



# Mitigation and destination-based sales tax

## Local sales/use tax rates

Local Sales/Use Taxes with Tax Base similar to State's	State-shared	Impacted by DBST	Included in the Annual Loss	Voluntary Offset	Marketplace Offset	Statute
Affordable and Supportive Housing	Yes	Yes	No	Yes	Yes	<a href="#">RCW 82.14.540</a>
Annexation Services	Yes	Yes	No	Yes	Yes	<a href="#">RCW 82.14.415</a>
Baseball	Yes	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.0485</a>
Basic	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.030(1)</a>
Optional	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.030(2)</a>
Correctional facilities	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.350</a>
Criminal justice	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.340</a>
Cultural Access Program	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.525</a>
E911 – wireline, VOIP, and prepaid wireless	No	No	No	No	No	<a href="#">RCW82.14B.030</a>
Distressed PFD	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.048</a>
Emergency communications	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.420</a>
Football	Yes	Yes	Yes	No	No	<a href="#">RCW 82.14.0494</a>
Health Sciences	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.485</a>
High capacity transit: RTA	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.170</a>
Hospital Benefit Zones (HBZs)	Yes	Yes	No	Yes	Yes	<a href="#">RCW 82.14.465</a>
Local infrastructure financing tool (RDAs)	Yes	Yes	No	Yes	Yes	<a href="#">RCW 82.14.475</a>
Local Mental Health	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.460</a>
Local Public Safety	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.450</a>
Local Revitalization Financing (LRF)	Yes	Yes	No	Yes	Yes	
Mental health/chemical dependency	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.460</a>
Passenger ferries	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.440</a>
PFD Public facilities (voter approved)	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.048</a>
Public Safety and Health	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.450</a>
PFD Regional centers	Yes	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.390</a>
PFD regional theaters	Yes	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.485</a>
Regional transportation investment districts (RTIDs)	No	No	No	No	No	<a href="#">RCW 82.14.430</a>
Rural counties	Yes	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.370</a>
Transit	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.045</a>
Transportation benefit districts (TBDs)	No	Yes	No	Yes	Yes	<a href="#">RCW 82.14.0455</a>
Metro Parks (Zoo/Aquarium)	No	Yes	Yes	No	No	<a href="#">RCW 82.14.400</a>
King County food and beverage	No	Yes	Yes	No	No	<a href="#">RCW 82.14.360</a>
Rental car tax – any county	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.049</a>
Rental car tax – King County only	No	Yes	Yes	Yes	Yes	<a href="#">RCW 82.14.360(2)</a>
Rental car tax – High capacity transit	No	Yes	Yes	Yes	Yes	<a href="#">RCW 81.104.160</a>
Rental car tax – Monorail	No	No	No	No	No	<a href="#">RCW 35.95A.080(4)</a>
Rental car tax – HOV lanes	No	No	No	No	No	<a href="#">RCW 81.100.060</a>
Transient lodging	Yes	No	No	No	No	<a href="#">RCWs 67.28.180</a>
Special hotel/motel	No	No	No	No	No	<a href="#">RCW 67.28.181</a>
Convention Center – Locally imposed tax	No	No	No	No	No	<a href="#">RCW 36.100.040</a>
Tourism promotion area tax	No	No	No	No	No	<a href="#">RCW 35.101.050</a>