

# TAX STATISTICS

## 2016

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#### PURPOSE OF THIS REPORT

This report provides historical tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. Most of the state and local sales tax information reflects revenue collections in Fiscal Year 2016, ending June 30, 2016.

The audience for this report includes, but is not limited to, the Governor's Office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses that are interested in Washington taxes.

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Property Tax Statistics can be found at:

[http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats\\_proptaxstats\\_report.aspx](http://dor.wa.gov/Content/AboutUs/StatisticsAndReports/stats_proptaxstats_report.aspx)

# TAX STATISTICS 2016

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**Table 1**

**SUMMARY OF WASHINGTON STATE TAX COLLECTIONS**

**Fiscal Years 2015 and 2016 (\$'000)**

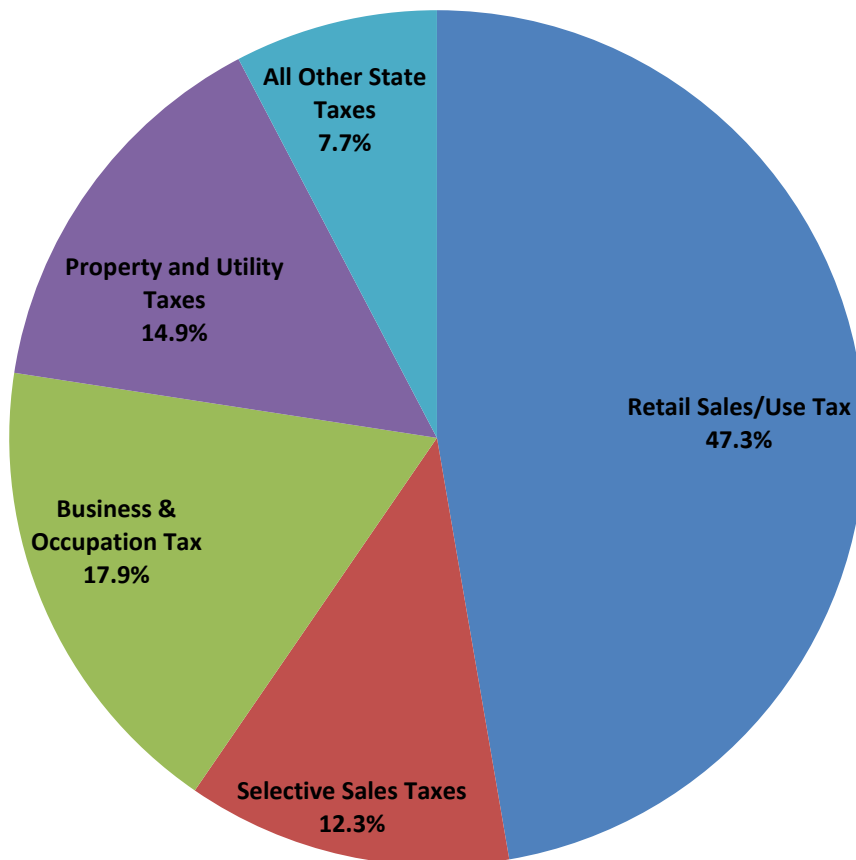
State Tax Source <sup>1</sup>	Fiscal Year 2015	Fiscal Year 2016	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$8,847,989	\$9,623,502	8.8 %
Motor fuels	1,230,139	1,436,773	16.8
Alcoholic beverages	329,537	345,425	4.8
Cigarette and tobacco	445,341	443,128	(0.5)
Marijuana	0	185,762	NA
Other	109,455	109,835	0.3
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	3,396,730	3,633,250	7.0
Public utility	400,482	420,623	5.0
Insurance premiums	555,976	534,663	(3.8)
Other	12,146	12,980	6.9
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	2,019,486	2,061,206	2.1
Other	95,589	100,907	5.6
<b><u>Other State Taxes</u></b>			
Estate	154,040	134,680	(12.6)
Real estate excise	808,977	959,492	18.6
Hazardous substance	153,496	113,225	(26.2)
All other taxes	164,302	254,223	54.7
<b>TOTAL STATE TAXES</b>	<b>\$18,723,684</b>	<b>\$20,369,676</b>	<b>8.8 %</b>

<sup>1</sup>Excludes local taxes; see Table 2 for detailed data.

# Chart 1

## MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2016  
(Does not include local government taxes)



**Table 2**  
**NET WASHINGTON STATE TAX COLLECTIONS:**  
**LATEST FIVE YEARS**  
**Fiscal Years 2012 to 2016 (\$'000)**

Source	2012	2013	2014	2015	2016
<b>ALL STATE TAXES</b>	<b>\$16,158,504</b>	<b>\$17,027,697</b>	<b>\$17,783,750</b>	<b>\$18,723,684</b>	<b>\$20,369,676</b>
<b>General &amp; Selective Sales Taxes</b>	<b>9,327,885</b>	<b>9,812,069</b>	<b>10,376,766</b>	<b>10,962,460</b>	<b>12,144,425</b>
Retail Sales	6,755,380	7,180,526	7,720,827	8,255,132	8,979,623
Use	486,305	524,101	564,996	592,857	643,880
Motor Fuels	1,176,823	1,198,204	1,220,010	1,230,139	1,436,773
Liquor Sales	108,465	126,539	127,826	132,646	141,573
Liquor Liter	133,250	138,635	139,549	142,137	147,541
Beer Excise	79,641	77,334	29,888	30,717	31,345
Wine Excise	23,400	23,846	24,129	24,037	24,966
Marijuana Excise	0	0	0	0	185,762
Cigarette	424,815	406,914	392,291	398,823	391,487
Tobacco Products	46,569	43,337	46,469	46,517	51,641
Convention Center <sup>1</sup>	0	0	0	0	0
Solid Waste Collection	34,281	35,530	37,352	40,047	42,912
Wood Stove Fee	222	208	220	205	219
Brokered Natural Gas	23,800	21,992	34,412	28,076	21,370
Rental Car	23,672	23,039	26,826	29,218	31,765
Shared Tribal Cigarette Taxes	7,624	8,190	8,207	8,078	9,175
Replacement Vehicle Tire Fee	3,638	3,674	3,763	3,713	4,276
Derelict Vessel Fee	0	0	0	118	118
<b>Gross Receipts Taxes</b>	<b>3,948,631</b>	<b>4,137,724</b>	<b>4,143,544</b>	<b>4,365,333</b>	<b>4,601,517</b>
Business and Occupation	3,130,753	3,311,594	3,250,359	3,396,730	3,633,250
Public Utility	377,245	378,775	413,682	400,482	420,623
Litter	9,434	9,856	10,302	10,865	11,453
Insurance Premiums	430,052	436,118	467,871	555,976	534,663
Pari-mutuel	1,148	1,381	1,329	1,281	1,528
<b>Property &amp; In-lieu Excise Taxes</b>	<b>1,986,529</b>	<b>2,026,680</b>	<b>2,067,256</b>	<b>2,115,075</b>	<b>2,162,114</b>
State Property Tax Levy	1,898,427	1,935,875	1,974,125	2,019,486	2,061,206
Watercraft/Aircraft Excises	12,719	12,774	13,366	13,995	14,159
PUD Privilege	44,815	47,816	49,342	50,924	51,180
Timber Excise	3,492	2,821	2,742	2,166	2,669
Leasehold Excise	27,077	27,394	27,682	28,504	32,900
<b>Other State Taxes</b>	<b>895,458</b>	<b>1,051,223</b>	<b>1,196,184</b>	<b>1,280,816</b>	<b>1,461,620</b>
Estate	114,828	104,449	156,019	154,040	134,680
Real Estate Excise	422,360	573,943	662,132	808,977	959,492
Fish	810	2,593	2,800	3,475	2,987
Hazardous Substance (incl. local)	197,604	198,464	195,011	153,496	113,225
Carbonated Beverage Syrup	2,855	8,575	7,636	6,847	8,650
Carbonated Beverage (Bottled)	0	0	0	0	0
Petroleum Products	217	1,001	-96	518	25,563
Oil Spill	3,571	3,918	3,641	3,184	4,016
Intermediate Care Facilities	7,858	7,851	8,708	7,978	9,020
Enhanced 911 Telephone (state)	23,850	26,332	25,599	22,747	25,249
Telephone Lines (WTAP & TRS)	8,024	7,574	1,175	-19	0
Nursing Home Quality Maint. Fee	0	0	0	0	0
Penalties and Interest	113,481	116,525	133,559	119,572	178,738

1 State convention center taxes in King County shifted to local PFD on November 30, 2010.

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

## Chart 2 NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 2000  
Fiscal Years 2000-2016

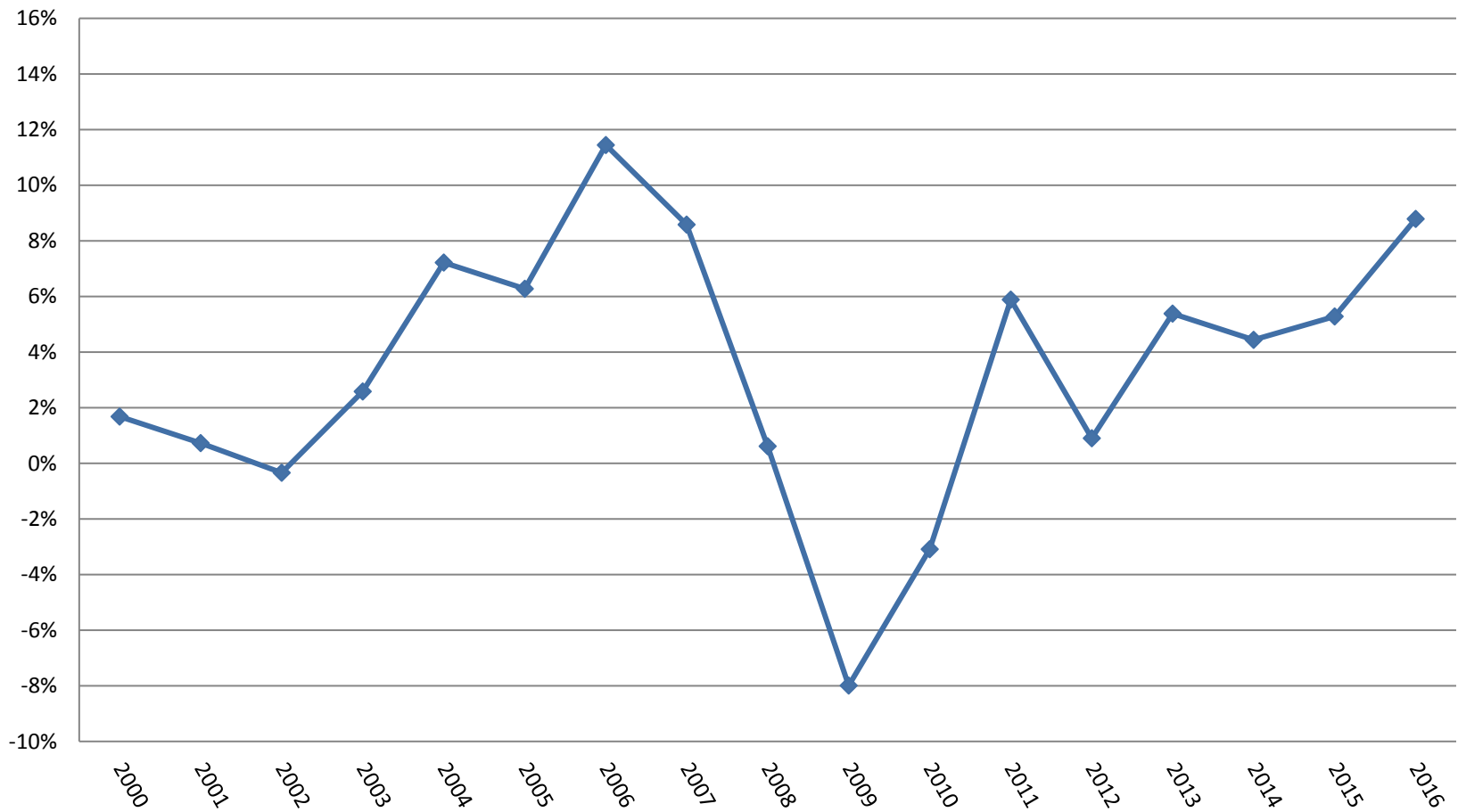


Table 3

## WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2015<sup>1</sup>

Source	Amount (\$000) <sup>2</sup>	% of State Sources
<b>TAXES - Department of Revenue<sup>3</sup></b>	<b>\$16,453,020</b>	<b>93.0 %</b>
<b>1935 Revenue Act Taxes</b>	<b>13,312,357</b>	<b>75.2</b>
Retail sales	8,309,495	47.0
Use	593,901	3.4
Business and occupation	3,388,542	19.2
Public utility	385,893	2.2
Cigarette (incl. tribal)	417,130	2.4
Liquor sales (percent)	96,734	0.5
Penalties and interest	120,663	0.7
<b>Other General Fund Taxes</b>	<b>3,140,663</b>	<b>17.8</b>
Tobacco products	57,053	0.3
Liquor sales (liter)	133,360	0.8
Liquor surtaxes	23,635	0.1
State property tax	2,018,393	11.4
PUD privilege	50,924	0.3
Leasehold excise	28,975	0.2
Real estate excise	744,043	4.2
Brokered natural gas	28,100	0.2
ICF tax	7,863	0.0
Solid waste collection	38,477	0.2
Carbonated Beverage Syrup	6,928	0.0
All other DOR G.F. taxes	2,910	0.0
<b>TAXES - OTHER STATE AGENCIES</b>	<b>554,943</b>	<b>3.1</b>
Watercraft excise	13,755	0.1
Insurance premiums	540,717	3.1
Other taxes	472	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>685,907</b>	<b>3.9</b>
Dept. of Revenue non-tax revenues	87,488	0.5
Licenses, permits and fees	114,845	0.6
Contributions and grants	142,462	0.8
Interest income	19	0.0
Budget Stabilization transfers	0	0.0
Operating transfers (net)	200,954	1.1
Other miscellaneous revenue	140,139	0.8
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$17,693,870</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>12,073,181</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$29,767,050</b>	

<sup>1</sup>Data for fiscal year 2016 will be included in the 2017 Tax Statistics

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

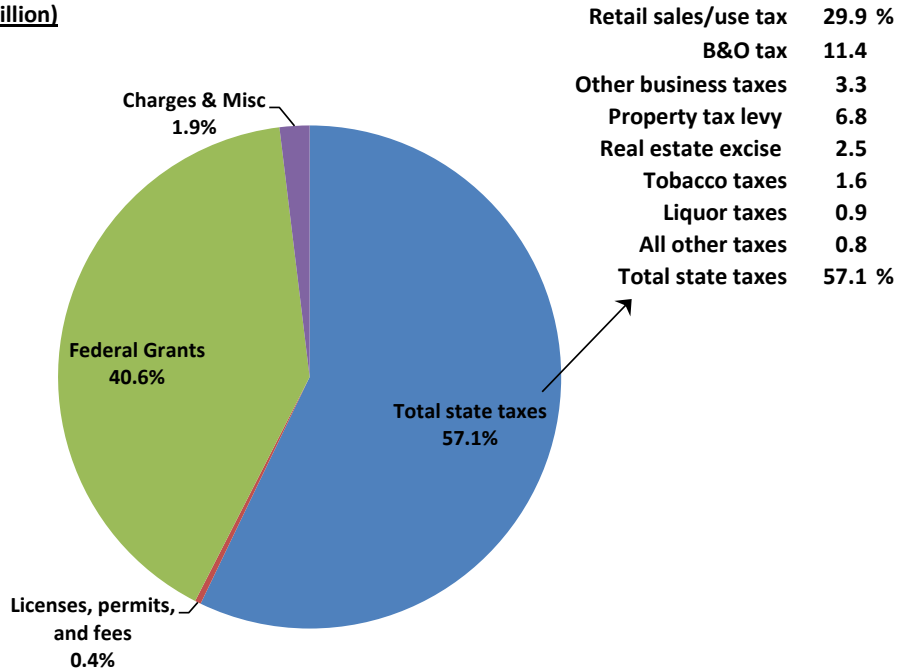
<sup>3</sup>These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

Source: "2015 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

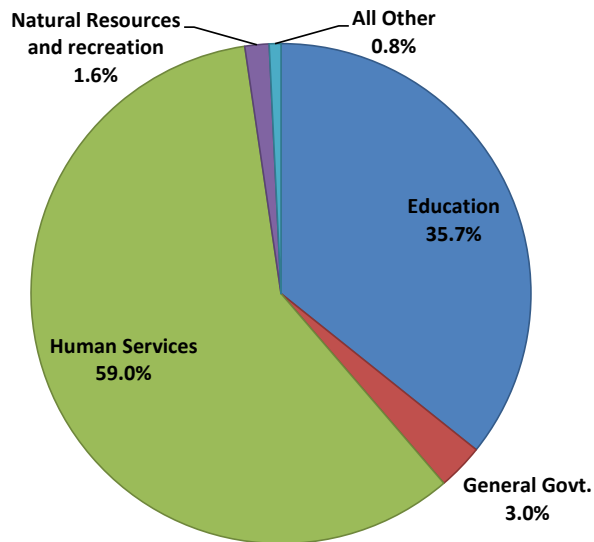


**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2015**

**Revenue - \$29.8(Billion)**



**Expenditures - \$28.5 (Billion)**



Source: "2015 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2015 and 2016 (\$000)**

Source	Fiscal Year 2015	Fiscal Year 2016	Percent Change
<b>STATE TAXES</b>	<b>\$16,869,950</b>	<b>\$18,140,480</b>	<b>7.5 %</b>
<b>1935 Revenue Act Taxes</b>	<b>13,296,242</b>	<b>14,389,173</b>	<b>8.2</b>
Retail sales	8,255,132	8,979,623	8.8
Use	592,857	643,880	8.6
Business and occupation	3,396,730	3,633,250	7.0
Public utility	400,482	420,623	5.0
Cigarette	398,823	391,487	(1.8)
Liquor sales	132,646	141,573	6.7
Penalties and interest	119,572	178,738	49.5
<b>Property and In-lieu Excises</b>	<b>2,101,080</b>	<b>2,147,955</b>	<b>2.2</b>
State property tax	2,019,486	2,061,206	2.1
PUD privilege	50,924	51,180	0.5
Timber excise (state)	2,166	2,669	23.2
Leasehold excise (state)	28,504	32,900	15.4
<b>Other State Taxes</b>	<b>1,472,628</b>	<b>1,603,352</b>	<b>8.9</b>
Estate	154,040	134,680	(12.6)
Tobacco products	46,517	51,641	11.0
Liquor liter	142,137	147,541	3.8
Litter	10,865	11,453	5.4
Fish	3,475	2,987	(14.0)
Real estate excise	808,977	959,492	18.6
Solid waste collection	40,047	42,912	7.2
Wood stove fee	205	219	6.9
Hazardous substance (incl. local)	153,496	113,225	(26.2)
Carbonated beverage syrup	6,847	8,650	26.3
Petroleum products	518	25,563	4,830.5
Brokered natural gas	28,076	21,370	(23.9)
Oil spill tax	3,184	4,016	26.1
Intermediate Care Facilities tax	7,978	9,020	13.1
Rental car	29,218	31,765	8.7
Enhanced 911 telephone	25,158	25,249	0.4
Telephone assistance - WTAP	(12)	0	(100.2)
Telecomm. relay service - TRS	(7)	0	(100.4)
Replacement vehicle tire fee	3,713	4,276	15.2
Shared tribal cigarette tax	8,078	9,175	13.6
Derelict Vessel Fee	118	118	0.0
<b>ADMINISTRATIVE COLLECTIONS</b>	<b>102,461</b>	<b>119,976</b>	<b>17.1</b>
Escheats	393	0	(99.9)
Property tax exemption fees	72	69	(5.1)
Unclaimed property (G.F. & UCP Fund net)	61,503	74,962	21.9
Master Licensing Fees	9,241	10,291	11.4
City/county administration fee	14,003	15,265	9.0
Transit district administration fee	9,515	10,657	12.0
Other local tax administration fees	7,434	8,115	9.2
Vehicle excise taxes and penalties	80	323	303.0
Miscellaneous receipts	219	294	34.7

<b>LOCAL TAX COLLECTIONS<sup>1</sup></b>	<b>3,819,407</b>	<b>4,178,361</b>	<b>9.4</b>
Local sales/use taxes:			
City/county (1.0%)	1,368,380	1,482,357	8.3
Transit district (0.1 - 0.9%)	942,107	1,055,064	12.0
Criminal justice (0.1%)	136,010	147,417	8.4
Public facilities (0.1 - 0.2%)	13,294	14,396	8.3
Correctional facilities (0.1%)	45,063	48,637	7.9
Regional transit (0.9%)	651,173	714,983	9.8
Rural counties sales/use (0.09%) <sup>2</sup>	29,799	31,216	4.8
Regional centers & theaters (0.033%) <sup>2</sup>	23,500	25,307	7.7
Pierce County zoo/aquarium (0.1%)	13,812	15,077	9.2
Emergency communications (0.1%)	41,654	44,898	7.8
Public safety (0.3%)	45,732	56,761	24.1
Mental health/chemical dependency (0.1%)	109,366	119,054	8.9
King County Stadium Taxes:			
Food & beverage (0.5%) <sup>3</sup>	79	61	(22.8)
Baseball stadium sales/use (0.017%) <sup>2,4</sup>	0	0	0.0
Football lodging tax/ stadium sales/use (0.016%) <sup>2,6</sup>	12,536	20,791	65.9
Annexation services (0.1 - 0.85%) <sup>2</sup>	16,334	17,448	6.8
Health sciences/services (0.02%) <sup>2</sup>	1,751	1,849	5.6
LIFT & LRF; Hospital Benefit Zone	11,380	11,380	(0.0)
<b>SUBTOTAL - Local sales/use taxes</b>	<b>3,461,970</b>	<b>3,806,699</b>	<b>10.0</b>
City/county leasehold tax	24,571	28,274	15.1
County timber tax	39,328	34,738	(11.7)
County E-911 telephone tax	69,664	69,989	0.5
Master License Services - Partners	10,136	12,555	23.9
Local convention center taxes	89,409	97,869	9.5
Local hotel/motel taxes & daily room fees	95,829	102,605	7.1
Brokered natural gas	8,945	7,184	(19.7)
Rental car taxes:			
County (1.0%)	4,251	4,580	7.7
King County baseball stadium (2.0%) <sup>5</sup>	0	0	
Regional transit (0.8%)	3,115	3,369	8.2
Local REET - controlling interest	11,555	9,823	(15.0)
REET \$5 fee - Prop Tax Admin Assistance	636	675	6.2
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$20,791,818</b>	<b>\$22,438,817</b>	<b>7.9 %</b>

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

- 1 Past reports showed local tax distributions instead of collections.
- 2 Local tax is credited against state retail sales/use tax - no additional tax for consumers.
- 3 King County Food and Beverage tax final distributions were in September of 2011.  
King County state-shared Baseball Stadium tax final distributions were in August of 2011. Because this was a state-shared tax, the revenues now return to the state.
- 4 King County rental car tax final distributions were in September 2011.
- 5 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium

**Table 5**

<b>DEPARTMENT OF REVENUE COLLECTIONS</b>		
<b>Net State Tax Collections by Tax and Fund</b>		
<b>Fiscal Years 2015 and 2016 (\$000)</b>		
	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2016</b>
<b>Tax Source and Fund</b>		
<b>Retail Sales Tax</b>		
General Fund	8,207,801	8,927,330
Advanced Environmental Mitigation Account	44	49
Multimodal Transportation Account	34,063	38,084
Performance Audits of Government Account	13,224	14,160
<b>TOTAL</b>	<b>8,255,132</b>	<b>8,979,623</b>
<b>Use Tax</b>		
General Fund	585,439	635,763
Advanced Environmental Mitigation Acct.	0	1
Multimodal Transportation Account	6,463	7,095
Performance Audits of Government Account	955	1,021
<b>TOTAL</b>	<b>592,857</b>	<b>643,880</b>
<b>Business and Occupation Tax</b>		
General Fund	3,391,489	3,628,440
Problem Gambling Account	401	446
Forest & Fish Support Account	4,839	4,364
<b>TOTAL</b>	<b>3,396,730</b>	<b>3,633,250</b>
<b>Public Utility Tax</b>		
General Fund	383,061	400,517
Public Works Assistance Account <sup>1</sup>	-64	0
Education Legacy Trust Account	17,485	20,106
<b>TOTAL</b>	<b>400,482</b>	<b>420,623</b>
<b>Cigarette Tax</b>		
General Fund	398,823	391,487
<b>TOTAL</b>	<b>398,823</b>	<b>391,487</b>
<b>Liquor Sales Tax</b>		
General Fund	110,813	105,329
Liquor Excise Tax Account	21,833	36,245
<b>TOTAL</b>	<b>132,646</b>	<b>141,573</b>
<b>Penalties and Interest</b>		
General Fund - TOTAL	119,572	178,738
<b>State Property Tax Levy</b>		
General Fund - TOTAL	2,019,486	2,061,206
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	50,924	51,180
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	2,166	2,669

<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	28,504	32,900
<b>Estate Tax</b>		
General Fund (Previous)	-810	344
Education Legacy Trust Account	154,850	134,336
TOTAL	154,040	134,680
<b>Tobacco Products Tax</b>		
General Fund - TOTAL	46,517	51,641
<b>Liquor Liter Tax</b>		
General Fund - TOTAL	142,137	147,541
<b>Food Fish/Shellfish Tax</b>		
General Fund	3,472	2,985
State Wildlife Account	3	2
Sea Cucumber Dive Fishery Account	0	0
Sea Urchin Dive Fishery Account	0	0
TOTAL	3,475	2,987
<b>Carbonated Beverage Syrup Tax</b>		
General Fund - TOTAL	6,847	8,650
<b>Real Estate Excise Tax</b>		
General Fund	741,236	885,112
Public Works Assistance Account	17,345	19,153
Washington Housing Trust Account	790	757
City/County Assistance	13,915	15,324
Education Legacy Trust Account	35,691	39,147
TOTAL	808,977	959,492
<b>Litter Tax</b>		
Litter Control Account - TOTAL	10,865	11,453
<b>Solid Waste Collection Tax</b>		
General Fund - TOTAL	40,047	42,912
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	205	219
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	78,400	63,406
Local Toxics Control Account	61,600	49,819
Environmental Legacy Stewardship Account	13,496	0
TOTAL	153,496	113,225
<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	518	25,563
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	28,076	21,370
<b>Oil Spill Tax</b>		
General Fund	10	30

Oil Spill Response Account	93	364
Oil Spill Prevention (Admin.) Account	3,061	3,652
<b>TOTAL</b>	<b>3,184</b>	<b>4,016</b>
<b>ICF (Intermediate Care Facilities) Tax</b>		
General Fund - TOTAL	7,978	9,020
<b>State Rental Car Tax</b>		
Multimodal Transportation Account - TOTAL	29,218	31,765
<b>Enhanced 911 Telephone Tax</b>		
Enhanced 911 Account - TOTAL	25,158	25,249
<b>Telephone Line Tax (WTAP)</b>		
General Fund	-12	0
Telephone Assistance Account - TOTAL	0	0
<b>TOTAL</b>	<b>-12</b>	<b>0</b>
<b>Telephone Line Tax (TRS)</b>		
General Fund	-7	0
Telecommunications Relay Service Account - TOTAL	0	0
<b>TOTAL</b>	<b>-7</b>	<b>0</b>
<b>Replacement Vehicle Tire Fee</b>		
Waste Tire Removal Account - TOTAL	3,713	4,276
<b>Tribal Cigarette Taxes</b>		
General Fund - Puyallup Tribe - TOTAL	8,078	9,175
<b>Derelict Vessel Fee</b>		
Performance Audits of Government Account - TOTAL	118	118
	<hr/>	<hr/>
<b>SUBTOTAL - General Fund Taxes</b>	<b>16,321,667</b>	<b>17,594,307</b>
<b>SUBTOTAL - All Other Taxes</b>	<b>545,873</b>	<b>546,173</b>
	<hr/>	<hr/>
<b>GRAND TOTAL - Dept. of Revenue State Tax Collections</b>	<b>\$ 16,867,539</b>	<b>\$ 18,140,480</b>

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

Table 6

<b>DEPARTMENT OF REVENUE COLLECTIONS</b>		
<b>Net State Tax Collections by Fund and Tax - FY 2015 and 2016 (\$000)</b>		
Fund and Tax Source	Fiscal Year 2015	Fiscal Year 2016
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$8,207,801	\$8,927,330
Use Tax	585,439	635,763
Business and Occupation Tax	3,391,489	3,628,440
Public Utility Tax	383,061	400,517
Cigarette Tax	398,823	391,487
Liquor Sales Tax	110,813	105,329
State Property Tax Levy	2,019,486	2,061,206
PUD Privilege Tax (incl. local distributions)	50,924	51,180
Timber Excise Tax (ex. local distributions)	2,166	2,669
Leasehold Excise tax (ex. local distributions)	28,504	32,900
Estate Tax (pre-2005)	-810	344
Tobacco Products Tax	46,517	51,641
Liquor Liter Tax	142,137	147,541
Foodfish/Shellfish Tax	3,472	2,985
Real Estate Excise Tax	741,236	885,112
Carbonated Beverage Syrup Tax	6,847	8,650
Brokered Natural Gas Use Tax	28,076	21,370
ICF Tax	7,978	9,020
Tribal Cigarette Tax (Puyallup)	8,078	9,175
Solid Waste Collection Tax	40,047	42,912
Oil Spill Tax	30	-1
Penalties & Interest	119,572	178,738
Telephone Line Tax (WTAP)	-12	0
Telephone Line Tax (TRS)	-7	0
SUBTOTAL - General Fund	16,321,667	17,594,307
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	44	49
Use Tax	0	1
SUBTOTAL	44	50
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	34,063	38,084
Use Tax	6,463	7,095
Rental Car Tax	29,218	31,765
SUBTOTAL	69,744	76,944
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	13,224	14,160
Use Tax	955	1,021
SUBTOTAL	14,179	15,181
<b>DERELICT VESSEL REMOVAL ACCOUNT (513)</b>		
Derelict Vessel Fee	118	118





<b>OIL SPILL RESPONSE ACCOUNT (223)<sup>2</sup></b>		
Oil Spill Tax	93	364
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	25,158	25,249
<b>TELEPHONE ASSISTANCE ACCOUNT (539)</b>		
Telephone Assistance Tax - WTAP	0	0
<b>TELECOMMUNICATIONS DEVICES ACCOUNT (540)</b>		
Telephone Relay Service Tax - TRS	0	0
<b>ENVIRONMENTAL LEGACY STEWARDSHIP ACCOUNT (19G)</b>	13,496	0
	<hr/>	<hr/>
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>\$16,869,950</b>	<b>18,140,480</b>
<hr/>		

**Table 7**  
**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES**  
**As of July 1, 2016**

Source	Summary of State Tax Rate and Base (local rates not included)
<b>General &amp; Selective Sales Taxes</b>	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	49.4 cents per gallon
Liquor Sales	20.5% of wholesale price (13.7% for resellers of liquor by the drink)
Liquor Liter	\$3.77 per liter
Beer Excise	\$8.08 per barrel/\$4.782 per barrel for in-state small breweries
Wine Excise	\$0.0814 to \$0.4536 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of the taxable sales price
Cigar Tax	\$0.65 per cigar
Little Cigar Tax	\$0.15125 per little cigar or \$3.025 per pack of 20
Moist Snuff (1.2 oz. or less)	\$2.526 per unit
Moist Snuff (more than 1.2 oz.)	\$2.105 per unit
Marijuana Excise	37% on the retail customer <sup>1</sup>
Solid Waste Collection	3.6% of charges for collection/disposal of solid waste
Wood Stove Fee	\$30 per solid fuel burning device
Brokered Natural Gas	3.852% of price of natural gas purchased via a broker
Rental Car	5.9% of price for vehicles rented for less than 30 days
Tribal Cigarette taxes	30% of the \$30.25 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
Telephone sales tax	6.5% of local telephone service charges
<b>Gross Receipts Taxes</b>	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.5%; Other business activities = 0.138% to 3.3%
Public Utility	Distribution of electricity = 3.873% of gross operating income; Other utility activities = 0.642% to 5.029%
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts more than \$50M; 1.803 for gross receipts \$50M or less of pari-mutuel machines at horse race tracks
<b>Property &amp; In-lieu Excise Taxes</b>	
State Property Tax Levy	\$2.00 per \$1,000 of fair market value statewide average; taxes due in 2016
Watercraft/Aircraft Excises	0.5% of fair market value for boats; \$20 - \$125 for private aircraft
PUD Privilege	2.14% of gross power sales, plus 5.35% of 1st 4 mills
Timber Excise	Stumpage value of harvested timber: private land = 1.0%; public = 1.0%
Leasehold Excise	12.84% of contract rent for publicly owned property
<b>Other State Taxes</b>	
Estate	10 - 20% of net taxable estates valued above \$1 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed; Other fishing activities = 0.09% to 4.92%
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.3% of wholesale value (not currently imposed)
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	25 cents per switched or radio-access line

<sup>1</sup>Effective July 1, 2016.

**Table 8**

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:  
AVERAGE COST OF COLLECTION  
Fiscal Years 1981 - 2016**

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

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

2 Includes employee benefits.

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

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

**Table 9****REAL ESTATE EXCISE TAX STATISTICS****State REET Collections and****Estimated Value of Sales****Fiscal Years 1987 - 2016**

<b>Fiscal Year</b>	<b>Number of Sales</b>	<b>State Real Estate Excise Tax Collections (\$000)</b>	<b>Estimated Value of Sales (\$000,000)</b>
2016	270,689	\$945,901	\$73,899
2015	254,147	787,068	61,490
2014	242,434	645,919	50,462
2013	241,595	579,062	45,239
2012	209,442	417,408	32,610
2011	206,805	378,041	29,534
2010	215,233	409,796	32,015
2009	198,515	397,623	31,064
2008	250,971	707,995	55,302
2007	316,432	986,721	77,088
2006	364,906	1,003,138	78,370
2005	364,900	855,350	66,824
2004	344,056	644,085	50,319
2003	316,635	521,220	40,720
2002	287,851	434,191	33,921
2001	272,480	435,958	34,059
2000	279,597	434,989	33,984
1999	289,890	423,028	33,049
1998	277,638	390,169	30,482
1997	246,871	306,407	23,938
1996	249,715	274,856	21,473
1995	244,632	250,425	19,565
1994	289,664	279,781	21,858
1993	269,622	230,751	18,027
1991	241,194	207,135	16,182
1990	281,779	268,153	20,949
1989	230,157	186,435	14,565
1988	214,868	143,850	10,735
1987	230,568	131,047	11,884

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

Table 10

REAL ESTATE EXCISE TAX STATISTICS<sup>1</sup>

## State and Local Tax Collections by County - Fiscal Year 2016

Counties	Number of Taxable Sales	FY 2016 Collections		Estimated Value of Sales (\$'000)		
		Local Taxes	State Tax <sup>2</sup>	FY 2015	FY 2016	% Change
Adams	820	\$207,890	\$1,064,397	\$55,822	\$83,156	49.0 %
Asotin	911	251,910	1,108,666	96,996	86,615	(10.7)
Benton	7,840	6,903,004	19,398,855	1,040,682	1,515,536	45.6
Chelan	4,131	3,030,175	7,935,005	550,045	619,922	12.7
Clallam	3,603	2,360,234	6,081,046	399,484	475,082	18.9
Clark	19,455	21,115,674	54,307,729	3,228,880	4,242,791	31.4
Columbia	276	106,497	325,952	17,908	25,465	42.2
Cowlitz	4,654	1,444,693	6,770,039	438,745	528,909	20.6
Douglas	1,892	787,880	3,205,268	220,523	250,412	13.6
Ferry	552	76,117	389,718	21,382	30,447	42.4
Franklin	2,878	2,329,863	5,967,115	354,016	466,181	31.7
Garfield	152	20,047	102,638	7,497	8,019	7.0
Grant	4,066	2,310,690	5,964,854	358,808	466,004	29.9
Grays Harbor	4,082	793,880	4,064,365	238,264	317,528	33.3
Island	4,674	4,112,648	10,528,379	629,620	822,530	30.6
Jefferson	2,277	1,795,967	4,597,675	262,813	359,193	36.7
King	66,143	178,176,713	456,136,645	31,158,744	35,635,675	14.4
Kitsap	9,949	10,747,959	27,514,747	1,696,957	2,149,590	26.7
Kittitas	2,633	1,157,222	5,903,336	420,773	461,198	9.6
Klickitat	1,373	876,700	1,986,032	125,736	155,159	23.4
Lewis	3,564	1,627,345	4,235,828	299,434	330,924	10.5
Lincoln	784	113,033	578,722	42,512	45,213	6.4
Mason	3,631	1,632,540	4,179,301	254,631	326,508	28.2
Okanogan	2,178	424,532	2,133,177	145,376	166,654	14.6
Pacific	1,839	1,002,461	2,815,193	112,903	219,937	94.8
Pend Oreille	947	182,192	836,153	59,021	65,324	10.7
Pierce	31,179	30,876,615	84,818,722	5,264,651	6,626,463	25.9
San Juan	1,306	4,122,040	3,536,076	231,225	276,256	19.5
Skagit	5,575	4,825,833	12,353,996	845,263	965,156	14.2
Skamania	592	193,160	988,981	59,652	77,264	29.5
Snohomish	26,585	42,690,645	109,304,254	6,157,937	8,539,395	38.7
Spokane	17,999	12,796,436	32,808,185	2,174,866	2,563,139	17.9
Stevens	2,354	453,246	2,320,618	181,154	181,298	0.1
Thurston	9,822	8,564,008	22,325,564	1,518,875	1,744,185	14.8
Wahkiakum	348	61,627	315,532	41,241	24,651	(40.2)
Walla Walla	2,240	718,037	3,648,745	327,114	285,058	(12.9)
Whatcom	8,777	8,624,390	22,078,758	1,532,238	1,724,903	12.6
Whitman	1,439	183,976	2,218,204	182,484	173,297	(5.0)
Yakima	7,169	3,285,464	11,052,901	735,415	863,508	17.4
<b>TOTAL</b>	<b>270,689</b>	<b>\$360,983,343</b>	<b>\$945,901,369</b>	<b>\$61,489,687</b>	<b>\$73,898,544</b>	<b>20.2 %</b>

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

2 Includes 1.3% retained by the county for collection costs.

Table 11

**NUMBER OF STATE EXCISE TAXPAYERS**  
**Registered Accounts by County and Reporting Frequency**  
**As of July 1, 2016**

County Total	Monthly	Quarterly	Annual <sup>1</sup>	Nonreporter <sup>2</sup>	Total
Adams	268	319	502	556	1,645
Asotin	200	250	411	152	1,013
Benton	2,295	2,737	4,658	1,925	11,615
Chelan	1,663	1,719	2,777	1,436	7,595
Clallam	1,261	1,562	2,784	994	6,601
Clark	5,063	7,811	13,451	5,235	31,560
Columbia	73	80	136	92	381
Cowlitz	1,200	1,349	2,495	995	6,039
Douglas	376	574	942	580	2,472
Ferry	81	118	221	81	501
Franklin	925	1,182	1,822	1,135	5,064
Garfield	31	49	83	105	268
Grant	1,060	1,217	1,845	1,270	5,392
Grays Harbor	1,059	1,144	1,902	785	4,890
Island	1,099	1,603	3,318	1,097	7,117
Jefferson	596	919	1,847	609	3,971
King	37,057	47,284	89,897	33,468	207,706
Kitsap	3,239	4,358	8,389	3,218	19,204
Kittitas	761	860	1,541	567	3,729
Klickitat	334	443	732	298	1,807
Lewis	1,041	1,290	2,377	986	5,694
Lincoln	162	357	443	520	1,482
Mason	640	888	1,847	730	4,105
Okanogan	718	816	1,456	849	3,839
Pacific	393	485	664	341	1,883
Pend Oreille	137	178	417	166	898
Pierce	9,902	13,118	23,980	9,618	56,618
San Juan	681	824	1,494	531	3,530
Skagit	2,090	2,448	4,290	1,765	10,593
Skamania	96	142	251	95	584
Snohomish	10,439	13,498	24,160	9,199	57,296
Spokane	6,657	8,001	14,086	5,524	34,268
Stevens	501	653	1,359	564	3,077
Thurston	3,430	4,557	9,235	3,744	20,966
Wahkiakum	46	87	148	62	343
Walla Walla	749	951	1,737	741	4,178
Whatcom	3,626	4,635	8,642	4,177	21,080
Whitman	432	418	941	738	2,529
Yakima	2,771	3,094	5,197	2,771	13,833
<b>SUBTOTAL</b>	<b>103,152</b>	<b>132,018</b>	<b>242,477</b>	<b>97,719</b>	<b>575,366</b>
<b>Out-Of-State</b>	<b>28,139</b>	<b>25,237</b>	<b>22,936</b>	<b>18,219</b>	<b>94,531</b>
<b>TOTAL</b>	<b>131,291</b>	<b>157,255</b>	<b>265,413</b>	<b>115,938</b>	<b>669,897</b>

1 Includes seasonal reporters.

2 Firms with annual gross income of up to \$28,000 which have no sales tax liability; or \$46,667 per year for firms generating at least 50% of their taxable amount from service activities or operators of contests of chance (up to \$24,000 for public utility tax) are not required to file excise tax returns.

Table 12

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE**  
**By County and Major Industry - Calendar Year 2015**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	12	4	5	24	63	49	157
Asotin	17	6	3	15	51	14	106
Benton	229	48	44	236	907	238	1,702
Chelan	116	36	21	106	435	136	850
Clallam	100	43	23	133	373	104	776
Clark	645	171	112	581	2,165	767	4,441
Columbia	1	1	0	4	9	6	21
Cowlitz	81	31	23	145	372	86	738
Douglas	48	10	13	60	165	54	350
Ferry	5	4	1	10	33	6	59
Franklin	93	12	16	88	331	148	688
Garfield	2	1	0	2	9	5	19
Grant	53	20	131	97	287	123	711
Grays Harbor	67	29	21	119	250	65	551
Island	87	52	21	141	435	77	813
Jefferson	55	27	9	63	220	41	415
King	2,436	810	706	3,469	16,115	4,402	27,938
Kitsap	308	112	57	387	1,277	263	2,404
Kittitas	85	25	11	89	223	70	503
Klickitat	25	8	8	24	104	36	205
Lewis	101	37	20	131	331	102	722
Lincoln	16	2	142	36	28	16	240
Mason	64	20	12	84	223	36	439
Okanogan	42	21	15	55	157	53	343
Pacific	22	11	6	26	92	27	184
Pend Oreille	13	5	3	22	46	12	101
Pierce	1,113	292	188	1,277	4,109	1,090	8,069
San Juan	39	16	11	42	176	43	327
Skagit	136	61	45	193	634	137	1,206
Skamania	11	6	4	10	28	11	70
Snohomish	1,122	260	229	1,131	4,171	914	7,827
Spokane	577	167	103	697	2,231	676	4,451
Stevens	33	24	14	65	128	67	331
Thurston	301	86	84	475	1,507	318	2,771
Wahkiakum	4	2	3	2	15	5	31
Walla Walla	70	27	15	67	278	57	514
Whatcom	252	104	92	382	1,255	380	2,465
Whitman	18	10	10	42	119	39	238
Yakima	158	56	55	235	699	286	1,489
Out of State	1,415	330	956	1,780	5,568	1,615	11,664
<b>TOTAL</b>	<b>9,972</b>	<b>2,987</b>	<b>3,232</b>	<b>12,545</b>	<b>45,619</b>	<b>12,574</b>	<b>86,929</b>

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

**Table 13**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2014 and 2015**

Industry	NAICS	2014	2015
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	628	670
Textiles & apparel	313-316	356	374
Lumber, wood & paper	321-322	143	178
Petroleum, chemicals, plastics	324-327	1,010	352
Metal products	331-332	233	237
Industrial machinery	333	71	85
Computers & electronics	334	83	84
Appliances & electrical equip.	335	22	39
Transportation equipment	336	79	85
Other manufacturing	323, 337, 339	874	883
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	1,441	1,603
Nondurable goods	424	1,760	1,516
Other wholesaling	425	90	113
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	539	513
Furniture & home furnishings	442	284	443
Electronics & appliances	443	629	655
Building materials	4441	194	218
Lawn & garden supply	4442	159	192
Food & beverages (off-premises)	445	686	841
Health & personal care	446	1,589	1,172
Gas stations (& mini-marts w/ pumps)	447	135	108
Apparel & accessories	448	1,304	1,650
Sporting goods, hobby, book stores	451	1,024	1,041
Department stores	4521	2	1
General merchandise	4529	93	72
E-commerce & mail order	4541	1,150	451
Misc. retailers	453, 4542-4543	5,608	5,188
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	1,466	1,158
Utilities: electric, nat. gas, water/sewer	22	43	33
Construction	23	9,092	9,972
Transportation (passenger & freight)	48, 492	3,811	4,548
Warehouses	493	37	39
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	159	182
Software development	5112	53	81
Motion picture & audio recording	512	754	588
Radio & TV broadcasting; cable TV	515	31	27
Telephone & telecommunications	517	118	116
Information & data processing services	518-519	492	534



**Table 13**

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE  
Statewide by Industry - Calendar Years 2014 and 2015**

Industry	NAICS	2014	2015
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,143	1,316
Insurance agents & brokers	524	528	586
Real estate agents & brokers	531	3,408	3,366
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	411	433
Legal services	5411	867	899
Accounting services	5412	923	1,047
Architectural & engineering services	5413-5414	2,231	2,151
Computer services	5415	3,142	3,175
Other business services	5416-5419, 55-56	15,786	16,256
<b>PERSONAL SERVICES:</b>			
Health services	62	4,413	4,691
Arts, entertainment, recreation	71	3,168	2,862
Accommodations	721	426	564
Restaurants & Food Services	7223, 7225	2,747	2,730
Drinking Places	7224	123	145
Auto repair & services	8111	1,164	1,173
Personal care (beauty, barber, etc.)	8121-8122	2,863	2,781
Laundry & dry cleaning	8123	66	77
Other personal services	8129	2,027	2,248
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	2,325	2,377
Other services	8112-8114, 813-814, 99	2,295	2,010
<b>TOTAL NEW ACCOUNTS</b>		<b>86,298</b>	<b>86,929</b>

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

Table 14

STATE TAX COLLECTIONS IN WASHINGTON									
HISTORICAL DATA: 1900-1940									
Selected Fiscal Years, Dollars in Thousands									
Source	1900	1905	1910	1915	1920	1925	1930	1935	1940
<b>TOTAL STATE TAXES</b>	\$1,570	\$2,419	\$5,726	\$8,926	\$12,205	\$18,191	\$21,310	\$42,596	\$53,529
<b>Sales Taxes</b>									
Retail Sales	---	---	---	---	---	---	---	9,386	14,281
Use	---	---	---	---	---	---	---	---	1,027
Motor Fuels	---	---	---	---	---	3,020	5,027	11,945	16,156
Fuel Oil	---	---	---	---	---	---	---	1,027	924
Beer and Wine Excise	---	---	---	---	---	---	---	567	696
Liquor Sales	---	---	---	---	---	---	---	1,143	1,439
Cigarette	---	---	---	---	---	---	---	965	2,107
<b>Gross Receipts Taxes</b>									
Business and Occupation	---	---	---	---	---	---	---	6,009	5,418
Public Utility	---	---	---	---	---	---	---	1,969	2,335
Insurance Premiums	46	117	285	392	749	1,132	1,521	1,508	1,773
Express Company Excise	---	---	47	52	105	62	48	278	18
Parimutuel	---	---	---	---	---	---	---	---	155
Mechanical Devices	---	---	---	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---	---	17	1
<b>Property &amp; In-lieu Excises</b>									
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534	13,874	6,514	3,471
Vehicle Excises	---	---	---	---	---	---	---	---	1,316
PUD Privilege	---	---	---	---	---	---	---	---	---
<b>Other State Taxes</b>									
Inheritance and Gift	---	34	98	155	278	443	840	460	1,445
Conveyance	---	---	---	---	---	---	---	65	86
Admissions	---	---	---	---	---	---	---	714	732
Penalties/Interest	---	---	---	---	---	---	---	29	149

Source: Department of Revenue and Office of Financial Management.

Table 14

**STATE TAX COLLECTIONS IN WASHINGTON**  
**HISTORICAL DATA: 1950-1985**  
**Selected Fiscal Years, Dollars in Thousands**

Source	1945	1950	1955	1960	1965	1970	1975	1980	1985
<b>TOTAL STATE TAXES</b>	<b>\$114,241</b>	<b>\$187,145</b>	<b>\$296,256</b>	<b>\$439,487</b>	<b>\$575,959</b>	<b>\$951,572</b>	<b>\$1,448,334</b>	<b>\$2,759,579</b>	<b>\$4,317,675</b>
<b>Sales Taxes</b>									
Retail Sales	45,277	80,859	113,085	182,737	230,552	399,414	614,586	1,111,346	1,831,613
Use	2,194	4,643	7,945	13,363	17,041	29,381	47,752	96,128	166,923
Motor Fuels	16,492	37,330	50,673	60,482	83,452	140,878	161,514	254,637	346,809
Fuel Oil	950	---	---	---	---	---	---	---	---
Beer and Wine Excise	1,399	1,393	1,407	1,448	1,710	5,419	9,588	13,550	21,305
Liquor Sales	11,931	260	7,347	11,403	10,085	15,892	18,349	26,183	28,213
Liquor Liter	---	---	---	---	5,194	14,810	33,855	42,697	53,613
Cigarette	3,124	6,501	10,643	16,840	21,166	35,402	53,320	61,080	92,345
Tobacco Products	---	---	---	1,306	1,652	2,134	3,174	2,523	4,911
Convention Center	---	---	---	---	---	---	---	---	5,105
Replacement Tire	---	---	---	---	---	---	---	---	---
Refuse Collection	---	---	---	---	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---	---	---	---	---
Brokered Natural Gas	---	---	---	---	---	---	---	---	---
Rental Car	---	---	---	---	---	---	---	---	---
<b>Gross Receipts Taxes</b>									
Business and Occupation	14,358	18,860	46,316	63,710	77,348	115,715	203,561	402,443	653,360
Public Utility	3,895	5,470	9,037	14,426	19,219	27,244	48,174	93,570	124,857
Liter	1,769	---	---	---	---	---	910	1,459	2,531
Insurance Premiums	30	3,491	5,212	7,752	10,111	17,111	22,614	43,646	61,396
Parimutuel	468	608	896	1,161	1,051	2,304	4,694	7,199	7,043
Mechanical Devices	2,093	5,791	1,817	1,779	1,240	474	---	---	---
Boxing and Wrestling	6	14	22	6	14	15	28	47	26
<b>Property &amp; In-lieu Excises</b>									
State Property Tax	5,294	11,205	20,045	34,017	46,207	61,220	86,664	322,906	506,018
Vehicle Excises	2,457	6,068	14,550	16,682	27,864	52,112	69,111	144,965	226,196
PUD Privilege	59	240	688	1,211	2,869	4,302	5,357	7,736	17,182
Timber Excise	---	---	---	---	---	---	23,213	49,960	13,196
Leasehold Excise	---	---	---	---	---	---	---	3,688	5,794
<b>Other State Taxes</b>									
Inheritance and Gift	1,972	3,559	5,091	9,446	16,574	25,434	35,634	54,597	20,138
Conveyance	312	444	715	689	1,007	1,278	2,049	6,612	9,385
Real Estate Excise	---	---	---	---	---	---	---	---	94,538
Fish	---	---	---	---	---	---	---	---	1,785
Hazardous Substances	---	---	---	---	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---	---	---	---	---
Petroleum Products	---	---	---	---	---	---	---	---	---
Oil Spill	---	---	---	---	---	---	---	---	---
Hazardous Waste Fees	---	---	---	---	---	---	---	---	---
ICF Tax	---	---	---	---	---	---	---	---	---
Penalties/Interest	161	409	767	1,029	1,603	1,033	4,187	12,517	23,393

Source: Department of Revenue and Office of Financial Management.

**Table 14**  
**STATE TAX COLLECTIONS IN WASHINGTON**  
**HISTORICAL DATA: 1990-2015**  
**Selected Fiscal Years, Dollars in Thousands**

Source	1990	1995	2000	2005	2010	2015
<b>TOTAL STATE TAXES</b>	<b>\$7,006,794</b>	<b>\$9,619,176</b>	<b>\$11,895,816</b>	<b>\$13,902,948</b>	<b>\$15,122,921</b>	<b>\$18,723,684</b>
<b>Sales Taxes</b>						
Retail Sales	3,147,391	4,121,835	5,405,602	6,166,266	6,448,090	8,255,132
Use	225,964	292,450	383,796	453,901	428,576	592,857
Motor Fuels	498,024	616,278	755,428	930,975	1,238,592	1,230,139
Beer and Wine Excise	29,498	32,950	43,431	47,239	59,371	54,753
Liquor Sales	32,132	39,340	55,643	74,102	100,301	132,646
Liquor Liter	51,700	55,161	63,923	77,124	123,000	142,137
Cigarette	127,679	201,922	250,109	323,580	388,032	398,823
Tobacco Products	10,421	18,197	23,894	27,542	33,372	46,517
Convention Center	11,497	18,989	31,225	42,948	50,809	0
Replacement Tire	1,600	1,032	---	---	3,632	3,713
Refuse Collection	15,893	25,186	23,237	27,860	33,258	40,047
Wood Stove Fee	181	508	243	225	324	205
Brokered Natural Gas	---	7,938	14,835	29,745	37,725	28,076
Rental Car	---	13,015	21,111	19,282	21,489	29,218
Tribal Cigarette taxes	---	---	---	---	6,297	8,078
Derelict Vessel Fee	---	---	---	---	---	118
<b>Gross Receipts Taxes</b>						
Business and Occupation	1,085,009	1,590,477	1,854,948	2,269,105	2,577,618	3,396,730
Public Utility	114,316	189,590	246,383	303,778	373,621	400,482
Litter	3,230	4,161	5,851	7,190	9,075	10,865
Insurance Premiums	92,701	204,760	261,150	357,382	405,918	555,976
Parimutuel	10,449	3,412	1,964	1,836	1,349	1,281
Boxing and Wrestling	39	14	---	61	---	---
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	682,868	1,033,256	1,328,690	1,589,947	1,822,667	2,019,486
Vehicle Excises	411,893	668,567	376,024	15,223	12,869	13,994
PUD Privilege	20,983	26,117	29,122	38,024	39,123	50,924
Timber Excise	27,957	25,552	20,154	10,112	3,102	2,166
Leasehold Excise	9,168	12,129	16,567	19,918	25,849	28,504
<b>Other State Taxes</b>						
Estate	30,135	42,160	82,705	-42,229	78,717	154,040
Real Estate Excise	265,170	255,116	435,088	823,110	411,871	808,977
Fish	2,807	2,253	1,481	4,838	2,418	3,475
Hazardous Substances	42,039	38,843	49,472	80,929	149,417	153,496
Mobile Home Fee	49	---	---	---	---	---
Carbonated Beverage	14,149	23,514	9,901	9,688	8,553	6,847
Petroleum Products	13,236	---	---	3,688	48,073	518
Oil Spill	---	3,011	5,664	6,170	3,731	3,184
Hazardous Waste Fees	---	823	---	---	---	---
ICF Tax	---	12,427	8,396	8,129	9,531	7,978
Enhanced 911	---	---	9,588	16,677	20,222	22,747
Telephone Line Taxes	---	---	---	10,439	9,104	-19
Nursing Home Fee	---	---	---	33,557	---	---
Penalties/Interest	28,665	38,193	80,191	114,587	137,225	119,572

Source: Department of Revenue and Office of Financial Management.

## NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

### Major Tax Rate and Base Changes

NOTE: The data in these tables reflect fiscal years ending September 30 through 1929, ending March 31 through 1952 and June 30 thereafter. These tables include only taxes levied by the state, not local governments.

#### Retail Sales and Use Taxes

1935	2.0% tax enacted on the sales or use of tangible personal property
1939	Tangible personal property is taxable
1941	Rate changed to 3.0%; Real property is taxable
1951	Hotel and motel accommodations are taxable
1955	Rate changed to 3.33%
1959	Rate changed to 4.0%
1961	Amusement and recreation are taxable
1965	Rate changed to 4.2%
1967	Rate changed to 4.5%
1972	Sales tax deferral for plant expansions by manufacturers
1976	Rate changed to 4.6%
1978	Sales tax exemption for food for off-premises consumption (taxable again 1982-1983)
1979	Rate changed to 4.5%
1981	Rate changed to 5.5%
1982	Rate changed to 5.4%
1983	Rate changed to 6.5%; Business and long distance telephone services taxable
1984	Sales tax exemption for trade-in
1993	Sales tax extended to personal services – landscape maintenance, guided tours, physical fitness
1994	Sales tax exemption for high tech firms
1995	Sales tax exemption for manufacturing machinery
1996	Local sales tax of 0.017% in King County to fund a professional baseball stadium.
1997	Professional football stadium tax of 0.016%
1998	Public facilities in rural counties tax of 0.04%
1999	Public facilities tax increased to 0.08%; Exemption for distressed areas changed to a population density
2003	Statewide sales tax of 0.3% on motor vehicles; Exemptions for construction of facilities for the aerospace industry and semiconductor industry
2004	Exemptions for construction of facilities for aluminum smelters
2008	Deferrals for fruit and vegetable processing facilities, manufacturing of dairy and seafood products, and biotechnology manufacturing. Exemption for diesel and aircraft fuel used on farms and weatherization materials. New local sales tax for health sciences. Rural county local sales tax increased from 0.08% to 0.09%.
2008	Sourcing of sales tax changed from origin based to destination based as the state adopted the Streamline Sales & Use Tax Agreement.
2009	Deferral of state and local sales tax on construction of the new 520 bridge over Lake Washington. Deferral for new corporate headquarters facilities in a CEZ. Resale certificate replaced by a seller's permit. Sales tax extended to digital goods.
2010	Tax extended to candy and bottled water. Repealed by voters in November. Rural county tax deferral changed from population density basis to unemployment.
2011	Exemption for nonresidents from states/provinces with no or low sales taxes clarified.
2012	Payment of deferred taxes on the construction of the new Tacoma Narrows bridge extended six year to 2018.

### Motor Fuel Taxes

1921	A 0.01/gallon gas tax is enacted
1929	Tax raised to 0.02/gallon
1931	Tax raised to 0.04/gallon
1933	Tax raised to 0.05/gallon
1941	Special fuel tax enacted
1944	Constitutional amendment dedicated the gas tax to road construction
1949	Tax raised to 0.065/gallon
1961	Tax raised to 0.075/gallon
1963	Fuel importer tax enacted (repealed in 1995)
1967	Tax raised to 0.09/gallon. Aircraft fuel tax enacted
1977	Tax raised to 0.11/gallon
1979	Tax raised to 0.12/gallon
1981	Tax raised to 0.135/gallon
1982	Tax lowered to 0.12/gallon
1983	Tax raised to 0.16/gallon
1984	Tax raised to 0.18/gallon
1990	Tax raised to 0.22/gallon
1991	Tax raised to 0.23/gallon
2003	Tax raised to 0.28/gallon
2005	Tax raised to 0.31/gallon
2006	Tax raised to 0.34/gallon
2007	Tax raised to 0.36/gallon
2008	Tax raised to 0.375/gallon
2015	August 1, 2015 – June 30, 2016 Tax raised to 0.445/gallon

### Beer and Wine Excise Taxes

1934	Beer excise taxes enacted at \$1/barrel for beer
1935	Wine excise taxes enacted at .10/gallon
1965	Beer tax increased to \$1.50/barrel
1969	Additional 26% tax for wine
1973	Wine excise tax changed \$0.75/gallon
1981	Beer tax increased to \$2.60/barrel; wine tax changed to \$0.2025/liter
1982	Additional surtaxes enacted
1983	Additional surtaxes enacted
1989	Wine tax increased to \$0.2292/liter; strong wine increased to \$0.4536/liter; beer increased to \$4.78/barrel.
1993	Beer tax increased to \$5.742/barrel
1995	Beer tax increased to \$7.172/barrel
1997	Beer tax increased to \$9.562/barrel
1997	Beer tax reduced to \$8.08/barrel
2010	Beer tax increased to \$23.58/barrel incrementally through 2013
2013	Beer tax reduced to \$8.08/barrel; Beer and wine sampling authorized at qualifying farmers markets and grocery stores.

### Liquor Sales Tax (Percentage) and Liquor Liter Tax (Volume)

1935	Tax on hard liquor enacted at 10% of wholesale price
1943	Additional "War" liquor tax of 10% imposed
1949	Original tax and additional tax repealed

1951	10% rate reinstated; Rate increased to 15% for sales to consumers
1981	Surtax increased rate to 17.1%
1982	Surtax decreased rate to 11.4%
1993	Rate increased to 18.7% for health care purposes
1995	Rate increased to 19.7%
1997	Rate increased to 20.7%
2009	Health care account repealed
2012	Referendum passed moving the sale of hard liquor to the private sector. Most taxes remain - Distributors, restaurants and bars (On-premises): 13.7% sales tax, \$2.4408 liter tax; General Retail (Off-premises) 20.5% sales tax, \$3.7708 liter tax
2013	Former state liquor store auction buyers and former state contract liquor store owners exempted from the 17% license fee on sales to bars and restaurants for consumption on the premises.

#### Cigarette Tax

1935	Cigarette tax enacted at \$0.01/pack
1939	Rate increased to \$0.02/pack
1949	Rate increased to \$0.04/pack
1955	Rate increased to \$0.05/pack
1959	Rate increased to \$0.06/pack
1961	Rate increased to \$0.07/pack
1965	Rate increased to \$0.11/pack
1971	Rate increased to \$0.16/pack
1981	Rate increased to \$0.20/pack
1982	Rate increased to \$0.208/pack then to \$0.23/pack
1986	Rate increased to \$0.31/pack
1989	Rate increased to \$0.34/pack
1993	Rate increased to \$0.54/pack
1994	Rate increased to \$0.565/pack
1995	Rate increased to \$0.815/pack
1996	Rate increased to \$0.825/pack
2001	Contracts with tribes authorized in 2001
2002	Rate increased to \$1.425/pack
2005	Rate increased to \$2.023/pack
2009	Health care and Water Quality accounts repealed
2010	Rate increased to \$3.025/pack
2011	Portion of the tax going to the Education Legacy Account repealed

#### Tobacco Products Tax

1959	Tobacco products tax enacted on cigars and chewing tobacco at 25% of wholesale price
1965	Rate increased to 30%
1971	Rate increased to 45%
1982	Rate increased to 46.8% and 48.15%
1986	Rate increased to 64.9%
1993	Rate increased to 74.9%
2002	Rate increased to 128.42%
2005	Rate decreased to 75%
2010	Rate increased to 95%; Tax per cigar raised to \$0.65

### Marijuana Tax

- 2013 Initiative 502 legalized the production, distribution, and sale of recreational marijuana in November 2012. The Washington State Liquor Control Board is responsible for administering a 25% excise tax on each level of production, distribution and sale to consumers. This new industry will be subject to B&O, sales and use taxes.
- 2015 Per RCW 69.50.535 and WAC 314-55-089, all retail licensees are required to remit to the Washington State Liquor and Cannabis Board (WSLCB) an excise tax of 37 percent on all taxable sales of marijuana, marijuana concentrates, useable marijuana, and marijuana-infused products.
- 2016 Legalized the growth of industrial hemp for research purposes. Hemp growers eligible for the same tax preferences as growers of other agricultural products.

### Convention Center Tax

- 1982 State tax on hotel and motel accommodations at facilities with 60 or more units to finance the state convention center in Seattle. Initial rates of 3% in Seattle and 2% throughout the remainder of King County
- 1983 Rate increased to 5% in Seattle
- 1988 Rate increased to 6% in Seattle and 2.4% throughout the remainder of King County
- 1993 Rate increased to 7% in Seattle and 2.8% throughout the remainder of King County
- 2011 State tax repealed and turned over to a new local PFD

### Replacement Tire Tax

- 1985 Tax enacted at 0.12% of gross sales
- 1989 Changed to \$1 per tire
- 1994 Tax expired
- 2005 Tax re-enacted at \$1 per tire

### Refuse Collection Taxes

- 1986 Garbage collection removed from the public utility tax and subject to a separate 3.6% tax
- 1989 Additional 1% tax on solid waste customers

### Wood Stove Fee

- 1988 Fee enacted at \$5 per device
- 1990 Fee increased to \$15 per device
- 1992 Fee increased to \$30 per device

### Brokered Natural Gas Tax

- 1990 Tax of 3.852% on natural gas not subject to public utility tax enacted

### Rental Car Tax

- 1993 Motor Vehicle Excise Tax on rental vehicles eliminated and replaced by a rental car tax of 5.9% on customers of rental car companies.

### Business and Occupation Tax

- 1935 Tax enacted on gross receipts of all businesses at 0.25% for most activities and 0.5% for services
- 1951 Surtax of 20% applied to all rates
- 1955 Surtax increased to 60%



1959	Surtax increased to 76%
1967	Credit for certain sales taxes paid by manufacturers, pollution control facilities
1970	Extended to financial institutions
1974	Credit for personal property taxes paid on business inventories
1976	Surtax of 6% through 1979
1982	Surtax of 4% increased to 7%. Major rates of 0.484% for manufacturing and wholesaling, 0.471% for retailing, 1.5% for services.
1987	Credit for manufacturing tax against wholesaling/retailing tax. Credit for similar taxes paid in other states.
1993	Tax extended to public and nonprofit hospitals at 0.75%; services rate increased to 2.5%, financial services increased to 1.7%
1994	Credit for investment in R&D expenditures
1995	Hospital B&O increased to service rate of 1.5%; Minimum taxable amount of \$1000/month replaced by small business credit against tax liability of \$35/month; Rate reduced for insurance to 0.55% plus surtax.
1996	Business services rate reduced to 2.0%, financial services to 1.6% and other services to 1.75% plus the surtax. Minimum gross receipts required to file tax returns established at \$24,000.
1997	Temporary surtax of 6.5%
1998	All service rates reverted to 1.5%; Tax on internal distributions repealed; Minor B&O rates consolidated from 13 to 6.
1999	Minimum gross receipts required to file tax returns increased to \$28,000
2003	Rate reduction and credits for aerospace and semiconductor industries
2004	Rate reductions and credits for aluminum smelter industry
2005	B&O levied on games of chance and pari-mutuel wagering, rate at 0.1%
2006	Gambling rate increased to 0.13%; Total exemption for processing of fresh fruit and vegetables and manufacturing of dairy and seafood products until 2012.
2007	Credit for the amount of carbonated beverage syrup tax paid; Reduces rate for extracting of timber and manufacturing timber and wood products; Credit for restaurants, groceries, laundries to upgrade energy efficiency of appliances.
2008	Aerospace incentives revised: Rate on aircraft repair broadened, credit for pre-production expenditures broadened, manufacturing rate extended to tooling, new tax rate of 0.9% for aerospace services.
2009	Tax on nonprofit & public hospitals goes to the general fund; Reduce reduced to 0.2904% for newspapers.
2010	Service rate increased to 1.8% until 2013; Small business credit doubled for service firms; Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.
2011	Deduction for amounts received from the state by a regional support network for distribution to a health or social welfare organization for mental health services provided under a government-funded program; Deduction for amounts received for health or social welfare organizations as compensation for providing child welfare services under a government funder program; Clarification of tax on real estate firms; Exemption for payments made to property management companies for wages and benefits repealed, replaced with a deduction.
2012	Deductions for amounts received by qualified dispute resolution centers as contributions from federal, state, and local governments, and nonprofit organizations, for providing dispute resolution services.
2013	Temporary service rate increase expired, service rate reduced to 1.5%.

### Public Utility Tax

1935	Public utility tax enacted in lieu of B&O tax on gross operating receipts of public service companies. Railroad, express, electric power, telephone, telegraph at 3%, natural gas at 2%, urban transportation and tugboats at 0.5%, motor transportation and all other activities at 1.5%.
1951	10% surtax on all rates
1957	20% surtax on all rates
1982	4% surtax on rates, increased to 7%
1983	Telephone service removed from tax
1985	Water distribution rate increased to 5.029%
1986	Warehousing and garbage collection removed from tax
1989	Electric power rate increased to 3.873%
1996	Rates for railroads and railcar companies reduced to 1.926%; Minimum gross receipts required for reporting increased to \$24,000.
2000	Deduction for wholesale sales of electric power; Credit for energy facilities to supply DSIs; Credit for billing discounts for low-income households.
2004	Exemption of power sold to aluminum smelters
2007	Deduction for shipping farm products to port
2009	Rate for hauling logs on public roads reduced to 1.28%

### Litter Tax

1971	Tax enacted at 0.015% of gross receipts of businesses whose products relate to the litter problem
1999	Tax reported on each return instead of annually

### Insurance Premiums Tax

1891	Tax enacted on gross premiums received by insurance companies at a rate of 2.0%
1911	Retaliatory provision providing higher rates for companies of other states depending on how they tax Washington companies.
1937	Rate of 1% for domestic companies
1949	Rate of 0.75% for ocean marine insurance
1982	Rate increase of 0.16 and surtax of 4%
1986	Domestic and foreign rate consolidated at 2.0%; Ocean marine remaining at 0.95%
1994	Health maintenance organizations subject to tax of 2.0%

### Pari-mutuel Tax

1933	Tax enacted at a rate of 5% on gross receipts of pari-mutuel betting machines at horse races
1979	Rate reduced, also in 1982m 1985, 1991 and 1998
2003	Current rates of 1.803% for racing with annual receipts up to \$50 million, 1.3% for larger races, and 1.0% for smaller races.

### State Property Tax

1932	State levy ranged from 10 to 15 mill until raised to 40 mill
1933	State levy lowered to 5 mills
1935	State levy lowered to 2 mills
1967	State levy increased to 4 mills
1974	State levy eliminated
1975	New levy of \$360/\$1000 of assessed value enacted
1979	State levy subject to a 106% limit – can only increase 6% per year.

1996	One-time reduction in levy rate of 4.7%; Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with income less than \$28,000.
1997	Reduction extending into 1997
1998	Reduction made permanent; Annual growth limit reduced to the rate of inflation.
2002	Exemption from state levy for farm machinery; Annual growth rate limited to 1.0% through initiative; Head of household exemption increased to \$15,000; Supreme Court rules initiative invalid, legislature reenacts the 1.0% limit.
2008	Deferral program for homeowners with incomes less than \$57,000; Annual updating of assessed values required in all counties by 2014.
2011	Definition of same ownership in current use program expanded to include members of the same family.
2013	New exemption for property of nonprofit fair associations used for fair purposes purchased from a city or county between 1995 and 1998; limits the exemption to assessed values of no more than \$15 million. New exemption for airplanes operated by a commuter air carrier whose ground property and equipment are located primarily on private property and subjects them to a new weight-based aircraft excise tax.
2014	Counties have the option of merging the current use timber land classification into designated forest land effective June 12, 2014.
2016	New exemption for property owned by nonprofit organization for the purpose of developing or redeveloping one or more residences to be sold to low-income households.

#### Vehicle Excise Taxes

1938	Excise tax of 1.5% in lieu of personal property tax on motor vehicles of 1.5%
1949	Aircraft tax of 1.0%
1955	House trailers taxed separately at 1.0%
1959	Tax increased to 2.0%
1965	House trailer tax increased to 1.5%
1967	Aircraft tax changed from 1.0% to \$15 or \$25 and increasing to \$125 by 1983
1972	Campers included with travel trailers in the house trailer tax, which was reduced to 1.0%
1973	Mobile homes excluded from house trailer tax but now subject to property tax
1977	Tax increased to 2.2%
1982	Tax increased to 2.354%
1989	Tax increased to 2.454%
1990	Camper/travel trailer tax increased to 1.1%
1991	Tax reduced to 2.2%
1999	Credit of \$30 per vehicle
2000	MVET repealed and replaced by a \$30 per vehicle annual fee through initiative 695; 695 ruled unconstitutional, legislature enacted the same changes by statute.

#### PUD Privilege Tax

1941	2.0% tax on gross revenue of public utility districts in lieu of property tax
1959	Additional tax of 5% on first 4 mills
1977	Nuclear plant at Hanford subject to 1.5% tax
1982	Rates increased to 2.14% and 5.35%

#### Timber Excise Tax

1972	Severance tax on stumpage value of timber harvested from private lands. Rate phased in to 6.5% by 1974.
1982	Public lands added.
1984	Rate phased down to 5.0% by 1988
1999	Credit for harvests impacted by salmon regulations, reducing rate to 4.2%

2004 Rate phased down to 1.0% through 2013 as tax is transferred to counties.

#### Leasehold Excise Tax

1976 Tax on the rental value of leases of publicly owned property at 12%. Credit for local leasehold taxes up to 6%

1982 Combined state and local rate increased to 12.84%

#### Estate Tax

1901 Tax on inheritances enacted with rates ranging from 1-12%

1941 Gift tax with rates equal to 90% of inheritance tax

1981 Both taxes repealed. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal estate tax

2001 Federal estate tax repealed to be phased out over 10 year period

2005 The state had maintained that the tax was linked to the federal internal revenue code prior to the amendments to the federal tax, but the State Supreme Court overturned this interpretation ruling the state estate tax must phase out also. A new stand-alone estate tax was adopted, applies to estates with a value of \$2 million or more, rates of 10-19%.

2013 A Washington Supreme Court decision in the estate of Bracken exempted qualified terminable interest property (QTIP) from Washington's estate tax. Legislation restored the estate tax as it existed before the court decision. It also increased the top four estate tax rates by 1% each and allows a deduction of \$2.5 million for the value of qualified family-owned businesses where the interest in the business is valued at \$6 million or less.

#### Real Estate Excise Tax

1951 Real Estate Excise Tax initially imposed at the county level

1981 County level tax shifted to the state at the rate of 1.0% on the sale of real property

1982 Rate increased to 1.07% then 1.28%

1987 An additional rate of 0.06% imposed until 1989

1993 Tax extended to the transfer of control of real property

1999 Tax extended to step transfers of control of real property

2005 Collection procedures revised to have county treasurers forward the state tax receipts to the State Treasurer on the last working day of each month; Transfers of control interest must be reported to the Secretary of State; 7.7% of the state tax to go to the Public Works Assistance fund and the City/County Assistance Fund.

#### Fish Tax

1980 Enacted as a tax on commercial possession of food fish or shellfish. Initial rates from 0.07-5.0%.

1982 Surtaxes raised the top rate to 5.62%

1983 Anadromous game fish (steelhead) added. Rates: Chinook salmon and steelhead, 5.62%; pink and sockeye salmon, 3.37%; oysters, 0.086% and all other food fish and shellfish, 2.25%.

2000 Rate on sea urchins and cucumbers increased to 4.6% incrementally through 2010.

#### Hazardous Substance Tax

1988 Initial tax imposed at rate of 0.8% of the wholesale value of designated substances which pose a threat to the environment.

1989 Initiative lowered rate to 0.7% with a broader base.

#### Carbonated Beverage Tax

1989 Initial tax on soft drinks at \$0.01/12 ounce container or \$0.75/gallon of concentrate

1995	Carbonated beverage tax expired; syrup tax increased to \$1/gallon.
2009	Receipts from the syrup tax go to the general fund
2010	New tax on carbonated beverages at \$0.02/12 ounces; New tax repealed by I-1107 later that year

#### Petroleum Products Tax

1989	Tax on first possession of petroleum products at 0.5% of wholesale value
1992	Tax suspended as the maximum fund balance of \$15 million was reached
2003	Tax reimposed for one year
2009	Tax reimposed for nine months
2010	Tax suspended till June 30, 2015
2015	Effective July 1, 2015 tax reimposed at 0.3% of wholesale value.

#### Oil Spill Tax

1991	Tax on petroleum products imported via navigable waters at \$0.05/42 gallon barrel
2002	Rate temporarily reduced to \$0.04/42 gallon barrel as the oil spill response account reached \$9 million
2007	Rate increased back to \$0.05/42 gallon barrel as the oil spill response account dipped under \$8 million
2009	The \$0.01/42 gallon barrel oil spill response tax was suspended as the account reached \$9 million. Total rate reduced back to \$0.04/42 gallon barrel
2013	The \$0.01/42 gallon barrel oil spill response tax was reimposed on January 1, 2013 and suspended April 1, 2013
2015	Beginning July 1, 2015, the oil spill tax imposed on crude oil or petroleum products at a marine terminal from a waterborne vessel or barge is extended to include these products received at a bulk oil terminal from a tank car (Engrossed Substitute House Bill 1449, Chapter 274, Laws of 2015, effective July 1, 2015).

#### Hazardous Waste Fees

1990	Annual fee of \$35 for generators of certain waste products
1991	Additional fee for the Department of Ecology
1995	Administration of the fee transferred to the Department of Ecology

#### ICF Tax

1991	Medicaid receipts of private and nonprofit hospitals subject to a tax of 20% to increase federal matching funds for Medicaid.
1992	Tax disallowed by the federal government; Another tax of 15% levied on the income of intermediate residential health care facilities for the mental retarded, rate reduced to 6% subject to order of federal government.

#### Fuel Oil Tax

1935	Tax of \$0.25/gallon enacted
1947	Tax repealed

#### Express Company Excise Tax

1907	Tax of 5% of gross receipts levied on express shipping companies enacted
1945	Tax repealed

#### Conveyance Tax

1935	Tax of \$0.50/\$500 of value imposed on the transfers of real property
1982	Tax increased to \$0.532

- 1985 Tax increased to \$1.00
- 1987 Tax repealed and incorporated into the real estate excise tax

Enhanced 911 Telephone Tax

- 1992 State tax of \$0.20/switched telephone access line enacted
- 1999 Collection of the tax shifted to the Department of Revenue
- 2003 State tax extended to wireless telephone lines; Additional state taxes applied to switched telephone lines of \$0.14/month for telephone assistance and \$0.19/month for telecommunications relay service
- 2011 Administration of county 911 taxes shifted to the Department of Revenue; Rate increased from \$0.50 to \$0.70/line.
- 2013 Legislation requires retailers of prepaid wireless telephone service to collect and remit the state and county E911 taxes. Legislation repeals the taxes funding the Washington Telephone Assistance and Telecommunications Relay Service programs; programs to be funded by the state general fund through appropriations.

Tribal Cigarette Taxes

- 2005 Compact negotiated to authorize the Puyallup Tribe to levy a tribal cigarette tax of \$11.75/carton. 30% of the receipts are shared with the state and deposited into the general fund.

Table 15

## COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2016

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	Regional Transit	Criminal Justice	Public Safety	Juvenile Correction	Emergency Communications	Mental Health	Other	TOTAL LOCAL TAX RATE
Adams	Othello	1.0	0.2		0.1			0.1			1.4
Asotin	Clarkson	0.8	0.4							0.2 Public Facilities	1.4
Benton	all cities; PTBA	1.0	0.6		0.1	0.3	0.1				2.1
Chelan	Leavenworth; Wenatchee	1.0	0.4		0.1			0.1		0.3 Public Facilities	1.9
Clallam	Sequim	1.0	0.8		0.1	0.1		0.1	0.1		2.2
Clark	all cities	1.0	0.7		0.1				0.1		1.9
Columbia	Dayton	1.0	0.6		0.1				0.1		1.8
Cowlitz	Kelso; Longview	1.0	0.3		0.1				0.1		1.5
Douglas	three cities; PTBA	1.0	0.4		0.1			0.1		0.1 Public Facilities	1.7
Ferry	entire county	1.0			0.1				0.1		1.2
Franklin	Pasco; PTBA	1.0	0.6		0.4		0.1				2.1
Garfield	entire county	1.0									1.0
Grant	Mattawa	1.0	0.4		0.1			0.1			1.6
Grays Harbor	Aberdeen	1.0	0.83		0.1			0.1	0.1		2.13
Island	entire county	1.0	0.9		0.1		0.1		0.1		2.2
Jefferson	entire county	1.0	0.9		0.1	0.3		0.1	0.1		2.5
King	Seattle	1.0	1.0	0.9	0.1				0.1		3.1
Kitsap	entire county	1.0	0.8		0.1		0.1	0.1	0.1		2.2
Kittitas	Ellensburg	1.0	0.2		0.1	0.3	0.1				1.7
Klickitat	all three cities	1.0									1.0
Lewis	Centralia	1.0	0.4		0.1		0.1		0.1		1.7
Lincoln	entire county	1.0			0.1			0.1			1.2
Mason	Shelton	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
Okanogan	four cities	1.0	0.4		0.1	0.1			0.1		1.7
Pacific	entire county	1.0	0.3					0.1	0.1		1.5
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.7	0.9	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.1
San Juan	Friday Harbor	1.0	0.2		0.1	0.3	0.1		0.1		1.8
Skagit	all cities; PTBA	1.0	0.4		0.1	0.3		0.1	0.1		2.0
Skamania	entire county	1.0			0.1	0.1					1.2
Snohomish	Mill Creek	1.0	1.2	0.9	0.1	0.1			0.1		3.4
Spokane	Airway Heights	1.0	0.82		0.1	0.1	0.1	0.1	0.1	0.1 Public Facilities	2.4
Stevens	entire county	1.0			0.1						1.1
Thurston	Tumwater	1.0	1.0		0.1		0.1	0.1	0.1		2.4
Wahkiakum	entire county	1.0							0.1		1.1
Walla Walla	Walla Walla City	1.0	0.8		0.1	0.3	0.1		0.1		2.4
Whatcom	Bellingham; Ferndale; Lynden	1.0	0.8		0.1	0.1	0.1		0.1		2.2
Whitman	entire county	1.0			0.1		0.1	0.1			1.3
Yakima	Yakima (city); Selah	1.0	0.3		0.1	0.3					1.7

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

PTBA = public transportation benefit area

Table 16

**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2016 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2016)	Amount Distributed in FY 2016
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$536,362,802
Counties		0.5%	39	\$207,766,682
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	\$533,668,138
Counties		0.1 - 0.5%	38	\$204,630,107
Transit Districts	82.14.0455(1)	0.1 - 0.9%	48	\$1,055,058,715
Criminal Justice	82.14.340	0.1%	34 <sup>1</sup>	\$136,010,037
Public Facilities	82.14.048	0.2%	4	\$14,396,267
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$718,351,850
Juvenile Correctional Facilities	82.14.350	0.1%	14	\$45,062,948
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$15,112,382
Emergency Communications	82.14.420	0.1%	15 <sup>1</sup>	\$44,898,492
Public Safety	82.14.450(1)	0.3%	26 <sup>1</sup>	\$75,733,639
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 <sup>2</sup>	\$119,054,484
Subtotal - Local Taxes Paid by Purchasers				\$3,706,106,544
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$9,715,978
Rural Counties	82.14.370	0.09%	32	\$31,215,760
Regional Centers	82.14.390	0.033%	22	\$24,315,163
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$992,119
Hospital Benefit Zone	82.14.465	up to 6.5%	1	\$2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	6	\$6,000,000
Local Revitalization Financing	82.14.510	up to 6.5%	9	\$3,380,000
Annexation Services	82.14.415	0.1 - 0.85%	7	\$17,448,216
Health Sciences	82.14.480	0.02%	1	\$1,849,367
Subtotal - Local Taxes from State General Fund				\$96,916,604
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$3,803,023,148</b>

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

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



Table 17

**YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX  
Distributions of the 0.5% Tax in Fiscal Years FY 2015 - FY 2016**

County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2015	FY 2016	% Change	FY 2016	Rank
Adams	\$1,536,241	\$1,492,452	(2.9) %	\$76.89	25
Asotin	\$1,593,041	\$1,639,780	2.9	\$74.50	29
Benton	\$18,959,567	\$21,050,440	11.0	\$111.62	6
Chelan	\$8,667,361	\$10,038,633	15.8	\$133.79	3
Clallam	\$5,267,491	\$5,846,067	11.0	\$80.47	20
Clark	\$31,535,759	\$35,119,217	11.4	\$77.73	24
Columbia	\$2,350,998	\$377,635	(83.9)	\$92.33	12
Cowlitz	\$8,503,734	\$8,785,092	3.3	\$84.25	18
Douglas	\$4,208,044	\$4,571,055	8.6	\$114.30	4
Ferry	\$351,632	\$411,936	17.1	\$53.43	36
Franklin	\$6,894,244	\$7,345,083	6.5	\$84.28	17
Garfield	\$215,191	\$209,763	(2.5)	\$92.82	11
Grant	\$10,085,938	\$9,818,867	(2.6)	\$104.53	8
Grays Harbor	\$4,780,512	\$4,928,158	3.1	\$67.41	30
Island	\$4,293,268	\$4,833,102	12.6	\$59.96	33
Jefferson	\$2,096,885	\$2,357,855	12.4	\$76.36	28
King	\$276,114,562	\$304,783,763	10.4	\$148.47	1
Kitsap	\$18,728,098	\$20,622,238	10.1	\$79.87	21
Kittitas	\$4,109,403	\$4,665,064	13.5	\$109.33	7
Klickitat	\$1,651,314	\$1,857,055	12.5	\$88.43	15
Lewis	\$6,180,722	\$6,410,645	3.7	\$83.62	19
Lincoln	\$644,406	\$624,146	(3.1)	\$58.22	34
Mason	\$3,033,577	\$3,199,568	5.5	\$51.44	38
Okanogan	\$3,276,706	\$3,196,416	(2.5)	\$76.36	27
Pacific	\$1,315,266	\$1,366,182	3.9	\$64.41	31
Pend Oreille	\$799,615	\$759,956	(5.0)	\$57.40	35
Pierce	\$68,096,631	\$74,341,276	9.2	\$89.55	14
San Juan	\$2,258,665	\$2,397,769	6.2	\$148.19	2
Skagit	\$12,715,418	\$13,650,977	7.4	\$113.17	5
Skamania	\$569,159	\$685,698	20.5	\$59.99	32
Snohomish	\$61,609,985	\$66,375,860	7.7	\$87.61	16
Spokane	\$43,523,746	\$46,007,739	5.7	\$94.22	9
Stevens	\$2,206,536	\$2,263,835	2.6	\$51.42	39
Thurston	\$22,304,642	\$24,366,727	9.2	\$91.12	13
Wahkiakum	\$181,209	\$207,441	14.5	\$52.12	37
Walla Walla	\$4,541,179	\$4,798,101	5.7	\$79.11	22
Whatcom	\$18,768,539	\$19,632,906	4.6	\$93.58	10
Whitman	\$3,675,245	\$3,628,492	(1.3)	\$76.79	26
Yakima	\$18,894,306	\$19,462,493	3.0	\$77.86	23
All Counties	\$193,645,529	\$207,766,682	7.3		
All Cities	\$492,893,304	\$536,362,802	8.8		
<b>TOTAL</b>	<b>\$686,538,833</b>	<b>\$744,129,484</b>	<b>8.4 %</b>	<b>\$105.38</b>	

Note: Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. This tax is well-suited for comparative purposes, because it is fully utilized in all cities and counties.

Table 18A

LOCAL SALES AND USE TAX DISTRIBUTIONS <sup>1</sup>				
Amounts for all Local Taxing Districts in Each County <sup>2</sup> - Fiscal Year 2016				
County	City/County Basic 0.5%	City/County Optional up to 0.5%	Municipal Transit 0.1% - 0.9%	High-Capacity Transit 0.9%
Adams	\$1,492,452	\$1,485,669		
Asotin	\$1,639,780	\$979,458	\$693,297	
Benton	\$21,050,440	\$20,954,317	\$31,430,441	
Chelan	\$10,038,633	\$9,991,406	\$11,717,410	
Clallam	\$5,846,067	\$5,230,272	\$7,610,045	
Clark	\$35,119,217	\$34,946,362	\$45,082,697	
Columbia	\$377,635	\$376,805	\$353,734	
Cowlitz	\$8,785,092	\$8,744,961	\$3,616,353	
Douglas	\$4,571,055	\$4,547,883	(incl. w/ Chelan)	
Ferry	\$411,936	\$410,049		
Franklin	\$7,345,083	\$7,311,889	(incl. w/ Benton)	
Garfield	\$209,763	\$208,743		
Grant	\$9,818,867	\$9,771,776	\$3,918,130	
Grays Harbor	\$4,928,158	\$4,905,800	\$7,410,316	
Island	\$4,833,102	\$4,810,654	\$8,676,199	
Jefferson	\$2,357,855	\$2,346,874	\$4,232,433	
King	\$304,783,763	\$303,362,597	\$561,860,097	\$718,351,850
Kitsap	\$20,622,238	\$20,526,369	\$32,918,422	
Kittitas	\$4,665,064	\$4,643,576		
Klickitat	\$1,857,055	\$729,871		
Lewis	\$6,410,645	\$6,381,281	\$1,632,088	
Lincoln	\$624,146	\$621,290		
Mason	\$3,199,568	\$3,184,900	\$3,868,482	
Okanogan	\$3,196,416	\$3,181,813	\$2,406,743	
Pacific	\$1,366,182	\$1,359,953	\$817,839	
Pend Oreille	\$759,956	\$756,497		
Pierce	\$74,341,276	\$73,997,801	\$73,280,393	(incl. w/ King)
San Juan	\$2,397,769	\$2,386,787	\$258,078	
Skagit	\$13,650,977	\$13,588,226	\$10,471,981	
Skamania	\$685,698	\$675,317		
Snohomish	\$66,375,860	\$66,067,148	\$113,095,738	(incl. w/ King)
Spokane	\$46,007,739	\$45,795,040	\$52,054,935	
Stevens	\$2,263,835	\$2,253,410		
Thurston	\$24,366,727	\$24,253,888	\$35,454,449	
Wahkiakum	\$207,441	\$206,459		
Walla Walla	\$4,798,101	\$4,776,068	\$6,086,428	
Whatcom	\$19,632,906	\$19,541,840	\$29,028,432	
Whitman	\$3,628,492	\$3,611,793		
Yakima	\$19,462,493	\$19,373,404	\$7,083,555	
<b>TOTAL</b>	<b>\$744,129,484</b>	<b>\$738,298,245</b>	<b>\$1,055,058,715</b>	<b>\$718,351,850</b>

1 Distributions exclude state-retained administrative fee.

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

**Table 18B**

<b>LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup></b>				
<b>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2016</b>				
<b>County</b>	<b>Criminal Justice 0.1%</b>	<b>Juvenile Correction 0.1%</b>	<b>Public Facilities 0.2%</b>	<b>Public Safety 0.3%</b>
Adams	\$306,554			
Asotin			\$653,570	
Benton	\$3,783,928	\$3,783,929		\$10,775,259
Chelan	\$1,729,839		\$4,562,380	\$132,347
Clallam	\$1,051,296			\$280,039
Clark	\$6,292,619			
Columbia	\$462,031			
Cowlitz	\$1,696,667			\$134,388
Douglas	\$836,326			
Ferry	\$69,657			
Franklin	\$1,375,925	\$1,375,926		\$3,472,859
Garfield				
Grant	\$2,012,867			\$140,348
Grays Harbor	\$954,118			
Island	\$856,849	\$856,849		
Jefferson	\$418,494			\$1,267,923
King	\$54,982,448			\$216,076
Kitsap	\$3,737,657	\$3,737,423		
Kittitas	\$820,138	\$820,138		\$2,439,705
Klickitat				
Lewis	\$1,233,586	\$1,233,244		
Lincoln	\$127,924			\$22,867,411
Mason	\$605,419	\$605,419		\$208,785
Okanogan	\$657,455			\$128,766
Pacific				
Pend Oreille	\$159,051			
Pierce	\$13,561,340	\$13,677,365		\$19,356
San Juan	\$450,796	\$450,797		\$1,324,002
Skagit	\$2,537,758			\$6,756,345
Skamania	\$113,062			
Snohomish	\$12,441,791			\$670,053
Spokane	\$8,686,386	\$8,686,390	\$9,180,317	\$7,584,076
Stevens	\$440,364			
Thurston	\$4,451,417	\$4,451,419		\$1,709,182
Wahkiakum				
Walla Walla	\$906,320	\$906,320		\$2,473,056
Whatcom	\$3,745,686	\$3,744,591		\$3,384,021
Whitman	\$733,290	\$733,139		
Yakima	\$3,770,982			\$9,749,641
<b>TOTAL</b>	<b>\$136,010,037</b>	<b>\$45,062,948</b>	<b>\$14,396,267</b>	<b>\$75,733,639</b>

1 Distributions exclude state-retained administrative fee.

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

**Table 18C**

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

**Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2016**

<b>County</b>	<b>Zoo &amp; Aquarium 0.1%</b>	<b>Em. Communications 0.1%</b>	<b>Mental Health 0.1%</b>	<b>Football Stadium<sup>3</sup> 0.016%</b>
Adams		\$297,321		
Asotin				
Benton				
Chelan		\$1,981,985		
Clallam		\$1,166,379	\$1,166,372	
Clark			\$7,002,019	
Columbia			\$71,046	
Cowlitz			\$1,747,773	
Douglas		\$909,240		
Ferry			\$81,798	
Franklin				
Garfield				
Grant		\$1,958,927		
Grays Harbor		\$982,908	\$981,955	
Island			\$964,061	
Jefferson		\$470,181	\$470,181	
King			\$58,741,486	\$9,715,978
Kitsap		\$4,113,321	\$4,095,647	
Kittitas				
Klickitat				
Lewis			\$1,278,243	
Lincoln		\$124,124		
Mason		\$637,919	\$635,401	
Okanogan			\$637,244	
Pacific		\$19,831	\$269,530	
Pend Oreille				
Pierce	\$15,112,382	\$14,755,596	\$4,948,262	
San Juan			\$478,409	
Skagit		\$2,723,553	\$2,723,208	
Skamania			\$134,817	
Snohomish			\$13,688,080	
Spokane		\$9,172,306	\$9,174,007	
Stevens				
Thurston		\$4,861,023	\$4,856,260	
Wahkiakum			\$41,358	
Walla Walla			\$952,855	
Whatcom			\$3,914,472	
Whitman		\$723,879		
Yakima				
<b>TOTAL</b>	<b>\$15,112,382</b>	<b>\$44,898,492</b>	<b>\$119,054,484</b>	<b>\$9,715,978</b>

1 Distributions exclude state-retained administrative fee.

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

3 Credited against the state general fund.

**Table 18D**

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

**Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2016**

<b>County</b>	<b>Regional Centers<sup>3</sup> 0.033%</b>	<b>Regional Theaters<sup>3</sup> 0.02 or 0.25%</b>	<b>Rural Counties<sup>3</sup> 0.09%</b>	<b>Hospital Benefit<sup>3</sup> 6.5%</b>
Adams			\$269,921	
Asotin			\$297,016	
Benton	\$1,396,930		\$3,809,821	
Chelan	\$917,172		\$1,816,578	
Clallam			\$1,058,290	
Clark	\$2,329,116			
Columbia			\$68,434	
Cowlitz	\$582,634	\$352,980	\$1,589,820	
Douglas			\$826,878	
Ferry			\$74,515	
Franklin	\$449,320		\$1,329,369	
Garfield			\$33,734	
Grant			\$1,776,670	
Grays Harbor	\$326,959		\$891,911	
Island			\$874,650	
Jefferson			\$426,677	
King	\$864,739			
Kitsap	\$1,368,378			
Kittitas			\$844,226	
Klickitat			\$336,407	
Lewis	\$425,293		\$1,160,198	
Lincoln			\$112,584	
Mason			\$578,991	
Okanogan			\$578,371	
Pacific			\$247,255	
Pend Oreille			\$137,433	
Pierce	\$3,387,077			\$2,000,000
San Juan			\$433,957	
Skagit	\$905,877		\$2,470,486	
Skamania			\$124,110	
Snohomish	\$4,627,456			
Spokane	\$3,052,749			
Stevens			\$409,704	
Thurston	\$1,535,233			
Wahkiakum			\$37,535	
Walla Walla			\$868,340	
Whatcom	\$1,302,349		\$3,552,831	
Whitman			\$656,672	
Yakima	\$843,880	\$639,140	\$3,522,376	
<b>TOTAL</b>	<b>\$24,315,163</b>	<b>\$992,119</b>	<b>\$31,215,760</b>	<b>\$2,000,000</b>

1 Distributions exclude state-retained administrative fee.

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

3 Credited against the state general fund.

**Table 18E**

<b>LOCAL SALES AND USE TAX DISTRIBUTIONS<sup>1</sup></b>				
<b>Amounts for all Local Taxing Districts in Each County<sup>2</sup> - Fiscal Year 2016</b>				
<b>County</b>	<b>Infrastructure-LIFT<sup>3</sup></b> <b>6.5%</b>	<b>Revitalization-LRF<sup>3</sup></b> <b>6.5%</b>	<b>Annexation Area<sup>3</sup></b> <b>0.2%</b>	<b>Health Sciences<sup>3</sup></b> <b>0.02%</b>
Adams				
Asotin				
Benton		\$830,000		
Chelan		\$500,000		
Clallam				
Clark		\$220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$2,000,000	\$750,000	\$15,359,193	
Kitsap		\$330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	\$1,000,000	\$500,000		
San Juan				
Skagit				
Skamania				
Snohomish			\$2,089,023	
Spokane	\$1,000,000	\$250,000		\$1,849,367
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	\$1,000,000			
Whitman				
Yakima	\$1,000,000			
<b>TOTAL</b>	<b>\$6,000,000</b>	<b>\$3,380,000</b>	<b>\$17,448,216</b>	<b>\$1,849,367</b>

1 Distributions exclude state-retained administrative fee.

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

3 Credited against the state general fund.

Table 19

LOCAL RENTAL CAR TAX DISTRIBUTIONS <sup>1</sup>		
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2016 <sup>2</sup>		
County	County Tax 1.0%	High Capacity Transit 0.8%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$93,230	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$3,867,263	\$3,368,912
Kitsap		
Kittitas	\$5,223	
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	\$194,757	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	\$469,301	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$4,629,776</b>	<b>\$3,368,912</b>

1 Distributions exclude state-retained administrative fee.

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

**Table 20**

<b>LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS<sup>1</sup></b>			
<b>Amounts for all Local Taxing Districts in Each County - Fiscal Year 2016</b>			
<b>County</b>	<b>State-Shared Tax<sup>2</sup></b>	<b>Additional Local Tax</b>	<b>Room Fee</b>
	<b>2.0%</b>	<b>2.0 - 3.0%</b>	<b>\$2 per day</b>
Adams	\$46,821	\$46,821	
Asotin	\$99,860	\$100,071	
Benton	\$1,047,636	\$1,047,629	\$1,109,163
Chelan	\$2,028,199	\$2,951,906	\$206,914
Clallam	\$825,087	\$824,359	
Clark	\$1,309,979	\$1,318,499	\$1,178,282
Columbia	\$36,383	\$28,281	
Cowlitz	\$331,802	\$456,506	
Douglas	\$49,898	\$99,797	
Ferry	\$46,402	\$14,224	
Franklin	\$265,412	\$708,001	\$256,126
Garfield	\$0		
Grant	\$624,129	\$624,672	
Grays Harbor	\$1,157,574	\$1,743,803	
Island	\$452,918	\$452,916	
Jefferson	\$431,679	\$431,146	
King <sup>3</sup>	\$23,816,724	\$10,751,976	\$3,524,699
Kitsap	\$703,079	\$703,361	
Kittitas	\$752,707	\$751,711	
Klickitat	\$86,359	\$16,918	
Lewis	\$386,866	\$386,813	
Lincoln	\$14,374	\$44,388,973	
Mason	\$199,534	\$199,883	
Okanogan	\$426,212	\$477,060	
Pacific	\$482,524	\$618,656	
Pend Oreille	\$29,568	\$31,172	
Pierce	\$2,795,262	\$6,569,283	\$1,363,101
San Juan	\$890,779	\$890,821	
Skagit	\$680,716	\$683,186	
Skamania	\$256,945	\$256,827	
Snohomish	\$2,593,518	\$2,567,329	\$1,126,383
Spokane	\$3,129,167	\$4,859,345	\$2,762,405
Stevens	\$105,920	\$49,359	
Thurston	\$747,046	\$717,705	\$768,804
Wahkiakum	\$14,910	\$10,806	
Walla Walla	\$474,857	\$451,118	\$315,693
Whatcom	\$1,207,865	\$1,208,540	
Whitman	\$260,258	\$255,013	
Yakima	\$1,439,989	\$1,071,408	\$782,350
<b>TOTAL</b>	<b>\$50,248,961</b>	<b>\$88,765,893</b>	<b>\$13,393,919</b>

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

2 Credited against the state general fund.

3 Beginning in Calendar Year 2016, lodging tax collected in King County is distributed to the Football Stadium



Table 21

**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2013-2016**

	FY 2013	FY 2014	FY 2015	FY 2016
<b>County Tax:<sup>1</sup></b>				
Asotin	\$212	\$699	\$32,757	\$32,691
Chelan	\$72,202	\$186,419	\$198,593	\$208,243
Clallam	\$2,136,101	\$2,414,091	\$2,391,391	\$1,947,029
Clark	\$911,660	\$1,330,473	\$1,364,084	\$1,025,808
Columbia	\$2,090	\$441	\$5,378	\$4,314
Cowlitz	\$2,842,901	\$3,577,850	\$3,257,486	\$3,439,804
Douglas	\$0	\$0	\$0	\$659
Ferry	\$217,052	\$218,039	\$208,143	\$227,652
Garfield	\$7,503	\$3,247	\$0	\$3,742
Grays Harbor	\$4,192,686	\$3,484,586	\$3,707,657	\$3,708,685
Island	\$48,291	\$87,751	\$84,985	\$136,398
Jefferson	\$1,218,798	\$1,396,688	\$1,244,234	\$936,759
King	\$1,475,085	\$1,338,638	\$1,343,311	\$838,675
Kitsap	\$352,415	\$494,691	\$393,525	\$418,187
Kittitas	\$53,261	\$67,793	\$58,882	\$49,471
Klickitat	\$980,355	\$1,100,898	\$1,045,984	\$826,534
Lewis	\$5,134,571	\$5,144,995	\$6,040,542	\$5,273,738
Lincoln	\$10,217	\$16,402	\$6,433	\$9,576
Mason	\$1,247,549	\$1,590,716	\$1,757,919	\$1,339,697
Okanogan	\$152,454	\$189,437	\$205,326	\$220,953
Pacific	\$2,939,105	\$3,597,310	\$4,608,659	\$3,462,204
Pend Oreille	\$249,040	\$572,841	\$525,118	\$371,792
Pierce	\$1,597,382	\$1,574,568	\$1,849,323	\$1,589,025
San Juan	\$5,017	\$16,575	\$4,367	\$8,951
Skagit	\$1,459,906	\$1,276,129	\$1,793,379	\$1,334,862
Skamania	\$1,088,055	\$1,068,811	\$1,006,145	\$1,075,754
Snohomish	\$1,245,498	\$1,729,449	\$1,778,892	\$1,307,693
Spokane	\$152,821	\$176,253	\$236,231	\$195,502
Stevens	\$764,339	\$924,050	\$1,132,145	\$1,191,422
Thurston	\$933,037	\$1,235,246	\$1,237,860	\$1,810,447
Wahkiakum	\$1,010,925	\$834,588	\$995,818	\$861,010
Walla Walla	\$0	\$0	\$0	\$4,050
Whatcom	\$840,814	\$892,686	\$771,314	\$787,689
Whitman	\$189	\$0	\$0	\$0
Yakima	\$96,104	\$97,930	\$41,838	\$88,485
<b>County Total</b>	<b>\$33,437,636</b>	<b>\$36,640,291</b>	<b>\$39,327,717</b>	<b>\$34,737,504</b>
<b>State Tax<sup>2</sup></b>	<b>\$2,820,586</b>	<b>\$2,741,272</b>	<b>\$2,165,832</b>	<b>\$2,668,455</b>

1 County tax of 4.0% on timber harvested on privately owned lands, plus shifted state tax on public lands.

2 State tax of 1.0% on privately owned & reclassified reforestation lands.

Table 22

## LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2014-2016

County	FY	FY	FY 2016		Total
	2014	2015	County	Cities	
Adams	\$56,860	\$44,318	\$68,821	\$1,150	\$69,972
Asotin	\$31,691	\$32,417	\$12,266	\$20,075	\$32,342
Benton	\$783,576	\$836,879	\$675,155	\$362,482	\$1,037,637
Chelan	\$195,630	\$188,939	\$194,426	\$29,204	\$223,630
Clallam	\$309,219	\$345,906	\$148,584	\$212,080	\$360,664
Clark	\$938,507	\$947,238	\$392,544	\$649,324	\$1,041,868
Columbia	\$31,669	\$18,403	\$17,250	\$6,496	\$23,746
Cowlitz	\$297,608	\$378,370	\$283,213	\$63,530	\$346,743
Douglas	\$89,421	\$91,246	\$79,855	\$6,643	\$86,498
Ferry	\$9,677	\$4,012	\$3,723	\$508	\$4,232
Franklin	\$472,987	\$481,930	\$327,271	\$202,000	\$529,271
Garfield	\$15,478	\$7,622	\$15,395	\$2,125	\$17,520
Grant	\$599,710	\$587,372	\$597,740	\$58,913	\$656,652
Grays Harbor	\$280,627	\$350,577	\$151,105	\$168,390	\$319,495
Island	\$81,629	\$87,197	\$36,183	\$43,178	\$79,362
Jefferson	\$203,299	\$208,153	\$90,356	\$115,325	\$205,681
King	\$10,791,665	\$10,635,097	\$4,763,100	\$9,077,771	\$13,840,872
Kitsap	\$405,078	\$437,265	\$252,965	\$209,862	\$462,827
Kittitas	\$59,063	\$55,814	\$39,618	\$17,584	\$57,202
Klickitat	\$76,145	\$84,515	\$85,811	\$8,787	\$94,598
Lewis	\$150,208	\$171,070	\$96,162	\$79,411	\$175,573
Lincoln	\$50,031	\$27,748	\$27,630	\$2,427	\$30,057
Mason	\$126,628	\$125,592	\$129,700	\$10,872	\$140,572
Okanogan	\$83,819	\$94,914	\$68,901	\$8,011	\$76,912
Pacific	\$104,303	\$107,494	\$67,239	\$58,836	\$126,075
Pend Oreille	\$6,064	\$4,525	\$4,320	\$1,270	\$5,590
Pierce	\$2,646,523	\$2,540,079	\$1,059,437	\$1,763,960	\$2,823,397
San Juan	\$113,687	\$127,928	\$60,524	\$73,414	\$133,937
Skagit	\$635,147	\$646,477	\$337,011	\$355,675	\$692,686
Skamania	\$51,516	\$52,209	\$29,393	\$21,814	\$51,207
Snohomish	\$2,107,315	\$2,221,483	\$1,425,390	\$887,535	\$2,312,925
Spokane	\$310,381	\$312,027	\$138,284	\$184,492	\$322,777
Stevens	\$29,454	\$12,700	\$11,060	\$1,854	\$12,914
Thurston	\$366,145	\$362,630	\$145,006	\$240,559	\$385,565
Wahkiakum	\$12,058	\$12,079	\$12,074	\$0	\$12,074
Walla Walla	\$243,652	\$258,642	\$245,470	\$42,867	\$288,338
Whatcom	\$997,079	\$1,010,239	\$440,414	\$621,946	\$1,062,360
Whitman	\$238,057	\$249,517	\$182,256	\$71,053	\$253,309
Yakima	\$159,497	\$108,224	\$153,637	\$35,128	\$188,765
<b>TOTAL</b>	<b>\$24,161,104</b>	<b>\$24,268,846</b>	<b>\$12,869,292</b>	<b>\$15,716,550</b>	<b>\$28,585,842</b>

Table 23

**PUBLIC UTILITY DISTRICT (PUD)  
PRIVILEGE TAX DISTRIBUTIONS  
Fiscal Years 2012-2016**

County	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b><u>LOCAL GOVERNMENT</u></b>					
Adams	\$1,084	\$1,200	\$1,327	\$1,605	\$1,191
Asotin	\$177	\$170	\$171	\$193	\$192
Benton	\$1,863,412	\$2,472,324	\$2,489,639	\$2,601,413	\$1,881,654
Chelan	\$1,552,208	\$1,493,837	\$1,421,502	\$1,387,527	\$1,371,214
Clallam	\$542,270	\$558,768	\$560,721	\$564,569	\$571,201
Clark	\$4,223,451	\$4,153,129	\$4,234,276	\$4,386,915	\$4,308,966
Cowlitz	\$1,709,614	\$2,095,366	\$2,102,562	\$2,090,973	\$2,129,530
Douglas	\$885,776	\$888,708	\$860,072	\$857,027	\$865,003
Ferry	\$61,256	\$74,608	\$71,574	\$74,193	\$71,842
Franklin	\$1,024,746	\$1,314,639	\$1,368,866	\$1,432,498	\$1,138,783
Grant	\$2,301,463	\$2,333,997	\$2,414,990	\$2,475,929	\$2,719,231
Grays Harbor	\$921,288	\$825,659	\$891,471	\$883,303	\$896,613
Island	\$128,330	\$130,419	\$133,847	\$137,550	\$140,122
Jefferson	\$31,380	\$32,775	\$266,576	\$427,909	\$384,815
Kitsap	\$2,561	\$2,463	\$2,557	\$2,707	\$2,751
Kittitas	\$311,729	\$301,036	\$312,934	\$246,404	\$281,243
Klickitat	\$269,426	\$298,021	\$340,059	\$346,187	\$365,601
Lewis	\$630,367	\$671,783	\$681,311	\$712,174	\$708,129
Lincoln	\$1,684	\$1,850	\$2,001	\$2,009	\$1,887
Mason	\$594,073	\$590,203	\$652,121	\$674,642	\$697,580
Okanogan	\$525,931	\$542,578	\$580,263	\$639,599	\$629,810
Pacific	\$240,278	\$274,786	\$275,128	\$275,545	\$268,232
Pend Oreille	\$313,915	\$417,709	\$428,992	\$414,410	\$426,361
Pierce	\$9,477	\$10,789	\$10,401	\$11,197	\$11,196
Skagit	\$2,900	\$2,903	\$2,979	\$3,041	\$2,964
Skamania	\$100,172	\$100,933	\$113,459	\$119,327	\$116,575
Snohomish	\$6,102,448	\$6,054,531	\$6,255,192	\$6,435,143	\$6,615,377
Thurston	\$671	\$768	\$769	\$777	\$668
Wahkiakum	\$43,035	\$40,733	\$41,546	\$41,994	\$41,377
Walla Walla	\$14,030	\$27,967	\$27,111	\$28,385	\$13,396
Whatcom	\$104,870	\$106,274	\$116,651	\$122,849	\$124,828
Yakima	\$327,955	\$395,838	\$394,080	\$397,383	\$280,051
Local Subtotal	\$24,841,977	\$26,216,766	\$27,055,146	\$27,795,375	\$27,068,385
<b><u>STATE GOVERNMENT</u></b>					
Schools	15,365,872	16,622,158	17,112,504	17,715,654	17,751,786
Other General Fund <sup>1</sup>	4,607,149	4,915,707	5,067,863	5,235,206	5,261,499
<b>GRAND TOTAL</b>	<b>\$44,814,998</b>	<b>\$47,754,631</b>	<b>\$49,235,512</b>	<b>\$50,746,235</b>	<b>\$50,081,669</b>

1 Includes surtax.

**Table 24**

**E911 Distributions**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2016**

<b>County</b>	<b>Wireline (Land)</b>	<b>Number of Lines<sup>1</sup></b>	<b>Wireless</b>	<b>Number of Lines<sup>1</sup></b>
Adams	\$33,653	4,047	\$91,486	11,001
Asotin	\$42,139	5,067	\$101,457	12,200
Benton	\$224,884	27,042	\$1,049,066	126,150
Chelan	\$157,717	18,966	\$416,163	50,044
Clallam	\$157,579	18,949	\$357,931	43,041
Clark	\$524,562	57,893	\$2,641,593	317,652
Columbia	\$11,099	1,335	\$20,410	2,454
Cowlitz	\$155,392	18,686	\$556,412	66,909
Douglas	\$49,896	6,000	\$189,129	22,743
Ferry	\$24,001	2,886	\$24,347	2,928
Franklin	\$76,195	9,163	\$382,589	46,006
Garfield	\$7,620	916	\$11,525	1,386
Grant	\$144,599	17,388	\$470,943	56,631
Grays Harbor	\$106,864	12,850	\$342,582	41,196
Island	\$156,435	18,811	\$465,945	56,030
Jefferson	\$79,425	9,551	\$165,928	19,953
King	\$3,595,118	432,313	\$14,684,603	1,765,825
Kitsap	\$345,887	41,593	\$1,507,689	181,300
Kittitas	\$97,963	11,780	\$215,237	25,882
Klickitat	\$55,491	6,673	\$105,778	12,720
Lewis	\$181,488	21,824	\$388,343	46,698
Lincoln	\$38,955	4,684	\$59,604	7,167
Mason	\$122,984	14,789	\$291,686	35,075
Okanogan	\$104,057	12,513	\$170,107	20,455
Pacific	\$70,570	8,486	\$103,411	12,435
Pend Oreille	\$30,557	3,675	\$62,963	7,571
Pierce	\$895,822	107,723	\$5,052,828	607,603
San Juan	\$95,617	11,498	\$85,240	10,250
Skagit	\$187,028	22,490	\$698,760	84,026
Skamania	\$35,016	4,211	\$52,383	6,299
Snohomish	\$1,029,131	123,753	\$4,943,930	594,508
Spokane	\$693,325	83,372	\$2,802,652	337,019
Stevens	\$113,609	13,662	\$212,837	25,594
Thurston	\$363,666	43,731	\$1,644,603	197,764
Wahkiakum	\$14,306	1,720	\$21,607	2,598
Walla Walla	\$75,483	9,077	\$281,081	33,800
Whatcom	\$282,493	33,970	\$1,164,621	140,046
Whitman	\$77,684	9,342	\$192,150	23,106
Yakima	\$342,212	41,151	\$1,174,270	141,206
<b>TOTAL</b>	<b>\$10,800,521</b>	<b>1,293,579</b>	<b>\$43,203,891</b>	<b>5,195,273</b>

<sup>1</sup>Number of Lines is the average monthly line count (computed by dividing the yearly count by 12).

**Table 24**

**E911 Distributions**

**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2016**

<b>County</b>	<b>VoIP (Voice over Internet Protocol)</b>	<b>Number of Lines<sup>1</sup></b>	<b>Prepaid</b>	<b>Number of Lines<sup>1</sup></b>
Adams	\$2,384	287	\$28,410	3,416
Asotin	\$3,087	371	\$36,456	4,384
Benton	\$222,649	26,774	\$195,868	23,553
Chelan	\$55,740	6,703	\$123,423	14,842
Clallam	\$59,522	7,158	\$101,877	12,251
Clark	\$570,364	68,586	\$440,266	52,942
Columbia	\$518	62	\$3,069	369
Cowlitz	\$105,312	12,664	\$129,059	15,519
Douglas	\$32,706	3,933	\$52,967	6,369
Ferry	\$385	46	\$5,078	611
Franklin	\$57,206	6,879	\$143,894	17,303
Garfield	\$202	24	\$1,385	167
Grant	\$28,234	3,395	\$138,791	16,690
Grays Harbor	\$87,181	10,484	\$95,887	11,530
Island	\$102,933	12,378	\$55,102	6,626
Jefferson	\$26,042	3,132	\$29,398	3,535
King	\$3,097,202	372,439	\$1,797,249	216,119
Kitsap	\$318,640	38,317	\$243,210	29,246
Kittitas	\$11,358	1,366	\$30,757	3,699
Klickitat	\$11,139	1,339	\$10,320	1,241
Lewis	\$45,976	5,529	\$98,996	11,904
Lincoln	\$528	64	\$5,335	642
Mason	\$44,556	5,358	\$77,059	9,266
Okanogan	\$11,251	1,353	\$83,432	10,033
Pacific	\$10,789	1,297	\$15,585	1,874
Pend Oreille	\$2,685	323	\$11,297	1,358
Pierce	\$1,088,645	130,910	\$832,331	100,088
San Juan	\$5,735	690	\$11,356	1,366
Skagit	\$152,498	18,338	\$145,357	17,479
Skamania	\$2,110	254	\$6,096	733
Snohomish	\$984,064	118,334	\$617,254	74,225
Spokane	\$581,587	69,936	\$501,351	60,288
Stevens	\$8,098	974	\$56,018	6,736
Thurston	\$395,731	47,587	\$252,449	30,357
Wahkiakum	\$351	42	\$2,089	251
Walla Walla	\$59,826	7,194	\$76,642	9,216
Whatcom	\$309,764	37,249	\$210,466	25,309
Whitman	\$17,412	2,094	\$28,146	3,385
Yakima	\$177,418	21,335	\$423,416	50,916
<b>TOTAL</b>	<b>\$8,691,828</b>	<b>1,045,193</b>	<b>\$7,117,142</b>	<b>855,837</b>

<sup>1</sup>Number of Lines is the average monthly line count (computed by dividing the yearly count by 12).