

Table 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 2023¹

Source	Amount (\$000) ²	% of State Sources
TAXES - Department of Revenue³	\$29,286,106	93.1 %
1935 Revenue Act Taxes	23,228,530	73.9
Retail sales	14,817,496	47.1
Use	1,012,749	3.2
Business and occupation	6,239,099	19.8
Public utility	547,585	1.7
Cigarette (incl. tribal)	282,532	0.9
Liquor sales (percent)	141,196	0.4
Penalties and interest	187,872	0.6
Other General Fund Taxes	6,057,577	19.3
Tobacco products	46,788	0.1
Liquor sales (liter)	176,013	0.6
Liquor surtaxes	35,480	0.1
State property tax	4,484,192	14.3
PUD privilege	63,203	0.2
Leasehold excise	47,216	0.2
Real estate excise	1,113,313	3.5
Brokered natural gas	71,412	0.2
ICF tax	9,745	0.0
Solid waste collection	(0)	(0.0)
Carbonated Beverage Syrup	6,647	0.0
All other DOR G.F. taxes	3,567	0.0
TAXES - OTHER STATE AGENCIES	851,274	2.7
Watercraft excise	15,527	0.0
Insurance premiums	803,801	2.6
Other taxes	31,946	0.1
OTHER STATE REVENUE SOURCES	1,313,797	4.2
Dept. of Revenue non-tax revenues	235,941	0.8
Licenses, permits and fees	157,388	0.5
Contracts and grants	435,693	1.4
Interest income	316	0.0
Budget Stabilization transfers	0	0.0
Operating transfers (net)	0	0.0
Other miscellaneous revenue	484,457	1.5
SUBTOTAL - STATE SOURCES	\$31,451,177	100.0 %
FEDERAL GRANTS-IN-AID	20,617,696	
TOTAL GENERAL FUND REVENUES	\$52,068,873	

¹Data for fiscal year 2024 will be included in the 2025 Tax Statistics.²Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.³These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

Source: "2023 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.