

Table 4

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 2023 and 2024 (\$000)

Source		Fiscal Year 2023	Fiscal Year 2024	Percent Change
STATE TAXES		\$32,433,527	\$31,559,273	(2.7) %
1935 Revenue Act Taxes		23,814,073	23,918,614	0.4
	Retail sales	14,884,882	14,868,952	(0.1)
	Use	1,024,292	998,306	(2.5)
	Business and occupation ¹	6,649,062	6,853,525	3.1
	Cigarette	273,212	245,526	(10.1)
	Liquor sales	220,564	211,497	(4.1)
	Penalties and interest	190,392	179,276	(5.8)
	Public utility	571,668	561,534	(1.8)
Property and In-lieu Excises		4,620,945	4,725,555	2.3
	State property tax	4,509,274	4,612,037	2.3
	Leasehold excise (state)	45,727	49,008	7.2
	PUD privilege	63,203	61,969	(2.0)
	Timber excise (state)	2,742	2,542	(7.3)
Other State Taxes		3,998,509	2,915,104	(27.1)
	Brokered natural gas	72,381	33,563	(53.6)
	Capital Gains Tax	847,530	356,332	(58.0)
	Carbonated beverage syrup	6,639	6,729	1.4
	Derelict Vessel Fee	104	102	(1.2)
	Estate	847,258	434,595	(48.7)
	Fish	3,582	3,532	(1.4)
	Hazardous substance tax	301,505	336,780	11.7
	Heavy Equipment Rental Tax	6,241	6,505	4.2
	Intermediate Care Facilities tax	9,697	10,374	7.0
	Liquor liter	189,576	180,628	(4.7)
	Litter	16,090	17,279	7.4
	Oil spill tax	6,241	5,921	(5.1)
	Petroleum products	29,522	38,003	28.7
	Real estate excise	1,405,795	1,213,942	(13.6)
	Rental car	44,605	46,296	3.8
	Replacement vehicle tire fee	4,699	4,662	(0.8)
	Shared tribal cigarette tax	7,389	6,841	(7.4)
	Solid waste collection	64,797	68,530	5.8
	Statewide 988 suicide prevention line tax	35,851	46,757	30.4
	Studded tire fee	309	256	(17.1)
	Tobacco products	46,625	45,519	(2.4)
	Vapor Products	22,629	22,278	(1.6)
	Wood stove fee	229	230	0.3
	911 telephone	29,218	29,450	0.8
ADMINISTRATIVE COLLECTIONS		\$281,572	\$321,304	14.1 %
	City/county administration fee	24,618	24,903	1.2
	Escheats	261	2,337	796.1
	Master Licensing Fees	12,978	10,436	(19.6)
	Miscellaneous receipts	18,510	18,440	(0.4)
	Other local tax administration fees	17,521	17,995	2.7
	Property tax exemption fees	48	82	69.5
	Transit district administration fee	19,052	19,366	1.6
	Unclaimed property (G.F. & UCP Fund net)	188,551	227,730	20.8
	Vehicle excise taxes and penalties	34	16	(53.1)

Source	Fiscal Year 2023	Fiscal Year 2024	Percent Change
LOCAL TAX COLLECTIONS	\$7,779,991	\$7,905,943	1.6 %
Local sales/use taxes:			
City/county (1.0%)	2,437,141	2,465,353	1.2
Affordable housing	26,822	26,858	0.1
Annexation services (0.1 - 0.85%) ²	0	0	0.0
Correctional facilities (0.1%)	85,765	86,712	1.1
Criminal justice (0.1%)	242,509	245,377	1.2
Emergency communications (0.1%)	124,354	126,994	2.1
Health sciences/services (0.02%) ²	3,157	3,217	1.9
King County stadium taxes:			
Food & beverage (0.5%)	5	0	(93.8)
LIFT & LRF; Hospital benefit zone	13,099	13,380	2.1
Mental health/chemical dependency (0.1%)	228,150	230,718	1.1
Pierce County zoo/aquarium (0.1%)	24,955	24,997	0.2
Public facilities (0.1 - 0.2%)	25,609	29,615	15.6
Public safety (0.3%)	121,240	137,366	13.3
Regional centers & theaters (0.033%) ²	42,842	43,483	1.5
Regional transit authority (0.9%)	1,727,543	1,727,108	(0.0)
Rural counties sales/use (0.09%) ²	53,161	54,685	2.9
Transit district (0.1 - 0.9%)	1,886,167	1,917,192	1.6
SUBTOTAL - Local sales/use taxes	\$7,042,518	\$7,133,055	1.3 %
Arena project sales & use taxes	2,216	2,224	0.4
Brokered natural gas	14,570	9,326	(36.0)
City/county leasehold tax	39,247	41,828	6.6
County timber tax	41,342	38,784	(6.2)
County 911 telephone tax	80,995	81,637	0.8
Cultural access program	8,319	17,568	111.2
Housing and related services tax	169,984	188,767	11.0
Interest on arena project local tax	114	243	113.4
Local convention center taxes	133,549	142,975	7.1
Local hotel/motel taxes & daily room fees	174,509	176,638	1.2
Local REET - affordable housing	139	14	(90.2)
Local REET - conservation areas	298	27	(90.8)
Local REET - controlling interest	12,215	5,450	(55.4)
Master license services - partners	48,446	55,290	14.1
REET \$5 fee - prop tax admin assistance	533	500	(6.3)
Rental car taxes:			
County (1.0%)	6,405	6,748	5.4
Regional transit authority (0.8%)	4,591	4,868	6.0
TOTAL DEPARTMENT COLLECTIONS	\$40,495,090	\$39,786,520	(1.7) %

Note: Cash collections. Other agencies collect some taxes. For example, counties collect the state property tax and real estate excise tax, though the department has administrative functions related to these taxes.

¹The B&O total includes amounts deposited in The Workforce Education Investment Account.

²Local tax is credited against state retail sales/use tax - no additional tax for consumers.