

**Table 17**  
**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2010 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2010)	Amount Distributed In FY 2010
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$387,162,383
Counties		0.5%	39	151,519,699
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	277	382,659,782
Counties		0.1 - 0.5%	37	148,552,565
Transit Districts	82.14.045(1)	0.1 - 0.9%	29	709,379,302
Criminal Justice	82.14.340	0.1%	32 *	106,254,116
Public Facilities	82.14.048	0.2%	1	7,201,769
High-Capacity Transit (RTA)	81.104.170	0.9%	1	502,140,894
Juvenile Correctional Facilities	82.14.350	0.1%	14	37,204,449
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	20,581,952
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,057,112
Emergency Communications	82.14.420	0.1%	14 *	21,418,290
Public Safety	82.14.450(1)	0.3%	5 *	21,141,526
Regional Transportation	82.14.430(1)	0.5%	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	14	73,781,603
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$2,580,055,442</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,037,267
King Co. - Football Stadium	82.14.0494	0.016%	1	6,621,724
Rural Counties	82.14.370	0.09%	32	23,397,304
Regional Centers	82.14.390	0.033%	23	18,093,313
Regional Theaters	82.14.485	0.02 - 0.025%	2	1,095,857
Hospital Benefit Zone	82.14.465	up to 6.5%	0 **	0
Local Infrastructure Financing	82.14.475	up to 6.5%	2 **	0
Local Revitalization Financing	82.14.510	up to 6.5%	2 **	0
Annexation Services	82.14.415	0.1 - 0.85%	2	3,457,839
Health Sciences	82.14.480	0.02%	1	1,441,327
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$61,144,631</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,641,200,073</b>

\* Counties levy the tax but the receipts are shared with cities.

\*\*Actual distributions of the local tax have yet to be made.