

TAX STATISTICS

2015

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Tax Statistics can be found on the Internet at: <http://dor.wa.gov>.

Click on "Get Statistics and Reports" on the home page
Then find "Tax Statistics" listed under "General Tax Statistics"

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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 2015, ending June 30, 2015.

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:

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TAX STATISTICS 2015

TABLE OF CONTENTS

<u>State Excise Tax Collections</u>		<u>Page</u>
Table 1	Summary of Washington State Tax Collections, FY 2014-2015	1
Chart 1	Major Washington State Taxes, Percentage Distribution FY 2015	2
Table 2	Net Washington State Tax Collections, Latest Five Years FY 2011-2015	3
Chart 2	Percentage Change in Washington State Taxes, FY 2000 -2015	4
Table 3	Washington State General Fund Revenues, FY 2014	5
Chart 3	Washington State General Fund Revenues and Expenditures, FY 2014	6
Table 4	Department of Revenue Collections, FY 2014-2015	7-8
Table 5	Department of Revenue Collections, by Tax and Fund, FY 2014-2015	9-11
Table 6	Department of Revenue Collections, by Fund and Tax, FY 2014-2015	12-14
Table 7	Summary of Major Washington State Tax Rates; July 1, 2015	15
Table 8	Department of Revenue Expenses and Collections, Average Cost of Collections, FY 1981-2015	16
Table 9	State Real Estate Excise Tax Collections and Estimated Value of Sales, FY 1987-2015	17
Table 10	State Real Estate Excise Tax Collections and Estimated Value of Sales by County, FY 2014-2015	18
Table 11	Number of State Excise Taxpayers by County and Reporting Frequency, July 2015	19
Table 12	Number of New Taxpayer Accounts by County and Industry, CY 2014	20
Table 13	Number of New Taxpayer Accounts by Industry, CY 2013-2014	21-22
Table 14	State Tax Collections in Washington, Historical Data, 1900-2015	23-25
<u>Local Excise Tax Distributions</u>		
Table 15	Composition of Local Sales/Use Tax Rates, Highest Rate in Each County as of July 2015	26
Table 16	Types of Local Sales/Use Taxes Authorized and Used, FY 2015 Distributions	27
Table 17	FY 2014 and 2015 Distributions of Basic and Optional Local Sales/Use Taxes, Average Per Capita Distributions by County	28
Table 18	Local Sales/Use Tax Distributions by Type of Tax and County, FY 2015	29-33
Table 19	Local Rental Car Tax Distributions, FY 2015	34
Table 20	Local Hotel/Motel Tax Distributions, FY 2015	35
Table 21	Timber Excise Tax Distributions by County, FY 2012-2015	36
Table 22	Local Leasehold Excise Tax Distributions, FY 2013-2015	37
Table 23	Public Utility District (PUD) Privilege Tax Distributions, FY 2010 -2015	38
Table 24	Local E911 Tax Distributions, FY 2015	39

Table 1

SUMMARY OF WASHINGTON STATE TAX COLLECTIONS

Fiscal Years 2014 and 2015 (\$'000)

State Tax Source ¹	Fiscal Year 2014	Fiscal Year 2015	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$8,285,823	\$8,847,989	6.8 %
Motor fuels	1,220,010	1,230,139	0.8
Alcoholic beverages	321,392	329,537	2.5
Cigarette and tobacco	438,760	445,341	1.5
Other	110,781	109,455	(1.2)
<u>Gross Receipts Taxes</u>			
Business and occupation	3,250,359	3,396,730	4.5
Public utility	413,682	400,482	(3.2)
Insurance premiums	467,871	555,976	18.8
Other	11,631	12,146	4.4
<u>Property & In-lieu Taxes</u>			
State property tax	1,974,125	2,019,486	2.3
Other	93,132	95,589	2.6
<u>Other State Taxes</u>			
Estate	156,019	154,040	(1.3)
Real estate excise	662,132	808,977	22.2
Hazardous substance	195,011	153,496	(21.3)
All other taxes	183,022	164,302	(10.2)
TOTAL STATE TAXES	\$17,783,750	\$18,723,684	5.3 %

¹Excludes local taxes; see Table 2 for detailed data.

Chart 1

MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2015
(Does not include local government taxes)

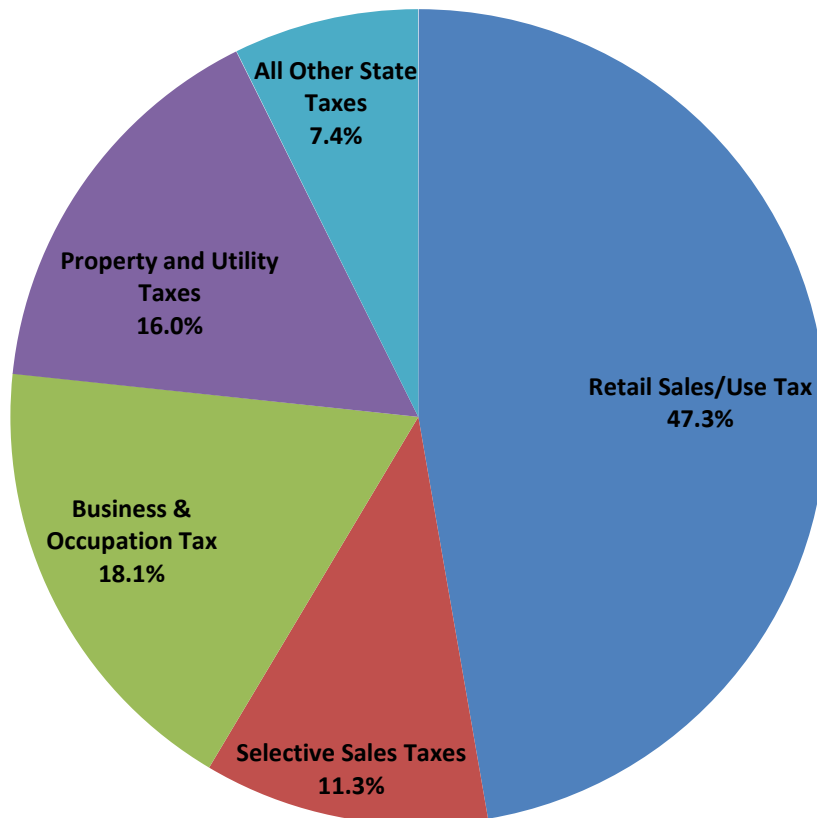


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2011 to 2015 (\$000)

Source	2011	2012	2013	2014	2015
ALL STATE TAXES	\$16,013,481	\$16,158,504	\$17,027,697	\$17,783,750	\$18,723,684
General & Selective Sales Taxes	9,335,206	9,327,885	9,812,069	10,376,766	10,962,460
Retail Sales	6,654,104	6,755,380	7,180,526	7,720,827	8,255,132
Use	539,911	486,305	524,101	564,996	592,857
Motor Fuels	1,207,447	1,176,823	1,198,204	1,220,010	1,230,139
Liquor Sales	102,158	108,465	126,539	127,826	132,646
Liquor Liter	125,256	133,250	138,635	139,549	142,137
Beer Excise	80,603	79,641	77,334	29,888	30,717
Wine Excise	22,970	23,400	23,846	24,129	24,037
Cigarette	432,823	424,815	406,914	392,291	398,823
Tobacco Products	46,392	46,569	43,337	46,469	46,517
Convention Center ¹	25,879	0	0	0	0
Solid Waste Collection	33,585	34,281	35,530	37,352	40,047
Wood Stove Fee	258	222	208	220	205
Brokered Natural Gas	29,011	23,800	21,992	34,412	28,076
Rental Car	23,044	23,672	23,039	26,826	29,218
Shared Tribal Cigarette Taxes	7,956	7,624	8,190	8,207	8,078
Replacement Vehicle Tire Fee	3,809	3,638	3,674	3,763	3,713
Derelict Vessel Fee	0	0	0	0	118
Gross Receipts Taxes	3,838,406	3,948,631	4,137,724	4,143,544	4,365,333
Business and Occupation	3,014,373	3,130,753	3,311,594	3,250,359	3,396,730
Public Utility	400,380	377,245	378,775	413,682	400,482
Litter	9,360	9,434	9,856	10,302	10,865
Insurance Premiums	413,097	430,052	436,118	467,871	555,976
Pari-mutuel	1,196	1,148	1,381	1,329	1,281
Property & In-lieu Excise Taxes	1,941,600	1,986,529	2,026,680	2,067,256	2,115,075
State Property Tax Levy	1,857,334	1,898,427	1,935,875	1,974,125	2,019,486
Watercraft/Aircraft Excises	13,909	12,719	12,774	13,366	13,995
PUD Privilege	39,710	44,815	47,816	49,342	50,924
Timber Excise	4,025	3,492	2,821	2,742	2,166
Leasehold Excise	26,622	27,077	27,394	27,682	28,504
Other State Taxes	898,269	895,458	1,051,223	1,196,184	1,280,816
Estate	112,928	114,828	104,449	156,019	154,040
Real Estate Excise	379,748	422,360	573,943	662,132	808,977
Fish	3,193	810	2,593	2,800	3,475
Hazardous Substance (incl. local)	175,500	197,604	198,464	195,011	153,496
Carbonated Beverage Syrup	16,041	2,855	8,575	7,636	6,847
Carbonated Beverage (Bottled)	12,239	0	0	0	0
Petroleum Products	2,680	217	1,001	-96	518
Oil Spill	3,828	3,571	3,918	3,641	3,184
Intermediate Care Facilities	8,842	7,858	7,851	8,708	7,978
Enhanced 911 Telephone (state)	21,158	23,850	26,332	25,599	22,747
Telephone Lines (WTAP & TRS)	10,818	8,024	7,574	1,175	-19
Nursing Home Quality Maint. Fee	-	0	0	0	0
Penalties and Interest	151,294	113,481	116,525	133,559	119,572

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 2000-2015

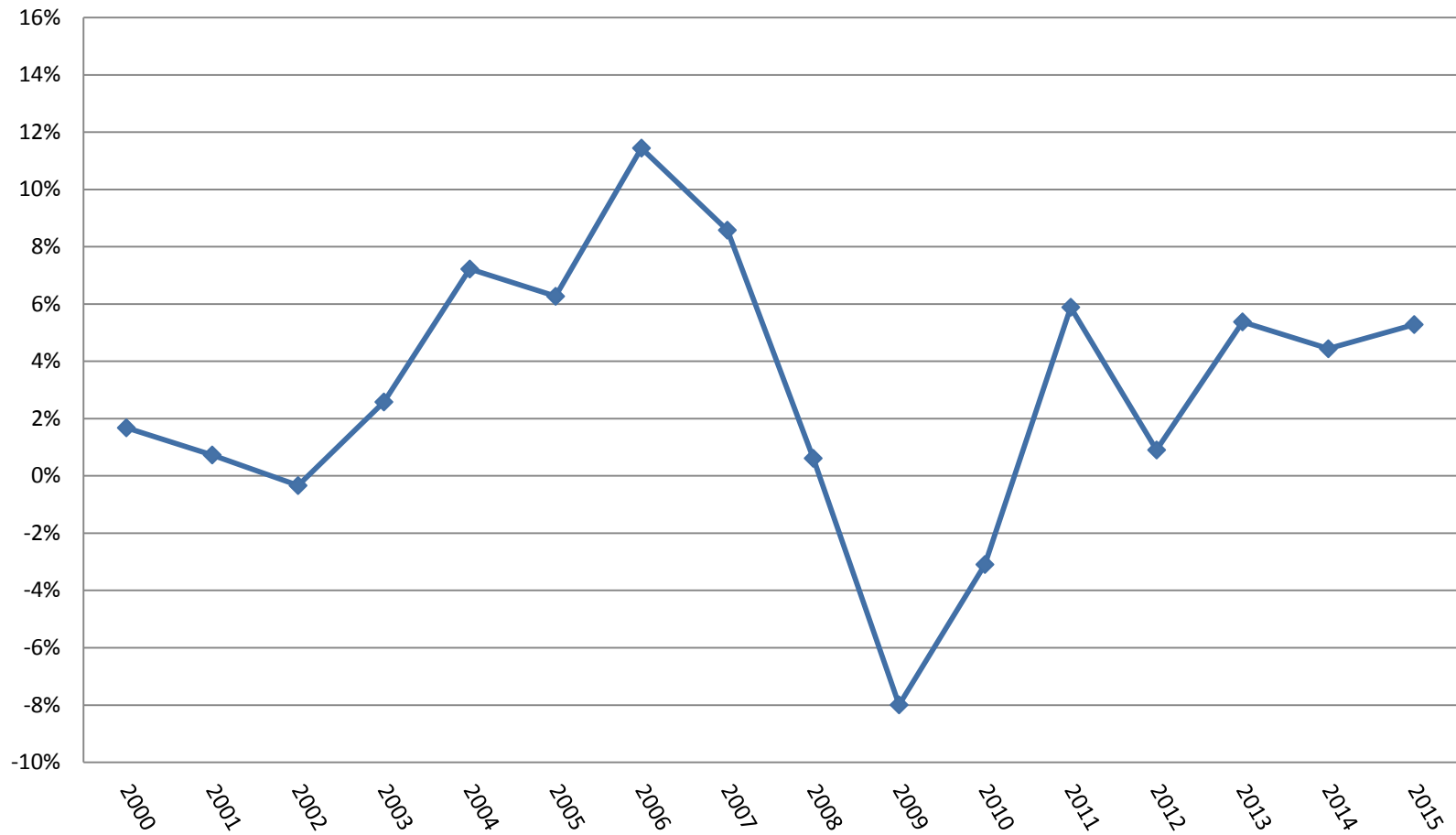


Table 3
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 2014¹

Source	Amount (\$000) ²	% of State Sources
TAXES - Department of Revenue³	\$15,509,173	93.7 %
1935 Revenue Act Taxes	12,559,140	75.8
Retail sales	7,708,586	46.6
Use	566,883	3.4
Business and occupation	3,261,883	19.7
Public utility	397,422	2.4
Cigarette (incl. tribal)	397,511	2.4
Liquor sales (percent)	93,057	0.6
Penalties and interest	133,797	0.8
Other General Fund Taxes	2,950,033	17.8
Tobacco products	45,674	0.3
Liquor sales (liter)	129,586	0.8
Liquor surtaxes	23,308	0.1
State property tax	1,974,354	11.9
PUD privilege	49,342	0.3
Leasehold excise	27,722	0.2
Real estate excise	608,790	3.7
Brokered natural gas	34,186	0.2
ICF tax	8,893	0.1
Solid waste collection	37,525	0.2
Carbonated Beverage Syrup	7,660	0.0
All other DOR G.F. taxes	2,994	0.0
TAXES - OTHER STATE AGENCIES	481,015	2.9
Watercraft excise	13,142	0.1
Insurance premiums	467,397	2.8
Other taxes	476	0.0
OTHER STATE REVENUE SOURCES	567,952	3.4
Dept. of Revenue non-tax revenues	29,234	0.2
Licenses, permits and fees	98,961	0.6
Contributions and grants	198,409	1.2
Interest income	2,771	0.0
Budget Stabilization transfers	144,514	0.9
Operating transfers (net)	135,131	0.8
Other miscellaneous revenue	(41,068)	(0.2)
SUBTOTAL - STATE SOURCES	\$16,558,140	100.0 %
FEDERAL GRANTS-IN-AID	10,232,921	
TOTAL GENERAL FUND REVENUES	\$26,791,061	

¹Data for fiscal year 2014 will be included in the 2015 Tax Statistics

²Net 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.

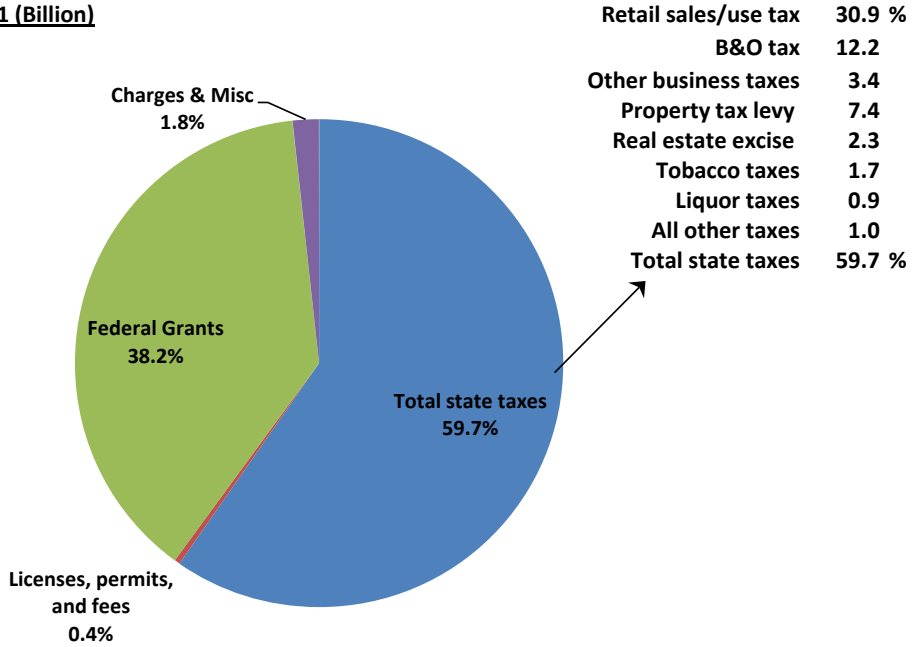
³These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

Source: "2014 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

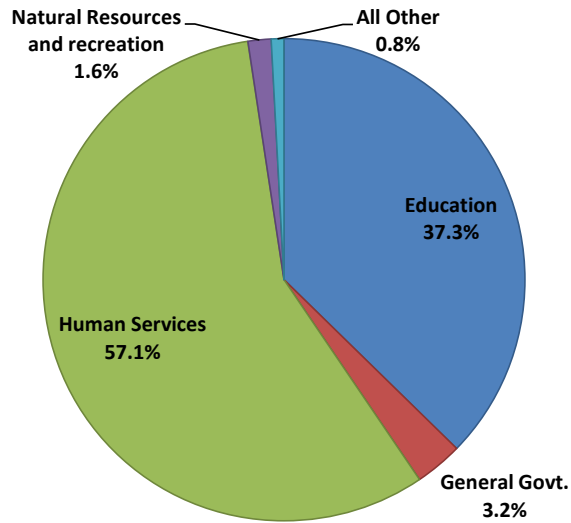
Chart 3

**WASHINGTON STATE GENERAL FUND
Fiscal Year 2014**

Revenue - \$26.791 (Billion)



Expenditures - \$26.134 (Billion)



Source: "2014 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

DEPARTMENT OF REVENUE COLLECTIONS			
Fiscal Years 2014 and 2015 (\$000)			
Source	Fiscal Year 2014	Fiscal Year 2015	Percent Change
STATE TAXES	\$16,027,158	\$16,869,950	5.3 %
1935 Revenue Act Taxes	12,603,540	13,296,242	5.5
Retail sales	7,720,827	8,255,132	6.9
Use	564,996	592,857	4.9
Business and occupation	3,250,359	3,396,730	4.5
Public utility	413,682	400,482	(3.2)
Cigarette	392,291	398,823	1.7
Liquor sales	127,826	132,646	3.8
Penalties and interest	133,559	119,572	(10.5)
Property and In-lieu Excises	2,053,891	2,101,080	2.3
State property tax	1,974,125	2,019,486	2.3
PUD privilege	49,342	50,924	3.2
Timber excise (state)	2,742	2,166	(21.0)
Leasehold excise (state)	27,682	28,504	3.0
Other State Taxes	1,369,727	1,472,628	7.5
Estate	156,019	154,040	(1.3)
Tobacco products	46,469	46,517	0.1
Liquor liter	139,549	142,137	1.9
Litter	10,302	10,865	5.5
Fish	2,800	3,475	24.1
Real estate excise	662,132	808,977	22.2
Solid waste collection	37,352	40,047	7.2
Wood stove fee	220	205	(6.7)
Hazardous substance (incl. local)	195,011	153,496	(21.3)
Carbonated beverage syrup	7,636	6,847	(10.3)
Petroleum products	(96)	518	(637.9)
Brokered natural gas	34,412	28,076	(18.4)
Oil spill tax	3,641	3,184	(12.6)
Intermediate Care Facilities tax	8,708	7,978	(8.4)
Rental car	26,826	29,218	8.9
Enhanced 911 telephone	25,599	25,158	(1.7)
Telephone assistance - WTAP	532	(12)	(102.3)
Telecomm. relay service - TRS	643	(7)	(101.0)
Replacement vehicle tire fee	3,763	3,713	(1.3)
Shared tribal cigarette tax	8,207	8,078	(1.6)
Derelict Vessel Fee	0	118	0.0
ADMINISTRATIVE COLLECTIONS	101,709	102,461	0.7
Escheats	56	393	598.4
Property tax exemption fees	73	72	(1.2)
Unclaimed property (G.F. & UCP Fund net)	64,082	61,503	(4.0)
Master Licensing Fees	8,539	9,241	8.2
City/county administration fee	12,990	14,003	7.8
Transit district administration fee	8,896	9,515	7.0
Other local tax administration fees	6,818	7,434	9.0
Vehicle excise taxes and penalties	123	80	(34.7)
Miscellaneous receipts	132	219	66.2

LOCAL TAX COLLECTIONS¹	3,528,937	3,819,407	8.2
Local sales/use taxes:			
City/county (1.0%)	1,271,772	1,368,380	7.6
Transit district (0.1 - 0.9%)	867,834	942,107	8.6
Criminal justice (0.1%)	126,285	136,010	7.7
Public facilities (0.1 - 0.2%)	11,817	13,294	12.5
Correctional facilities (0.1%)	42,402	45,063	6.3
Regional transit (0.9%)	603,033	651,173	8.0
Rural counties sales/use (0.09%) ²	27,767	29,799	7.3
Regional centers & theaters (0.033%) ²	22,006	23,500	6.8
Pierce County zoo/aquarium (0.1%)	13,100	13,812	5.4
Emergency communications (0.1%)	39,281	41,654	6.0
Public safety (0.3%)	35,024	45,732	30.6
Mental health/chemical dependency (0.1%)	98,878	109,366	10.6
King County Stadium Taxes:			
Food & beverage (0.5%) ³	127	79	(37.6)
Baseball stadium sales/use (0.017%) ^{2,4}	0	0	0.0
Football stadium sales/use (0.016%) ²	11,796	12,536	6.3
Annexation services (0.1 - 0.85%) ²	15,288	16,334	6.8
Health sciences/services (0.02%) ²	1,635	1,751	7.1
LIFT & LRF; Hospital Benefit Zone	10,322	11,380	10.3
SUBTOTAL - Local sales/use taxes	3,198,364	3,461,970	8.2
City/county leasehold tax	23,896	24,571	2.8
County timber tax	36,640	39,328	7.3
County E-911 telephone tax	75,190	69,664	(7.3)
Master License Services - Partners	7,703	10,136	31.6
Local convention center taxes	77,397	89,409	15.5
Local hotel/motel taxes & daily room fees	84,362	95,829	13.6
Brokered natural gas	9,148	8,945	(2.2)
Rental car taxes:			
County (1.0%)	3,909	4,251	8.7
King County baseball stadium (2.0%) ⁵	4	0	
Regional transit (0.8%)	2,839	3,115	9.7
Local REET - controlling interest	8,540	11,555	35.3
REET \$5 fee - Prop Tax Admin Assistance	944	636	(32.6)
TOTAL DEPARTMENT COLLECTIONS	\$19,657,803	\$20,791,818	5.8 %

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
- 5 King County rental car tax final distributions were in September 2011.

Table 5

DEPARTMENT OF REVENUE COLLECTIONS		
Net State Tax Collections by Tax and Fund		
Fiscal Years 2014 and 2015 (\$000)		
Tax Source and Fund	Fiscal Year 2014	Fiscal Year 2015
Retail Sales Tax		
General Fund	\$7,678,575	\$8,207,801
Advanced Environmental Mitigation Account	44	44
Multimodal Transportation Account	31,010	34,063
Performance Audits of Government Account	11,197	13,224
TOTAL	7,720,827	8,255,132
Use Tax		
General Fund	558,264	585,439
Advanced Environmental Mitigation Acct.	-2	0
Multimodal Transportation Account	5,917	6,463
Performance Audits of Government Account	817	955
TOTAL	564,996	592,857
Business and Occupation Tax		
General Fund	3,246,443	3,391,489
Problem Gambling Account	387	401
Forest & Fish Support Account	3,529	4,839
TOTAL	3,250,359	3,396,730
Public Utility Tax		
General Fund	395,937	383,061
Public Works Assistance Account ¹	275	-64
Education Legacy Trust Account	17,470	17,485
TOTAL	413,682	400,482
Cigarette Tax		
General Fund	392,291	398,823
TOTAL	392,291	398,823
Liquor Sales Tax		
General Fund	106,790	110,813
Liquor Excise Tax Account ²	21,035	21,833
TOTAL	127,826	132,646
Penalties and Interest		
General Fund - TOTAL	133,559	119,572
State Property Tax Levy		
General Fund - TOTAL	1,974,125	2,019,486
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	49,342	50,924
Timber Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	2,742	2,166

Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	27,682	28,504
Estate Tax		
General Fund (Previous)	474	-810
Education Legacy Trust Account (New in 2013)	155,545	154,850
TOTAL	156,019	154,040
Tobacco Products Tax		
General Fund - TOTAL	46,469	46,517
Liquor Liter Tax		
General Fund - TOTAL	139,549	142,137
Food Fish/Shellfish Tax		
General Fund	2,757	3,472
State Wildlife Account	-1	3
Sea Cucumber Dive Fishery Account	37	0
Sea Urchin Dive Fishery Account	8	0
TOTAL	2,800	3,475
Carbonated Beverage Syrup Tax		
General Fund - TOTAL	7,636	6,847
Real Estate Excise Tax		
General Fund	615,615	741,236
Public Works Assistance Account ¹	11,905	17,345
Washington Housing Trust Account	657	790
City/County Assistance	9,529	13,915
Education Legacy Trust Account	24,425	35,691
TOTAL	662,132	808,977
Litter Tax		
Litter Control Account - TOTAL	10,302	10,865
Solid Waste Collection Tax		
General Fund - TOTAL	37,352	40,047
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	220	205
Hazardous Substance Tax - State Tax		
State Toxics Control Account	78,400	78,400
Local Toxics Control Account	61,600	61,600
Environmental Legacy Stewardship Account	55,011	13,496
TOTAL	195,011	153,496
Petroleum Products Tax (tax reactivated 7/1/2009)		
Pollution Liability Insurance Trust Acct. - TOTAL	-96	518
Brokered Natural Gas Use Tax		
General Fund - TOTAL	34,412	28,076
Oil Spill Tax		
General Fund	69	30
Oil Spill Response Account	52	93
Oil Spill Prevention (Admin.) Account	3,520	3,061

TOTAL	3,641	3,184
ICF (Intermediate Care Facilities) Tax		
General Fund - TOTAL	8,708	7,978
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	26,826	29,218
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	25,599	22,747
Telephone Line Tax (WTAP)		
General Fund	0	-12
Telephone Assistance Account - TOTAL	532	0
TOTAL	532	-12
Telephone Line Tax (TRS)		
General Fund	0	-7
Telecommunications Relay Service Account - TOTAL	643	0
TOTAL	643	-7
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	3,763	3,713
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	8,207	8,078
Derelict Vessel Fee		
Performance Audits of Government Account - TOTAL	0	118
	<hr/>	<hr/>
SUBTOTAL - General Fund Taxes	15,467,000	16,321,667
SUBTOTAL - All Other Taxes	560,157	545,873
	<hr/>	<hr/>
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 16,027,158	\$ 16,867,539

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

1 Funds redirected to the general fund during Fiscal Year 2012.

2 During Fiscal Year 2013 all funds collected were deposited into the state general fund.

Table 6

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund and Tax - FY 2014 and 2015 (\$'000)

Fund and Tax Source	Fiscal Year 2014	Fiscal Year 2015
GENERAL FUND (001)		
Retail Sales Tax	\$7,678,575	\$8,207,801
Use Tax	558,264	585,439
Business and Occupation Tax	3,246,443	3,391,489
Public Utility Tax	395,937	383,061
Cigarette Tax	392,291	398,823
Liquor Sales Tax	106,790	110,813
State Property Tax Levy	1,974,125	2,019,486
PUD Privilege Tax (incl. local distributions)	49,342	50,924
Timber Excise Tax (ex. local distributions)	2,742	2,166
Leasehold Excise tax (ex. local distributions)	27,682	28,504
Estate Tax (pre-2005)	474	-810
Tobacco Products Tax	46,469	46,517
Liquor Liter Tax	139,549	142,137
Foodfish/Shellfish Tax	2,757	3,472
Real Estate Excise Tax	615,615	741,236
Carbonated Beverage Syrup Tax	7,636	6,847
Brokered Natural Gas Use Tax	34,412	28,076
ICF Tax	8,708	7,978
Tribal Cigarette Tax (Puyallup)	8,207	8,078
Solid Waste Collection Tax	37,352	40,047
Oil Spill Tax	69	30
Penalties & Interest	133,559	119,572
Telephone Line Tax (WTAP)	0	-12
Telephone Line Tax (TRS)	0	-7
SUBTOTAL - General Fund	15,467,000	16,321,667
ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)		
Retail Sales Tax	44	44
Use Tax	-2	0
SUBTOTAL	43	44
MULTIMODAL TRANSPORTATION ACCOUNT (218)		
Retail Sales Tax	31,010	34,063
Use Tax	5,917	6,463
Rental Car Tax	26,826	29,218
SUBTOTAL	63,754	69,744
PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)		
Retail Sales Tax	11,197	13,224
Use Tax	817	955
Derelict Vessel Fee		118
SUBTOTAL	12,014	14,297
PROBLEM GAMBLING ACCOUNT (08K)		
Business and Occupation Tax	387	401

FOREST AND FISH SUPPORT ACCOUNT (11H)		
Business and Occupation Tax	3,529	4,839
PUBLIC WORKS ASSISTANCE ACCOUNT (058)¹		
Public Utility Tax	275	-64
Real Estate Excise Tax	11,905	17,345
Solid Waste Collection Tax	0	0
SUBTOTAL	12,180	17,281
EDUCATION LEGACY TRUST ACCOUNT (08A)		
Estate Tax	155,545	154,850
Public Utility Tax	17,470	17,485
Real Estate Excise Tax	24,425	35,691
SUBTOTAL	197,440	208,027
LIQUOR EXCISE TAX ACCOUNT (107)		
Liquor Sales Tax	21,035	21,833
STATE WILDLIFE ACCOUNT (104)		
Foodfish/Shellfish Tax	-1	3
SEA CUCUMBER DIVE FISHERY ACCOUNT (294)		
Foodfish/Shellfish Tax	37	0
SEA URCHIN DIVE FISHERY ACCOUNT (295)		
Foodfish/Shellfish Tax	8	0
WASHINGTON HOUSING TRUST ACCOUNT (532)		
Real Estate Excise Tax (penalties)	657	790
CITY/COUNTY ASSISTANCE (09P)		
Real Estate Excise Tax	9,529	13,915
WASTE RED., RECYCLING & LITTER CONT. ACCT. (044)		
Litter Tax	10,302	10,865
WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)		
Wood Stove Fee	220	205
WASTE TIRE REMOVAL ACCOUNT (08R)		
Replacement Vehicle Tire Fee	3,763	3,713
STATE TOXICS ACCOUNT (173)		
Hazardous Substance Tax	78,400	78,400
LOCAL TOXICS ACCOUNT (174)		
Hazardous Substance Tax	61,600	61,600
POLLUTION LIABILITY INSURANCE ACCOUNT (544)		
Petroleum Products Tax	-96	518
OIL SPILL PREVENTION ACCOUNT(217)		
Oil Spill Tax	3,520	3,061
OIL SPILL RESPONSE ACCOUNT (223)²		

Oil Spill Tax	52	93
ENHANCED 911 ACCOUNT (03F)		
Enhanced 911 Telephone Tax	25,599	25,158
TELEPHONE ASSISTANCE ACCOUNT (539)		
Telephone Assistance Tax - WTAP	532	0
TELECOMMUNICATIONS DEVICES ACCOUNT (540)		
Telephone Relay Service Tax - TRS	643	0
ENVIRONMENTAL LEGACY STEWARDSHIP ACCOUNT (19G)	55,011	13,496
	<hr/>	<hr/>
GRAND TOTAL - ALL ACCOUNTS	\$16,027,158	16,869,950
<hr/>		

Table 7

SUMMARY OF MAJOR WASHINGTON STATE TAX RATES

As of July 1, 2015

Source	Summary of State Tax Rate and Base (local rates not included)
General & Selective Sales Taxes	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	37.5 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 ¹
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
Gross Receipts Taxes	
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% Distribution of electricity = 3.873% of gross operating income; Other utility activities =
Public Utility	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
Property & In-lieu Excise Taxes	
State Property Tax Levy	\$2.15 per \$1,000 of fair market value statewide average; taxes due in 2015
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
Other State Taxes	
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

¹Effective July 1, 2015.

Table 8

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION
Fiscal Years 1981 - 2015**

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
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 - 2015

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)	Estimated Value of Sales (\$000,000)
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 STATISTICS¹
State and Local Tax Collections by County - Fiscal Year 2015

Counties	Number of Taxable Sales	FY 2015 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax ²	FY 2014	FY 2015	% Change
Adams	821	\$139,555	\$714,523	\$46,378	\$55,822	20.4 %
Asotin	943	264,329	1,241,554	69,479	96,996	39.6
Benton	7,201	4,721,610	13,320,731	851,934	1,040,682	22.2
Chelan	3,778	2,702,974	7,040,577	435,857	550,045	26.2
Clallam	3,362	1,985,633	5,113,392	343,031	399,484	16.5
Clark	18,551	16,065,909	41,329,669	2,712,509	3,228,880	19.0
Columbia	249	76,874	229,221	19,051	17,908	(6.0)
Cowlitz	4,240	1,349,916	5,615,935	361,624	438,745	21.3
Douglas	1,776	723,534	2,822,698	204,332	220,523	7.9
Ferry	576	53,454	273,687	18,684	21,382	14.4
Franklin	2,642	1,769,009	4,531,410	307,240	354,016	15.2
Garfield	132	18,743	95,963	7,053	7,497	6.3
Grant	3,812	1,633,282	4,592,740	312,426	358,808	14.8
Grays Harbor	3,788	595,670	3,049,777	217,233	238,264	9.7
Island	4,318	3,148,103	8,059,139	519,374	629,620	21.2
Jefferson	2,005	1,314,064	3,364,004	209,087	262,813	25.7
King	63,636	143,742,956	398,831,927	25,080,360	31,158,744	24.2
Kitsap	9,287	8,484,852	21,721,046	1,323,463	1,696,957	28.2
Kittitas	2,372	1,052,611	5,385,888	403,591	420,773	4.3
Klickitat	1,361	674,798	1,609,421	96,418	125,736	30.4
Lewis	3,300	1,477,935	3,832,749	255,981	299,434	17.0
Lincoln	766	106,281	544,160	40,440	42,512	5.1
Mason	3,323	1,273,153	3,259,271	225,738	254,631	12.8
Okanogan	2,107	373,757	1,860,809	161,336	145,376	(9.9)
Pacific	1,891	335,268	1,445,163	109,319	112,903	3.3
Pend Oreille	819	160,303	755,474	41,647	59,021	41.7
Pierce	28,371	26,292,485	67,387,527	4,357,040	5,264,651	20.8
San Juan	1,200	3,453,376	2,959,681	208,478	231,225	10.9
Skagit	5,199	4,226,404	10,819,362	646,391	845,263	30.8
Skamania	601	149,131	763,550	46,358	59,652	28.7
Snohomish	23,515	30,753,609	78,821,600	5,088,036	6,157,937	21.0
Spokane	17,335	10,864,580	27,838,283	1,773,697	2,174,866	22.6
Stevens	2,367	452,886	2,318,775	142,101	181,154	27.5
Thurston	9,568	7,467,950	19,441,600	1,273,817	1,518,875	19.2
Wahkiakum	280	103,103	527,885	17,556	41,241	134.9
Walla Walla	2,064	826,010	4,187,060	227,453	327,114	43.8
Whatcom	8,229	7,661,249	19,612,643	1,446,614	1,532,238	5.9
Whitman	1,518	107,325	2,335,790	191,480	182,484	(4.7)
Yakima	6,844	2,792,116	9,413,310	669,852	735,415	9.8
TOTAL	254,147	\$289,394,797	\$787,067,993	\$50,462,460	\$61,489,687	21.9 %

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, 2015

County Total	Monthly	Quarterly	Annual ¹	Nonreporter ²	Total
Adams	264	302	460	623	1,649
Asotin	194	233	390	220	1,037
Benton	2,241	2,478	4,256	2,657	11,632
Chelan	1,636	1,605	2,617	1,789	7,647
Clallam	1,253	1,446	2,597	1,518	6,814
Clark	4,793	7,263	12,433	7,726	32,215
Columbia	78	72	134	109	393
Cowlitz	1,184	1,248	2,368	1,507	6,307
Douglas	356	535	909	734	2,534
Ferry	83	117	206	125	531
Franklin	880	1,104	1,691	1,335	5,010
Garfield	29	46	61	113	249
Grant	1,031	1,022	1,708	1,553	5,314
Grays Harbor	1,056	1,061	1,761	1,172	5,050
Island	1,061	1,475	3,137	1,608	7,281
Jefferson	593	868	1,771	899	4,131
King	35,967	44,851	82,325	50,882	214,025
Kitsap	3,152	4,067	7,717	5,000	19,936
Kittitas	724	791	1,378	769	3,662
Klickitat	336	398	691	397	1,822
Lewis	1,015	1,230	2,182	1,429	5,856
Lincoln	148	327	432	579	1,486
Mason	633	845	1,743	1,191	4,412
Okanogan	692	772	1,371	1,075	3,910
Pacific	395	482	617	450	1,944
Pend Oreille	129	172	395	248	944
Pierce	9,510	11,941	21,769	14,634	57,854
San Juan	664	765	1,438	701	3,568
Skagit	2,069	2,241	4,024	2,621	10,955
Skamania	89	139	226	148	602
Snohomish	10,091	12,373	22,042	14,378	58,884
Spokane	6,437	7,355	13,025	8,247	35,064
Stevens	479	588	1,286	860	3,213
Thurston	3,259	4,247	8,476	5,538	21,520
Wahkiakum	48	90	143	71	352
Walla Walla	761	865	1,614	977	4,217
Whatcom	3,488	4,271	7,962	5,984	21,705
Whitman	443	377	875	871	2,566
Yakima	2,725	2,937	4,860	3,686	14,208
SUBTOTAL	99,986	122,999	223,090	144,424	590,499
Out-Of-State	25,923	24,277	19,753	23,854	93,807
TOTAL	125,909	147,276	242,843	168,278	684,306

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 2014**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	18	7	2	31	63	45	166
Asotin	19	9	3	23	62	17	133
Benton	158	45	40	250	902	234	1,629
Chelan	120	54	30	122	431	130	887
Clallam	79	44	26	113	368	85	715
Clark	567	200	136	678	2,191	677	4,449
Columbia	1	1	0	10	32	7	51
Cowlitz	69	46	31	133	409	90	778
Douglas	42	14	15	49	137	33	290
Ferry	4	5	2	13	23	10	57
Franklin	80	33	23	95	324	141	696
Garfield	2	1	1	2	11	5	22
Grant	75	23	18	90	267	92	565
Grays Harbor	45	30	18	118	279	97	587
Island	82	54	17	154	433	73	813
Jefferson	42	30	22	93	224	60	471
King	2,347	949	799	3,826	15,989	4,111	28,021
Kitsap	247	115	47	419	1,366	214	2,408
Kittitas	57	30	11	70	215	59	442
Klickitat	27	24	13	30	101	40	235
Lewis	82	26	21	116	296	114	655
Lincoln	9	6	177	33	28	19	272
Mason	58	26	29	98	246	69	526
Okanogan	44	26	24	59	156	65	374
Pacific	25	10	8	37	73	34	187
Pend Oreille	10	7	2	13	44	14	90
Pierce	977	306	186	1,388	4,117	1,021	7,995
San Juan	44	32	8	67	186	51	388
Skagit	144	67	48	208	633	143	1,243
Skamania	7	6	6	15	30	10	74
Snohomish	1,046	313	266	1,256	4,028	948	7,857
Spokane	550	222	159	671	2,168	646	4,416
Stevens	43	14	12	52	127	70	318
Thurston	283	124	70	458	1,457	353	2,745
Wahkiakum	4	2	1	5	17	4	33
Walla Walla	45	31	11	69	237	91	484
Whatcom	232	149	97	416	1,266	351	2,511
Whitman	18	20	10	51	142	32	273
Yakima	133	64	58	247	745	312	1,559
Out of State	1,257	334	844	1,818	5,154	1,476	10,883
TOTAL	9,092	3,499	3,291	13,396	44,977	12,043	86,298

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 2013 and 2014**

Industry	NAICS	2013	2014
Manufacturing	31-33		
Food & beverages	311-312	735	628
Textiles & apparel	313-316	391	356
Lumber, wood & paper	321-322	151	143
Petroleum, chemicals, plastics	324-327	432	1,010
Metal products	331-332	237	233
Industrial machinery	333	78	71
Computers & electronics	334	90	83
Appliances & electrical equip.	335	26	22
Transportation equipment	336	80	79
Other manufacturing	323, 337, 339	957	874
Wholesale Trade	42		
Durable goods	423	1,210	1,441
Nondurable goods	424	1,584	1,760
Other wholesaling	425	64	90
Retail trade	44-45		
Motor vehicles & parts	441	448	539
Furniture & home furnishings	442	237	284
Electronics & appliances	443	505	629
Building materials	4441	152	194
Lawn & garden supply	4442	177	159
Food & beverages (off-premises)	445	692	686
Health & personal care	446	807	1,589
Gas stations (& mini-marts w/ pumps)	447	147	135
Apparel & accessories	448	1,033	1,304
Sporting goods, hobby, book stores	451	652	1,024
Department stores	4521	5	2
General merchandise	4529	51	93
E-commerce & mail order	4541	1,446	1,150
Misc. retailers	453, 4542-4543	5,763	5,608
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,345	1,466
Utilities: electric, nat. gas, water/sewer	22	38	43
Construction	23	8,296	9,092
Transportation (passenger & freight)	48, 492	3,610	3,811
Warehouses	493	27	37
Information	51		
Publishing	5111, 516	172	159
Software development	5112	37	53
Motion picture & audio recording	512	990	754
Radio & TV broadcasting; cable TV	515	23	31
Telephone & telecommunications	517	160	118
Information & data processing services	518-519	606	492

Table 13

**NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2013 and 2014**

Industry	NAICS	2013	2014
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,254	1,143
Insurance agents & brokers	524	556	528
Real estate agents & brokers	531	2,952	3,408
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	341	411
Legal services	5411	868	867
Accounting services	5412	977	923
Architectural & engineering services	5413-5414	2,117	2,231
Computer services	5415	2,825	3,142
Other business services	5416-5419, 55-56	15,161	15,786
PERSONAL SERVICES:			
Health services	62	4,170	4,413
Arts, entertainment, recreation	71	2,679	3,168
Accommodations	721	395	426
Restaurants & Food Services	7223, 7225	2,790	2,747
Drinking Places	7224	131	123
Auto repair & services	8111	1,176	1,164
Personal care (beauty, barber, etc.)	8121-8122	3,137	2,863
Laundry & dry cleaning	8123	57	66
Other personal services	8129	1,688	2,027
OTHER SERVICES:			
Schools & government	491, 61, 92	2,408	2,325
Other services	8112-8114, 813-814, 99	2,324	2,295
TOTAL NEW ACCOUNTS		81,460	86,298

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 14A

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
TOTAL STATE TAXES	\$1,570	\$2,419	\$5,726	\$8,926	\$12,205	\$18,191	\$21,310	\$42,596	\$53,529
Sales Taxes									
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
Gross Receipts Taxes									
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
Property & In-lieu Excises									
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	---	---	---	---	---	---	---	---	---
Other State Taxes									
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 14B

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
TOTAL STATE TAXES	\$114,241	\$187,145	\$296,256	\$439,487	\$575,959	\$951,572	\$1,448,334	\$2,759,579	\$4,317,675
Sales Taxes									
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	---	---	---	---	---	---	---	---	---
Gross Receipts Taxes									
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
Property & In-lieu Excises									
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
Other State Taxes									
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 14C
STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1990-2015
Selected Fiscal Years, Dollars in Thousands

Source	1990	1995	2000	2005	2010	2015
TOTAL STATE TAXES	\$7,006,794	\$9,619,176	\$11,895,816	\$13,902,948	\$15,122,921	\$18,723,684
Sales Taxes						
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
Gross Receipts Taxes						
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	---	---
Property & In-lieu Excises						
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
Other State Taxes						
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.

Table 15
COMPOSITION OF LOCAL SALES/USE TAX RATES - Highest Local Tax Rate in Each County as of July 1, 2015

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	entire county	1.0			0.1			0.1			1.2
Asotin	entire county	0.8	0.2							0.2 Public Facilities	1.2
Benton	all cities; PTBA	1.0	0.6		0.1	0.3	0.1				2.1
Chelan	Leavenworth	1.0	0.6		0.1	0.1		0.1			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	Ephrata	1.0	0.2		0.1	0.1		0.1			1.5
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	entire county	1.0			0.1	0.3	0.1				1.5
Klickitat	all three cities	1.0									1.0
Lewis	Centralia; Chehalis	1.0	0.2		0.1		0.1		0.1		1.5
Lincoln	entire county	1.0			0.1			0.1			1.2
Mason	Shelton	1.0	0.6		0.1	0.1	0.1	0.1	0.1		2.1
Okanogan	four cities	1.0	0.4		0.1	0.1			0.1		1.7
Pacific	entire county	1.0	0.3						0.1		1.4
Pend Oreille	entire county	1.0			0.1						1.1
Pierce	Tacoma	1.0	0.6	0.9	0.1		0.1	0.1	0.1	0.1 zoo/aquarium	3.0
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	0.9	0.9	0.1	0.1			0.1		3.1
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	Olympia	1.0	0.8		0.1	0.1	0.1	0.1	0.1		2.3
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 2015 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2015)	Amount Distributed in Fy 2015
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$492,893,304
Counties		0.5%	39	\$193,645,529
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	279	\$490,408,922
Counties		0.1 - 0.5%	38	\$191,495,617
Transit Districts	82.14.0455(1)	0.1 - 0.9%	48	\$942,082,918
Criminal Justice	82.14.340	0.1%	34 ¹	\$136,010,037
Public Facilities	82.14.048	0.2%	4	\$13,293,892
High-Capacity Transit (RTA)	81.104.170	0.9%	1	\$654,288,128
Juvenile Correctional Facilities	82.14.350	0.1%	14	\$45,062,948
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	\$13,841,992
Emergency Communications	82.14.420	0.1%	15 ¹	\$41,653,584
Public Safety	82.14.450(1)	0.3%	26 ¹	\$45,731,610
Passenger Ferries	82.14.440	0.4%	0	\$0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	24 ²	\$109,365,706
Subtotal - Local Taxes Paid by Purchasers				\$3,369,774,187
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	\$8,804,501
Rural Counties	82.14.370	0.09%	32	\$29,799,480
Regional Centers	82.14.390	0.033%	22	\$22,537,434
Regional Theaters	82.14.485	0.02 - 0.025%	2	\$962,495
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	\$16,333,912
Health Sciences	82.14.480	0.02%	1	\$1,750,600
Subtotal - Local Taxes from State General Fund				\$91,568,422
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$3,461,342,608

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 2014 - FY 2015					
County	Distributions to All Cities & the County in Each County			Per Capita Receipts	
	FY 2014	FY 2015	% Change	FY 2015	Rank
Adams	\$1,534,802	\$1,536,241	0.1 %	\$79.15	18
Asotin	\$1,545,586	\$1,593,041	3.1	\$72.38	27
Benton	\$17,914,426	\$18,959,567	5.8	\$100.53	8
Chelan	\$7,788,492	\$8,667,361	11.3	\$115.52	4
Clallam	\$5,038,427	\$5,267,491	4.5	\$72.51	26
Clark	\$28,657,134	\$31,535,759	10.0	\$69.80	28
Columbia	\$605,917	\$2,350,998	288.0	\$574.82	1
Cowlitz	\$8,290,168	\$8,503,734	2.6	\$81.55	15
Douglas	\$3,931,371	\$4,208,044	7.0	\$105.23	7
Ferry	\$473,398	\$351,632	(25.7)	\$45.61	38
Franklin	\$6,223,322	\$6,894,244	10.8	\$79.11	19
Garfield	\$122,355	\$215,191	75.9	\$95.22	10
Grant	\$9,818,870	\$10,085,938	2.7	\$107.38	5
Grays Harbor	\$4,507,805	\$4,780,512	6.0	\$65.39	30
Island	\$4,043,851	\$4,293,268	6.2	\$53.27	34
Jefferson	\$1,985,322	\$2,096,885	5.6	\$67.90	29
King	\$254,300,526	\$276,114,562	8.6	\$134.51	3
Kitsap	\$17,700,233	\$18,728,098	5.8	\$72.53	25
Kittitas	\$3,806,585	\$4,109,403	8.0	\$96.31	9
Klickitat	\$1,730,510	\$1,651,314	(4.6)	\$78.63	20
Lewis	\$5,638,181	\$6,180,722	9.6	\$80.63	17
Lincoln	\$686,384	\$644,406	(6.1)	\$60.11	33
Mason	\$2,752,428	\$3,033,577	10.2	\$48.77	37
Okanogan	\$3,051,908	\$3,276,706	7.4	\$78.28	21
Pacific	\$1,288,835	\$1,315,266	2.1	\$62.01	31
Pend Oreille	\$766,689	\$799,615	4.3	\$60.39	32
Pierce	\$64,747,373	\$68,096,631	5.2	\$82.03	14
San Juan	\$2,096,806	\$2,258,665	7.7	\$139.60	2
Skagit	\$12,335,080	\$12,715,418	3.1	\$105.42	6
Skamania	\$527,582	\$569,159	7.9	\$49.80	36
Snohomish	\$58,451,914	\$61,609,985	5.4	\$81.32	16
Spokane	\$40,883,535	\$43,523,746	6.5	\$89.13	12
Stevens	\$2,099,250	\$2,206,536	5.1	\$50.11	35
Thurston	\$20,871,971	\$22,304,642	6.9	\$83.41	13
Wahkiakum	\$187,583	\$181,209	(3.4)	\$45.53	39
Walla Walla	\$4,232,546	\$4,541,179	7.3	\$74.88	24
Whatcom	\$18,103,470	\$18,768,539	3.7	\$89.46	11
Whitman	\$3,554,159	\$3,675,245	3.4	\$77.78	22
Yakima	\$17,509,742	\$18,894,306	7.9	\$75.59	23
All Counties	\$180,005,754	\$193,645,529	7.6		
All Cities	\$459,798,780	\$492,893,304	7.2		
TOTAL	\$639,804,534	\$686,538,833	7.3 %	\$97.22	

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 DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2015				
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	\$1,536,241	\$1,530,186	\$0	
Asotin	\$1,593,041	\$953,160	\$636,383	
Benton	\$18,959,567	\$18,879,528	\$28,753,381	
Chelan	\$8,667,361	\$8,630,909	\$10,271,308	
Clallam	\$5,267,491	\$5,245,375	\$6,887,082	
Clark	\$31,535,759	\$31,392,022	\$40,512,369	
Columbia	\$2,350,998	\$2,343,607	\$1,877,852	
Cowlitz	\$8,503,734	\$8,467,431	\$3,304,573	
Douglas	\$4,208,044	\$4,190,360	(incl. w/ Chelan)	
Ferry	\$351,632	\$350,103	\$0	
Franklin	\$6,894,244	\$6,864,950	(incl. w/ Benton)	
Garfield	\$215,191	\$214,335	\$0	
Grant	\$10,085,938	\$10,042,943	\$4,025,713	
Grays Harbor	\$4,780,512	\$4,760,611	\$7,216,273	
Island	\$4,293,268	\$4,275,105	\$7,707,373	
Jefferson	\$2,096,885	\$2,088,020	\$3,764,985	
King	\$276,114,562	\$274,927,731	\$489,367,057	\$654,288,128
Kitsap	\$18,728,098	\$18,648,246	\$29,896,814	
Kittitas	\$4,109,403	\$4,091,905	\$0	
Klickitat	\$1,651,314	\$583,732	\$0	
Lewis	\$6,180,722	\$6,155,007	\$1,536,847	
Lincoln	\$644,406	\$641,719	\$0	
Mason	\$3,033,577	\$3,020,553	\$3,631,729	
Okanogan	\$3,276,706	\$3,262,674	\$2,458,916	
Pacific	\$1,315,266	\$1,309,879	\$787,543	
Pend Oreille	\$799,615	\$796,400	\$0	
Pierce	\$68,096,631	\$67,805,932	\$67,004,030	(incl. w/ King)
San Juan	\$2,258,665	\$2,249,275	\$15,667	
Skagit	\$12,715,418	\$12,661,981	\$9,770,246	
Skamania	\$569,159	\$564,501	\$0	
Snohomish	\$61,609,985	\$61,344,975	\$101,428,619	(incl. w/ King)
Spokane	\$43,523,746	\$43,339,814	\$49,363,219	
Stevens	\$2,206,536	\$2,197,040	\$0	
Thurston	\$22,304,642	\$22,209,260	\$31,547,616	
Wahkiakum	\$181,209	\$180,447	\$0	
Walla Walla	\$4,541,179	\$4,521,965	\$5,665,792	
Whatcom	\$18,768,539	\$18,688,597	\$27,752,353	
Whitman	\$3,675,245	\$3,658,944	\$0	
Yakima	\$18,894,306	\$18,815,319	\$6,899,179	
TOTAL	\$686,538,833	\$681,904,539	\$942,082,918	\$654,288,128

1 Distributions exclude state-retained administrative fee.

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

Table 18B

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2015				
County	Criminal Justice 0.1%	Juvenile Correction 0.1%	Public Facilities 0.2%	Public Safety 0.3%
Adams	\$306,554			
Asotin			\$634,219	
Benton	\$3,783,928	\$3,783,929		\$3,246,711
Chelan	\$1,729,839		\$3,973,285	\$133,475
Clallam	\$1,051,296			\$286,902
Clark	\$6,292,619			
Columbia	\$462,031			
Cowlitz	\$1,696,667			\$156,492
Douglas	\$836,326			
Ferry	\$69,657			
Franklin	\$1,375,925	\$1,375,926		\$3,514,042
Garfield				
Grant	\$2,012,867			\$44,205
Grays Harbor	\$954,118			
Island	\$856,849	\$856,849		
Jefferson	\$418,494			\$1,219,118
King	\$54,982,448			\$16,155
Kitsap	\$3,737,657	\$3,737,423		
Kittitas	\$820,138	\$820,138		\$2,335,681
Klickitat				
Lewis	\$1,233,586	\$1,233,244		
Lincoln	\$127,924			
Mason	\$605,419	\$605,419		\$212,849
Okanogan	\$657,455			\$104,485
Pacific				
Pend Oreille	\$159,051			
Pierce	\$13,561,340	\$13,677,365		\$17,715
San Juan	\$450,796	\$450,797		\$1,314,736
Skagit	\$2,537,758			\$6,772,345
Skamania	\$113,062			
Snohomish	\$12,441,791			\$668,941
Spokane	\$8,686,386	\$8,686,390	\$8,686,388	\$7,752,096
Stevens	\$440,364			
Thurston	\$4,451,417	\$4,451,419		\$1,731,081
Wahkiakum				
Walla Walla	\$906,320	\$906,320		\$2,523,514
Whatcom	\$3,745,686	\$3,744,591		\$3,482,758
Whitman	\$733,290	\$733,139		
Yakima	\$3,770,982			\$10,198,309
TOTAL	\$136,010,037	\$45,062,948	\$13,293,892	\$45,731,610

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 DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2015				
County	Zoo & Aquarium 0.1%	Em. Communications 0.1%	Mental Health 0.1%	Football Stadium³ 0.016%
Adams		\$306,658		
Asotin				
Benton				
Chelan		\$1,710,862		
Clallam		\$1,051,209	\$1,051,118	
Clark			\$6,288,909	
Columbia			\$462,004	
Cowlitz			\$1,690,851	
Douglas		\$834,699		
Ferry			\$69,986	
Franklin				
Garfield				
Grant		\$2,012,503		
Grays Harbor		\$953,611	\$952,978	
Island			\$856,189	
Jefferson		\$418,451	\$418,294	
King			\$53,163,510	\$8,804,501
Kitsap		\$3,735,625	\$3,717,856	
Kittitas				
Klickitat				
Lewis			\$1,231,208	
Lincoln		\$127,923		
Mason		\$605,078	\$602,772	
Okanogan			\$653,760	
Pacific			\$18,669	
Pend Oreille				
Pierce	\$13,841,992	\$13,498,529	\$4,568,446	
San Juan			\$449,775	
Skagit		\$2,537,546	\$2,537,500	
Skamania			\$113,062	
Snohomish			\$12,699,366	
Spokane		\$8,679,136	\$8,680,621	
Stevens				
Thurston		\$4,448,616	\$4,450,190	
Wahkiakum			\$36,163	
Walla Walla			\$908,493	
Whatcom			\$3,743,985	
Whitman		\$733,138		
Yakima				
TOTAL	\$13,841,992	\$41,653,584	\$109,365,706	\$8,804,501

- 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 DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2015				
County	Regional Centers³ 0.033%	Regional Theaters³ 0.02 or 0.25%	Rural Counties³ 0.09%	Hospital Benefit³ 6.5%
Adams			\$278,144	
Asotin			\$288,648	
Benton	\$1,258,584		\$3,432,624	
Chelan	\$805,783		\$1,569,232	
Clallam			\$953,678	
Clark	\$2,092,317			
Columbia			\$425,922	
Cowlitz	\$563,995	\$342,300	\$1,539,494	
Douglas			\$761,873	
Ferry			\$63,184	
Franklin	\$424,179		\$1,248,138	
Garfield			\$34,639	
Grant			\$1,825,937	
Grays Harbor	\$317,209		\$865,386	
Island			\$777,081	
Jefferson			\$379,634	
King	\$809,483			
Kitsap	\$1,242,785			
Kittitas			\$743,921	
Klickitat			\$299,310	
Lewis	\$410,157		\$1,119,035	
Lincoln			\$116,057	
Mason			\$549,170	
Okanogan			\$593,214	
Pacific			\$238,149	
Pend Oreille			\$144,643	
Pierce	\$3,115,944			\$2,000,000
San Juan			\$408,959	
Skagit	\$844,100		\$2,302,149	
Skamania			\$103,044	
Snohomish	\$4,291,814			
Spokane	\$2,888,450			
Stevens			\$399,446	
Thurston	\$1,408,537			
Wahkiakum			\$32,809	
Walla Walla			\$822,122	
Whatcom	\$1,245,620		\$3,397,748	
Whitman			\$665,130	
Yakima	\$818,478	\$620,194	\$3,420,959	
TOTAL	\$22,537,434	\$962,495	\$29,799,480	\$2,000,000

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

LOCAL SALES AND USE TAX DISTRIBUTIONS¹				
Amounts for all Local Taxing Districts in Each County² - Fiscal Year 2015				
County	Infrastructure-LIFT³ 6.5%	Revitalization-LRF³ 6.5%	Annexation Area³ 0.2%	Health Sciences³ 0.02%
Adams				
Asotin				
Benton		\$830,000		
Chelan		\$500,000		
Clallam				
Clark		\$220,000		
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant				
Grays Harbor				
Island				
Jefferson				
King	\$2,000,000	\$750,000	\$14,457,411	
Kitsap		\$330,000		
Kittitas				
Klickitat				
Lewis				
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce	\$1,000,000	\$500,000		
San Juan				
Skagit				
Skamania				
Snohomish			\$1,876,502	
Spokane	\$1,000,000	\$250,000		\$1,750,600
Stevens				
Thurston				
Wahkiakum				
Walla Walla				
Whatcom	\$1,000,000			
Whitman				
Yakima	\$1,000,000			
TOTAL	\$6,000,000	\$3,380,000	\$16,333,912	\$1,750,600

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 ¹		
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2015 ²		
County	County Tax 1.0%	High Capacity Transit 0.8%
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin	\$87,458	
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$3,528,560	\$3,114,692
Kitsap		
Kittitas	\$4,486	
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce	\$178,828	
San Juan		
Skagit		
Skamania		
Snohomish		
Spokane	\$452,096	
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
TOTAL	\$4,251,428	\$3,114,692

1 Distributions exclude state-retained administrative fee.

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

Table 20

LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS¹			
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2015			
County	State-Shared Tax² 2.0%	Additional Local Tax 2.0 - 3.0%	Room Fee \$2 per day
Adams	\$45,356	\$37,616	
Asotin	\$103,227	\$92,159	
Benton	\$951,247	\$858,089	\$1,016,067
Chelan	\$1,859,252	\$2,348,740	\$206,367
Clallam	\$729,917	\$608,453	
Clark	\$1,060,397	\$949,735	\$1,067,766
Columbia	\$44,848	\$31,010	
Cowlitz	\$302,840	\$372,072	
Douglas	\$46,021	\$79,950	
Ferry	\$42,089	\$10,719	
Franklin	\$258,317	\$234,514	\$257,448
Garfield	\$103		
Grant	\$623,844	\$543,740	
Grays Harbor	\$1,044,944	\$1,349,669	
Island	\$400,714	\$354,377	
Jefferson	\$378,658	\$326,737	
King	\$27,739,787	\$8,410,638	\$288,310
Kitsap	\$545,113	\$480,938	
Kittitas	\$659,377	\$571,689	
Klickitat	\$70,804	\$9,148	
Lewis	\$324,430	\$285,945	
Lincoln	\$18,580		
Mason	\$178,152	\$155,363	
Okanogan	\$414,937	\$406,812	
Pacific	\$433,611	\$489,868	
Pend Oreille	\$29,219	\$28,504	
Pierce	\$2,382,883	\$5,077,102	\$1,244,727
San Juan	\$801,128	\$658,065	
Skagit	\$666,915	\$581,468	
Skamania	\$231,025	\$202,552	
Snohomish	\$2,471,942	\$2,174,094	\$1,102,114
Spokane	\$2,724,471	\$3,499,173	\$2,477,032
Stevens	\$96,285	\$38,905	
Thurston	\$646,572	\$553,111	\$691,292
Wahkiakum	\$7,126	\$2,134	
Walla Walla	\$436,747	\$393,108	\$230,801
Whatcom	\$1,126,891	\$1,008,695	
Whitman	\$232,229	\$212,063	
Yakima	\$1,358,645	\$980,182	\$762,352
TOTAL	\$51,488,645	\$34,417,137	\$9,344,276

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

2 Credited against the state general fund.

Table 21
TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Years 2012-2015

	FY 2012	FY 2013	FY 2014	FY 2015
County Tax:¹				
Asotin	\$750	\$212	\$699	\$32,757
Chelan	\$39,023	\$72,202	\$186,419	\$198,593
Clallam	\$1,738,137	\$2,136,101	\$2,414,091	\$2,391,391
Clark	\$644,633	\$911,660	\$1,330,473	\$1,364,084
Columbia	\$27,673	\$2,090	\$441	\$5,378
Cowlitz	\$2,682,535	\$2,842,901	\$3,577,850	\$3,257,486
Douglas	\$0	\$0	\$0	\$0
Ferry	\$120,324	\$217,052	\$218,039	\$208,143
Garfield	\$49,259	\$7,503	\$3,247	\$0
Grays Harbor	\$3,527,640	\$4,192,686	\$3,484,586	\$3,707,657
Island	\$56,652	\$48,291	\$87,751	\$84,985
Jefferson	\$1,144,816	\$1,218,798	\$1,396,688	\$1,244,234
King	\$1,375,053	\$1,475,085	\$1,338,638	\$1,343,311
Kitsap	\$333,330	\$352,415	\$494,691	\$393,525
Kittitas	\$46,995	\$53,261	\$67,793	\$58,882
Klickitat	\$995,125	\$980,355	\$1,100,898	\$1,045,984
Lewis	\$4,686,612	\$5,134,571	\$5,144,995	\$6,040,542
Lincoln	\$751	\$10,217	\$16,402	\$6,433
Mason	\$1,500,236	\$1,247,549	\$1,590,716	\$1,757,919
Okanogan	\$123,934	\$152,454	\$189,437	\$205,326
Pacific	\$2,638,293	\$2,939,105	\$3,597,310	\$4,608,659
Pend Oreille	\$301,186	\$249,040	\$572,841	\$525,118
Pierce	\$1,541,324	\$1,597,382	\$1,574,568	\$1,849,323
San Juan	\$2,409	\$5,017	\$16,575	\$4,367
Skagit	\$1,262,769	\$1,459,906	\$1,276,129	\$1,793,379
Skamania	\$678,907	\$1,088,055	\$1,068,811	\$1,006,145
Snohomish	\$1,361,385	\$1,245,498	\$1,729,449	\$1,778,892
Spokane	\$65,527	\$152,821	\$176,253	\$236,231
Stevens	\$654,073	\$764,339	\$924,050	\$1,132,145
Thurston	\$1,062,888	\$933,037	\$1,235,246	\$1,237,860
Wahkiakum	\$770,017	\$1,010,925	\$834,588	\$995,818
Walla Walla	\$11,062	\$0	\$0	\$0
Whatcom	\$976,632	\$840,814	\$892,686	\$771,314
Whitman	\$38	\$189	\$0	\$0
Yakima	\$83,277	\$96,104	\$97,930	\$41,838
County Total	\$30,503,265	\$33,437,636	\$36,640,291	\$39,327,717
State Tax²	\$3,491,676	\$2,820,586	\$2,741,272	\$2,165,832

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 2013-2015

County	FY 2013	FY 2014	FY 2015		
			County	Cities	Total
Adams	\$49,868	\$56,860	\$41,535	\$2,782	\$44,318
Asotin	\$32,179	\$31,691	\$12,571	\$19,846	\$32,417
Benton	\$689,459	\$783,576	\$519,802	\$317,077	\$836,879
Chelan	\$175,548	\$195,630	\$166,412	\$22,527	\$188,939
Clallam	\$342,459	\$309,219	\$140,788	\$205,117	\$345,906
Clark	\$952,198	\$938,507	\$360,552	\$586,686	\$947,238
Columbia	\$17,484	\$31,669	\$12,505	\$5,899	\$18,403
Cowlitz	\$336,037	\$297,608	\$318,320	\$60,050	\$378,370
Douglas	\$78,429	\$89,421	\$84,508	\$6,738	\$91,246
Ferry	\$162	\$9,677	\$3,964	\$48	\$4,012
Franklin	\$464,257	\$472,987	\$271,691	\$210,238	\$481,930
Garfield	\$15,846	\$15,478	\$4,257	\$3,365	\$7,622
Grant	\$568,851	\$599,710	\$537,578	\$49,794	\$587,372
Grays Harbor	\$282,754	\$280,627	\$166,036	\$184,541	\$350,577
Island	\$75,823	\$81,629	\$39,683	\$47,514	\$87,197
Jefferson	\$204,364	\$203,299	\$97,708	\$110,445	\$208,153
King	\$11,925,690	\$10,791,665	\$3,706,329	\$6,928,768	\$10,635,097
Kitsap	\$421,114	\$405,078	\$231,647	\$205,618	\$437,265
Kittitas	\$50,933	\$59,063	\$34,529	\$21,286	\$55,814
Klickitat	\$70,467	\$76,145	\$73,067	\$11,448	\$84,515
Lewis	\$141,642	\$150,208	\$91,661	\$79,409	\$171,070
Lincoln	\$37,895	\$50,031	\$24,405	\$3,343	\$27,748
Mason	\$96,633	\$126,628	\$114,598	\$10,994	\$125,592
Okanogan	\$74,064	\$83,819	\$85,307	\$9,607	\$94,914
Pacific	\$80,753	\$104,303	\$56,179	\$51,315	\$107,494
Pend Oreille	\$1,568	\$6,064	\$3,339	\$1,186	\$4,525
Pierce	\$2,202,674	\$2,646,523	\$963,985	\$1,576,093	\$2,540,079
San Juan	\$113,892	\$113,687	\$55,659	\$72,269	\$127,928
Skagit	\$580,833	\$635,147	\$314,870	\$331,607	\$646,477
Skamania	\$42,308	\$51,516	\$29,889	\$22,321	\$52,209
Snohomish	\$1,964,006	\$2,107,315	\$1,387,873	\$833,610	\$2,221,483
Spokane	\$351,043	\$310,381	\$129,679	\$182,348	\$312,027
Stevens	\$9,399	\$29,454	\$11,256	\$1,444	\$12,700
Thurston	\$370,839	\$366,145	\$136,544	\$226,086	\$362,630
Wahkiakum	\$12,435	\$12,058	\$12,079	\$0	\$12,079
Walla Walla	\$240,321	\$243,652	\$218,231	\$40,411	\$258,642
Whatcom	\$877,788	\$997,079	\$421,108	\$589,131	\$1,010,239
Whitman	\$238,709	\$238,057	\$177,587	\$71,930	\$249,517
Yakima	\$78,324	\$159,497	\$72,137	\$36,087	\$108,224
TOTAL	\$24,269,046	\$24,161,104	\$11,129,868	\$13,138,978	\$24,268,846

Table 23
PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS
Fiscal Years 2011-2015

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<u>LOCAL GOVERNMENT</u>					
Adams	\$771	\$1,084	\$1,200	\$1,327	\$1,605
Asotin	\$202	\$177	\$170	\$171	\$193
Benton	\$2,179,228	\$1,863,412	\$2,472,324	\$2,489,639	\$2,601,413
Chelan	\$1,148,227	\$1,552,208	\$1,493,837	\$1,421,502	\$1,387,527
Clallam	\$360,325	\$542,270	\$558,768	\$560,721	\$564,569
Clark	\$3,651,919	\$4,223,451	\$4,153,129	\$4,234,276	\$4,386,915
Cowlitz	\$1,437,176	\$1,709,614	\$2,095,366	\$2,102,562	\$2,090,973
Douglas	\$609,349	\$885,776	\$888,708	\$860,072	\$857,027
Ferry	\$57,887	\$61,256	\$74,608	\$71,574	\$74,193
Franklin	\$1,155,219	\$1,024,746	\$1,314,639	\$1,368,866	\$1,432,498
Grant	\$1,712,062	\$2,301,463	\$2,333,997	\$2,414,990	\$2,475,929
Grays Harbor	\$523,714	\$921,288	\$825,659	\$891,471	\$883,303
Island	\$122,939	\$128,330	\$130,419	\$133,847	\$137,550
Jefferson	\$16,788	\$31,380	\$32,775	\$266,576	\$427,909
Kitsap	\$1,356	\$2,561	\$2,463	\$2,557	\$2,707
Kittitas	\$220,068	\$311,729	\$301,036	\$312,934	\$246,404
Klickitat	\$204,829	\$269,426	\$298,021	\$340,059	\$346,187
Lewis	\$584,594	\$630,367	\$671,783	\$681,311	\$712,174
Lincoln	\$1,216	\$1,684	\$1,850	\$2,001	\$2,009
Mason	\$321,577	\$594,073	\$590,203	\$652,121	\$674,642
Okanogan	\$438,598	\$525,931	\$542,578	\$580,263	\$639,599
Pacific	\$189,016	\$240,278	\$274,786	\$275,128	\$275,545
Pend Oreille	\$291,019	\$313,915	\$417,709	\$428,992	\$414,410
Pierce	\$9,405	\$9,477	\$10,789	\$10,401	\$11,197
Skagit	\$2,802	\$2,900	\$2,903	\$2,979	\$3,041
Skamania	\$93,402	\$100,172	\$100,933	\$113,459	\$119,327
Snohomish	\$5,972,957	\$6,102,448	\$6,054,531	\$6,255,192	\$6,435,143
Thurston	\$392	\$671	\$768	\$769	\$777
Wahkiakum	\$27,640	\$43,035	\$40,733	\$41,546	\$41,994
Walla Walla	\$26,315	\$14,030	\$27,967	\$27,111	\$28,385
Whatcom	\$62,133	\$104,870	\$106,274	\$116,651	\$122,849
Yakima	\$351,839	\$327,955	\$395,838	\$394,080	\$397,383
Local Subtotal	\$21,774,967	\$24,841,977	\$26,216,766	\$27,055,146	\$27,795,375
<u>STATE GOVERNMENT</u>					
Schools	13,852,780	15,365,872	16,622,158	17,112,504	17,715,654
Other General Fund ¹	4,082,346	4,607,149	4,915,707	5,067,863	5,235,206
GRAND TOTAL	\$39,710,093	\$44,814,998	\$47,754,631	\$49,235,512	\$50,746,235

¹ Includes surtax.

Table 24

E911 Distributions
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2015

County	Wireline (Land)	Number of Lines¹	Wireless	Number of Lines¹
Adams	\$38,401	4,618	\$92,434	11,115
Asotin	\$47,763	5,744	\$103,721	12,473
Benton	\$228,328	27,456	\$1,033,681	124,300
Chelan	\$165,143	19,859	\$414,456	49,838
Clallam	\$178,879	21,510	\$367,641	44,209
Clark	\$619,358	74,478	\$2,627,253	315,928
Columbia	\$12,907	1,552	\$20,920	2,516
Cowlitz	\$183,947	22,120	\$564,108	67,834
Douglas	\$51,300	6,169	\$189,023	22,730
Ferry	\$22,848	2,747	\$25,676	3,088
Franklin	\$93,418	11,234	\$375,621	45,169
Garfield	\$8,152	980	\$11,638	1,399
Grant	\$157,747	18,969	\$473,523	56,941
Grays Harbor	\$123,219	14,817	\$347,427	41,778
Island	\$158,538	19,064	\$458,672	55,155
Jefferson	\$92,797	11,159	\$165,517	19,903
King	\$4,072,168	489,679	\$14,261,822	1,714,986
Kitsap	\$400,920	48,211	\$1,496,584	179,964
Kittitas	\$107,918	12,977	\$211,293	25,408
Klickitat	\$56,588	6,805	\$103,682	12,468
Lewis	\$201,129	24,186	\$390,937	47,010
Lincoln	\$40,523	4,873	\$59,206	7,120
Mason	\$137,135	16,491	\$293,980	35,351
Okanogan	\$113,065	13,596	\$176,265	21,196
Pacific	\$75,046	9,024	\$102,166	12,285
Pend Oreille	\$32,380	3,894	\$63,925	7,687
Pierce	\$1,104,250	132,786	\$4,950,234	595,266
San Juan	\$97,552	11,731	\$81,181	9,762
Skagit	\$187,429	22,538	\$689,146	82,870
Skamania	\$36,485	4,387	\$51,476	6,190
Snohomish	\$1,038,859	124,923	\$4,809,089	578,294
Spokane	\$821,369	98,770	\$2,836,251	341,060
Stevens	\$123,692	14,874	\$219,798	26,431
Thurston	\$421,633	50,701	\$1,606,122	193,136
Wahkiakum	\$14,924	1,795	\$21,369	2,570
Walla Walla	\$89,568	10,771	\$285,206	34,296
Whatcom	\$307,325	36,956	\$1,146,503	137,867
Whitman	\$77,066	9,267	\$192,040	23,093
Yakima	\$403,855	48,564	\$1,163,853	139,953
TOTAL	\$12,143,626	1,460,273	\$42,483,440	5,108,639

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