County</u>	3,928,100.28	4,190,050.62	6.67%
Centralia	2,420,149.12	2,643,261.99	9.22%
Chehalis	3,076,277.00	3,262,412.92	6.05%
Morton	284,343.20	259,530.52	-8.73%
Mossyrock	56,854.67	54,792.65	-3.63%
Napavine	222,584.83	237,999.23	6.93%
Pe Ell	61,939.83	64,481.96	4.10%
Toledo	83,989.91	84,192.28	0.24%
Vader	17,780.05	21,973.45	23.58%
Winlock	125,902.64	172,849.18	37.29%
<b>Total</b>	<b>10,277,921.53</b>	<b>10,991,544.80</b>	<b>6.94%</b>
<u>Lincoln County</u>	781,009.38	761,323.01	(0.03)
Almira	26,451.05	45,534.24	72.15%
Creston	19,647.29	20,903.63	6.39%
Davenport	248,145.74	200,545.61	-19.18%
Harrington	21,312.03	22,147.69	3.92%
Odessa	158,776.56	171,114.75	7.77%
Rear dan	46,600.52	42,992.22	-7.74%
Sprague	32,361.63	57,006.49	76.15%
Wilbur	86,305.88	92,550.17	7.24%
<b>Total</b>	<b>1,420,610.08</b>	<b>1,414,117.81</b>	<b>-0.46%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Mason County</u>	3,406,047.39	3,463,112.49	1.68%
Shelton	1,904,897.64	1,849,883.06	-2.89%
<b>Total</b>	<b>5,310,945.03</b>	<b>5,312,995.55</b>	<b>0.04%</b>
<u>Okanogan County</u>	1,932,232.51	2,166,509.16	12.12%
Brewster	385,759.39	416,659.32	8.01%
Conconully	9,711.41	10,021.40	3.19%
Coulee Dam	46,603.20	131,977.59	183.19%
Elmer City	4,325.87	4,389.25	1.47%
Nespelem	16,081.79	12,441.93	-22.63%
Okanogan	378,278.31	318,337.08	-15.85%
Omak	1,479,250.88	1,566,283.03	5.88%
Oroville	314,756.44	305,432.66	-2.96%
Pateros	63,085.81	74,372.90	17.89%
Riverside	16,111.43	17,141.77	6.40%
Tonasket	252,244.19	251,663.15	-0.23%
Twisp	200,958.12	209,225.11	4.11%
Winthrop	255,629.29	265,642.70	3.92%
<b>Total</b>	<b>5,355,028.64</b>	<b>5,750,097.05</b>	<b>7.38%</b>
<u>Pacific County</u>	1,211,152.60	1,482,921.63	22.44%
Ilwaco	138,589.05	136,946.34	-1.19%
Long Beach	370,112.07	408,896.47	10.48%
Raymond	372,012.13	339,270.51	-8.80%
South Bend	131,935.47	143,125.37	8.48%
<b>Total</b>	<b>2,223,801.32</b>	<b>2,511,160.32</b>	<b>12.92%</b>
<u>Pend Oreille County</u>	1,249,202.67	999,399.85	-20.00%
Cusick	20,848.09	20,274.73	-2.75%
Ione	42,473.67	40,903.19	-3.70%
Metaline	9,808.00	10,333.13	5.35%
Metaline Falls	35,137.41	27,176.93	-22.66%
Newport	358,456.19	351,788.94	-1.86%
<b>Total</b>	<b>1,715,926.03</b>	<b>1,449,876.77</b>	<b>-15.50%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
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<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Pierce County</u>	34,642,912.87	38,723,350.73	11.78%
Bonney Lake	2,968,865.03	3,347,274.69	12.75%
Buckley	431,263.15	494,972.96	14.77%
Carbonado	26,558.27	23,702.80	-10.75%
Du Pont	728,684.73	1,270,530.57	74.36%
Eatonville	285,940.45	299,142.27	4.62%
Edgewood	447,659.65	477,062.00	6.57%
Fife	4,686,378.38	5,579,028.70	19.05%
Fircrest	262,817.73	281,421.10	7.08%
Gig Harbor	4,635,815.22	4,942,841.33	6.62%
Lakewood	7,786,391.43	8,175,369.00	5.00%
Milton	660,160.97	744,391.70	12.76%
Orting	426,129.64	506,000.76	18.74%
Puyallup	14,069,577.03	14,969,943.87	6.40%
Roy	171,203.98	157,495.60	-8.01%
Ruston	154,242.05	92,242.11	-40.20%
South Prairie	49,814.88	45,501.69	-8.66%
Steilacoom	243,229.67	271,347.10	11.56%
Sumner	3,560,479.23	4,128,803.10	15.96%
Tacoma	35,981,421.58	38,198,506.41	6.16%
University Place	1,940,673.76	2,138,713.50	10.20%
Wilkeson	21,510.47	20,743.22	-3.57%
<b>Total</b>	<b>114,181,730.17</b>	<b>124,888,385.21</b>	<b>9.38%</b>
<u>San Juan County</u>	2,844,196.25	3,008,051.16	5.76%
Friday Harbor	1,040,222.47	995,039.91	-4.34%
<b>Total</b>	<b>3,884,418.72</b>	<b>4,003,091.07</b>	<b>3.06%</b>
<u>Skaqit County</u>	6,356,030.43	6,472,458.35	0.02
Anacortes	3,073,885.62	3,398,084.26	10.55%
Burlington	6,591,631.81	7,182,298.07	8.96%
Concrete	319,353.24	341,997.86	7.09%
Hamilton	36,939.30	30,036.20	-18.69%
La Conner	371,191.79	411,285.37	10.80%
Lyman	23,192.24	20,313.72	-12.41%
Mount Vernon	4,894,852.75	5,399,212.47	10.30%
Sedro Woolley	1,185,254.58	1,249,303.61	5.40%
<b>Total</b>	<b>22,852,331.76</b>	<b>24,504,989.91</b>	<b>7.23%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
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<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Skamania County</u>	663,856.55	626,216.36	-5.67%
North Bonneville	76,028.84	74,033.81	-2.62%
Stevenson	256,313.73	385,923.00	50.57%
<b>Total</b>	<b>996,199.12</b>	<b>1,086,173.23</b>	<b>9.03%</b>
<u>Snohomish County</u>	35,357,687.90	39,043,798.86	10.43%
Arlington	3,087,559.08	3,279,622.30	6.22%
Brier	207,963.17	198,066.79	-4.76%
Darrington	101,593.95	114,592.55	12.79%
Edmonds	4,993,212.11	5,325,287.16	6.65%
Everett	21,927,254.59	23,066,657.67	5.20%
Gold Bar	94,581.73	99,291.86	4.98%
Granite Falls	316,021.61	330,202.39	4.49%
Index	12,184.16	11,961.24	-1.83%
Lake Stevens	2,039,868.76	2,145,132.41	5.16%
Lynnwood	16,789,216.58	18,008,742.50	7.26%
Marysville	6,266,706.67	6,986,747.86	11.49%
Mill Creek	1,928,847.52	2,102,219.78	8.99%
Monroe	2,999,245.56	3,444,040.01	14.83%
Mountlake Terrace	1,442,320.61	1,716,749.15	19.03%
Mukilteo	1,899,950.90	2,069,671.86	8.93%
Snohomish	2,896,222.64	3,228,795.46	11.48%
Stanwood	938,785.42	1,052,495.32	12.11%
Sultan	278,294.70	254,063.58	-8.71%
Woodway	107,898.48	217,581.20	101.65%
<b>Total</b>	<b>103,685,416.14</b>	<b>112,695,719.95</b>	<b>8.69%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
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<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Spokane County</u>	19,407,871.80	19,971,161.03	2.90%
Airway Heights	1,175,457.77	1,355,873.94	15.35%
Cheney	1,328,600.18	1,230,593.37	-7.38%
Deer Park	597,682.28	657,686.08	10.04%
Fairfield	59,131.78	60,820.52	2.86%
Latah	5,734.28	9,577.34	67.02%
Liberty Lake	1,995,903.32	2,128,325.89	6.63%
Medical Lake	203,304.63	245,486.65	20.75%
Millwood	314,618.82	340,689.52	8.29%
Rockford	46,435.98	50,201.10	8.11%
Spangle	44,290.08	56,096.57	26.66%
Spokane	34,394,991.24	36,479,393.51	6.06%
Spokane Valley	15,352,108.90	16,502,671.93	7.49%
Waverly	2,684.49	3,012.84	12.23%
<b>Total</b>	<b>74,928,815.55</b>	<b>79,091,590.29</b>	<b>5.56%</b>
<u>Stevens County</u>	1,825,377.99	1,863,353.99	2.08%
Chewelah	301,935.13	313,833.28	3.94%
Colville	1,541,686.97	1,641,031.44	6.44%
Kettle Falls	213,253.44	193,626.61	-9.20%
Marcus	1,803.76	1,922.12	6.56%
Northport	26,521.83	28,240.90	6.48%
Springdale	21,691.82	24,545.38	13.16%
<b>Total</b>	<b>3,932,270.94</b>	<b>4,066,553.72</b>	<b>3.41%</b>
<u>Thurston County</u>	10,894,784.97	11,527,382.70	5.81%
Bucoda	10,106.27	15,785.58	56.20%
Lacey	8,094,298.43	8,181,741.66	1.08%
Olympia	14,766,803.25	15,513,517.84	5.06%
Rainier	130,697.65	139,985.25	7.11%
Tenino	151,875.57	186,770.89	22.98%
Tumwater	4,040,979.20	4,058,274.15	0.43%
Yelm	1,368,742.53	1,508,742.61	10.23%
<b>Total</b>	<b>39,458,287.87</b>	<b>41,132,200.68</b>	<b>4.24%</b>
<u>Wahkiakum County</u>	254,140.75	279,973.82	10.16%
Cathlamet	133,089.77	90,805.17	-31.77%
<b>Total</b>	<b>387,230.52</b>	<b>370,778.99</b>	<b>-4.25%</b>
<u>Walla Walla County</u>	2,848,505.94	2,895,757.44	1.66%
College Place	886,933.48	929,278.33	4.77%
Prescott	62,524.68	54,163.48	-13.37%
Waitsburg	60,267.99	61,168.28	1.49%
Walla Walla	4,387,981.71	4,399,706.81	0.27%
<b>Total</b>	<b>8,246,213.80</b>	<b>8,340,074.34</b>	<b>1.14%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Whatcom County</u>	10,192,956.99	10,889,459.48	6.83%
Bellingham	18,620,592.79	19,845,321.50	6.58%
Blaine	1,122,250.96	1,230,254.19	9.62%
Everson	187,231.91	192,391.95	2.76%
Ferndale	1,477,288.64	1,523,887.18	3.15%
Lynden	1,725,912.25	1,820,140.48	0.05
Nooksack	65,071.18	66,605.59	2.36%
Sumas	211,636.74	238,889.60	12.88%
<b>Total</b>	<b>33,602,941.46</b>	<b>35,806,949.97</b>	<b>6.56%</b>
<u>Whitman County</u>	2,684,863.67	1,770,881.56	-34.04%
Albion	10,605.41	15,773.65	48.73%
Colfax	458,805.66	495,189.36	7.93%
Colton	28,467.60	31,182.63	9.54%
Endicott	13,508.81	14,987.20	10.94%
Farmington	14,247.13	9,050.08	-36.48%
Garfield	27,911.68	25,945.76	-7.04%
La Crosse	32,224.83	39,799.22	23.50%
Lamont	3,804.45	3,836.58	0.84%
Malden	6,577.75	4,272.90	-35.04%
Oakesdale	29,185.13	26,059.92	-10.71%
Palouse	57,301.89	61,954.44	8.12%
Pullman	3,966,574.66	3,928,923.47	-0.95%
Rosalia	59,932.94	41,737.94	-30.36%
St. John	53,100.78	70,075.53	31.97%
Tekoa	56,393.19	46,423.77	-17.68%
Uniontown	53,815.91	53,826.02	0.02%
<b>Total</b>	<b>7,557,321.49</b>	<b>6,639,920.03</b>	<b>-12.14%</b>

**Table S2**  
**Distributions of Local Sales/Use Tax to Cities and Counties:**  
**Combined Total of Basic and Optional Distributions**  
**Comparison of Calendar Years 2012 and 2013**  
**RCW 82.14.030**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Yakima County</u>	8,445,374.85	9,356,171.64	10.78%
Grandview	736,306.66	782,163.04	6.23%
Granger	91,602.23	101,840.64	11.18%
Harrah	33,544.95	38,967.18	16.16%
Mabton	71,318.89	60,416.16	-15.29%
Moxee City	218,156.77	242,855.69	11.32%
Naches	147,618.48	138,295.50	-6.32%
Selah	845,250.45	922,352.05	9.12%
Sunnyside	2,102,632.34	2,208,593.57	5.04%
Tieton	114,749.66	90,997.28	-20.70%
Toppenish	652,831.27	653,061.13	0.04%
Union Gap	3,651,050.59	3,888,732.00	6.51%
Wapato	326,889.53	499,044.20	52.66%
Yakima	13,494,843.49	14,396,732.05	6.68%
Zillah	304,667.01	324,301.57	6.44%
<b>Total</b>	<b>31,236,837.17</b>	<b>33,704,523.70</b>	<b>7.90%</b>

**Summary of Distributions**

	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Counties	319,326,367.48	344,327,186.41	7.83%
Cities	832,252,256.91	889,048,474.26	6.82%
<b>Total</b>	<b>1,151,578,624.39</b>	<b>1,233,375,660.67</b>	<b>7.10%</b>
State Admin. Fee	11,179,533.71	12,431,694.76	11.20%



**Table S3**  
**Distributions of Local Sales/Use Tax**  
**For Transit Purposes (0.1 - 0.9% rates)**  
**RCW 82.14.045**

**Includes Counties, Cities and Public Transportation Benefit Areas (PTBAs)**  
**and Transportation Benefit Districts (TBD)**  
**but not the Regional Transit Authority (see Table S9)**

<b>Transit District</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Asotin County PTBA	\$558,844.38	\$605,118.49	8.28%
Benton-Franklin PTBA	25,112,677.13	26,610,667.82	5.97%
Chelan-Douglas PTBA	7,684,231.95	8,803,273.89	14.56%
Leavenworth TBD	220,332.48	243,526.36	10.53%
Clallam County PTBA	5,621,239.88	5,910,694.74	5.15%
Sequim TBD	511,030.30	532,577.02	4.22%
Clark County PTBA	29,007,351.63	32,286,940.41	11.31%
Ridgefield TBD	31,836.71	(3,839.36)	-112.06%
Columbia County PTBA	304,914.17	334,746.61	9.78%
Cowlitz PTBA	2,843,282.54	2,983,382.11	4.93%
Castle Rock TBD	-	52,622.66	
Everett	15,450,580.64	16,272,480.65	5.32%
Grant County PTBA	3,625,595.90	3,960,220.59	9.23%
Grays Harbor County	5,161,845.17	5,175,323.49	0.26%
Aberdeen TBD	-	180,975.34	
Island County PTBA	6,564,606.51	7,003,607.33	6.69%
Jefferson County PTBA	3,226,039.90	3,639,307.56	12.81%
King County	402,074,302.50	431,805,474.19	7.39%
North Bend TBD	248,758.00	446,069.02	79.32%
Kitsap County PTBA	26,178,799.91	27,276,243.52	4.19%
Lewis County PTBA	1,293,142.19	1,388,994.39	7.41%
Mason County PTBA	3,186,115.14	3,184,326.88	-0.06%
Pacific County PTBA	667,137.72	753,351.17	12.92%
Pierce County PTBA	64,964,695.05	62,075,730.77	-4.45%
Selah	298,214.73	325,537.38	9.16%
Skagit PTBA	8,785,187.95	9,419,322.80	7.22%
Snohomish County PTBA	66,492,127.77	73,729,712.64	10.88%
City of Snohomish TBD	241,572.21	754,904.37	212.50%
Stanwood TBD	-	84,051.84	0.00%
Spokane County PTBA	42,398,806.26	44,832,061.58	5.74%
Thurston County PTBA	28,175,393.53	29,250,738.60	3.82%
Walla Walla County PTBA	4,059,508.59	4,139,342.83	1.97%
Waitsburg TBD	532.04	7,089.66	1232.54%
Walla Walla City TBD	346,986.59	1,022,533.39	194.69%
Whatcom County PTBA	19,759,796.03	21,070,076.99	6.63%
Bellingham TBD	4,350,591.25	4,655,993.00	7.02%
Ferndale TBD	116,979.01	355,552.98	203.95%
Lynden TBD	-	262,754.16	
Union Gap	857,981.92	914,742.85	6.62%
City of Yakima	4,762,882.49	5,081,200.20	6.68%
<b>Total</b>	<b>\$785,183,920.17</b>	<b>\$837,427,430.92</b>	<b>6.65%</b>
State Admin. Fee	7,919,876.00	8,470,332.94	6.95%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
<u>Adams County</u>	\$141,654.12	\$153,671.53	8.48%
Hatton	1,278.79	1,449.41	13.34%
Lind	7,161.25	7,799.16	8.91%
Othello	94,886.49	103,460.00	9.04%
Ritzville	21,803.42	23,397.56	7.31%
Washtucna	2,621.51	2,898.81	10.58%
<b>Total</b>	<b>269,405.58</b>	<b>292,676.47</b>	<b>8.64%</b>
<u>Benton County</u>	895,339.96	951,471.32	6.27%
Benton City	53,184.87	58,557.48	10.10%
Kennewick	1,262,654.08	1,335,714.87	5.79%
Prosser	97,745.14	102,835.80	5.21%
Richland	830,157.22	886,821.55	6.83%
West Richland	206,313.26	223,389.25	8.28%
<b>Total</b>	<b>3,345,394.53</b>	<b>3,558,790.27</b>	<b>6.38%</b>
<u>Chelan County</u>	1,401,872.79	1,481,956.60	5.71%
<b>Total</b>	<b>1,401,872.79</b>	<b>1,481,956.60</b>	<b>5.71%</b>
<u>Clallam County</u>	593,474.05	623,455.36	5.05%
Forks	41,217.74	43,639.25	5.87%
Port Angeles	224,452.47	234,768.72	4.60%
Sequim	77,934.89	83,521.12	7.17%
<b>Total</b>	<b>937,079.15</b>	<b>985,384.45</b>	<b>5.15%</b>
<u>Clark County</u>	2,685,109.13	2,879,419.95	7.24%
Battle Ground	188,872.67	202,561.09	7.25%
Camas	208,611.85	226,155.82	8.41%
La Center	31,056.45	33,720.04	8.58%
Ridgefield	52,816.94	58,854.74	11.43%
Vancouver	1,723,052.80	1,847,029.30	7.20%
Washougal	150,860.01	161,991.74	7.38%
Yacolt	16,838.41	18,176.06	7.94%
<b>Total</b>	<b>5,057,218.26</b>	<b>5,427,908.74</b>	<b>7.33%</b>
<u>Cowlitz County</u>	687,199.90	754,176.72	9.75%
Castle Rock	26,161.34	28,893.30	10.44%
Kalama	29,212.28	32,344.25	10.72%
Kelso	147,234.77	161,450.66	9.66%
Longview	454,970.28	499,509.11	9.79%
Woodland	68,405.57	75,460.24	10.31%
<b>Total</b>	<b>1,413,184.14</b>	<b>1,551,834.28</b>	<b>9.81%</b>

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
<u>Douglas County</u>	333,270.41	455,243.48	36.60%
Bridgeport	32,077.23	43,534.20	35.72%
East Wenatchee	176,324.76	239,392.94	35.77%
Mansfield	4,268.09	5,858.63	37.27%
Rock Island	10,536.79	14,240.98	35.15%
Waterville	15,204.99	20,640.44	35.75%
<b>Total</b>	<b>571,682.27</b>	<b>778,910.67</b>	<b>36.25%</b>
<u>Ferry County</u>	74,437.91	89,017.45	19.59%
Republic	10,873.39	13,035.46	19.88%
<b>Total</b>	<b>85,311.30</b>	<b>102,052.91</b>	<b>19.62%</b>
<u>Franklin County</u>	290,708.90	296,449.67	1.97%
Connell	65,951.71	69,388.58	5.21%
Kahlotus	2,433.15	2,543.37	4.53%
Mesa	6,339.05	6,456.26	1.85%
Pasco	781,175.57	831,949.13	6.50%
<b>Total</b>	<b>1,146,608.38</b>	<b>1,206,787.01</b>	<b>5.25%</b>
<u>Grant County</u>	1,812,374.69	1,980,120.65	9.26%
<b>Total</b>	<b>1,812,374.69</b>	<b>1,980,120.65</b>	<b>9.26%</b>
<u>Grays Harbor County</u>	389,617.40	389,969.58	0.09%
Aberdeen	179,160.64	179,271.71	0.06%
Cosmopolis	17,470.02	17,407.08	-0.36%
Elma	33,081.53	33,009.77	-0.22%
Hoquiam	91,863.65	91,864.82	0.00%
McCleary	17,576.21	17,566.30	-0.06%
Montesano	42,586.49	42,986.99	0.94%
Oakville	7,274.77	7,323.72	0.67%
Ocean Shores	59,631.71	57,224.95	-4.04%
Westport	13,371.36	26,096	
<b>Total</b>	<b>851,633.78</b>	<b>862,720.45</b>	<b>1.30%</b>
<u>Island County</u>	521,711.62	557,246.61	6.81%
Coupeville	15,421.08	16,551.12	7.33%
Langley	8,687.34	9,288.00	6.91%
Oak Harbor	184,637.26	195,452.77	5.86%
<b>Total</b>	<b>730,457.30</b>	<b>778,538.50</b>	<b>6.58%</b>

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Jefferson County	261,380.85	294,241.07	12.57%
Port Townsend	98,825.50	110,864.26	12.18%
<b>Total</b>	<b>360,206.35</b>	<b>405,105.33</b>	<b>12.46%</b>
King County	10,081,971.17	10,484,567.81	3.99%
Algona	63,163.33	68,148.96	7.89%
Auburn	1,401,994.79	1,516,945.80	8.20%
Beaux Arts Village	6,202.61	6,659.50	7.37%
Bellevue	2,582,315.11	2,890,891.91	11.95%
Black Diamond	86,009.61	92,567.13	7.62%
Bothell	576,923.66	625,077.29	8.35%
Burien	985,389.02	966,982.70	-1.87%
Carnation	36,802.19	42,031.11	14.21%
Clyde Hill	61,716.03	119,971.93	94.39%
Covington	364,713.85	372,368.03	2.10%
Des Moines	613,645.55	621,826.09	1.33%
Duvall	138,835.24	175,043.44	26.08%
Enumclaw	228,269.22	224,829.09	-1.51%
Federal Way	1,847,759.48	1,868,413.87	1.12%
Hunts Point	8,063.38	247,769.31	2972.77%
Issaquah	634,527.67	792,856.14	24.95%
Kenmore	429,634.57	449,730.01	4.68%
Kent	2,443,830.95	2,409,949.31	-1.39%
Kirkland	1,671,315.72	1,690,304.12	1.14%
Lake Forest Park	260,716.66	302,139.71	15.89%
Maple Valley	474,086.66	483,887.48	2.07%
Medina	61,405.90	72,143.93	17.49%
Mercer Island	469,538.08	471,247.27	0.36%
Newcastle	215,340.84	322,638.78	49.83%
Normandy Park	131,185.35	317,919.72	142.34%
North Bend	120,537.52	1,359,964.80	1028.25%
Pacific	135,896.28	133,387.96	-1.85%
Redmond	1,140,247.68	1,140,212.42	0.00%
Renton	1,924,469.74	1,939,855.21	0.80%
Sammamish	970,502.74	959,265.29	-1.16%
SeaTac	560,509.79	729,404.51	30.13%
Seattle	12,655,405.40	12,498,307.51	-1.24%
Shoreline	1,099,930.67	1,171,347.47	6.49%
Skykomish	4,031.71	26,113.03	547.69%
Snoqualmie	226,395.52	249,553.12	10.23%
Tukwila	393,866.16	492,411.93	25.02%
Woodinville	226,188.76	263,557.37	16.52%
Yarrow Point	20,778.77	116,911.02	462.65%
<b>Total</b>	<b>45,354,117.38</b>	<b>48,717,202.08</b>	<b>7.42%</b>

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
<u>Kitsap County</u>	2,310,641.47	2,402,791.79	3.99%
Bainbridge Island	267,120.85	294,735.56	10.34%
Bremerton	449,984.89	434,551.75	-3.43%
Port Orchard	138,077.83	149,717.67	8.43%
Poulsbo	107,231.12	128,025.00	19.39%
<b>Total</b>	<b>3,273,056.16</b>	<b>3,409,821.77</b>	<b>4.18%</b>
<u>Kittitas County</u>	345,263.10	370,302.22	7.25%
Cle Elum	28,161.27	29,687.50	5.42%
Ellensburg	275,505.63	291,622.16	5.85%
Kittitas	21,477.67	23,081.46	7.47%
Roslyn	13,442.33	14,246.82	5.98%
South Cle Elum	8,035.36	8,436.67	4.99%
<b>Total</b>	<b>691,885.36</b>	<b>737,376.83</b>	<b>6.58%</b>
<u>Lewis County</u>	652,324.49	696,874.50	6.83%
Centralia	201,898.38	216,324.71	7.15%
Chehalis	88,731.88	95,218.14	7.31%
Morton	13,655.71	14,584.14	6.80%
Mossyrock	9,225.19	9,852.39	6.80%
Napavine	21,606.41	23,204.96	7.40%
Pe Ell	7,707.92	8,231.93	6.80%
Toledo	8,800.35	9,398.65	6.80%
Vader	7,586.52	8,102.31	6.80%
Winlock	16,265.47	17,371.34	6.80%
<b>Total</b>	<b>1,027,802.32</b>	<b>1,099,163.07</b>	<b>6.94%</b>
<u>Lincoln County</u>	76,102.05	75,555.35	-0.72%
Almira	3,424.10	3,365.40	-1.71%
Creston	2,823.39	2,774.96	-1.72%
Davenport	20,845.00	20,428.53	-2.00%
Harrington	5,046.05	4,959.52	-1.71%
Odessa	10,933.10	10,804.68	-1.17%
Reardan	6,908.31	6,789.82	-1.72%
Sprague	5,346.41	5,254.73	-1.71%
Wilbur	6,745.50	10,450.43	54.92%
<b>Total</b>	<b>138,173.91</b>	<b>140,383.42</b>	<b>1.60%</b>
<u>Mason County</u>	454,224.03	454,666.77	0.10%
Shelton	76,877.52	76,638.65	-0.31%
<b>Total</b>	<b>531,101.55</b>	<b>531,305.42</b>	<b>0.04%</b>

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
<u>Okanogan County</u>	344,454.76	370,141.79	7.46%
Brewster	27,559.82	29,333.85	6.44%
Conconully	2,563.70	2,678.03	4.46%
Coulee Dam	13,071.89	14,732.16	12.70%
Elmer City	2,796.78	2,927.16	4.66%
Nespelem	2,738.48	2,927.16	6.89%
Okanogan	30,123.53	32,136.43	6.68%
Omak	56,459.77	60,224.71	6.67%
Oroville	19,693.92	21,362.03	8.47%
Pateros	7,749.37	8,283.23	6.89%
Riverside	3,262.90	3,487.67	6.89%
Tonasket	11,944.52	13,489.76	12.94%
Twisp	10,779.21	11,584.07	7.47%
Winthrop	4,777.81	5,044.66	5.59%
<b>Total</b>	<b>537,976.46</b>	<b>578,352.71</b>	<b>7.51%</b>
<u>Pend Oreille County</u>	107,718.06	113,062.25	4.96%
Cusick	2,002.66	2,086.91	4.21%
Ione	4,262.81	4,422.23	3.74%
Metaline	1,668.90	1,739.08	4.21%
Metaline Falls	2,288.77	2,385.04	4.21%
Newport	20,408.13	21,266.47	4.21%
<b>Total</b>	<b>138,349.33</b>	<b>144,961.98</b>	<b>4.78%</b>
<u>Pierce County</u>	5,958,344.29	6,534,900.92	9.68%
Bonney Lake	224,977.36	247,976.07	10.22%
Buckley	55,858.65	61,049.93	9.29%
Carbonado	7,842.08	8,531.61	8.79%
Du Pont	108,374.81	120,841.14	11.50%
Eatonville	35,674.97	38,951.69	9.18%
Edgewood	120,909.26	131,581.50	8.83%
Fife	118,530.92	125,756.65	6.10%
Fircrest	83,563.01	92,289.65	10.44%
Gig Harbor	92,562.11	103,119.80	11.41%
Lakewood	748,081.82	750,143.99	0.28%
Milton	97,390.69	144,914.42	48.80%
Orting	87,034.10	87,443.83	0.47%
Puyallup	478,785.28	480,299.52	0.32%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Roy	10,220.41	10,793.87	5.61%
Ruston	9,641.87	17,171.11	78.09%
South Prairie	5,592.29	17,440.43	211.87%
Steilacoom	77,135.09	327,451.00	324.52%
Sumner	121,487.78	121,156.13	-0.27%
Tacoma	2,557,028.25	2,580,073.96	0.90%
University Place	400,716.82	409,892.03	2.29%
Wilkeson	3,653.85	79,403	
<b>Total</b>	<b>11,403,405.71</b>	<b>12,491,182.01</b>	<b>9.54%</b>
<u>San Juan County</u>	340,570.82	351,954.62	3.34%
Friday Harbor	47,806.68	48,357.60	1.15%
<b>Total</b>	<b>388,377.50</b>	<b>400,312.22</b>	<b>3.07%</b>
<u>Skagit County</u>	1,074,398.61	1,149,403.50	6.98%
Anacortes	277,737.68	298,338.05	7.42%
Burlington	147,449.64	157,674.27	6.93%
Concrete	12,433.39	13,365.39	7.50%
Hamilton	5,253.54	5,607.86	6.74%
La Conner	15,497.96	16,730.10	7.95%
Lyman	7,705.21	8,224.85	6.74%
Mount Vernon	559,327.94	602,844.74	7.78%
Sedro Woolley	185,450.30	198,331.24	6.95%
<b>Total</b>	<b>2,285,254.27</b>	<b>2,450,520.00</b>	<b>7.23%</b>
<u>Skamania County</u>	58,142.30	85,984.71	47.89%
North Bonneville	5,615.36	8,578.64	52.77%
Stevenson	8,728.53	13,039.56	49.39%
<b>Total</b>	<b>14,343.89</b>	<b>21,618.20</b>	<b>50.71%</b>
<u>Snohomish County</u>	5,184,214.04	5,648,834.51	8.96%
Arlington	240,894.65	259,803.64	7.85%
Brier	81,851.46	89,988.82	9.94%
Darrington	18,047.58	19,426.05	7.64%
Edmonds	534,047.19	574,837.93	7.64%
Everett	1,376,441.33	1,491,921.00	8.39%
Gold Bar	27,641.64	29,752.93	7.64%
Granite Falls	45,219.57	48,817.90	7.96%
Index	2,415.29	2,599.78	7.64%
Lake Stevens	378,529.42	411,774.59	8.78%
Lynnwood	481,179.18	518,509.59	7.76%
Marysville	813,952.35	886,232.54	8.88%
Mill Creek	246,493.64	265,083.78	7.54%
Monroe	232,820.43	254,713.81	9.40%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Mountlake Terrace	268,231.24	290,517.88	8.31%
Mukilteo	272,525.08	279,420.83	2.53%
Snohomish	123,448.10	129,264.11	4.71%
Stanwood	83,461.64	88,837.33	6.44%
Sultan	62,462.05	62,904.00	0.71%
Woodway	17,510.84	41,438.60	136.65%
<b>Total</b>	<b>10,491,386.72</b>	<b>11,394,679.62</b>	<b>8.61%</b>
<u>Spokane County</u>	2,693,191.31	2,841,107.66	5.49%
Airway Heights	103,699.20	116,272.30	12.12%
Cheney	153,558.48	161,705.15	5.31%
Deer Park	52,300.96	55,520.75	6.16%
Fairfield	8,467.78	8,967.00	5.90%
Latah	2,775.13	2,914.28	5.01%
Liberty Lake	109,654.14	114,038.45	4.00%
Medical Lake	69,876.92	69,292.80	-0.84%
Millwood	25,403.33	24,899.74	-1.98%
Rockford	6,688.83	6,767.40	1.17%
Spangle	3,984.84	287,605.28	7117.49%
Spokane	2,978,963.15	2,854,788.54	-4.17%
Spokane Valley	1,282,405.48	1,241,576.77	-3.18%
Waverly	1,451.62	123,703.64	8421.76%
<b>Total</b>	<b>7,492,421.17</b>	<b>7,909,159.76</b>	<b>5.56%</b>
<u>Stevens County</u>	314,955.96	325,841.81	3.46%
Chewelah	21,162.22	21,908.38	3.53%
Colville	38,027.11	39,259.49	3.24%
Kettle Falls	13,013.54	13,379.15	2.81%
Marcus	1,410.81	1,463.36	3.72%
Northport	2,391.90	2,466.77	3.13%
Springdale	2,270.29	2,341.35	3.13%
<b>Total</b>	<b>393,231.83</b>	<b>406,660.31</b>	<b>3.41%</b>
<u>Thurston County</u>	2,295,503.32	2,383,330.78	3.83%
Bucoda	7,814.24	8,060.03	3.15%
Lacey	597,663.06	627,560.78	5.00%
Olympia	652,767.04	683,664.44	4.73%
Rainier	25,466.00	26,267.11	3.15%
Tenino	23,721.77	24,539.97	3.45%
Tumwater	245,171.37	257,633.57	5.08%
Yelm	97,747.62	102,189.85	4.54%
<b>Total</b>	<b>3,945,854.42</b>	<b>4,113,246.53</b>	<b>4.24%</b>
<u>Walla Walla County</u>	295,474.88	299,811.26	1.47%
College Place	110,657.73	112,163.30	1.36%



**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**

**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Prescott	4,033.07	4,121.31	2.19%
Waitsburg	15,313.12	15,407.38	0.62%
Walla Walla	399,149.22	402,494.41	0.84%
<b>Total</b>	<b>824,628.02</b>	<b>833,997.66</b>	<b>1.14%</b>
<u>Whatcom County</u>			
	1,647,062.35	1,751,827.45	6.36%
Bellingham	1,211,817.97	1,287,055.43	6.21%
Blaine	70,311.16	75,299.70	7.09%
Everson	37,285.09	39,864.56	6.92%
Ferndale	172,417.24	187,252.64	8.60%
Lynden	180,370.29	195,510.29	8.39%
Nooksack	20,174.32	21,672.40	7.43%
Sumas	20,249.01	22,131.16	9.30%
<b>Total</b>	<b>3,359,687.43</b>	<b>3,580,613.63</b>	<b>6.58%</b>
<u>Whitman County</u>			
	159,413.36	144,467.70	-9.38%
Albion	8,078.34	7,082.89	-12.32%
Colfax	40,828.36	36,259.21	-11.19%
Colton	6,186.11	5,393.39	-12.81%
Endicott	4,264.77	3,833.84	-10.10%
Farmington	2,110.55	1,884.45	-10.71%
Garfield	8,733.34	7,732.70	-11.46%
La Crosse	4,585.01	4,093.79	-10.71%
Lamont	1,164.46	1,039.69	-10.71%
Malden	2,983.90	2,664.19	-10.71%
Oakesdale	6,186.11	5,523.38	-10.71%
Palouse	14,628.34	13,256.06	-9.38%
Pullman	434,054.16	402,879.99	-7.18%
Rosalia	8,078.34	7,212.85	-10.71%
St. John	7,641.66	6,511.07	-14.80%
Tekoa	11,280.56	10,201.95	-9.56%
Uniontown	4,366.67	3,963.82	-9.23%
<b>Total</b>	<b>724,584.04</b>	<b>664,000.97</b>	<b>-8.36%</b>
<u>Yakima County</u>			
	1,282,710.96	1,382,751.47	7.80%
Grandview	125,304.79	135,553.84	8.18%
Granger	37,522.59	40,481.31	7.89%
Harrah	7,229.11	8,009.99	10.80%
Mabton	26,277.29	28,219.87	7.39%
Moxee City	39,267.42	43,820.87	11.60%
Naches	9,237.22	9,920.08	7.39%
Selah	82,688.13	89,884.52	8.70%
Sunnyside	184,025.86	198,771.24	8.01%
Tieton	13,712.36	14,732.51	7.44%
Toppenish	102,699.43	110,291.53	7.39%

**Table S4**  
**Distributions of Local Sales/Use Tax**  
**For Criminal Justice Purposes (0.1% rate)**  
**RCW 82.14.340**  
**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Union Gap	69,479.89	75,232.39	8.28%
Wapato	57,660.87	61,985.06	7.50%
Yakima	1,051,435.65	1,132,860.41	7.74%
Zillah	34,448.82	37,949.41	10.16%
<b>Total</b>	<b>3,123,700.39</b>	<b>3,370,464.50</b>	<b>7.90%</b>

**Summary of Distributions**

	<b>2012 Total</b>	<b>2013 Total</b>	<b>Percent Change</b>
Counties	45,764,833.06	48,774,618.86	6.58%
Cities	68,415,075.62	73,719,174.87	7.75%
<b>Total</b>	<b>114,179,908.68</b>	<b>122,493,793.73</b>	<b>7.28%</b>
State Admin. Fee	1,151,422.16	1,234,530.11	7.22%

*"-"= Tax not levied in, or distributed to, this jurisdiction.*

**Table S5**  
**Distributions of Local Sales/Use Tax**  
**For Correctional Facilities (0.1% rate)**  
**RCW 82.14.350**  
**Tax Levied by Counties**

<b>County</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Benton	\$3,345,395.15	\$3,559,071.18	6.39%
Franklin	1,146,608.44	1,206,786.50	5.25%
Island	730,180.03	778,523.73	6.62%
Kitsap	3,271,711.65	3,409,659.15	4.22%
Kittitas	691,885.58	737,376.85	6.57%
Lewis	1,027,692.74	1,098,453.76	6.89%
Mason	531,101.62	531,305.55	0.04%
Pierce	11,487,915.80	12,583,561.07	9.54%
San Juan	388,377.52	400,311.81	3.07%
Spokane	7,492,258.56	7,908,995.38	5.56%
Thurston	3,945,854.84	4,113,244.77	4.24%
Walla Walla	824,628.01	833,997.01	1.14%
Whatcom	3,358,408.70	3,580,098.61	6.60%
Whitman	724,530.61	663,957.99	-8.36%
<b>Total</b>	<b>38,966,549.25</b>	<b>41,405,343.36</b>	<b>6.26%</b>
State Admin. Fee	392,895.82	417,301.31	6.21%

**Table S6**  
**Distributions of Local Sales/Use Tax**  
**For Rural Counties**  
**RCW 82.14.370**  
**0.08%-0.09% Local Tax Credited Against State Sales/Use Tax**

<b>County</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Adams	\$243,145.03	\$265,423.14	9.16%
Asotin	253,438.51	274,541.29	8.33%
Benton	3,034,941.64	3,228,140.30	6.37%
Chelan	1,271,807.02	1,343,966.31	5.67%
Clallam	850,008.00	893,609.72	5.13%
Columbia	67,479.17	75,851.15	12.41%
Cowlitz	1,281,673.12	1,407,138.91	9.79%
Douglas	520,992.45	709,389.95	36.16%
Ferry	77,402.07	92,537.43	19.55%
Franklin	1,040,077.80	1,094,665.91	5.25%
Garfield	57,677.40	21,468.97	-62.78%
Grant	1,644,137.18	1,796,465.50	9.26%
Grays Harbor	780,557.29	782,325.17	0.23%
Island	662,326.75	706,079.58	6.61%
Jefferson	326,748.04	367,366.68	12.43%
Kittitas	627,778.08	668,765.16	6.53%
Klickitat	242,433.00	262,612.73	8.32%
Lewis	932,275.52	996,717.86	6.91%
Lincoln	128,823.94	127,282.75	-1.20%
Mason	481,787.06	481,669.80	-0.02%
Okanogan	485,789.35	521,529.89	7.36%
Pacific	201,407.64	227,759.85	13.08%
Pend Oreille	151,694.09	131,486.62	-13.32%
San Juan	352,054.17	363,177.26	3.16%
Skagit	2,072,973.01	2,222,543.22	7.22%
Skamania	111,872.48	99,304.98	-11.23%
Stevens	356,011.58	368,828.61	3.60%
Wahkiakum	35,120.58	33,625.75	-4.26%
Walla Walla	748,177.23	756,395.95	1.10%
Whatcom	3,048,276.11	3,247,487.85	6.54%
Whitman	657,462.98	602,318.11	-8.39%
Yakima	2,830,889.49	3,056,733.00	7.98%
<b>Total</b>	<b>25,577,237.78</b>	<b>27,227,209.40</b>	<b>6.45%</b>

**Table S7**  
**Distributions of Local Sales/Use Tax**  
**For Emergency Communications Systems (0.1% rate)**

RCW 82.14.420

**Tax Levied by Counties**

<b>County</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Adams	\$267,835.86	\$292,494.00	9.21%
Chelan	1,415,743.03	1,461,246.97	3.21%
Clallam	945,896.38	984,870.07	4.12%
Douglas	582,663.74	775,229.75	33.05%
Grant	1,853,802.97	1,979,024.26	6.75%
Grays Harbor	864,768.62	862,292.51	-0.29%
Jefferson	367,227.49	404,818.82	10.24%
Kitsap	3,324,403.60	3,409,130.81	2.55%
Lincoln	142,596.83	140,383.20	-1.55%
Mason	536,409.67	531,601.06	-0.90%
Pierce	6,709,670.33	12,389,131.74	84.65%
Skagit	2,322,116.56	2,449,999.09	5.51%
Spokane	7,587,427.23	7,899,345.02	4.11%
Thurston	4,013,080.16	4,112,272.68	2.47%
Whitman	725,299.89	663,955.20	-8.46%
<b>Total</b>	<b>31,658,942.36</b>	<b>38,355,795.18</b>	<b>21.15%</b>
State Admin. Fee	319,159.68	386,569.27	21.12%

**Table S8**  
**Distribution of Local Sales/Use Tax**  
**For Public Safety and Health (0.1-0.3% rate)**  
**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Clallam County</u>	0.1%	-	\$32,251.57	
Sequim	0.1%	-	182,758.94	
<u>Cowlitz County</u>	0.1%	10,055.33	17,405.37	73.1%
Woodland	0.1%	65,567.46	98,630.43	50.4%
<u>Franklin County</u>	0.3%	1,098,240.73	1,873,970.28	70.6%
Connell	0.3%	56,416.94	95,223.77	68.8%
Kahlotus	0.3%	2,081.39	3,490.35	67.7%
Mesa	0.3%	5,422.59	8,860.11	63.4%
Pasco	0.3%	668,239.53	1,141,739.30	70.9%
<u>Jefferson County</u>	0.3%	621,441.56	705,053.10	13.5%
Port Townsend	0.3%	414,294.35	470,035.41	13.5%
<u>Kittitas County</u>	0.3%	1,184,057.57	1,258,019.07	6.2%
Cle Elum	0.3%	64,133.23	67,829.00	5.8%
Ellensburg	0.3%	627,413.93	666,288.25	6.2%
Kittitas	0.3%	48,912.28	52,735.68	7.8%
Roslyn	0.3%	30,612.92	32,550.64	6.3%
South Cle Elum	0.3%	18,299.34	19,275.80	5.3%
<u>Mason County</u>	0.1%	19,220.87	32,015.34	66.6%
Shelton	0.1%	108,893.11	181,420.23	66.6%
<u>Okanogan County</u>	0.1%	6,695.14	11,694.54	74.7%
Okanogan	0.1%	-	18,947.93	
Twisp	0.1%	15,976.21	20,521.96	0.0%
Winthrop	0.1%	21,955.17	26,799.29	28.5%
<u>San Juan County</u>	0.3%	-	591,702.13	
Friday Harbor	0.3%	-	394,468.08	
<u>Skagit County</u>	0.1%	-	17,188.73	
La Conner	0.1%	-	28,286.16	
Sedro Woolley	0.1%	-	69,116.70	
<u>Snohomish County</u>	0.1%	-	22,116.99	
Mill Creek	0.1%	-	125,329.58	
<u>Spokane County</u>	0.1%	4,057,590.89	4,252,068.89	4.8%
Airway Heights	0.1%	58,401.13	65,034.57	11.4%
Cheney	0.1%	86,554.35	90,446.51	4.5%
Deer Park	0.1%	29,479.82	31,054.45	5.3%
Fairfield	0.1%	4,772.91	5,015.53	5.1%
Latah	0.1%	1,564.21	1,630.06	4.2%
Liberty Lake	0.1%	61,807.35	66,037.65	6.8%
Medical Lake	0.1%	39,386.64	41,127.26	4.4%
Millwood	0.1%	14,318.76	14,921.17	4.2%
Rockford	0.1%	3,770.21	3,928.82	4.2%
Spangle	0.1%	2,246.07	2,340.59	4.2%
Spokane	0.1%	1,679,103.82	1,755,431.43	4.5%
Spokane Valley	0.1%	722,837.10	756,925.33	4.7%
Waverly	0.1%	818.22	819.20	0.1%
<u>Thurston County</u>	0.1%	-	147,809.85	
Olympia	0.1%	-	837,589.13	

**Table S8**  
**Distribution of Local Sales/Use Tax**  
**For Public Safety and Health (0.1-0.3% rate)**  
**Tax Levied by Counties but Receipts Shared with Cities**

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Walla Walla County</u>	0.3%	1,389,780.03	1,409,467.20	1.4%
College Place	0.3%	193,756.01	197,297.54	1.8%
Prescott	0.3%	7,061.73	7,249.49	2.7%
Waitsburg	0.3%	26,812.48	27,101.93	1.1%
Walla Walla	0.3%	698,889.79	707,995.88	1.3%
<u>Whatcom County</u>	0.1%	1,895,010.65	2,008,792.15	6.0%
Bellingham	0.1%	893,913.48	942,492.83	5.4%
Blaine	0.1%	51,865.97	55,140.92	6.3%
Everson	0.1%	27,503.85	29,192.26	6.1%
Ferndale	0.1%	127,185.83	137,122.51	7.8%
Lynden	0.1%	133,052.47	143,169.49	7.6%
Nooksack	0.1%	14,881.86	15,870.39	6.6%
Sumas	0.1%	14,936.97	16,206.35	8.5%
<u>Yakima County</u>	0.3%	5,082,250.26	5,487,172.76	8.0%
Grandview	0.3%	230,611.70	249,468.53	8.2%
Granger	0.3%	69,056.82	74,500.36	7.9%
Harrah	0.3%	13,304.52	14,741.33	10.8%
Mabton	0.3%	48,360.88	51,934.81	7.4%
Moxee City	0.3%	72,267.92	80,646.37	11.6%
Naches	0.3%	17,000.22	18,256.58	7.4%
Selah	0.3%	152,179.73	165,420.31	8.7%
Sunnyside	0.3%	338,681.06	365,811.56	8.0%
Tieton	0.3%	25,236.35	27,113.23	7.4%
Toppenish	0.3%	189,008.66	202,976.66	7.4%
Union Gap	0.3%	127,871.23	138,455.05	8.3%
Wapato	0.3%	106,119.38	114,075.13	7.5%
Yakima	0.3%	1,935,068.56	2,084,876.43	7.7%
Zillah	0.3%	63,399.80	69,838.82	10.2%

**Summary of Distributions**

	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Counties	15,364,343.03	17,866,727.97	16.29%
Cities	10,431,306.31	13,313,564.07	27.63%
<b>Total</b>	<b>25,795,649.34</b>	<b>31,180,292.04</b>	<b>20.87%</b>
State Admin. Fee	260,097.05	314,297.18	20.84%

"-" = Tax not levied in, or distributed to, this jurisdiction.

**Table S9**  
**Distributions of Local Sales/Use Tax**  
**to Other Jurisdictions**  
**Taxes for Public Facility/Stadium Districts and Regional Transit Authority**

<b>Jurisdiction (Receipts used for)</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Spokane County Public Facilities District (RCW 82.14.048)			
Local sales/use tax	\$7,492,421.70	\$7,909,147.30	5.56%
State administrative fee	75,545.71	79,711.56	5.51%
Wenatchee Public Facilities District (RCW 82.14.048) <sup>1</sup>			
Local sales/use tax	631,145.78	3,528,398.00	
State administrative fee	6,364.34	35,561.38	
Sales and Use Tax for Regional Centers (RCW 82.14.390) <sup>2</sup>			
Benton County (regional center)	228,230.77	244,277.08	7.03%
Capital Area (recreation complex/convention center)	1,247,733.04	1,295,399.15	3.82%
Clark County (regional center)	744,823.59	807,645.64	8.43%
Cowlitz County (conference center)	469,951.41	515,764.01	9.75%
Cowlitz County (regional Theater)	284,731.44	312,880.51	9.89%
Edmonds (regional center)	195,253.72	208,332.13	6.70%
Everett (regional center)	857,455.34	901,420.37	5.13%
Grays Harbor County (convention center)	286,170.55	286,809.48	0.22%
Kennewick (regional center)	553,905.38	587,475.34	6.06%
Kent Public Facilities District (hockey arena)	673,925.18	709,247.74	5.24%
Kitsap County (regional center)	1,088,478.24	1,133,785.40	4.16%
Lewis County (equestrian Center)	341,546.05	365,307.77	6.96%
Pasco (regional center)	339,032.43	366,010.62	7.96%
Richland (convention center)	330,769.10	351,867.27	6.38%
Skagit County (performing arts center)	760,139.91	814,816.46	7.19%
Snohomish County (regional center)	1,853,113.70	2,053,713.90	10.83%
South Snohomish (Lynnwood convention center)	710,903.77	766,853.65	7.87%
Spokane County (convention center)	2,491,714.82	2,629,559.15	5.53%
Tacoma Regional (convention center)	2,653,484.96	2,895,614.39	9.12%
Vancouver (special events center)	939,512.00	997,531.63	6.18%
Wenatchee (special events center)	616,944.09	707,931.76	14.75%
Whatcom County (regional center)	1,117,837.65	1,190,697.17	6.52%
Yakima Regional(regional Theater)	532,575.33	568,845.58	6.81%
Yakima Regional (regional center)	703,908.02	751,267.02	6.73%
<b>Total</b>	<b>20,022,140.49</b>	<b>21,463,053.22</b>	<b>7.20%</b>



**Table S9**  
**Distributions of Local Sales/Use Tax**  
**to Other Jurisdictions**  
**Taxes for Public Facility/Stadium Districts and Regional Transit Authority**

Jurisdiction (Receipts used for)	2012	2013	Percent Change
King County Public Stadium Authority (professional football stadium) RCW 82.14.0494			
Local sales/use tax <sup>2</sup>	7,266,190.81	7,800,367.77	7.35%
Regional Transit Authority (high capacity, rapid transit system) RCW 81.104.170 and RCW 81.104.160			
Local sales/use tax <sup>3</sup>	542,701,346.28	584,373,413.91	7.68%
Pierce County Parks, Zoo and Aquarium RCW 82.14.400			
Local sales/use tax <sup>4</sup>	11,504,921.95	12,703,772.38	10.42%
Department of Commerce portion <sup>5</sup>	116,211.01	31,434.30	-72.95%

Notes:

1. In September of 2012 additional taxing capacity was authorized. Because of this additional tax, the percent change from year to year has been left out.
2. Receipts credited against state sales tax; no additional tax burden for purchasers
3. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.
4. Tax applies within Pierce County only.
5. In lieu of administration fee; see Notes on Local Tax Distributions. This in lieu fee expired in April of 2013.

**Table S10**  
**Distributions of Local Sales/Use Tax**  
**For Chemical Dependency or Mental Health Treatment (0.1% rate)**  
**RCW 82.14.460**  
**Tax Levied by Counties**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Clallam County	\$936,689.73	\$984,857.80	5.1%
Clark County	5,047,441.75	5,424,339.12	7.5%
Cowlitz County		935,313.71	
Ferry County	84,843.02	103,133.80	21.6%
Grays Harbor County	855,557.75	858,774.33	0.4%
Island County	729,504.33	778,382.59	6.7%
Jefferson County	360,082.82	404,816.71	12.4%
King County	43,893,721.73	47,060,334.76	7.2%
Lewis County	1,011,713.90	1,093,794.21	8.1%
Mason County	312,940.82	529,732.57	69.3%
Okanogan County	535,654.78	574,215.50	7.2%
Tacoma	1,402,650.57	4,403,287.24	213.9%
San Juan County	386,953.93	399,878.71	3.3%
Skagit County	2,283,501.61	2,450,065.68	7.3%
Skamania County	72,499.75	107,603.16	48.4%
Snohomish County	10,694,179.60	11,589,498.99	8.4%
Spokane County	7,481,479.18	7,901,899.15	5.6%
Thurston County	3,942,883.50	4,104,638.78	4.1%
Wahkiakum County	38,648.00	36,985.98	-4.3%
Walla Walla County	670,337.31	821,036.07	22.5%
Whatcom County	3,352,101.53	3,576,257.85	6.7%
<hr/>			
Counties	82,690,735.04	89,735,559.47	8.5%
Cities	1,402,650.57	4,403,287.24	
<b>Total</b>	<b>84,093,385.61</b>	<b>94,138,846.71</b>	<b>11.9%</b>
State Admin. Fee	847,907.61	948,757.44	11.9%

"-" = Tax not levied in, or distributed to, this jurisdiction.

**Table S11**  
**Distributions of Local Sales/Use Tax**  
**For Annexations (0.1%-0.2%)**  
**RCW 82.14.415**  
**Tax Levied by Cities**

<b>City</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Auburn	1.0%	\$1,542,272.01	\$1,694,630.19	9.9%
Bellevue	1.0%	760,650.03	1,056,000.00	38.8%
Burien	1.0%	547,263.95	596,276.82	9.0%
Kent	1.0%	3,654,579.55	3,535,122.09	-3.3%
Kirkland	2.0%	3,543,431.27	3,787,394.83	6.9%
Lake Stevens	1.0%	49,716.76	-	
Marysville	2.0%	1,483,230.46	1,654,401.13	11.5%
Renton	1.0%	2,208,492.20	2,418,789.15	9.5%
<b>Total</b>		<b>13,789,636.23</b>	<b>14,742,614.21</b>	

**Table S12**  
**Distributions of Local Sales/Use Tax**  
**For Local Revitalization Financing**  
**RCW 82.14.515**  
**Tax Levied by Cities and Counties**

<b>City</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Auburn LRF	\$269,242.67	\$277,291.83	3.0%
Bellevue LRF	-	195,619.11	
Bellingham LIFT	-	490,188.95	
Bremerton LRF	337,266.93	336,145.68	-0.3%
Federal Way LIFT	-	422,460.78	0.0%
Kennewick LRF	634,949.96	524,505.83	-17.4%
Puyallup LIFT	1,022,225.88	1,000,000.00	-2.2%
Richland LRF	-	178,005.93	
Spokane City LRF	282,171.55	257,961.32	-8.6%
Spokane County LIFT	703,249.92	1,041,399.07	48.1%
University Place LRF	544,168.98	542,851.26	-0.2%
Vancouver LRF	279,306.97	235,777.06	-15.6%
Wenatchee LRF	-	182,877.19	
Yakima City LIFT	305,942.83	806,411.25	163.6%
<b>Total</b>	<b>4,378,525.69</b>	<b>6,491,495.26</b>	

*"-" = Tax not levied in, or distributed to, this jurisdiction*

**Table S13**  
**Distributions of Local Sales/Use Tax**  
**For Health Sciences and Services Authorities (rate .02%)**  
**RCW 82.14.460**  
**Tax Levied by Counties**

<b>County</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Spokane County	\$1,508,936.14	\$1,592,967.30	5.57%
<b>Total</b>	<b>1,508,936.14</b>	<b>1,592,967.30</b>	<b>5.57%</b>

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Adams County</u>	D	D	-	D
Othello	14,502.54	14,767.05	-	29,269.59
Ritzville	42,469.56	40,419.84	-	82,889.40
Washtucna	D	-	-	D
<b>Total</b>	<b>56,972.10</b>	<b>55,186.89</b>	<b>-</b>	<b>112,158.99</b>
<u>Asotin County</u>	7,117.58	85,681.51	-	92,799.09
Clarkston	87,116.47	-	-	87,116.47
<b>Total</b>	<b>94,234.05</b>	<b>85,681.51</b>	<b>-</b>	<b>179,915.56</b>
<u>Benton County</u>	-	-	-	-
Kennewick	414,008.71	391,587.30	382,368.00	1,187,964.01
Prosser	40,484.91	38,914.91	9,179.22	88,579.04
Richland	382,072.05	364,798.72	304,093.00	1,050,963.77
<b>Total</b>	<b>836,565.67</b>	<b>795,300.93</b>	<b>695,640.22</b>	<b>2,327,506.82</b>
<u>Chelan County</u>	508,800.35	500,318.15	-	1,009,118.50
Cashmere	841.78	-	-	841.78
Chelan	334,602.87	495,470.03	-	830,072.90
Entiat	D	-	-	D
Leavenworth	454,063.06	636,003.38	-	1,090,066.44
Wenatchee	356,339.37	687,629.73	201,792.00	1,245,761.10
<b>Total</b>	<b>1,654,647.43</b>	<b>2,319,421.29</b>	<b>201,792.00</b>	<b>4,175,860.72</b>
<u>Clallam County</u>	207,170.61	204,960.13	-	412,130.74
Forks	59,108.18	55,910.62	-	115,018.80
Port Angeles	246,897.28	240,651.61	-	487,548.89
Sequim	113,331.53	108,840.23	-	222,171.76
<b>Total</b>	<b>626,507.60</b>	<b>610,362.59</b>	<b>-</b>	<b>1,236,870.19</b>
<u>Clark County</u>	104,711.60	112,832.87	982,920.00	1,200,464.47
Battle Ground	D	D	-	D
Camas	2,024.93	-	-	2,024.93
Ridgefield	-	-	-	-
Vancouver	764,371.57	723,746.39	-	1,488,117.96
Washougal	10,013.67	10,013.67	-	20,027.34
<b>Total</b>	<b>881,121.77</b>	<b>846,592.93</b>	<b>982,920.00</b>	<b>2,710,634.70</b>

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Columbia County</u>	6,212.37	-	-	6,212.37
Dayton	20,118.87	18,794.25	-	38,913.12
<b>Total</b>	<b>26,331.24</b>	<b>18,794.25</b>	<b>-</b>	<b>45,125.49</b>
<u>Cowlitz County</u>	47,251.77	356,174.23	-	403,426.00
Castle Rock	12,418.29	-	-	12,418.29
Kalama	D	-	-	D
Kelso	138,848.47	-	-	138,848.47
Longview	36,391.01	-	-	36,391.01
Woodland	34,751.50	-	-	34,751.50
<b>Total</b>	<b>269,661.04</b>	<b>356,174.23</b>	<b>-</b>	<b>625,835.27</b>
<u>Douglas County</u>	-	-	-	-
Bridgeport	D	-	-	D
East Wenatchee	42,277.82	82,381.66	-	124,659.48
<b>Total</b>	<b>42,277.82</b>	<b>82,381.66</b>	<b>-</b>	<b>124,659.48</b>
<u>Ferry County</u>	28,670.77	-	-	28,670.77
Republic	13,926.36	12,371.39	-	26,297.75
<b>Total</b>	<b>42,597.13</b>	<b>12,371.39</b>	<b>-</b>	<b>54,968.52</b>
<u>Franklin County</u>	D	D	-	D
Connell	1,887.03	2,594.89	-	4,481.92
Pasco	238,257.84	226,750.45	187,935.50	652,943.79
<b>Total</b>	<b>240,144.87</b>	<b>229,345.34</b>	<b>187,935.50</b>	<b>657,425.71</b>
<u>Garfield County</u>	-	-	-	-
Pomeroy	312.00	-	-	312.00
<b>Total</b>	<b>312.00</b>	<b>-</b>	<b>-</b>	<b>312.00</b>
<u>Grant County</u>	233,738.16	221,706.33	-	455,444.49
Coulee City	719.05	719.05	-	1,438.10
Electric City	31,912.50	33,383.09	-	65,295.59
Ephrata	31,986.39	30,503.14	-	62,489.53

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
Grand Coulee	3,792.02	4,287.47	-	8,079.49
Moses Lake	264,489.26	247,636.48	-	512,125.74
Quincy	20,237.88	19,734.07	-	39,971.95
Soap Lake	13,953.55	13,996.79	-	27,950.34
<b>Total</b>	<b>600,828.81</b>	<b>571,966.42</b>	<b>-</b>	<b>1,172,795.23</b>
<u>Grays Harbor County</u>				
Aberdeen	305,126.16	672,129.73	-	977,255.89
Elma	54,687.80	-	-	54,687.80
Hoquiam	90,957.63	-	-	90,957.63
Montesano	12,590.32	-	-	12,590.32
Westport	715.47	-	-	715.47
Ocean Shores	88,269.53	134,053.25	-	222,322.78
<b>Total</b>	<b>294,196.26</b>	<b>440,705.31</b>	<b>-</b>	<b>734,901.57</b>
<b>Total</b>	<b>846,543.17</b>	<b>1,246,888.29</b>	<b>-</b>	<b>2,093,431.46</b>
<u>Island County</u>				
Coupeville	164,688.93	162,913.33	-	327,602.26
Langley	23,313.52	23,136.50	-	46,450.02
Oak Harbor	57,615.81	55,062.39	-	112,678.20
<b>Total</b>	<b>97,489.54</b>	<b>93,390.85</b>	<b>-</b>	<b>190,880.39</b>
<b>Total</b>	<b>343,107.80</b>	<b>334,503.07</b>	<b>-</b>	<b>677,610.87</b>
<u>Jefferson County</u>				
Port Townsend	145,160.14	142,945.95	-	288,106.09
<b>Total</b>	<b>180,362.43</b>	<b>174,149.71</b>	<b>-</b>	<b>354,512.14</b>
<b>Total</b>	<b>325,522.57</b>	<b>317,095.66</b>	<b>-</b>	<b>642,618.23</b>
<u>King County</u>				
Auburn	20,108,110.22	-	-	20,108,110.22
Bellevue	-	85,567.67	-	85,567.67
Bothell	3,268,804.69	4,546,979.03	-	7,815,783.72
Des Moines	-	52,783.34	-	52,783.34
Enumclaw	-	18,432.26	-	18,432.26
Federal Way	-	8,144.27	-	8,144.27
Issaquah	-	195,459.03	-	195,459.03
Kent	-	106,264.88	-	106,264.88
Kirkland	-	202,617.75	-	202,617.75
North Bend	-	229,788.04	-	229,788.04
Pacific	-	9,669.71	-	9,669.71
	-	D	-	D

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
Redmond	-	321,510.72	-	321,510.72
Renton	-	232,860.76	-	232,860.76
SeaTac	-	1,194,668.69	-	1,194,668.69
Snoqualmie	-	D	-	D
Tukwila	-	492,289.47	-	492,289.47
Woodinville	-	D	-	D
<b>Total</b>	<b>23,376,914.91</b>	<b>7,697,035.62</b>	<b>-</b>	<b>31,073,950.53</b>
<u>Kitsap County</u>	148,063.93	139,098.34	-	287,162.27
Bainbridge Island	60,956.63	58,656.98	-	119,613.61
Bremerton	195,512.21	181,896.37	-	377,408.58
Port Orchard	36,966.85	34,383.25	-	71,350.10
Poulsbo	40,502.29	41,637.82	-	82,140.11
<b>Total</b>	<b>482,001.91</b>	<b>455,672.76</b>	<b>-</b>	<b>937,674.67</b>
<u>Kittitas County</u>	350,509.19	337,325.49	-	687,834.68
Cle Elum	63,075.18	29,655.72	-	D
Ellensburg	206,044.72	199,785.25	-	92,730.90
Roslyn	1,523.59	1,628.79	-	405,829.97
South Cle Elum	D	D	-	3,152.38
<b>Total</b>	<b>621,152.68</b>	<b>568,395.25</b>	<b>-</b>	<b>1,189,547.93</b>
<u>Klickitat County</u>	42,931.21	-	-	42,931.21
Goldendale	6,227.26	7,334.38	-	13,561.64
<b>Total</b>	<b>49,158.47</b>	<b>7,334.38</b>	<b>-</b>	<b>56,492.85</b>
<u>Lewis County</u>	124,010.94	121,034.32	-	245,045.26
Centralia	60,826.04	60,066.65	-	120,892.69
Chehalis	88,688.43	83,547.98	-	172,236.41
Morton	4,112.91	4,112.91	-	8,225.82
Toledo	D	D	-	D
<b>Total</b>	<b>277,638.32</b>	<b>268,761.86</b>	<b>-</b>	<b>546,400.18</b>



**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Lincoln County</u>	3,245.45	-	-	3,245.45
Davenport	6,291.09	-	-	6,291.09
Odessa	D	-	-	D
Sprague	188.55	-	-	188.55
Wilbur	1,030.09	-	-	1,030.09
<b>Total</b>	<b>10,755.18</b>	<b>-</b>	<b>-</b>	<b>10,755.18</b>
<u>Mason County</u>	138,678.69	133,850.21	-	272,528.90
Shelton	19,838.24	18,751.84	-	38,590.08
<b>Total</b>	<b>158,516.93</b>	<b>152,602.05</b>	<b>-</b>	<b>311,118.98</b>
<u>Okanogan County</u>	203,563.54	203,029.06	-	406,592.60
Brewster	D	D	-	D
Conconully	3,261.38	3,595.63	-	6,857.01
Coulee Dam	D	D	-	D
Okanogan	11,032.39	10,451.19	-	21,483.58
Omak	77,292.56	73,207.90	-	150,500.46
Oroville	2,411.45	2,411.45	-	4,822.90
Pateros	D	D	-	D
Tonasket	874.89	80.27	-	955.16
Twisp	15,317.45	14,587.52	-	29,904.97
Winthrop	78,521.87	116,131.14	-	194,653.01
<b>Total</b>	<b>392,275.53</b>	<b>423,494.16</b>	<b>-</b>	<b>815,769.69</b>
<u>Pacific County</u>	151,612.77	159,547.13	-	311,159.90
Ilwaco	18,718.66	18,274.48	-	36,993.14
Long Beach	202,526.27	294,447.42	-	496,973.69
Raymond	D	-	-	D
South Bend	766.63	-	-	766.63
<b>Total</b>	<b>373,624.33</b>	<b>472,269.03</b>	<b>-</b>	<b>845,893.36</b>
<u>Pend Oreille County</u>	16,104.73	19,038.44	-	35,143.17
Ione	1,102.62	-	-	1,102.62
Metaline	D	-	-	-
Metaline Falls	10,149.54	-	-	-
Newport	27,356.89	8,865.82	-	19,015.36
<b>Total</b>	<b>54,713.78</b>	<b>27,904.26</b>	<b>-</b>	<b>55,261.15</b>

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Pierce County</u>	325,641.34	790,252.46	1,084,467.50	2,200,361.30
Buckley	10,572.10	10,543.39	-	21,115.49
Du Pont	94,407.40	-	-	94,407.40
Eatonville	D	D	-	D
Fife	126,889.99	300,355.63	-	427,245.62
Gig Harbor	83,325.35	167,928.97	-	251,254.32
Lakewood	150,943.38	357,366.79	-	508,310.17
Puyallup	275,404.06	641,834.84	-	917,238.90
Sumner	6,832.87	-	-	6,832.87
Tacoma	885,419.73	2,128,843.78	-	3,014,263.51
<b>Total</b>	<b>1,959,436.22</b>	<b>4,397,125.86</b>	<b>1,084,467.50</b>	<b>7,441,029.58</b>
<u>San Juan County</u>	484,809.66	477,150.00	-	961,959.66
Friday Harbor	170,356.69	167,268.55	-	337,625.24
<b>Total</b>	<b>655,166.35</b>	<b>644,418.55</b>	<b>-</b>	<b>1,299,584.90</b>
<u>Skagit County</u>	148,846.70	145,504.09	-	294,350.79
Anacortes	131,764.31	131,326.97	-	263,091.28
Burlington	130,796.60	124,370.28	-	255,166.88
La Conner	66,353.71	64,243.69	-	130,597.40
Mount Vernon	114,049.51	109,542.59	-	223,592.10
Sedro Woolley	925.17	925.17	-	1,850.34
<b>Total</b>	<b>592,736.00</b>	<b>575,912.79</b>	<b>-</b>	<b>1,168,648.79</b>
<u>Skamania County</u>	26,439.92	25,952.94	-	52,392.86
North Bonneville	D	D	-	D
Stevenson	174,923.64	167,612.15	-	342,535.79
<b>Total</b>	<b>201,363.56</b>	<b>193,565.09</b>	<b>-</b>	<b>394,928.65</b>
<u>Snohomish County</u>	360,632.77	1,946,532.20	992,756.00	3,299,920.97
Arlington	84,121.57	-	-	84,121.57
Bothell	248,016.56	-	-	248,016.56
Edmonds	85,652.41	-	-	85,652.41
Everett	330,117.63	-	-	330,117.63
Lynnwood	635,552.92	-	-	635,552.92
Marysville	90,074.20	-	-	90,074.20

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
Monroe	54,867.90	-	-	54,867.90
Mountlake Terrace	5,378.29	-	-	5,378.29
Mukilteo	208,840.21	-	-	208,840.21
Snohomish	1,217.62	-	-	1,217.62
<b>Total</b>	<b>2,104,472.08</b>	<b>1,946,532.20</b>	<b>992,756.00</b>	<b>5,043,760.28</b>
<u>Spokane County</u>				
Airway Heights	179,739.19	2,288,339.90	2,423,735.00	4,891,814.09
Cheney	-	41,745.66	-	41,745.66
Deer Park	10,828.93	-	-	10,828.93
Liberty Lake	D	-	-	D
Spokane	43,247.06	-	D	43,247.06
Spokane Valley	1,725,343.62	953,820.93	-	2,679,164.55
<b>Total</b>	<b>508,125.03</b>	<b>-</b>	<b>-</b>	<b>508,125.03</b>
<b>Total</b>	<b>2,467,283.83</b>	<b>3,283,906.49</b>	<b>2,423,735.00</b>	<b>8,174,925.32</b>
<u>Stevens County</u>				
Chewelah	28,061.61	-	-	28,061.61
Colville	6,545.51	2,883.67	-	9,429.18
Kettle Falls	54,351.49	34,564.10	-	88,915.59
Northport	219.28	-	-	219.28
<b>Total</b>	D	D	-	D
<b>Total</b>	<b>89,177.89</b>	<b>37,447.77</b>	<b>-</b>	<b>126,625.66</b>
<u>Thurston County</u>				
Lacey	16,930.61	-	-	16,930.61
Olympia	195,526.18	188,470.25	-	383,996.43
Tumwater	227,799.93	218,248.37	-	446,048.30
Yelm	102,457.09	97,706.09	-	200,163.18
<b>Total</b>	D	-	-	D
<b>Total</b>	<b>542,713.81</b>	<b>504,424.71</b>	<b>-</b>	<b>1,047,138.52</b>
<u>Wahkiakum County</u>				
Cathlamet	16,168.08	9,904.10	-	26,072.18
<b>Total</b>	-	D	-	D
<b>Total</b>	<b>16,168.08</b>	<b>9,904.10</b>	<b>-</b>	<b>26,072.18</b>
<u>Walla Walla County</u>				
Waitsburg	24,556.44	26,955.89	-	51,512.33
Walla Walla	1,570.11	-	-	1,570.11
<b>Total</b>	348,460.26	329,291.65	211,885.50	889,637.41
<b>Total</b>	<b>374,586.81</b>	<b>356,247.54</b>	<b>211,885.50</b>	<b>942,719.85</b>

**Table L1**  
**2013 Annual Summary of**  
**Distributions of Lodging Taxes to Cities and Counties**  
 Cities and counties excluded from this table do not collect lodging taxes

<b>Location</b>	<b>State-Shared Hotel/Motel</b>	<b>Additional Hotel/Motel</b>	<b>Tourism Promotion Area</b>	<b>Total Distribution</b>
<u>Whatcom County</u>	285,466.18	274,752.64	-	560,218.82
Bellingham	577,540.66	539,057.25	-	1,116,597.91
Blaine	23,742.21	15,873.94	-	39,616.15
Ferndale	32,466.30	30,421.02	-	62,887.32
Lynden	22,806.54	22,173.33	-	44,979.87
Sumas	D	-	-	D
<b>Total</b>	<b>942,021.89</b>	<b>882,278.18</b>	<b>-</b>	<b>1,824,300.07</b>
<u>Whitman County</u>	401.90	-	-	401.90
Colfax	1,146.56	-	-	1,146.56
Pullman	167,468.07	155,488.16	-	322,956.23
<b>Total</b>	<b>169,016.53</b>	<b>155,488.16</b>	<b>-</b>	<b>324,504.69</b>
<u>Yakima County</u>	557,528.22	-	D	557,528.22
Grandview	D	-	-	D
Naches	60.11	-	-	60.11
Selah	2,033.18	-	D	2,033.18
Sunnyside	49,378.03	45,903.31	-	95,281.34
Toppenish	4,371.10	6,223.89	-	10,594.99
Union Gap	75,993.92	72,630.36	102,650.00	251,274.28
Yakima	521,122.44	752,319.94	643,593.00	1,917,035.38
Zillah	659.54	-	-	659.54
<b>Total</b>	<b>1,211,146.54</b>	<b>877,077.50</b>	<b>746,243.00</b>	<b>2,834,467.04</b>

- = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4 in the complete report).

**Summary Distributions**

Counties	25,500,701.73	9,557,929.44	5,483,878.50	40,542,509.67
Cities	18,481,358.08	22,261,935.32	2,043,496.25	42,786,789.65
<b>Total</b>	<b>43,982,059.81</b>	<b>31,819,864.76</b>	<b>7,527,374.75</b>	<b>83,329,299.32</b>

*Please note: Totals do not include the non disclosable data represented by "D" above*

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

**RCW 67.28.180**

**Receipts credited against state sales tax; no additional tax burden for purchasers**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Adams County</u>	204.46	D	
Othello	4,560.56	14,502.54	218.00%
Ritzville	40,198.18	42,469.56	5.65%
Washtucna	D	D	
<b>Total</b>	<b>44,963.20</b>	<b>56,972.10</b>	<b>26.71%</b>
<u>Asotin County</u>	7,074.58	7,117.58	0.61%
Clarkston	81,834.86	87,116.47	6.45%
<b>Total</b>	<b>88,909.44</b>	<b>94,234.05</b>	<b>5.99%</b>
<u>Benton County</u>			
Kennewick	414,690.81	414,008.71	-0.16%
Prosser	37,518.11	40,484.91	7.91%
Richland	355,025.90	382,072.05	7.62%
West Richland	D	-	
<b>Total</b>	<b>807,234.82</b>	<b>836,565.67</b>	<b>3.63%</b>
<u>Chelan County</u>	479,009.61	508,800.35	6.22%
Cashmere	D	841.78	
Chelan	322,868.62	334,602.87	3.63%
Entiat	109.55	D	
Leavenworth	401,505.81	454,063.06	13.09%
Wenatchee	321,608.11	356,339.37	10.80%
<b>Total</b>	<b>1,525,101.70</b>	<b>1,654,647.43</b>	<b>8.49%</b>
<u>Clallam County</u>	200,054.23	207,170.61	3.56%
Forks	73,950.25	59,108.18	-20.07%
Port Angeles	229,686.86	246,897.28	7.49%
Sequim	97,803.52	113,331.53	15.88%
<b>Total</b>	<b>601,494.86</b>	<b>626,507.60</b>	<b>4.16%</b>
<u>Clark County</u>	90,931.66	104,711.60	15.15%
Battle Ground	D	D	
Camas	1,184.65	2,024.93	70.93%
Vancouver	672,878.08	764,371.57	13.60%
Washougal	10,603.58	10,013.67	-5.56%
<b>Total</b>	<b>775,597.97</b>	<b>881,121.77</b>	<b>13.61%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

RCW 67.28.180

Receipts credited against state sales tax; no additional tax burden for purchasers

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Columbia County</u>	7,438.00	6,212.37	-16.48%
Dayton	4,492.79	20,118.87	347.80%
<b>Total</b>	<b>11,930.79</b>	<b>26,331.24</b>	<b>120.70%</b>
<u>Cowlitz County</u>	49,270.55	47,251.77	-4.10%
Castle Rock	11,169.43	12,418.29	11.18%
Kalama	D	D	
Kelso	137,092.82	138,848.47	1.28%
Longview	38,469.42	36,391.01	-5.40%
Woodland	28,950.83	34,751.50	20.04%
<b>Total</b>	<b>264,953.05</b>	<b>269,661.04</b>	<b>1.78%</b>
<u>Douglas County</u>			
Bridgeport	D	D	
East Wenatchee	37,858.71	42,277.82	11.67%
<b>Total</b>	<b>37,858.71</b>	<b>42,277.82</b>	<b>11.67%</b>
<u>Ferry County</u>	28,955.61	28,670.77	-0.98%
Republic	13,921.46	13,926.36	0.04%
<b>Total</b>	<b>42,877.07</b>	<b>42,597.13</b>	<b>-0.65%</b>
<u>Franklin County</u>	D	D	
Connell	6,161.62	1,887.03	-69.37%
Pasco	240,068.60	238,257.84	-0.75%
<b>Total</b>	<b>246,230.22</b>	<b>240,144.87</b>	<b>-2.47%</b>
<u>Grant County</u>	207,970.42	233,738.16	12.39%
Coulee City	1,493.73	719.05	-51.86%
Electric City	31,700.95	31,912.50	0.67%
Ephrata	28,502.17	31,986.39	12.22%
Grand Coulee	3,410.69	3,792.02	11.18%
Moses Lake	228,335.54	264,489.26	15.83%
Quincy	18,594.81	20,237.88	8.84%
Soap Lake	13,499.88	13,953.55	3.36%
<b>Total</b>	<b>533,508.19</b>	<b>600,828.81</b>	<b>12.62%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts credited against state sales tax; no additional tax burden for purchasers**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Grays Harbor County</u>	277,122.09	305,126.16	10.11%
Aberdeen	59,455.15	54,687.80	-8.02%
Elma	112,408.22	90,957.63	-19.08%
Hoquiam	12,367.66	12,590.32	1.80%
Montesano	6,861.13	715.47	-89.57%
Ocean Shores	292,434.38	294,196.26	0.60%
Westport	86,718.65	88,269.53	1.79%
<b>Total</b>	<b>847,367.28</b>	<b>846,543.17</b>	<b>-0.10%</b>
<u>Island County</u>	150,112.96	164,688.93	9.71%
Coupeville	25,430.88	23,313.52	-8.33%
Langley	56,543.49	57,615.81	1.90%
Oak Harbor	99,001.46	97,489.54	-1.53%
<b>Total</b>	<b>331,088.79</b>	<b>343,107.80</b>	<b>3.63%</b>
<u>Jefferson County</u>	136,608.44	145,160.14	6.26%
Port Townsend	175,392.03	180,362.43	2.83%
<b>Total</b>	<b>312,000.47</b>	<b>325,522.57</b>	<b>4.33%</b>
<u>King County</u>	21,483,937.38	20,108,110.22	-6.40%
Bellevue	2,987,779.63	3,268,804.69	9.41%
<b>Total</b>	<b>24,471,717.01</b>	<b>23,376,914.91</b>	<b>-4.47%</b>
<u>Kitsap County</u>	151,621.83	148,063.93	-2.35%
Bainbridge Island	57,440.50	60,956.63	6.12%
Bremerton	207,758.90	195,512.21	-5.89%
Port Orchard	38,260.74	36,966.85	-3.38%
Poulsbo	43,956.58	40,502.29	-7.86%
<b>Total</b>	<b>499,038.55</b>	<b>482,001.91</b>	<b>-3.41%</b>
<u>Kittitas County</u>	274,812.97	350,509.19	27.54%
Cle Elum	57,137.29	63,075.18	10.39%
Ellensburg	192,531.85	206,044.72	7.02%
Roslyn	2,095.35	1,523.59	-27.29%
South Cle Elum	D	D	
<b>Total</b>	<b>526,577.46</b>	<b>621,152.68</b>	<b>17.96%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**  
**RCW 67.28.180**

**Receipts credited against state sales tax; no additional tax burden for purchasers**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Klickitat County</u>	37,412.56	42,931.21	14.75%
Goldendale	13,718.75	6,227.26	-54.61%
<b>Total</b>	<b>51,131.31</b>	<b>49,158.47</b>	<b>-3.86%</b>
<u>Lewis County</u>	125,744.76	124,010.94	-1.38%
Centralia	57,283.48	60,826.04	6.18%
Chehalis	82,512.48	88,688.43	7.48%
Morton	5,542.87	4,112.91	-25.80%
Toledo	D	D	
<b>Total</b>	<b>271,083.59</b>	<b>277,638.32</b>	<b>2.42%</b>
<u>Lincoln County</u>	1,116.80	3,245.45	190.60%
Davenport	5,944.91	6,291.09	5.82%
Odessa	D	D	
Sprague	585.89	188.55	-67.82%
Wilbur	1,627.23	1,030.09	-36.70%
<b>Total</b>	<b>9,274.83</b>	<b>10,755.18</b>	<b>15.96%</b>
<u>Mason County</u>	126,321.29	138,678.69	9.78%
Shelton	20,836.90	19,838.24	-4.79%
<b>Total</b>	<b>147,158.19</b>	<b>158,516.93</b>	<b>7.72%</b>
<u>Okanogan County</u>	191,921.74	203,563.54	6.07%
Brewster	D	D	
Conconully	2,736.26	3,261.38	19.19%
Coulee Dam	D	D	
Okanogan	4,584.25	11,032.39	140.66%
Omak	71,895.20	77,292.56	7.51%
Oroville	10,049.53	2,411.45	-76.00%
Pateros	D	D	
Tonasket	3,611.13	874.89	-75.77%
Twisp	9,572.71	15,317.45	60.01%
Winthrop	76,508.28	78,521.87	2.63%
<b>Total</b>	<b>370,879.10</b>	<b>392,275.53</b>	<b>5.77%</b>



**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

RCW 67.28.180

Receipts credited against state sales tax; no additional tax burden for purchasers

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Pacific County</u>	110,043.07	151,612.77	37.78%
Ilwaco	33,235.49	18,718.66	-43.68%
Long Beach	192,841.38	202,526.27	5.02%
Raymond	D	D	
South Bend	2,252.78	766.63	-65.97%
<b>Total</b>	<b>338,372.72</b>	<b>373,624.33</b>	<b>10.42%</b>
<u>Pend Oreille County</u>	19,352.18	16,104.73	-16.78%
Ione	528.33	1,102.62	108.70%
Metaline	D	-	
Metaline Falls	11,722.87	10,149.54	-13.42%
Newport	31,603.38	27,356.89	-13.44%
<b>Total</b>	<b>63,206.76</b>	<b>54,713.78</b>	<b>-13.44%</b>
<u>Pierce County</u>	230,877.49	325,641.34	41.05%
Buckley	7,184.21	10,572.10	47.16%
Du Pont	D	94,407.40	
Eatonville	D	D	
Fife	133,496.69	126,889.99	-4.95%
Gig Harbor	67,879.73	83,325.35	22.75%
Lakewood	141,453.88	150,943.38	6.71%
Puyallup	233,946.24	275,404.06	17.72%
Sumner	3,827.41	6,832.87	78.52%
Tacoma	839,116.79	885,419.73	5.52%
<b>Total</b>	<b>1,657,782.44</b>	<b>1,959,436.22</b>	<b>18.20%</b>
<u>San Juan County</u>	442,157.59	484,809.66	9.65%
Friday Harbor	149,415.67	170,356.69	14.02%
<b>Total</b>	<b>591,573.26</b>	<b>655,166.35</b>	<b>10.75%</b>
<u>Skagit County</u>	145,958.28	148,846.70	1.98%
Anacortes	114,692.28	131,764.31	14.89%
Burlington	123,893.62	130,796.60	5.57%
La Conner	61,393.39	66,353.71	8.08%
Mount Vernon	113,987.06	114,049.51	0.05%
Sedro Woolley	2,897.35	925.17	-68.07%
<b>Total</b>	<b>562,821.98</b>	<b>592,736.00</b>	<b>5.32%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

RCW 67.28.180

Receipts credited against state sales tax; no additional tax burden for purchasers

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Skamania County</u>	21,928.58	26,439.92	20.57%
North Bonneville	D	D	
Stevenson	154,616.12	174,923.64	13.13%
<b>Total</b>	<b>176,544.70</b>	<b>201,363.56</b>	<b>14.06%</b>
<u>Snohomish County</u>	331,462.10	360,632.77	8.80%
Arlington	74,559.90	84,121.57	12.82%
Bothell	78,696.37	85,652.41	8.84%
Edmonds	322,064.61	330,117.63	2.50%
Everett	529,803.90	635,552.92	19.96%
Lynnwood	79,822.73	90,074.20	12.84%
Marysville	48,347.83	54,867.90	13.49%
Monroe	D	5,378.29	
Mountlake Terrace	186,314.85	208,840.21	12.09%
Mukilteo	926.15	1,217.62	31.47%
Snohomish	221,607.92	248,016.56	11.92%
<b>Total</b>	<b>1,873,606.36</b>	<b>2,104,472.08</b>	<b>12.32%</b>
<u>Spokane County</u>	216,988.07	179,739.19	-17.17%
Cheney	10,449.77	10,828.93	3.63%
Deer Park	D	D	
Liberty Lake	43,382.21	43,247.06	-0.31%
Spokane	1,677,498.83	1,725,343.62	2.85%
Spokane Valley	492,095.13	508,125.03	3.26%
<b>Total</b>	<b>2,440,414.01</b>	<b>2,467,283.83</b>	<b>1.10%</b>
<u>Stevens County</u>	27,980.20	28,061.61	0.29%
Chewelah	6,271.37	6,545.51	4.37%
Colville	45,499.48	54,351.49	19.46%
Kettle Falls	279.28	219.28	-21.48%
Northport	D	D	
<b>Total</b>	<b>80,030.33</b>	<b>89,177.89</b>	<b>11.43%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

RCW 67.28.180

Receipts credited against state sales tax; no additional tax burden for purchasers

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Thurston County</u>	15,819.01	16,930.61	7.03%
Lacey	204,304.90	195,526.18	-4.30%
Olympia	245,288.84	227,799.93	-7.13%
Tumwater	101,714.42	102,457.09	0.73%
Yelm	4,682.31	D	
<b>Total</b>	<b>571,809.48</b>	<b>542,713.81</b>	<b>-5.09%</b>
<u>Wahkiakum County</u>	10,138.00	16,168.08	59.48%
<b>Total</b>	<b>10,138.00</b>	<b>16,168.08</b>	<b>59.48%</b>
<u>Walla Walla County</u>	21,361.47	24,556.44	14.96%
Waitsburg	864.85	1,570.11	81.55%
Walla Walla	334,296.58	348,460.26	4.24%
<b>Total</b>	<b>356,522.90</b>	<b>374,586.81</b>	<b>5.07%</b>
<u>Whatcom County</u>	276,312.93	285,466.18	3.31%
Bellingham	551,404.33	577,540.66	4.74%
Blaine	86,762.70	23,742.21	-72.64%
Ferndale	38,967.82	32,466.30	-16.68%
Lynden	25,496.29	22,806.54	-10.55%
Sumas	194.15	D	
<b>Total</b>	<b>979,138.22</b>	<b>942,021.89</b>	<b>-3.79%</b>
<u>Whitman County</u>	395.05	401.90	1.73%
Colfax	1,023.87	1,146.56	11.98%
Pullman	164,509.02	167,468.07	1.80%
<b>Total</b>	<b>165,927.94</b>	<b>169,016.53</b>	<b>1.86%</b>

**Table L2**  
**Distributions of State-Shared Hotel/Motel Taxes**  
**To Cities and Counties (2% rate)**

**RCW 67.28.180**

**Receipts credited against state sales tax; no additional tax burden for purchasers**

<b>Location</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Yakima County</u>	550,492.28	557,528.22	1.28%
Grandview	D	D	
Naches	D	60.11	
Selah	424.60	2,033.18	378.85%
Sunnyside	47,654.20	49,378.03	3.62%
Toppenish	D	4,371.10	
Union Gap	74,314.39	75,993.92	2.26%
Yakima	513,322.47	521,122.44	1.52%
Zillah	D	659.54	
<b>Total</b>	<b>1,186,207.94</b>	<b>1,211,146.54</b>	<b>2.10%</b>

*- = Tax not levied in, or distributed to, this jurisdiction.*

*D = Data can not be disclosed (see page 4).*

**Summary of Distributions**

	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
Counties	26,448,908.24	25,500,701.73	-3.59%
Cities	17,392,019.42	18,481,358.08	6.26%
<b>Total</b>	<b>43,840,927.66</b>	<b>43,982,059.81</b>	<b>0.32%</b>

*Please note: Totals do not include the non disclosable data represented by "D" above*

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<b>Adams County</b>				
Adams County	2%	204.46	D	
Othello	2%	2,878.17	14,767.05	413.07%
Ritzville	2%	37,924.04	40,419.84	6.58%
<b>Total</b>		<b>41,006.67</b>	<b>55,186.89</b>	<b>34.58%</b>
<b>Asotin County</b>				
Asotin County	2%	82,934.68	85,681.51	3.31%
<b>Total</b>		<b>82,934.68</b>	<b>85,681.51</b>	<b>3.31%</b>
<b>Benton County</b>				
Benton County				
Kennewick	2%	385,670.61	391,587.30	1.53%
Prosser	2%	35,427.85	38,914.91	9.84%
Richland	2%	331,921.82	364,798.72	9.91%
<b>Total</b>		<b>753,020.28</b>	<b>795,300.93</b>	<b>5.61%</b>
<b>Chelan County</b>				
Chelan County				
Chelan	2%	465,640.18	500,318.15	7.45%
Leavenworth	3%	473,711.37	495,470.03	4.59%
Wenatchee	3%	571,282.57	636,003.38	11.33%
Wenatchee	4%	607,321.16	687,629.73	13.22%
<b>Total</b>		<b>2,117,955.28</b>	<b>2,319,421.29</b>	<b>9.51%</b>
<b>Clallam County</b>				
Clallam County				
Forks	2%	195,415.71	204,960.13	4.88%
Port Angeles	2%	71,075.36	55,910.62	-21.34%
Sequim	2%	220,560.64	240,651.61	9.11%
Sequim	2%	93,514.01	108,840.23	16.39%
<b>Total</b>		<b>580,565.72</b>	<b>610,362.59</b>	<b>5.13%</b>
<b>Clark County</b>				
Clark County				
Battle Ground	2%	97,297.93	112,832.87	15.97%
Battle Ground	2%	D	D	
Ridgefield	2%	194.87	-	
Vancouver	2%	627,619.21	723,746.39	15.32%
Washougal	2%	9,252.81	10,013.67	8.22%
<b>Total</b>		<b>734,364.82</b>	<b>846,592.93</b>	<b>15.28%</b>
<b>Columbia County</b>				
Columbia County				
Dayton	2%	4,492.79	18,794.25	318.32%
<b>Total</b>		<b>4,492.79</b>	<b>18,794.25</b>	<b>318.32%</b>
<b>Cowlitz County</b>				
Cowlitz County				
Cowlitz County	2%	355,961.45	356,174.23	0.06%
<b>Total</b>		<b>355,961.45</b>	<b>356,174.23</b>	<b>0.06%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Douglas County</u>				
East Wenatchee	4%	71,703.59	82,381.66	14.89%
<b>Total</b>		<b>71,703.59</b>	<b>82,381.66</b>	<b>14.89%</b>
<u>Ferry County</u>				
Republic	2%	12,811.47	12,371.39	-3.44%
<b>Total</b>		<b>12,811.47</b>	<b>12,371.39</b>	<b>-3.44%</b>
<u>Franklin County</u>				
Connell	2%	D	D	
Pasco	2%	6,161.62	2,594.89	-57.89%
<b>Total</b>		<b>230,208.72</b>	<b>229,345.34</b>	<b>-0.38%</b>
<u>Grant County</u>				
Coulee City	2%	203,090.22	221,706.33	9.17%
Electric City	2%	1,493.73	719.05	-51.86%
Ephrata	2%	30,633.13	33,383.09	8.98%
Grand Coulee	2%	26,495.00	30,503.14	15.13%
Moses Lake	2%	3,410.69	4,287.47	25.71%
Quincy	2%	215,798.59	247,636.48	14.75%
Soap Lake	2%	16,952.99	19,734.07	16.40%
<b>Total</b>		<b>510,805.88</b>	<b>571,966.42</b>	<b>11.97%</b>
<u>Grays Harbor County</u>				
Ocean Shores	3%	629,966.64	672,129.73	6.69%
Westport	3%	422,322.45	440,705.31	4.35%
<b>Total</b>		<b>1,178,462.92</b>	<b>1,246,888.29</b>	<b>5.81%</b>
<u>Island County</u>				
Coupeville	2%	146,167.93	162,913.33	11.46%
Langley	2%	24,563.16	23,136.50	-5.81%
Oak Harbor	2%	53,152.71	55,062.39	3.59%
<b>Total</b>		<b>316,596.37</b>	<b>334,503.07</b>	<b>5.66%</b>
<u>Jefferson County</u>				
Port Townsend	2%	130,583.50	142,945.95	9.47%
<b>Total</b>		<b>297,602.13</b>	<b>317,095.66</b>	<b>6.55%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>King County</u>				
Auburn	1%	73,337.43	85,567.67	16.68%
Bellevue	3%	4,146,827.11	4,546,979.03	9.65%
Bothell	1%	53,084.32	52,783.34	-0.57%
Des Moines	1%	16,882.22	18,432.26	9.18%
Enumclaw	1%	7,521.36	8,144.27	8.28%
Federal Way	1%	179,806.94	195,459.03	8.70%
Issaquah	1%	100,592.71	106,264.88	5.64%
Kent	1%	174,310.24	202,617.75	16.24%
Kirkland	1%	203,680.34	229,788.04	12.82%
North Bend	1%	8,168.19	9,669.71	18.38%
Pacific	1%	D	D	
Redmond	1%	291,573.07	321,510.72	10.27%
Renton	1%	216,561.83	232,860.76	7.53%
SeaTac	1%	1,072,961.75	1,194,668.69	11.34%
Snoqualmie	1%	D	D	
Tukwila	1%	483,689.61	492,289.47	1.78%
Woodinville	1%	D	D	
<b>Total</b>		<b>7,028,997.12</b>	<b>7,697,035.62</b>	<b>9.50%</b>
<u>Kitsap County</u>				
Bainbridge Island	2%	143,179.02	139,098.34	-2.85%
Bremerton	2%	54,239.75	58,656.98	8.14%
Port Orchard	2%	193,976.47	181,896.37	-6.23%
Port Orchard	2%	35,898.64	34,383.25	-4.22%
Poulsbo	2%	43,956.58	41,637.82	-5.28%
<b>Total</b>		<b>471,250.46</b>	<b>455,672.76</b>	<b>-3.31%</b>
<u>Kittitas County</u>				
Cle Elum	1%	262,350.45	337,325.49	28.58%
Cle Elum	1%	27,280.38	29,655.72	8.71%
Ellensburg	2%	181,768.83	199,785.25	9.91%
Roslyn	2%	2,095.35	1,628.79	-22.27%
South Cle Elum	2%	D	D	
<b>Total</b>		<b>473,495.01</b>	<b>568,395.25</b>	<b>20.04%</b>
<u>Klickitat County</u>				
Goldendale	2%	8,065.93	7,334.38	-9.07%
<b>Total</b>		<b>8,065.93</b>	<b>7,334.38</b>	<b>-9.07%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Lewis County</u>	2%	119,116.76	121,034.32	1.61%
Centralia	2%	53,828.74	60,066.65	11.59%
Chehalis	2%	77,850.74	83,547.98	7.32%
Morton	2%	4,831.67	4,112.91	-14.88%
Toledo	2%	D	D	
<b>Total</b>		<b>255,627.91</b>	<b>268,761.86</b>	<b>5.14%</b>
<u>Mason County</u>	2%	121,159.43	133,850.21	10.47%
Shelton	2%	19,351.75	18,751.84	-3.10%
<b>Total</b>		<b>140,511.18</b>	<b>152,602.05</b>	<b>8.60%</b>
<u>Okanogan County</u>	2%	188,872.91	203,029.06	7.50%
Brewster	2%	D	D	
Conconully	2%	2,736.26	3,595.63	31.41%
Coulee Dam	2%	D	D	
Okanogan	2%	3,967.74	10,451.19	163.40%
Omak	2%	67,560.90	73,207.90	8.36%
Oroville	2%	9,634.12	2,411.45	-74.97%
Pateros	2%	D	D	
Tonasket	2%	3,611.13	80.27	-97.78%
Twisp	2%	9,441.86	14,587.52	54.50%
Winthrop	3%	112,227.98	116,131.14	3.48%
<b>Total</b>		<b>398,052.90</b>	<b>423,494.16</b>	<b>6.39%</b>
<u>Pacific County</u>	2%	113,651.94	159,547.13	40.38%
Ilwaco	2%	32,766.53	18,274.48	-44.23%
Long Beach	3%	277,965.08	294,447.42	5.93%
<b>Total</b>		<b>424,383.55</b>	<b>472,269.03</b>	<b>11.28%</b>
<u>Pend Oreille County</u>	2%	21,913.02	19,038.44	-13.12%
Metaline Falls	2%	D	-	
Newport	2%	8,968.83	8,865.82	-1.15%
<b>Total</b>		<b>30,881.85</b>	<b>27,904.26</b>	<b>-9.64%</b>
<u>Pierce County</u>	2%	615,283.18	790,252.46	28.44%
Buckley	2%	6,677.15	10,543.39	57.90%
Eatonville	2%	D	D	
Fife	5%	306,614.98	300,355.63	-2.04%
Gig Harbor	2%	138,138.53	167,928.97	21.57%
Lakewood	5%	313,153.63	357,366.79	14.12%
Puyallup	2%	559,280.74	641,834.84	14.76%
Tacoma	5%	1,953,358.11	2,128,843.78	8.98%
<b>Total</b>		<b>3,892,506.32</b>	<b>4,397,125.86</b>	<b>12.96%</b>



**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

<b>Location</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>San Juan County</u>	2%	429,911.57	477,150.00	10.99%
Friday Harbor	2%	146,187.84	167,268.55	14.42%
<b>Total</b>		<b>576,099.41</b>	<b>644,418.55</b>	<b>11.86%</b>
<u>Skagit County</u>	2%	139,281.65	145,504.09	4.47%
Anacortes	2%	110,782.78	131,326.97	18.54%
Burlington	2%	116,326.88	124,370.28	6.91%
La Conner	2%	58,030.88	64,243.69	10.71%
Mount Vernon	2%	107,709.06	109,542.59	1.70%
Sedro Woolley	2%	2,896.35	925.17	-68.06%
<b>Total</b>		<b>535,027.60</b>	<b>575,912.79</b>	<b>7.64%</b>
<u>Skamania County</u>	2%	21,574.24	25,952.94	20.30%
North Bonneville	2%	D	D	
Stevenson	2%	144,745.56	167,612.15	15.80%
<b>Total</b>		<b>166,319.80</b>	<b>193,565.09</b>	<b>16.38%</b>
<u>Snohomish County</u>	2%	1,769,331.20	1,946,532.20	10.02%
<b>Total</b>		<b>1,769,331.20</b>	<b>1,946,532.20</b>	<b>10.02%</b>
<u>Spokane County</u>	2%	2,229,623.60	2,288,339.90	2.63%
Airway Heights	2%	37,945.35	41,745.66	10.02%
Spokane	3%		953,820.93	
<b>Total</b>		<b>2,267,568.95</b>	<b>3,283,906.49</b>	<b>44.82%</b>
<u>Stevens County</u>				
Chewelah	1%	2,934.45	2,883.67	-1.73%
Colville	2%	31,704.23	34,564.10	9.02%
Northport	2%	D	D	
<b>Total</b>		<b>34,638.68</b>	<b>37,447.77</b>	<b>8.11%</b>
<u>Thurston County</u>				
Lacey	2%	190,487.93	188,470.25	-1.06%
Olympia	2%	231,237.62	218,248.37	-5.62%
Tumwater	2%	95,328.11	97,706.09	2.49%
<b>Total</b>		<b>517,053.66</b>	<b>504,424.71</b>	<b>-2.44%</b>
<u>Wahkiakum County</u>	2%	6,921.94	9,904.10	43.08%
Cathlamet	2%	1,385.51	D	
<b>Total</b>		<b>8,307.45</b>	<b>9,904.10</b>	<b>19.22%</b>

**Table L3**  
**Distributions of Additional Local Hotel/Motel Taxes**  
**To Cities and Counties (1% - 5% rates)**  
 RCW 67.28.181, RCW 67.40.130, and RCW 36.100.040  
 Tax is in addition to sales tax; purchasers bear the tax burden

Location	Tax Rate	2012	2013	Percent Change
<u>Walla Walla County</u>	2%	22,247.57	26,955.89	21.16%
Walla Walla	2%	314,750.65	329,291.65	4.62%
<b>Total</b>		<b>336,998.22</b>	<b>356,247.54</b>	<b>5.71%</b>
<u>Whatcom County</u>	2%	265,066.09	274,752.64	3.65%
Bellingham	2%	519,172.05	539,057.25	3.83%
Blaine	2%	82,000.04	15,873.94	-80.64%
Ferndale	2%	35,485.69	30,421.02	-14.27%
Lynden	2%	24,213.52	22,173.33	-8.43%
<b>Total</b>		<b>925,937.39</b>	<b>882,278.18</b>	<b>-4.72%</b>
<u>Whitman County</u>				
Pullman	2%	152,170.86	155,488.16	2.18%
<b>Total</b>		<b>152,170.86</b>	<b>155,488.16</b>	<b>2.18%</b>
<u>Yakima County</u>				
Sunnyside	2%	44,461.24	45,903.31	3.24%
Toppenish	2%	D	6,223.89	
Union Gap	2%	70,097.96	72,630.36	3.61%
Yakima	3%	721,983.84	752,319.94	4.20%
<b>Total</b>		<b>836,543.04</b>	<b>877,077.50</b>	<b>4.85%</b>

- = Tax not levied in, or distributed to, this jurisdiction.

D = Data can not be disclosed (see page 4).

**Summary of Distributions of Additional Local Hotel/Motel Taxes  
to Cities and Counties**

	2012	2013	Percent Change
Counties	8,776,747.27	9,557,929.44	8.90%
Cities	19,761,513.99	22,261,935.32	12.65%
<b>Total</b>	<b>28,538,261.26</b>	<b>31,819,864.76</b>	<b>11.50%</b>

*Please note: Totals do not include the non disclosable data represented by "D" above*

**Table L4**  
**Distributions of Tourism Promotion Area Taxes**  
**To Cities and Counties - Per Room Flat Rate**  
**RCW 35.101.050**

<b>Location</b>	<b>Room Fee (in \$)</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
<u>Tri-Cities TPA</u>				
Kennewick	1.50	\$377,493.00	\$382,368.00	1.29%
Richland	1.50	284,274.00	304,093.00	6.97%
Pasco	1.50	195,105.00	187,935.50	-3.67%
<u>Prosser</u>	0.75	-	9,179.22	-
<u>Clark County TPA</u>	2.00	905,138.00	982,920.00	8.59%
<u>Pierce County TPA</u>	0.50-1.50	1,007,377.50	1,084,467.50	7.65%
<u>Snohomish County TPA</u>	1.00	901,793.00	992,756.00	10.09%
<u>Spokane County TPA</u>	0.50-2.00	2,414,236.00	2,423,735.00	0.39%
<u>Liberty Lake TPA</u>	0.50-2.00	D	D	-
<u>Selah TPA</u>	2.00	D	D	-
<u>Union Gap TPA</u>	2.00	97,912.00	102,650.00	4.84%
<u>City of Walla Walla TPA</u>	1.25-1.50	213,544.25	211,885.50	-0.78%
<u>Wenatchee TPA</u>	1.00	187,800.00	201,792.00	7.45%
<u>Yakima County TPA</u>	2.00	D	D	-
City of Yakima TPA	2.00	632,554.00	643,593.00	1.75%
<hr/>				
Counties		3,286,060.50	5,483,878.50	59.74%
Cities		1,988,682.25	2,043,496.25	2.76%
<b>Total</b>		<b>5,274,742.75</b>	<b>7,527,374.75</b>	<b>38.26%</b>

**Table R1  
Distributions of Rental Car Tax  
to Cities and Counties**

<b>Jurisdiction</b>	<b>Tax Rate</b>	<b>2012</b>	<b>2013</b>	<b>Percent Change</b>
County Rental Car Taxes (sports facilities or youth/amateur sports) <sup>1</sup>				
Franklin County	1%	\$81,135.08	\$81,036.44	-0.12%
King County	1%	2,884,575.74	3,111,952.91	7.88%
Pierce County	1%	138,881.35	158,173.65	13.89%
Spokane County	1%	395,283.08	419,421.48	6.11%
<b>Total</b>		<b>3,499,875.25</b>	<b>3,770,584.48</b>	<b>7.73%</b>
State administrative fee		35,410.08	38,118.87	
Regional Transit Authority (high capacity, rapid transit system) <sup>2</sup>				
RTA rental car tax	0.8%	2,539,434.82	2,750,113.34	8.30%

Notes:

1. These taxes apply countywide.
2. Tax generally applies within the metropolitan areas of King, Pierce, and Snohomish counties.

**Table R2**  
**Distributions of Enhanced 911 Tax**  
**To Counties**  
**Calendar Year 2013**  
**RCW 82.14B.030**  
**\$0.70 per line**

County	Switched Access Lines (Wirelines)		Radio Access Lines (Wireless)		Voice Over Internet Protocol (VOIP)	
	Lines <sup>1</sup>	Distribution	Lines <sup>1</sup>	Distribution	Lines <sup>1</sup>	Distribution
Adams	5,318	\$44,221.02	11,029	\$91,717.84	156	\$1,294.51
Asotin	6,872	57,148.92	11,646	96,847.45	228	1,896.04
Benton	40,081	333,309.44	125,230	1,041,412.69	15,899	132,211.94
Chelan	24,098	200,398.95	53,996	449,032.82	3,749	31,178.06
Clallam	24,906	207,118.31	44,147	367,129.91	6,046	50,275.75
Clark	98,777	820,242.41	312,771	2,601,109.67	55,109	502,416.96
Columbia	1,746	14,517.66	2,308	19,191.93	38	319.48
Cowlitz	28,143	234,037.88	69,334	576,582.92	12,009	99,863.37
Douglas	8,667	72,076.82	21,250	176,710.83	2,385	19,833.66
Ferry	2,954	24,567.53	2,843	23,644.45	21	178.08
Franklin	15,703	130,589.61	48,280	401,497.87	4,040	33,600.10
Garfield	1,080	8,979.88	1,298	10,797.63	15	120.59
Grant	22,041	183,289.49	56,173	467,132.58	2,709	22,523.88
Grays Harbor	19,173	159,441.96	44,573	370,671.85	10,749	89,390.04
Island	22,437	186,586.08	53,323	443,433.37	11,769	97,871.71
Jefferson	13,296	110,568.14	19,700	163,823.12	1,526	12,691.59
King	627,188	5,215,691.25	1,726,224	14,355,276.71	325,297	2,705,171.23
Kitsap	61,368	510,336.98	180,509	1,501,112.84	35,168	292,458.46
Kittitas	14,635	121,706.73	25,385	211,098.19	221	1,839.92
Klickitat	7,523	62,562.64	11,460	95,297.18	1,889	15,710.31
Lewis	27,692	230,287.37	49,052	407,918.48	5,013	41,688.78
Lincoln	5,038	41,892.55	6,483	53,911.24	40	332.64
Mason	19,566	162,712.93	33,588	279,314.32	5,069	42,156.56
Okanogan	15,746	130,943.03	21,943	182,478.65	405	3,371.44
Pacific	10,015	83,281.97	11,384	94,666.58	1,072	8,914.05
Pend Oreille	4,400	36,588.31	7,261	60,381.77	77	640.33
Pierce	182,485	1,517,545.95	624,640	5,194,506.92	120,094	998,703.78
San Juan	12,198	101,434.42	9,161	76,183.55	188	1,559.95
Skagit	28,662	238,349.71	86,321	717,841.28	18,113	150,624.94
Skamania	4,532	37,685.35	5,788	48,129.53	367	3,053.36
Snohomish	160,406	1,333,939.07	576,668	4,795,568.30	113,694	945,476.52
Spokane	129,082	1,073,447.29	345,982	2,877,182.85	66,011	548,945.40
Stevens	16,378	136,195.29	24,363	202,604.11	904	7,513.51
Thurston	67,173	558,609.27	195,511	1,625,871.53	45,171	375,637.85
Wahkiakum	1,867	15,523.21	2,272	18,711.66	14	(2,358.01)
Walla Walla	15,002	124,753.15	35,193	292,668.44	4,162	34,611.17
Whatcom	48,473	403,097.32	140,880	1,171,553.90	36,885	306,732.87
Whitman	10,604	88,183.54	22,422	186,457.20	1,478	12,293.82
Yakima	61,134	508,544.27	163,585	1,360,643.83	10,431	86,744.88
<b>Total</b>		<b>\$ 15,520,405.70</b>		<b>\$ 43,110,115.99</b>		<b>\$ 7,677,489.52</b>