

Table 7
CIGARETTE AND TOBACCO PRODUCTS TAXES
Current Tax Rates and Collections for FY 2008 - 2009

Fund / Account	Current Tax Rate As of July 2009	Tax Collections ¹	
		FY 2008	FY 2009
CIGARETTE TAX²			
	<u>Dollars/Pack³</u>		
General Fund	\$1.5960	\$51,327,185	\$47,826,722
Water Quality Account*		18,758,805	17,479,568
Violence Reduction/Drug Enforcement*		24,706,540	23,021,711
Health Services Account*		237,127,431	220,956,790
Education Legacy Account	\$0.4290	<u>89,218,493</u>	<u>83,143,141</u>
TOTAL	\$2.0250	\$421,138,454	\$392,427,932
TOBACCO PRODUCTS TAX			
	<u>Wholesale Price⁴</u>		
General Fund	75.00%	-\$9,359,202	\$11,139,563
Water Quality Account*		-2,046,290	3,949,042
Health Services Account*		3,936,720	15,188,525
Salmon Recovery Account ⁵		-599,865	0
Violence Reduction/Drug Enforcement ^{5*}		<u>-599,865</u>	<u>0</u>
TOTAL	75.00%	-\$8,668,502	\$30,277,130

¹Reflects the initial collection of the tax for the various funds, including the percentage distributions required by RCW 82.24.026 (education legacy tax). However, transfers pursuant to the I-773 tax for health services (RCW 43.72.900(3)) are not included.

²Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

³Cigarette tax rates reflect the statutory rate, but not the "hold harmless" distributions per I-773.

⁴Maximum of \$0.50 per cigar.

⁵Refunds for previous years (FY 2000 and 2001), due to settlement.

NOTE: Tobacco Products tax receipts for FY 2008 were more than offset by refunds for 1993 - 2008.

*Legislation in 2009 repealed these accounts, effective July 1, 2009.