

Table 4

DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 2020 and 2021 (\$000)

Source	Fiscal Year 2020	Fiscal Year 2021	Percent Change
STATE TAXES	\$24,034,595	\$27,135,637	12.9 %
1935 Revenue Act Taxes	17,792,153	19,724,786	10.9
Retail sales	11,357,457	12,525,688	10.3
Use	728,483	847,853	16.4
Business and occupation ¹	4,633,201	5,285,225	14.1
Public utility	423,230	439,708	3.9
Cigarette	324,855	317,992	(2.1)
Liquor sales	184,259	208,891	13.4
Penalties and interest	140,667	99,429	(29.3)
Property and In-lieu Excises	3,661,907	4,527,857	23.6
State property tax	3,568,185	4,432,353	24.2
PUD privilege	58,356	58,579	0.4
Timber excise (state)	(840)	(281)	(66.5)
Leasehold excise (state)	36,205	37,206	2.8
Other State Taxes	2,580,536	2,882,994	11.7
Estate	646,251	328,865	(49.1)
Tobacco products	53,061	51,679	(2.6)
Vapor Products ⁴	5,635	14,958	165.5
Liquor liter	174,505	186,954	7.1
Litter	13,340	14,173	6.2
Fish	1,994	2,362	18.4
Real estate excise	1,245,078	1,837,324	47.6
Solid waste collection	54,253	56,757	4.6
Wood stove fee	220	264	19.8
Hazardous substance tax ⁵	257,827	249,284	(3.3)
Carbonated beverage syrup	6,697	11,090	65.6
Petroleum products	11,042	24,776	124.4
Brokered natural gas	23,116	23,114	(0.0)
Oil spill tax	6,809	7,130	4.7
Intermediate Care Facilities tax	10,640	9,781	(8.1)
Rental car	31,663	20,643	(34.8)
Enhanced 911 telephone	27,273	28,176	3.3
Replacement vehicle tire fee	4,232	4,264	0.7
Studded tire fee	307	255	(16.9)
Shared tribal cigarette tax	6,495	11,028	69.8
Derelict Vessel Fee	97	117	20.4
ADMINISTRATIVE COLLECTIONS	177,810	226,827	27.6
Escheats	45	0	(100.0)
Property tax exemption fees	93	35	(61.8)
Unclaimed property (G.F. & UCP Fund net)	118,876	151,420	27.4
Master Licensing Fees	7,681	13,306	73.2
City/county administration fee	18,812	20,500	9.0
Transit district administration fee	14,513	15,670	8.0
Other local tax administration fees	11,721	13,070	11.5
Vehicle excise taxes and penalties	77	31	(60.0)
Miscellaneous receipts	5,991	12,795	113.6

LOCAL TAX COLLECTIONS⁴	5,819,547	6,180,399	6.2
Local sales/use taxes:			
City/county (1.0%)	1,863,101	2,030,696	9.0
Transit district (0.1 - 0.9%)	1,437,032	1,551,384	8.0
Criminal justice (0.1%)	185,453	202,119	9.0
Public facilities (0.1 - 0.2%)	18,141	20,584	13.5
Correctional facilities (0.1%)	64,632	73,679	14.0
Regional transit (0.9%)	1,359,244	1,428,108	5.1
Rural counties sales/use (0.09%) ⁵	39,140	44,081	12.6
Regional centers & theaters (0.033%) ⁵	32,117	36,526	13.7
Pierce County zoo/aquarium (0.1%)	19,200	22,165	15.4
Emergency communications (0.1%)	77,659	99,939	28.7
Public safety (0.3%)	80,398	97,681	21.5
Mental health/chemical dependency (0.1%)	150,131	167,640	11.7
King County Stadium Taxes:			
Food & beverage (0.5%) ⁶	11	7	(41.4)
Baseball stadium sales/use (0.017%) ^{5,7}	0	0	0.0
Football lodging tax/ stadium sales/use (0.016%) ^{5,8}	43,409	7,327	(83.1)
Annexation services (0.1 - 0.85%) ⁵	18,893	8,396	(55.6)
Health sciences/services (0.02%) ⁵	2,406	2,702	12.3
LIFT & LRF; Hospital Benefit Zone	13,331	13,062	(2.0)
Affordable Housing ⁹	9,512	25,309	166.1
SUBTOTAL - Local sales/use taxes	5,413,809	5,831,404	7.7
City/county leasehold tax	31,077	32,064	3.2
County timber tax	33,189	33,291	0.3
County E-911 telephone tax	75,563	78,119	3.4
Master License Services - Partners	27,319	27,158	(0.6)
Local convention center taxes	106,783	29,995	(71.9)
Local hotel/motel taxes & daily room fees	85,673	85,262	(0.5)
Brokered natural gas	6,929	6,732	(2.9)
Rental car taxes:			
County (1.0%)	4,655	2,600	(44.1)
Regional transit (0.8%)	3,423	1,866	(45.5)
Housing and Related Services Tax	3,004	29,362	877.4
Local REET - controlling interest	21,571	15,267	(29.2)
Cultural Access Program	5,898	6,424	8.9
Local REET - Affordable Housing	0	18	100.0
Local REET - Conservation Areas ¹⁰	0	35	100.0
REET \$5 fee - Prop Tax Admin Assistance	653	802	22.9
TOTAL DEPARTMENT COLLECTIONS	\$30,031,952	\$33,542,862	11.7 %

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

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