Table 14

SUMMARY OF LOCAL SALES/USE TAX

Types of Taxes Authorized and Utilized; FY 2024 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 6/30/2024)	Amount Distributed in FY 2024
TAXES PAID BY PURCHASERS:				
City/County: Basic & Optional	82.14.030(1); 82.14.030(2)			
Cities		1.0%	281	$1,714,742,787
Counties		1.0%	39	750,610,582
Transit Districts	82.14.045; 82.14.0455	0.1 - 0.9%	32 [1]	1,917,192,263
High-Capacity Transit (RTA)	81.104.170	1.4%	1	1,727,107,759
Housing & Related Services	82.14.530	0.1%	39	188,767,146
Criminal Justice	82.14.340	0.1%	35 [2]	245,376,853
Juvenile Correctional Facilities	82.14.350	0.1%	17	86,711,676
Public Facilities	82.14.048	0.2%	4	29,615,308
Public Safety	82.14.450(1)	0.3%	49 [2]	137,365,765
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,493,146
Emergency Communications	82.14.420	0.2%	24 [2]	126,993,695
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	30 [3]	230,717,808
Passenger Ferry Service	82.14.440	0.4%	0	0
Cultural Access	82.14.525	0.1%	3	17,567,933
Subtotal - Local Taxes Paid by Purchasers				$7,185,262,719
CREDITED AGAINST STATE GENERAL FUND:				
Rural Counties	82.14.370	0.09%	32	$54,685,248
Regional Centers	82.14.390	0.033%	22	41,873,450
Affordable Housing	82.14.540	0.07-0.15%	127	26,858,471
Regional Theaters	82.14.485	0.02 - 0.025%	2	1,609,764
Hospital Benefit Zone	82.14.465	up to 6.5%	1	2,000,000
Local Infrastructure Financing	82.14.475	up to 6.5%	8	7,000,000
Local Revitalization Financing	82.14.510	up to 6.5%	11	4,380,000
Annexation Services	82.14.415	0.1 - 0.2%	0	0
Health Sciences	82.14.480	0.02%	1	3,216,749
Arena Project	82.32.558	N/A	1	163,251
Subtotal - Local Taxes from State General Fund				$141,786,933
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				**$7,327,049,652**

[1]Includes Transportation Benefit Districts.

[2]Counties that levy the tax share receipts with cities. Cities that levy the tax do not share receipts with the counties.

[3]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.