

Multiple Agency Fiscal Note Summary

Bill Number: 2273 HB	Title: Streamlined sales & use tax
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Estimated Cash Receipts

Agency Name	2005-07		2007-09		2009-11	
	GF- State	Total	GF- State	Total	GF- State	Total
Office of State Treasurer	Non-zero but indeterminate cost. Please see discussion."					
Department of Revenue	(3,136,000)	(3,136,000)	(245,000)	(245,000)	11,022,000	11,022,000
Total \$	(3,136,000)	(3,136,000)	(245,000)	(245,000)	11,022,000	11,022,000

Local Gov. Courts *						
Local Gov. Other **		35,736,000		82,170,000		88,244,000
Local Gov. Total		35,736,000		82,170,000		88,244,000

Estimated Expenditures

Agency Name	2005-07			2007-09			2009-11		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Office of State Treasurer	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	1.2	277,000	277,000	.7	157,000	157,000	.7	157,000	157,000
Total	1.2	\$277,000	\$277,000	0.7	\$157,000	\$157,000	0.7	\$157,000	\$157,000

Local Gov. Courts *									
Local Gov. Other **									
Local Gov. Total									

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Prepared by: Deborah Feinstein, OFM	Phone: 360-902-0614	Date Published: Revised 3/ 8/2005
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* See Office of the Administrator for the Courts judicial fiscal note

** See local government fiscal note

Individual State Agency Fiscal Note

Bill Number: 2273 HB	Title: Streamlined sales & use tax	Agency: 090-Office of State Treasurer
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Non-zero but indeterminate cost. Please see discussion.

Estimated Expenditures from:

	FY 2006	FY 2007	2005-07	2007-09	2009-11
Fund					
Total \$					

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 03/01/2005
Agency Preparation: Dan Mason	Phone: 360-902-9090	Date: 03/08/2005
Agency Approval: Dan Mason	Phone: 360-902-9090	Date: 03/08/2005
OFM Review: Deborah Feinstein	Phone: 360-902-0614	Date: 03/08/2005

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

HB 2273 creates the streamlined sales and use tax agreement mitigation account. Earnings from investments will be credited to the general fund.

Earnings from investments:

The amount of earnings by an account is a function of the average daily balance of the account and the earnings rate of the investment portfolio. The average daily balance is a function of the beginning balance in the account and the timing & amount of receipts, disbursements, & transfers during the time period in question. Accordingly, even with a beginning balance of zero, two accounts with the same overall level of receipts, disbursements, and transfers can have different average balances, and hence differing earnings.

There will be an impact to the earnings; however, the actual earnings will be determined more by the impact to the average daily balance than the amount of increases or decreases in receipts, disbursements, and transfers. Currently, estimated earnings are indeterminable. Without projected monthly estimates of receipts, disbursements, and transfers, OST is unable to estimate the changes to the average balance of the account and the impact to earnings.

Based on the November 2004 Revenue Forecast, the net rate for estimating earnings for FY 05 is 1.70%, FY 06 is 2.72%, and FY 07 is 2.99%. Approximately \$17,000 in FY 05, \$27,200 in FY 06, and \$29,900 in FY 07 in net earnings and \$5,000 in OST management fees would be gained or lost annually for every \$1 million increase or decrease in average daily balance.

Debt Limit:

There may be an impact on the Debt Service Limitation calculation. Any change to the earnings credited to the general fund will change, by an equal amount, General State Revenues.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

HB 2273 creates the streamlined sales and use tax agreement mitigation account. Earnings from investments will be credited to the general fund.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2006	FY 2007	2005-07	2007-09	2009-11
FTE Staff Years					
Total:					

Part IV: Capital Budget Impact

Part V: New Rule Making Required

Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 2273 HB	Title: Streamlined sales & use tax	Agency: 140-Department of Revenue
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

FUND	FY 2006	FY 2007	2005-07	2007-09	2009-11
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax		(2,836,000)	(2,836,000)	355,000	11,622,000
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(300,000)	(300,000)	(600,000)	(600,000)
Total \$		(3,136,000)	(3,136,000)	(245,000)	11,022,000

Estimated Expenditures from:

	FY 2006	FY 2007	2005-07	2007-09	2009-11
FTE Staff Years	1.7	0.7	1.2	0.7	0.7
Fund					
GF-STATE-State 001-1	198,500	78,500	277,000	157,000	157,000
Total \$	198,500	78,500	277,000	157,000	157,000

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 03/01/2005
Agency Preparation: Lorrie Brown	Phone: 360-570-6081	Date: 03/02/2005
Agency Approval: Don Gutmann	Phone: 360-570-6073	Date: 03/02/2005
OFM Review: Doug Jenkins	Phone: 360-902-0563	Date: 03/03/2005

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Part I - Definitions

Section 101. This section adopts six Streamlined Sales and Use Tax Agreement (SSTA) definitions for terms that are used in the registration and monetary allowance provisions. The definitions are "Agreement," "Certified automated system," "Certified service provider," "Model 1 Seller," "Model 2 Seller," and "Model 3 Seller." It also defines "member states" and "source."

Part II - Registration

Section 201. This section allows sellers to appoint an agent to register the seller with the state. The seller or its agent must provide the state with a copy of the written agency agreement upon request.

Section 202. This section allows sellers who agree to collect and remit sales and use tax under the Agreement to register with the Department of Revenue through an on-line system authorized under the SSTA.

Part III - Monetary Allowance & Vendor Compensation

Section 301. This section requires the Department to adopt by rule monetary allowances for certified service providers, Model 2 sellers, Model 3 sellers, and all other sellers as compensation for their costs of collection. In adopting the monetary allowances, the Department may be guided by the provisions for monetary allowances adopted by the governing board of the SSTA to determine the amount of the allowances and the conditions under which they are allowed. The monetary allowances must be reasonable and provide adequate incentive for certified service providers and sellers to collect and remit under the Agreement. For Model 2 and 3 sellers, and other sellers that are not Model 1 or Model 2 sellers, the monetary allowance will be limited to twenty-four months following a seller's registration under the Agreement.

Section 302. This section allows the Department to adopt by rule vendor compensation for sellers collecting and remitting sales and use taxes to the state. Vendor compensation is a portion of the tax collected by a seller that may be retained in order to offset the seller's cost of collecting the tax. Vendor compensation may include a base rate or a percentage of tax revenue collected by the seller, and may vary by type of seller. The Department may be guided by studies and analyses of the cost of collection of sales and use taxes and by vendor compensation provided by other states. A seller shall not be entitled to vendor compensation while the seller or its agent receives a monetary allowance as described above. This section is effective when the United States Congress grants individual states the authority to impose sales and use tax collection duties on remote sellers, or it is determined by a court of competent jurisdiction, in a judgment not subject to review, that a state can impose sales and use tax collection duties on remote sellers.

Part IV - Amnesty

Section 401. This section provides that no assessment for past uncollected sales and use taxes, penalties, or interest due may be made by the Department against a formerly unregistered seller who, within twelve months of the effective date of this state's participation in the Agreement, registers under the Agreement, and collects and remits sales and use taxes to the state for a period of at least thirty-six months from the date of registration.

The provisions of this section do not apply to:

- a. Any seller who has received notice from the Department of the commencement of an audit.
- b. Sales and use tax collected by the seller, but not remitted to the Department.

c. The seller's own liability for sales and use taxes in the seller's capacity as a buyer.

Part V - Sourcing

Sections 501 and 502. These sections adopt the SSTA uniform general sourcing rules effective July 1, 2006. Sourcing determines the place of sale, and therefore, what jurisdiction is entitled to the local sales tax generated from a particular transaction. These new sourcing rules will have minimal impact on the amount of revenue generated from sales and use taxes at the state level, but will create significant revenue shifts between local jurisdictions. The revenue shifts result from changes in the place of sale under the bill. Some transactions that are sourced to one jurisdiction under current law would be sourced to another jurisdiction under the bill. If any local jurisdiction has reduced collections during a fiscal year due to SSTA sourcing and the loss is not fully compensated or mitigated by the state as provided in Part IX, the current sourcing rules will go into effect the first day of the following quarter.

Under current law, local sales and use taxes are sourced according to the following rules:

- a. Sales tax from the sale of goods is sourced to the retail outlet at or from which delivery is made.
- b. Sales tax from the sale of a service, with or without a sale of goods, is sourced to the place where the service is primarily performed.
- c. Sales tax from the lease or rental of goods is sourced to the place of first use. In the case of short-term rentals, this is the place of business of the lessor. In the case of rentals or leases involving periodic payments, this is the primary place of use by the renter or lessee for each payment period.
- d. Use tax from any type of transaction is sourced to the place of first use.

The Agreement excludes purchases of motor vehicles, trailers, semitrailers, aircraft, watercraft, modular homes, and manufactured and mobile homes from the Agreement's sourcing rules. Accordingly, the bill does not change the sourcing of these purchases. Also, until January 1, 2007, the bill excludes sales of tangible personal property by persons engaged in the business of selling flowers from the Agreement's sourcing rules.

However, all other transactions are to be sourced under the Agreement in the following order:

- a. Rule #1 - If a good or service is received at the business location of the seller, the sales tax is sourced to that business location.
- b. Rule #2 - If the good or service is not received at the business location of the seller, the sales tax is sourced to the location where receipt occurs, if known by the seller.
- c. Rule #3 - If Rules 1 and 2 do not apply, the sales tax is sourced to the address indicated for the purchaser in records normally maintained by the seller, if use of this address by the seller does not constitute bad faith.
- d. Rule #4 - If Rules 1, 2, and 3 do not apply, the sales tax is sourced to the address for the purchaser obtained during the consummation of the sale, including the address of the purchaser's payment instrument, if use of this address by the seller does not constitute bad faith.
- e. Rule #5 - If 1, 2, 3, and 4 do not apply, the sales tax is sourced to the address from which delivery was made.

Part VI. Confidentiality & Privacy Protections

Section 601. This section adopts the SSTA confidentiality and privacy protections for persons using certified service providers. With very limited exceptions, a certified service provider is required to perform its tax calculation, remittance, and reporting functions without retaining the personally identifiable information of consumers. The Department will provide public notification to consumers of its practices relating to the collection, use, and retention of personally identifiable information. Personally identifiable information will not be retained any longer than required to ensure the validity of exemptions. This section may be enforced by petitioning the superior court of Thurston County for injunctive relief.

Part VII. Taxability Matrix

Section 701. This section requires the Department to complete the taxability matrix under the SSTA and to provide notice of changes in the taxability of products or services listed in the matrix. Sellers and certified service providers are relieved from liability to the state and to local jurisdictions for having charged or collected the incorrect amount of sales or use tax if the error resulted from reliance on erroneous information provided by the Department in the taxability matrix.

Part VIII. Delivery Charges

Sections 801, 802, and 803. These sections allow sellers and consumers to apportion and apply retail sales or use tax to only that portion of delivery charges allocated to the sale of taxable tangible personal property when a shipment consists of both taxable and nontaxable tangible personal property. These sections provide two methods to allocate the delivery charges. One method is based on weight; the other method is based on selling price.

Part IX. Sourcing Mitigation

Section 901. This section states that participation in the national streamlined sales and use tax agreement benefits the state, all local taxing jurisdictions, and its retailing industry by increasing state and local revenues, improving the state's business climate, and simplifying the state's tax structure. Participation is a matter of statewide concern and is in the best interests of the state, the general public, and all local jurisdictions that impose a sales tax. Participation requires changes in sourcing and shifts in local revenues.

The purpose of providing mitigation is to stabilize revenues before congressional or court action is needed to fully implement the agreement, and for a limited time after congressional action, and to mitigate for a period of time. Changes in sourcing may have negative consequences for industry sectors such as warehousing and manufacturing, as well as for jurisdictions that house a concentration of these industries and have made zoning decisions, infrastructure investments, bonding decisions, and land-use policy decisions based on origin sourcing.

It is in the best interest of the state and local jurisdictions to fully mitigate adverse effects of sourcing changes.

The Legislature intends that the streamlined sales and use tax mitigation account established in section 902 replace the net local sales tax revenue reductions due to sourcing. The Department of Revenue would benefit from an oversight committee to provide assistance in assessing and evaluating mitigation formulae annually.

Section 902. The streamlined sales and use tax agreement mitigation account is created in the state treasury. Funds are used for mitigating financial impacts related to sourcing. The Treasurer transfers money from the general fund into the account as prescribed in section 903.

Starting July 1, 2006, the Treasurer, as directed by the Department of Revenue, distributes funds in the streamlined sales and use tax agreement mitigation account without appropriation to local jurisdictions in accordance with section 903.

"Net loss" is defined to mean the local sales and use tax revenue loss to taxing jurisdiction due to sourcing offset by gains resulting from Washington's membership in the Agreement.

Section 903. Starting July 1, 2006, the Treasurer transfers \$28 million from the general fund into the streamlined sales and use tax mitigation account. Each July 1st after that, the Treasurer transfers an amount equivalent to the Department of Revenue's estimate of cumulative net losses to local taxing jurisdictions.

Each fiscal year, the Department estimates the net loss for each local jurisdiction using data from tax return information and tax collections from fiscal years before and after July 1, 2006. Using the estimates, the Department develops formulae to make distributions from the mitigation account to mitigate the net loss to local jurisdictions resulting from this act. The Department evaluates and revises the formulae annually.

The Department convenes an oversight committee to assist in the development and revision of the formulae. The committee includes one representative from a positively impacted city, one from a negatively impacted city, one from a

positively impacted county, one from a negatively impacted county, one from a positively impacted transportation authority, and one from a negatively impacted transportation authority.

The Treasurer, at the direction of the Department, makes distributions from the mitigation account to negatively impacted jurisdictions in an amount representing their net loss as determined by the formulae developed by the Department. Distributions are made at the same time as regular sales tax distributions, which is monthly.

If a distribution exceeds the amount of actual loss, the excess shall be deducted from local sales and use tax collected and the deducted amount deposited in the mitigation account.

Administrative Procedure Act rulemaking does not apply to this section.

Section 904. For purposes of gathering data to develop the formulae required by section 903, the Department may require retailers to report additional information. This may be required no more than once every six months. The report is due within thirty days from when transmitted to the taxpayer by the Department.

If the report is not received by the due date, the taxpayer is penalized \$500, for quarterly and annual filers, or the greater of \$500 or one percent of the sales tax reported on the taxpayer's return for the month the report is due for monthly filers.

If the report is received by the due date, the taxpayer receives a credit of \$500 against its business and occupation tax liability. This credit may not be carried over to subsequent calendar years and may not be paid as a refund.

The Department may waive this penalty if the failure to report by the due date resulted from circumstances beyond the control of the taxpayer.

Section 905. RCW 82.32.330 is amended to permit the disclosure to local jurisdictions of tax information used to determine the increase or decrease in the distribution of local tax to that jurisdiction.

Part X. Miscellaneous Provisions

Sections 1001 through 1004. These sections provide that sourcing changes and sourcing mitigation are effective the later of July 1, 2006, or the first day of April, June, or October at least six months after the SSTA takes effect. The amnesty provision is effective upon Washington's membership in the SSTA. The vendor compensation provision is effective when the United States Congress grants individual states the authority to impose sales and use tax collection duties on remote sellers; or it is determined by a court of competent jurisdiction, in a judgment not subject to review, that a state can impose sales and use tax collection duties on remote sellers.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

ASSUMPTIONS/DATA SOURCES

The bill is assumed to increase revenues because retailers that have nexus (i.e., taxable presence) in other member states and sales (but no nexus) in Washington state, would have multiple incentives to voluntarily register under the SSTA. Revenues in Washington State would increase because these firms would collect sales tax in all SSTA member states.

The incentives for multi-state retailers to voluntarily register under the SSTA include 1) the amnesty provision, 2) access to certified service providers or other technology models for simplified and combined multi-state filing and 3) monetary allowances and vendor compensation to offset the cost of sales tax collection.

The group of firms that would have any incentive to voluntarily register under the SSTA consists of multi-channel

(combination remote and storefront) firms that have either clear or uncertain nexus in at least one (but not all) of the states expected to become an initial member of the SSTA, but do not have nexus in Washington state. A percentage of this group is assumed to voluntarily register under the SSTA.

Uncollected Washington sales tax on sales by multi-state multi-channel remote sellers is estimated to be \$80 million in state tax in FY 2002. This estimate is based on data from Department of Commerce, the Sourcing Study survey, and industry data. A percentage of the \$80 million represents sales by firms with nexus in at least one of the member states.

This percentage is determined by taking a very large sample of retailers, estimating the number of states each retailer sells into, and then, given the number of states that they sell into, calculating the probability that they sell into one of the member states. Each firm's probability is multiplied by their sales, summed and divided by their total sales, to estimate the total percentage sold into the member states. This percentage is about 38 percent.

The data used is micro-data from an income tax state with which Washington shares data. It contains data on each multi-state retailer including the retailers' sales factors used for state income tax apportionment purposes. The sales factors are used to infer the number of states that they sell into. An underlying assumption is that retailers with a presence in the sample state are representative of firms with physical presences in all other states. Personal income in the sample state is about 2 percent of national income. The initial SSTA member states represent approximately 20 percent of national income. The probability of selling into at least one member state is calculated to be the probability of selling to the 20 percent of national personal income the member states represent. Therefore, an underlying assumption is that multi-state retail sales parallel personal income.

Actual participation in the SSTA is determined by measuring the probability of firms receiving the other benefits of participation in addition to amnesty. As indicated above, the major benefits of voluntary registration under SSTA are use of technology models for simplified consolidated filing, monetary allowances, and vendor compensation. The estimate assumes that participants would be firms that benefit from all of these major benefits. The pool of potential firms is reduced to firms that have clear nexus in at least two member states and would benefit from vendor compensation.

It is assumed that the approximately largest 20 percent of firms would have actual costs of collections lower than a weighted average monetary allowance rate (based on the findings from the Department of Revenue retailer cost of collections study). It is assumed that the monetary allowance rate would be the weighted average.

Growth rates to 2006 are based on Department of Commerce estimates of remote sales. According to Department of Commerce, remote sales have grown about 25 percent over the last few years. This growth rate is used between 2002 and 2006. In later years the growth rate is decreased to 10 percent, assuming a slowing of growth in remote sales.

Monetary allowance, assumed to be 1 percent, is netted from the estimate. Monetary allowance is assumed to apply only to new revenue from the amnesty provision.

Section 302 gives the Department of Revenue the option to provide vendor compensation to retailers. Section 1001 provides that the Department could exercise this option if Congress acted to require retailers to collect sales tax on remote sales. The state sales tax loss from sales by remote sellers into Washington is estimated to be \$607 million in FY 07. Most of the states that currently have vendor compensation have rates between 0.5 percent and 1 percent of sales tax collections. The Department of Revenue's retailer cost of collections study estimated that the average cost for Washington retailers was a little less than 1 percent of sales tax collections. Using the range of 0.5 percent to 1 percent of sales tax collections, vendor compensation in FY 2007 is estimated to be between \$44 and \$88 million.

It is assumed that 600 firms would need to supply additional information in order for the Department of Revenue to estimate mitigation needs.

CURRENTLY REPORTING TAXPAYERS (Impact for taxpayers who are known or estimated to be currently paying the tax in question)

Would decrease General fund revenues by an estimated \$3,136,000 in FY 07. The loss is the net of \$28.0 million that would be transferred from the general fund to the mitigation account in FY 07, a gain of \$25.2 million from the amnesty provision, and a B&O loss of \$300,000 from the B&O credit for taxpayers that provide additional information.

The amount transferred to the mitigation account would be dispersed annually to local jurisdictions that would experience a net negative loss in revenues due to the change in sourcing.

Local government would gain an additional estimated \$8 million in FY 07.

TOTAL REVENUE IMPACT:

New Fund, Mitigation Account

	Transfers in	Dispersals to Local Govts.
FY 2006 -	\$ 0	\$0
FY 2007 -	\$ 28,000	(28,000)
FY 2008 -	\$ 31,352	(31,352)
FY 2009 -	\$ 31,818	(31,818)
FY 2010 -	\$ 32,327	(32,327)
FY 2011 -	\$ 32,917	(32,917)

State Government (cash basis, \$000):

FY 2006 -	\$ 0
FY 2007 -	\$ (3,136)
FY 2008 -	\$ (1,402)
FY 2009 -	\$ 1,157
FY 2010 -	\$ 3,976
FY 2011 -	\$ 7,046

Local Government, if applicable (cash basis, \$000):

	From New Revenues	From Mitigation fund
FY 2006 -	\$ 0	\$0
FY 2007 -	\$ 8,000	27,736
FY 2008 -	\$ 9,000	31,352
FY 2009 -	\$ 10,000	31,818
FY 2010 -	\$ 11,000	32,327
FY 2011 -	\$ 12,000	32,917

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Should this legislation become law, the Department anticipates implementing the registration requirements of Sections 201 - 202 by shifting current resources to complete a one-time programming effort associated with scoping, planning, and writing computer programs. To accommodate the rule-making actions necessitated by this legislation, the Department will re-prioritize the rules agenda.

During FY 2006, the Department will incur costs of approximately \$198,500 to implement this legislation. Although the sourcing provisions of Sections 501 - 502 do not take effect until July 1, 2006, it will be necessary to provide information about sourcing changes to taxpayers before the effective date. \$80,000 represents printing and postage costs associated with notifying taxpayers about the sourcing changes.

The Department would be required to do an annual study to determine the impact of the sourcing change on jurisdictions. It

is assumed that the Department will get assistance as needed from jurisdictions. The Department will form an oversight committee to develop methodology and revise the formulae each year. Costs for development of the methodology to distribute the funds estimated to be \$118,500 in the first and \$40,000 each year thereafter to update data.

Assuming that Washington State will be a member state of the SSTA, the estimated annual share of the SSTA operating costs is \$38,500 beginning in FY 2007.

During the 2007-09 and 2009-11 Biennia, the Department will incur estimated ongoing costs of approximately \$157,000.

Without an appropriation to cover the expenditure impact, the Department may not be fully able to implement the legislation.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2006	FY 2007	2005-07	2007-09	2009-11
FTE Staff Years	1.7	0.7	1.2	0.7	0.7
A-	77,200	28,500	105,700	57,000	57,000
B-	19,300	7,100	26,400	14,200	14,200
E-	90,700	42,900	133,600	85,800	85,800
J-	11,300		11,300		
Total \$	\$198,500	\$78,500	\$277,000	\$157,000	\$157,000

III. B - Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2006	FY 2007	2005-07	2007-09	2009-11
EXCISE TAX EXAMINER 3	41,520	0.4	0.4	0.4	0.4	0.4
INFO TECH APP SPEC 4	51,864	0.6		0.3		
OFFICE ASSISTANT SENIOR	26,988	0.1	0.1	0.1	0.1	0.1
RESEARCH ANALYST 2	34,932	0.3	0.2	0.2	0.2	0.2
TAX POLICY SPECIALIST 1	42,588	0.1	0.1	0.1	0.1	0.1
TAX POLICY SPECIALIST 3	58,656	0.3	0.1	0.2	0.1	0.1
Total FTE's		1.7	0.7	1.2	0.7	0.7

Part IV: Capital Budget Impact

NONE.

Part V: New Rule Making Required

Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.

To implement this legislation, it will be necessary to amend the following administrative rules:

- WAC 458-20-101 (Tax registration and tax reporting)
- WAC 458-20-141 (Duplicating industry and mailing bureaus)
- WAC 458-20-145 (Local sales and use tax)
- WAC 458-20-155 (Information and computer services)
- WAC 458-20-158 (Florists and nurserymen)
- WAC 458-20-17803 (Use tax on promotional material)
- WAC 458-20-211 (Leases or rentals of tangible personal property, bailment's)
- WAC 458-20-228 (Returns, remittances, extensions, interest, stay of collections)

The Department is currently in the process of either amending or initiating the rule-making process for Rules 155, 211, and 228 and will not incur additional costs for these rules. To the extent that Section 501 affects persons in the direct mail industry and consumers of promotional material, the Department will amend Rules 141 and 17803.

It will also be necessary to adopt a significant legislative rule addressing monetary allowances as provided by Section 301. If one of the two contingencies provided by Section 901(1) occurs and Section 302 takes effect, it will be necessary to amend the significant legislative rule to address vendor compensation.

Persons affected by the rule-making actions will include agents representing sellers, persons making sales at retail, and local governments.

LOCAL GOVERNMENT FISCAL NOTE

Department of Community, Trade and Economic Development

Bill Number: 2273 HB	Title: Streamlined sales & use tax
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Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- Cities:
- Counties:
- Special Districts:
- Specific jurisdictions only:
- Variance occurs due to:

Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs:
- Legislation provides local option:
- Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

Jurisdiction	FY 2006	FY 2007	2005-07	2007-09	2009-11
City		11,128,800	11,128,800	25,620,000	27,646,200
County		17,753,600	17,753,600	40,543,000	42,343,400
Special District		6,853,600	6,853,600	16,007,000	18,254,400
TOTAL \$		35,736,000	35,736,000	82,170,000	88,244,000
GRAND TOTAL \$					206,150,000

Estimated expenditure impacts to:

Jurisdiction	FY 2006	FY 2007	2005-07	2007-09	2009-11
City					
County					
Special District					
TOTAL \$					
GRAND TOTAL \$					0

Part III: Preparation and Approval

Fiscal Note Analyst: Linda Kercher	Phone: 360-725-5038	Date: 03/02/2005
Leg. Committee Contact:	Phone:	Date: 03/01/2005
Agency Approval: Linda Bradford	Phone: 360-725-5035	Date: 03/03/2005
OFM Review: Doug Jenkins	Phone: 360-902-0563	Date: 03/03/2005

Part IV: Analysis

A. SUMMARY OF BILL

Provide a clear, succinct description of the bill with an emphasis on how it impacts local government.

This bill amends and adds new sections to sales and use tax statutes in an effort to bring Washington in compliance with the Streamlined Sales and Use Tax Agreement.

Sections that pertain to local jurisdictions are as follows:

Sec. 501 establishes destination-based sourcing rules, determining the place of sale, and therefore, which jurisdiction is entitled to the tax generated from a particular transaction. Subsection (1) provides that if a county, city, transportation district, public facilities district, or regional transportation investment district imposes a sales and use tax and is not fully mitigated for loss of tax collections as a result of the sourcing rules in Sec. 501, then subsection (12) applies. Subsection (12) provides that sales are deemed to have occurred as follows:

- in a retail sale consisting solely of the sale of tangible personal property, at the retail outlet
- in a retail sale consisting essentially of the performance of services, at the place where services were primarily performed (except for tow truck services, in which case the sale is deemed to occur at the place of business of the operator)
- in a retail sale consisting of rental of tangible personal property, at the place of primary use by the lessee if periodic rental payments are involved, or at the place of first use by the lessee in all other cases
- in a retail sale within the scope of RCW 82.04.050(2), and sale of taxable personal property to be installed by the seller, at the place where the labor and services were primarily performed
- in a retail sale consisting of providing telephone service, at the situs of the telephone
- in a retail sale consisting of providing telecommunications, in accordance with RCW 82.32.520
- a retail sale of linen and uniform supply services, as provided in RCW 82.08.0202

Sec. 902 establishes the streamlined sales and use tax mitigation account to be used for mitigating negative fiscal impact to local taxing jurisdictions as a result of sourcing rules. The account is to be funded by amounts from the state general fund and funds are to be distributed by the state treasurer to cities, counties, transportation authorities, regional transportation investment districts and public facilities districts. The section defines “net loss” to mean the local sales and use tax revenue loss to local taxing jurisdictions resulting from the sourcing provisions in Section 501 offset by any gains as a result of Washington becoming a member of the streamlined sales and use tax agreement.

Sec. 903 (1) provides that beginning July 1, 2006, the state treasurer is to transfer into the mitigation account from the general fund \$28 million. Each July 1st thereafter, the treasurer is to transfer from the general fund into the mitigation account an amount equivalent to the department’s estimate of cumulative net losses to local taxing jurisdictions.

Sections 903(2) and (3) require that each fiscal year, the Department of Revenue (DOR) is to estimate the net loss each taxing jurisdiction experiences and develop formulae to make distributions from the mitigation account. DOR also is to convene an oversight committee, consisting of representatives from local taxing jurisdictions, to help develop and revise the formulae each year.

Sec. 903(4) provides that distributions shall be made from the mitigation account by the state treasurer as directed by DOR to each adversely affected local taxing jurisdiction an amount representing their net loss based on the formulae developed by DOR.

Sec. 903(5) provides that if an amount distributed exceeds the actual loss, the excess amount shall be deducted from any tax collected under this chapter by the eligible local taxing jurisdiction and deposited into the mitigation account.

(For additional provisions likely to cause gains and losses in sales and use tax revenue, see Department of Revenue’s fiscal note.)

B. SUMMARY OF EXPENDITURE IMPACTS

Briefly describe and quantify the expenditure impacts of the legislation on local governments, identifying the expenditure provisions by section number, and when appropriate, the detail of expenditures. Delineate between city, county and special district impacts.

No expenditure impact is expected because collection and administration of sales and use taxes are handled at the taxpayer and state levels.

C. SUMMARY OF REVENUE IMPACTS

Briefly describe and quantify the revenue impacts of the legislation on local governments, identifying the revenue provisions by section number, and when appropriate, the detail of revenue sources. Delineate between city, county and special district impacts.

Local governments are estimated to experience a net revenue gain of \$35.7 million in FY07 under this bill. Cities are estimated to gain \$11.1 million, while counties are estimated to gain \$17.8 million and special districts, \$6.9 million.

DISCUSSION:

The net revenue impact to local government results from increased sales and use tax revenue from amnesty provisions of the bill plus a revenue gain resulting from sourcing and mitigation provisions.

AMNESTY IMPACT:

Local governments are estimated to gain \$8 million in local sales tax revenue in FY07 due to additional local sales tax collected under the amnesty provision of this bill, according the Department of Revenue (DOR).

Of the \$8 million in additional revenue projected for FY07, counties are estimated to experience an increase in revenue of approximately \$1.1 million, and cities an increase of \$2.8 million. There would be a corresponding gain in distributions to special districts of approximately \$4 million.

The bill would result in the following estimated gain in sales tax revenue for local government due to amnesty provision for FY07-11, according to DOR:

FY06 -- \$0
 FY07 -- \$8,000,000
 FY08 -- \$9,000,000
 FY09 -- \$10,000,000
 FY10 -- \$11,000,000
 FY11 -- \$12,000,000

City, county and special district distributions of the revenue gain are estimated to be:

	City	County	Special District
FY06	\$0	\$0	\$0
FY07	\$2,808,000	\$1,112,000	\$4,080,000
FY08	\$3,159,000	\$1,251,000	\$4,590,000
FY09	\$3,510,000	\$1,390,000	\$5,100,000
FY10	\$3,861,000	\$1,529,000	\$5,610,000
FY11	\$4,212,000	\$1,668,000	\$6,120,000

TAX SHIFTS -- MITIGATION IMPACT:

The revenue shifts anticipated under this bill result from changes in the place of sale, or sourcing, proposed in this bill. Sourcing determines the place of sale, and therefore, what jurisdiction is entitled to the tax generated from a particular transaction. The SSTA adopts a destination-based sourcing method where the location the consumer takes delivery of the good or service is considered to be the place of sale. Under an origin-based sourcing method, a sale generally takes place at the location where the sale's transaction is completed. Washington State currently uses both destination and origin-based methods, depending on the type of sale.

Adopting the sourcing provisions of the SSTA would result in both gains and losses to local jurisdictions as the location of sale shifts from the seller's business location to the location where goods are delivered. The mitigation provisions of this bill are intended to provide compensation to jurisdictions for losses resulting from these revenue shifts.

Mitigation Account:

The mitigation provisions in this bill would result in the following amounts to the mitigation account, according to DOR:

FY06 -- \$0
 FY07 -- \$27,736,000
 FY08 -- \$31,352,000
 FY09 -- \$31,818,000
 FY11 -- \$32,327,000
 FY12 -- \$32,917,000

Under the mitigation provisions in this bill, each July 1, the state treasurer is to transfer an amount equivalent to DOR's estimate of the cumulative net losses to local taxing jurisdictions. Distributions from the mitigation account are to begin July 1, 2006, and are to be made to each adversely affected local taxing jurisdiction in an amount representing their net loss resulting from sourcing provisions.

Because sourcing losses to jurisdictions that experience a revenue reduction would be mitigated, while sourcing gains to other jurisdictions would stand, mitigation results in a net gain to local governments. The resulting gains from sourcing would be distributed as follows:

	City	County	Special District
FY06	\$0	\$0	\$0

FY07	\$8,320,800	\$16,641,600	\$2,773,600
FY08	\$9,405,600	\$18,811,200	\$3,135,200
FY09	\$9,545,400	\$19,090,800	\$3,181,800
FY10	\$9,698,100	\$19,396,200	\$3,232,700
FY11	\$9,875,100	\$19,750,200	\$3,291,700

This distribution is based on estimates developed by DOR for gains and losses resulting from sourcing. While local governments are expected to experience an overall estimated net gain of \$3,552,700 per year in sales tax revenue resulting from tax shifts, some individual jurisdictions are expected to experience a net loss. Counties would experience an overall net gain of \$16,473,400, while cities would experience a net loss of \$16,393,300. Special purpose districts (excluding distributions for the criminal justice and correctional facility portions of the local sales tax) would experience a net loss of \$3,632,800. (See ATTACHMENT: Table 1B – Summary of Estimated Impacts to All Local Taxing Jurisdictions)

City Impact – Of a total of 281 cities in Washington State, approximately 164 are expected to gain revenues, while 117 are expected to lose revenues. (See ATTACHMENTS: Table 2 -- Number of Cities that Would Gain Revenues by Percent Gain; Table 3 -- Number of Cities that Would Lose Revenues by Percent Loss.)

County Impact – The majority of counties (an estimated 37 out of 39) are expected to gain revenues.

Jurisdictions that have a relatively high population base compared to their business base would tend to gain revenues.

Cities that would lose revenues generally contain businesses with warehouses or retail stores from which deliveries are made. These delivered goods include office supplies and durable goods, such as office equipment and furniture. Businesses affected include large department stores selling remotely to households in other jurisdictions. Smaller cities that serve as a local business hub to a larger community would also tend to lose sales under the proposed sourcing rules.

See ATTACHMENT: Alphabetical Listing of Counties and Cities -- Changes from Sourcing

NOTE: The above figures cited from DOR's "Improvements to the Streamlined Sales Tax Sourcing Estimates" September 2004 are included in this note for illustration purposes only. DOR used more updated figures to develop estimates for the fiscal note for this bill. The figures and accompanying attachments are included to show where gains and losses may occur due to sourcing and are not intended to precisely reflect the revenue estimates prepared for the fiscal note for this bill.

NET IMPACT:

The combined impacts due to revenue gains from amnesty and gains from sourcing are as follows:

	City	County	Sp. Dist
FY06	\$0	\$0	\$0
FY07	\$11,128,800	\$17,753,600	\$6,853,600
FY08	\$12,564,600	\$20,062,200	\$7,725,200
FY09	\$13,055,400	\$20,480,800	\$8,281,800
FY10	\$13,559,100	\$20,925,200	\$8,842,700
FY11	\$14,087,100	\$21,418,200	\$9,411,700

ASSUMPTIONS AND METHODOLOGY:

The total local impact figures from amnesty and mitigation were taken from DOR's fiscal note. (See DOR fiscal note for details regarding the assumptions and data sources used.)

It is assumed that the amnesty provisions of the bill would provide incentive to remote sellers to begin collecting and remitting Washington State sales tax. Sellers who are required to collect sales and use taxes under current law, but have failed to do so, may be eligible for amnesty from assessment of back taxes and penalties.

The amnesty revenue distribution for cities, counties, and special districts is based on DOR data for local sales and use tax distributions for CY 2004. This data shows that, of the total local distributions, cities received 35.1 percent, counties received 13.9 percent, and special districts received 51 percent. The distribution estimates in this note reflect those same percentages.

The sourcing revenue distribution for cities, counties and special districts is based on DOR data from "Improvements to the Streamlined Sales Tax Sourcing Estimates" September 2004, Table 1B (See attached). This data shows that, of the total tax gains resulting from sourcing cities are estimated to account for approximately 30 percent, counties would account for 60 percent, and special districts would account for

10 percent. The distribution estimates in this note reflect those same percentages.

It is assumed that the intent of the bill is to fully mitigate jurisdictions that would experience a loss. The amount needed for this is estimated to be \$27.7 million. The \$27.7 million reflects 11 months of impact. (Source: DOR's fiscal note)

It is assumed that the revenue amounts to the mitigation account reported by DOR equal the gain that cities, counties and special districts would experience due to sourcing and mitigation provisions.

Tax shifts estimates were taken from the Department of Revenue "Improvements to the Streamlined Sales Tax Sourcing Estimates" September 2004.

Supporting attachments are provided courtesy of the Department of Revenue.

SOURCES:

Department of Revenue Fiscal Note for HB 2273

Department of Revenue "Improvements to the Streamlined Sales Tax Sourcing Estimates" September 2004

Department of Revenue "Streamlined Sales and Use Tax Agreement Sourcing Study" December 2003

LGFN Fiscal Note for SB 5622

Department of Revenue Local Tax Distributions 2004

Association of Washington Cities

Washington State Association of Counties

TABLE 1B
Summary of Estimated Impacts to All Local Taxing Jurisdictions
Improved Estimates

Tax Type	Number of Counties with Gains	Tax Gains	Number of Counties with Losses	Tax Losses	Difference
Counties:					
Basic & Optional	37	16,688,700	2	(450,500)	17,139,200 *
Criminal Justice	21	279,300	9	(197,600)	81,700
Correctional Facility	9	<u>222,900</u>	3	<u>(69,400)</u>	<u>153,500</u>
Total County		\$ 17,190,900		\$ (717,500)	\$ 16,473,400
Cities:					
Basic & Optional	164	8,198,800	117	(24,425,000)	(16,226,200)
Criminal Justice	194	<u>245,300</u>	69	<u>(412,400)</u>	<u>(167,100)</u>
Total City		\$ 8,444,100		\$ (24,837,400)	\$ (16,393,300)
Total Counties and Cities:		\$ 25,635,000		\$ (25,554,900)	\$ 80,100
Other Taxing Districts:					
Transit Districts	13	2,577,000	10	(4,903,400)	(2,326,400)
RTA	0	0	1	(1,285,000)	(1,285,000)
PFD	0	0	1	(100)	(100)
Regional Centers	12	243,400	8	(187,300)	56,100
Metro Park (Pierce County)	1	83,500	0	0	83,500
Baseball Stadium (King)	0	0	1	(82,900)	(82,900)
Football Stadium (King)	0	<u>0</u>	1	<u>(78,000)</u>	<u>(78,000)</u>
Total Other Taxing Districts		\$ 2,903,900		\$ (6,536,700)	\$ (3,632,800)
Total All Jurisdictions		\$ 28,538,900		\$ (32,091,600)	\$ (3,552,700)

Source: Department of Revenue Improvements to the Streamlined Sales Tax Agreement Sourcing Estimates (September 2004)

* This figure should be \$16,238,200. While this figure appears to be a calculation error, the county total appears to be correct.

TABLE 2
Number of Cities and Counties that Would Gain Basic and Optional Sales Tax Revenues

Range of Gain as a Percent of Total Basic and Optional Sales Tax Revenue	Number of Cities within Range (Original Estimate)	Number of Cities within Range (Improved Estimate)	Number of Counties within Range (Original Estimate)	Number of Counties within Range (Improved Estimate)
Between 0% and 2% Gain	45	64	4	2
Between 2% and 5% Gain	45	34	12	10
Between 5% and 10% Gain	40	26	4	13
Between 10% and 20% Gain	25	10	8	9
Over 20% Gain	<u>29</u>	<u>30</u>	<u>6</u>	<u>3</u>
Total	184	164	34	37

TABLE 3
Number of Cities and Counties that Would Lose Basic and Optional Sales Tax Revenues

Range of Loss as a Percent of Total Basic and Optional Sales Tax Revenue	Number of Cities within Range (Original Estimate)	Number of Cities within Range (Improved Estimate)	Number of Counties within Range (Original Estimate)	Number of Counties within Range (Improved Estimate)
Between 0% and 2% Loss	25	49	2	0
Between 2% and 5% Loss	31	27	2	0
Between 5% and 10% Loss	24	27	0	2
Between 10% and 20% Loss	13	13	1	0
Over 20% Loss	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	97	117	5	2

Source: Department of Revenue Improvements to the Streamlined Sales Tax Agreement Sourcing Estimates (September 2004)

Comparison of Improved with Original Sourcing Estimates
A1. Total Combined Local Tax by Location Code for Calendar Year 2002
(Estimates Rounded to Nearest Hundred)

Alphabetical Listing of Counties and Cities -- Changes from Sourcing
Department of Revenue, Streamlined Sales Tax Appendix (2004)
Appendix A: Comparison of Improved Estimates with
Original Sourcing Estimates for Calendar Year 2002

The following numbers are estimates. Totals and percents may not add up because of rounding. As with all estimates, there is a margin of error. For some very small cities and counties, the margin of error may be large enough to produce inconsistent results.

One percent administration fee deducted prior to calculating the 15 percent county allocation.

Loc Code	Location	Total Combined Sales Tax (Current Law)	Original Estimates				Improved Estimates				Difference (Improved - Original)
			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
100	ADAMS COUNTY	489,100	43,500	4,300	-	47,800	47,400	2,200	-	49,600	1,800
101	HATTON	3,200	400	-	-	400	-	-	-	-	(400)
102	LIND	46,900	(1,100)	200	-	(900)	(3,700)	100	-	(3,600)	(2,700)
103	OTHELLO	813,700	31,600	2,500	-	34,100	(1,300)	1,300	-	-	(34,100)
104	RITZVILLE	218,500	5,100	700	-	5,800	(1,300)	400	-	(900)	(6,700)
105	WASHTUCNA	9,500	-	100	-	100	(100)	100	-	-	(100)
200	ASOTIN COUNTY	199,200	(100)	-	-	(100)	9,800	-	-	9,800	9,900
201	ASOTIN CITY	23,200	-	-	-	-	200	-	-	200	200
202	CLARKSTON	467,800	(56,000)	-	-	(56,000)	(1,600)	-	-	(1,600)	54,400
300	BENTON COUNTY	5,919,900	41,500	(26,600)	(85,400)	(70,500)	229,500	7,400	23,900	260,800	331,300
301	BENTON CITY	168,100	700	(1,400)	-	(700)	1,500	400	-	1,900	2,600
302	KENNEWICK	10,350,200	(777,200)	(29,300)	-	(806,500)	(11,400)	8,200	-	(3,200)	803,300
303	PROSSER	650,000	(26,600)	(2,600)	-	(29,200)	(27,000)	700	-	(26,300)	2,900
304	RICHLAND	5,335,900	(109,000)	(20,900)	-	(129,900)	32,900	5,800	-	38,700	168,600
305	WEST RICHLAND	347,600	16,300	(4,700)	-	11,600	13,200	1,300	-	14,500	2,900
400	CHELAN COUNTY	4,362,000	(149,600)	(17,600)	-	(167,200)	91,600	2,200	-	93,800	261,000
401	CASHMERE	218,600	9,300	(1,400)	-	7,900	4,800	200	-	5,000	(2,900)
402	CHELAN CITY	628,400	22,300	(1,700)	-	20,600	6,000	200	-	6,200	(14,400)
403	ENTIAT	46,000	(2,400)	(500)	-	(2,900)	(2,900)	100	-	(2,800)	100
404	LEAVENWORTH	680,100	11,100	(1,000)	-	10,100	4,300	100	-	4,400	(5,700)
405	WENATCHEE	5,360,100	(247,200)	(13,400)	-	(260,600)	(58,400)	1,700	-	(56,700)	203,900

Comparison of Improved with Original Sourcing Estimates
A1. Total Combined Local Tax by Location Code for Calendar Year 2002
(Estimates Rounded to Nearest Hundred)

Loc Code	Location	Total Combined Sales Tax (Current Law)	Original Estimates				Improved Estimates				Difference (Improved - Original)
			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
500	CLALLAM COUNTY	3,896,100	58,300	14,900	-	73,200	43,100	1,400	-	44,500	(28,700)
501	FORKS	280,400	20,800	1,000	-	21,800	(22,000)	100	-	(21,900)	(43,700)
502	PORT ANGELES	2,365,900	60,000	6,000	-	66,000	14,300	600	-	14,900	(51,100)
503	SEQUIM	1,118,200	94,000	1,400	-	95,400	(13,400)	100	-	(13,300)	(108,700)
600	CLARK COUNTY	14,293,200	289,800	35,200	-	325,000	331,300	(13,500)	-	317,800	(7,200)
601	BATTLE GROUND	998,900	76,800	1,800	-	78,600	(4,300)	(700)	-	(5,000)	(83,600)
602	CAMAS	1,044,800	44,200	2,200	-	46,400	20,200	(800)	-	19,400	(27,000)
603	LA CENTER	102,700	3,200	300	-	3,500	1,600	(100)	-	1,500	(2,000)
604	RIDGEFIELD	248,100	(15,800)	300	-	(15,500)	(30,900)	(100)	-	(31,000)	(15,500)
605	VANCOUVER	14,228,000	126,700	24,200	-	150,900	(523,700)	(9,300)	-	(533,000)	(683,900)
606	WASHOUGAL	664,100	27,900	1,500	-	29,400	(4,400)	(600)	-	(5,000)	(34,400)
607	YACOLT	48,800	-	200	-	200	(300)	(100)	-	(400)	(600)
700	COLUMBIA COUNTY	76,800	6,500	-	-	6,500	9,500	-	-	9,500	3,000
701	DAYTON	163,200	2,600	-	-	2,600	(1,600)	-	-	(1,600)	(4,200)
702	STARBUCK	2,300	300	-	-	300	300	-	-	300	-
800	COWLITZ COUNTY	2,714,000	275,800	-	-	275,800	457,900	-	-	457,900	182,100
801	CASTLE ROCK	217,800	29,400	-	-	29,400	20,100	-	-	20,100	(9,300)
802	KALAMA	178,100	9,900	-	-	9,900	6,500	-	-	6,500	(3,400)
803	KELSO	1,720,200	253,200	-	-	253,200	14,400	-	-	14,400	(238,800)
804	LONGVIEW	5,729,200	(231,000)	-	-	(231,000)	(20,200)	-	-	(20,200)	210,800
805	WOODLAND	668,800	(108,700)	-	-	(108,700)	(14,300)	-	-	(14,300)	94,400
900	DOUGLAS COUNTY	1,610,700	159,500	4,700	-	164,200	93,000	7,300	-	100,300	(63,900)
901	BRIDGEPORT	46,000	2,400	400	-	2,800	2,000	600	-	2,600	(200)
902	EAST WENATCHEE	1,597,800	(93,500)	1,600	-	(91,900)	13,000	2,400	-	15,400	107,300
903	MANSFIELD	13,800	400	100	-	500	100	100	-	200	(300)
904	ROCK ISLAND	32,500	300	200	-	500	300	300	-	600	100
905	WATERVILLE	48,000	2,600	200	-	2,800	2,100	400	-	2,500	(300)
1000	FERRY COUNTY	209,400	39,700	3,700	-	43,400	34,800	3,300	-	38,100	(5,300)
1001	REPUBLIC	102,500	2,300	500	-	2,800	3,200	500	-	3,700	900
1100	FRANKLIN COUNTY	2,321,700	92,400	(2,600)	(8,000)	81,800	70,200	(3,400)	(10,400)	56,400	(25,400)

Comparison of Improved with Original Sourcing Estimates
A1. Total Combined Local Tax by Location Code for Calendar Year 2002
(Estimates Rounded to Nearest Hundred)

Loc Code	Location	Total Combined Sales Tax (Current Law)	Original Estimates				Improved Estimates				Difference (Improved - Original)
			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
1101	CONNELL	155,500	6,200	(400)	-	5,800	1,100	(600)	-	500	(5,300)
1102	KAHLOTUS	6,300	200	-	-	200	300	-	-	300	100
1103	MESA	38,200	(19,300)	(100)	-	(19,400)	(12,500)	(100)	-	(12,600)	6,800
1104	PASCO	5,608,500	(159,100)	(4,800)	-	(163,900)	(163,100)	(6,300)	-	(169,400)	(5,500)
1200	GARFIELD COUNTY	37,900	19,800	-	-	19,800	11,400	-	-	11,400	(8,400)
1201	POMEROY	97,800	1,400	-	-	1,400	1,500	-	-	1,500	100
1300	GRANT COUNTY	2,497,200	68,800	(9,100)	-	59,700	193,900	8,500	-	202,400	142,700
1301	COULEE CITY	48,900	600	(100)	-	500	200	100	-	300	(200)
1302	ELECTRIC CITY	26,600	300	(200)	-	100	300	200	-	500	400
1303	EPHRATA	937,200	(60,900)	(1,400)	-	(62,300)	3,700	1,300	-	5,000	67,300
1304	GEORGE	40,300	300	(100)	-	200	700	100	-	800	600
1305	GRAND COULEE	166,100	(15,300)	(200)	-	(15,500)	(13,000)	200	-	(12,800)	2,700
1306	HARTLINE	4,700	100	-	-	100	100	-	-	100	-
1307	KRUPP	1,500	-	-	-	-	-	-	-	-	-
1308	MATTAWA	136,000	(1,400)	(600)	-	(2,000)	(1,300)	500	-	(800)	1,200
1309	MOSES LAKE	3,226,200	(169,200)	(3,100)	-	(172,300)	(18,400)	2,900	-	(15,500)	156,800
1310	QUINCY	512,800	2,700	(1,000)	-	1,700	(6,400)	1,000	-	(5,400)	(7,100)
1311	ROYAL CITY	115,100	(500)	(400)	-	(900)	200	300	-	500	1,400
1312	SOAP LAKE	65,100	1,800	(300)	-	1,500	1,100	300	-	1,400	(100)
1313	WARDEN	130,600	800	(500)	-	300	(900)	500	-	(400)	(700)
1315	WILSON CREEK	9,200	500	-	-	500	300	-	-	300	(200)
1400	GRAYS HARBOR COUNTY	3,350,100	(389,500)	(29,300)	-	(418,800)	(167,000)	(20,400)	-	(187,400)	231,400
1401	ABERDEEN	3,093,400	(99,900)	(13,700)	-	(113,600)	(224,900)	(9,600)	-	(234,500)	(120,900)
1402	COSMOPOLIS	112,700	5,900	(1,300)	-	4,600	(1,700)	(900)	-	(2,600)	(7,200)
1403	ELMA	396,300	(5,600)	(2,700)	-	(8,300)	(31,200)	(1,900)	-	(33,100)	(24,800)
1404	HOQUIAM	599,400	(211,300)	(7,600)	-	(218,900)	(27,900)	(5,300)	-	(33,200)	185,700
1405	MCCLEARY	105,500	5,300	(1,200)	-	4,100	5,000	(800)	-	4,200	100
1406	MONTESANO	361,900	23,100	(2,800)	-	20,300	(5,900)	(2,000)	-	(7,900)	(28,200)
1407	OAKVILLE	33,500	(600)	(600)	-	(1,200)	(1,200)	(400)	-	(1,600)	(400)
1408	WESTPORT	215,600	(3,900)	(1,800)	-	(5,700)	(6,600)	(1,200)	-	(7,800)	(2,100)
1409	OCEAN SHORES	544,100	23,000	(3,300)	-	19,700	14,600	(2,300)	-	12,300	(7,400)
1500	ISLAND COUNTY	4,131,600	71,800	13,500	18,700	104,000	136,800	(2,500)	(3,500)	130,800	26,800

Comparison of Improved with Original Sourcing Estimates
A1. Total Combined Local Tax by Location Code for Calendar Year 2002
(Estimates Rounded to Nearest Hundred)

Loc Code	Location	Total Combined Sales Tax (Current Law)	Original Estimates				Improved Estimates				Difference (Improved - Original)
			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
1501	COUPEVILLE	254,700	13,500	400	-	13,900	5,000	(100)	-	4,900	(9,000)
1502	LANGLEY	232,900	2,700	200	-	2,900	(6,400)	-	-	(6,400)	(9,300)
1503	OAK HARBOR	2,387,100	99,400	4,600	-	104,000	(170,300)	(900)	-	(171,200)	(275,200)
1600	JEFFERSON COUNTY	1,699,800	137,500	13,200	-	150,700	98,400	11,500	-	109,900	(40,800)
1601	PORT TOWNSEND	1,250,000	48,000	5,300	-	53,300	62,100	4,600	-	66,700	13,400
1700	KING COUNTY	72,383,800	643,300	(103,400)	-	539,900	5,089,800	(134,200)	-	4,955,600	4,415,700
1701	ALGONA	232,200	43,900	(500)	-	43,400	52,400	(600)	-	51,800	8,400
1702	AUBURN	12,665,200	(1,237,400)	(8,100)	-	(1,245,500)	(1,181,700)	(10,700)	-	(1,192,400)	53,100
1703	BEAUX ARTS VILLAGE	28,200	17,000	(100)	-	16,900	15,900	(100)	-	15,800	(1,100)
1704	BELLEVUE	36,331,000	(1,420,100)	(22,100)	-	(1,442,200)	(1,679,200)	(28,600)	-	(1,707,800)	(265,600)
1705	BLACK DIAMOND	247,300	(400)	(800)	-	(1,200)	4,800	(1,000)	-	3,800	5,000
1706	BOTHELL	7,505,300	(421,400)	1,600	-	(419,800)	(529,000)	(2,600)	-	(531,600)	(111,800)
1707	CARNATION	257,500	(5,200)	(400)	-	(5,600)	(12,300)	(500)	-	(12,800)	(7,200)
1708	CLYDE HILL	175,100	128,200	(500)	-	127,700	109,700	(700)	-	109,000	(18,700)
1709	DES MOINES	1,829,700	739,900	(5,600)	-	734,300	554,500	(7,200)	-	547,300	(187,000)
1710	DUVALL	519,900	12,900	(1,000)	-	11,900	300	(1,300)	-	(1,000)	(12,900)
1711	ENUMCLAW	1,909,200	(274,000)	(2,100)	-	(276,100)	(78,400)	(2,700)	-	(81,100)	195,000
1712	COVINGTON	1,289,300	186,700	(2,700)	-	184,000	127,100	(3,500)	-	123,600	(60,400)
1713	HUNTS POINT	113,200	300	(100)	-	200	100	(100)	-	-	(200)
1714	ISSAQUAH	8,539,500	(241,400)	(2,600)	-	(244,000)	(811,300)	(3,400)	-	(814,700)	(570,700)
1715	KENT	19,140,300	(2,252,300)	(15,900)	-	(2,268,200)	(3,298,800)	(20,600)	-	(3,319,400)	(1,051,200)
1716	KIRKLAND	11,358,700	349,900	(8,600)	-	341,300	(4,500)	(11,200)	-	(15,700)	(357,000)
1717	LAKE FOREST PARK	685,000	266,400	(2,400)	-	264,000	271,700	(3,100)	-	268,600	4,600
1718	MEDINA	854,400	70,800	(600)	-	70,200	50,700	(700)	-	50,000	(20,200)
1719	MERCER ISLAND CITY	2,404,000	584,400	(4,100)	-	580,300	505,400	(5,400)	-	500,000	(80,300)
1720	MAPLE VALLEY	1,534,700	74,300	(2,800)	-	71,500	34,000	(3,700)	-	30,300	(41,200)
1721	NORMANDY PARK	361,400	226,600	(1,200)	-	225,400	158,800	(1,600)	-	157,200	(68,200)
1722	NORTH BEND	1,258,900	(30,600)	(900)	-	(31,500)	(68,400)	(1,200)	-	(69,600)	(38,100)
1723	PACIFIC	569,000	13,900	(1,000)	-	12,900	(5,800)	(1,300)	-	(7,100)	(20,000)
1724	REDMOND	14,228,200	(563,600)	(8,700)	-	(572,300)	(223,200)	(11,300)	-	(234,500)	337,800
1725	RENTON	15,059,500	(894,100)	(10,200)	-	(904,300)	(901,200)	(13,200)	-	(914,400)	(10,100)
1726	SEATTLE	116,643,600	(2,260,500)	(107,700)	-	(2,368,200)	(2,184,400)	(139,700)	-	(2,324,100)	44,100
1727	SKYKOMISH	34,800	300	-	-	300	300	(100)	-	200	(100)
1728	SNOQUALMIE	835,500	4,000	(800)	-	3,200	4,800	(1,000)	-	3,800	600

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			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
1729	TUKWILA	14,592,600	(1,012,700)	(3,300)	-	(1,016,000)	(2,612,300)	(4,200)	-	(2,616,500)	(1,600,500)
1730	YARROW POINT	146,500	45,400	(200)	-	45,200	38,100	(200)	-	37,900	(7,300)
1731	MILTON	621,000	196,000	1,000	-	197,000	128,500	300	-	128,800	(68,200)
1732	FEDERAL WAY	11,554,000	609,700	(15,800)	-	593,900	158,200	(20,500)	-	137,700	(456,200)
1733	SEATAC	7,825,500	1,009,000	(4,800)	-	1,004,200	688,400	(6,200)	-	682,200	(322,000)
1734	BURIEN	4,207,600	340,100	(6,000)	-	334,100	232,200	(7,800)	-	224,400	(109,700)
1735	WOODINVILLE	4,424,200	161,700	(1,900)	-	159,800	(363,000)	(2,400)	-	(365,400)	(525,200)
1736	NEWCASTLE	816,600	208,000	(1,500)	-	206,500	184,400	(2,000)	-	182,400	(24,100)
1737	SHORELINE	5,803,800	141,700	(10,000)	-	131,700	66,800	(13,000)	-	53,800	(77,900)
1738	KENMORE	1,339,100	327,700	(3,600)	-	324,100	244,200	(4,700)	-	239,500	(84,600)
1739	SAMMAMISH	2,403,500	615,100	(6,500)	-	608,600	438,800	(8,500)	-	430,300	(178,300)
1800	KITSAP COUNTY	18,861,500	670,300	73,600	102,400	846,300	540,400	46,700	65,000	652,100	(194,200)
1801	BREMERTON	5,735,000	126,500	14,700	-	141,200	34,900	9,300	-	44,200	(97,000)
1802	PORT ORCHARD	2,110,700	100,900	3,100	-	104,000	(20,700)	2,000	-	(18,700)	(122,700)
1803	POULSBO	2,076,400	(84,400)	2,800	-	(81,600)	(67,100)	1,700	-	(65,400)	16,200
1804	BAINBRIDGE ISLAND	2,121,800	210,900	8,200	-	219,100	162,200	5,200	-	167,400	(51,700)
1900	KITTITAS COUNTY	1,921,200	40,700	3,200	6,600	50,500	60,800	1,500	3,200	65,500	15,000
1901	CLE ELUM	434,400	28,700	300	-	29,000	5,500	100	-	5,600	(23,400)
1902	ELLENSBURG	2,411,100	(7,700)	2,700	-	(5,000)	(34,400)	1,300	-	(33,100)	(28,100)
1903	KITTITAS CITY	55,400	4,300	200	-	4,500	200	100	-	300	(4,200)
1904	ROSLYN	53,400	400	200	-	600	-	100	-	100	(500)
1905	SOUTH CLE ELUM	13,700	100	100	-	200	100	-	-	100	(100)
2000	KLICKITAT COUNTY	783,300	8,200	-	-	8,200	15,300	-	-	15,300	7,100
2001	BINGEN	41,500	(1,200)	-	-	(1,200)	(2,200)	-	-	(2,200)	(1,000)
2002	GOLDENDALE	252,700	(6,700)	-	-	(6,700)	(14,000)	-	-	(14,000)	(7,300)
2003	WHITE SALMON	86,700	3,100	-	-	3,100	6,400	-	-	6,400	3,300
2100	LEWIS COUNTY	7,091,200	(271,300)	(3,400)	(5,400)	(280,100)	(283,500)	(35,400)	(55,500)	(374,400)	(94,300)
2101	CENTRALIA	2,151,200	303,900	(1,000)	-	302,900	153,800	(10,700)	-	143,100	(159,800)
2102	CHEHALIS	2,543,500	(93,500)	(500)	-	(94,000)	(390,100)	(5,000)	-	(395,100)	(301,100)
2103	MORTON	213,700	500	(100)	-	400	(33,000)	(700)	-	(33,700)	(34,100)
2104	MOSSYROCK	48,900	1,900	-	-	1,900	(100)	(300)	-	(400)	(2,300)
2105	NAPAVINE	142,900	500	(100)	-	400	(1,900)	(1,000)	-	(2,900)	(3,300)

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2106	PE ELL	37,400	100	-	-	100	(300)	(500)	-	(800)	(900)
2107	TOLEDO	64,700	1,100	-	-	1,100	700	(500)	-	200	(900)
2108	VADER	18,800	300	-	-	300	400	(400)	-	-	(300)
2109	WINLOCK	99,200	2,300	(100)	-	2,200	(600)	(900)	-	(1,500)	(3,700)
2200	LINCOLN COUNTY	238,700	68,200	7,800	-	76,000	57,700	9,500	-	67,200	(8,800)
2201	ALMIRA	16,500	2,700	400	-	3,100	4,800	500	-	5,300	2,200
2202	CRESTON	10,200	2,800	300	-	3,100	5,000	400	-	5,400	2,300
2203	DAVENPORT	182,600	53,600	2,300	-	55,900	74,900	2,900	-	77,800	21,900
2204	HARRINGTON	21,100	1,600	600	-	2,200	3,500	700	-	4,200	2,000
2205	ODESSA	82,900	10,400	1,300	-	11,700	19,900	1,600	-	21,500	9,800
2206	REARDAN	28,100	1,800	800	-	2,600	2,300	1,000	-	3,300	700
2207	SPRAGUE	26,700	700	700	-	1,400	300	800	-	1,100	(300)
2208	WILBUR	63,300	12,500	1,200	-	13,700	20,500	1,500	-	22,000	8,300
2210	CRESTON-GEN-ST	-	-	-	-	-	-	-	-	-	-
2300	MASON COUNTY	2,856,700	114,900	20,200	23,900	159,000	142,000	3,600	4,200	149,800	(9,200)
2301	SHELTON	1,499,400	124,000	3,700	-	127,700	(100,000)	600	-	(99,400)	(227,100)
2400	OKANOGAN COUNTY	1,251,600	48,600	(4,800)	-	43,800	81,800	1,600	-	83,400	39,600
2401	BREWSTER	177,600	2,400	(400)	-	2,000	(6,800)	100	-	(6,700)	(8,700)
2402	CONCONULLY	10,400	-	-	-	-	100	-	-	100	100
2403	COULEE DAM	51,200	600	(100)	-	500	900	100	-	1,000	500
2404	ELMER CITY	4,400	-	-	-	-	-	-	-	-	-
2405	NESPELEM	7,300	3,500	-	-	3,500	1,900	-	-	1,900	(1,600)
2406	OKANOGAN CITY	322,800	(400)	(400)	-	(800)	(19,900)	100	-	(19,800)	(19,000)
2407	OMAK	909,800	(127,700)	(800)	-	(128,500)	(15,400)	300	-	(15,100)	113,400
2408	OROVILLE	170,300	2,300	(300)	-	2,000	(600)	100	-	(500)	(2,500)
2409	PATEROS	35,200	(600)	(100)	-	(700)	(300)	-	-	(300)	400
2410	RIVERSIDE	13,600	-	(100)	-	(100)	-	-	-	-	100
2411	TONASKET	177,100	(600)	(200)	-	(800)	(8,800)	100	-	(8,700)	(7,900)
2412	TWISP	144,100	(2,100)	(200)	-	(2,300)	(5,500)	100	-	(5,400)	(3,100)
2413	WINTHROP	159,000	(600)	(100)	-	(700)	(2,900)	-	-	(2,900)	(2,200)
2500	PACIFIC COUNTY	704,700	168,500	-	-	168,500	118,200	-	-	118,200	(50,300)
2501	ILWACO	99,700	5,800	-	-	5,800	2,600	-	-	2,600	(3,200)

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			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
2502	LONG BEACH	277,800	36,900	-	-	36,900	20,200	-	-	20,200	(16,700)
2503	RAYMOND	234,500	29,400	-	-	29,400	10,900	-	-	10,900	(18,500)
2504	SOUTH BEND	96,100	14,200	-	-	14,200	8,100	-	-	8,100	(6,100)
2600	PEND OREILLE COUNTY	221,400	110,300	-	-	110,300	87,600	-	-	87,600	(22,700)
2601	CUSICK	11,700	3,800	-	-	3,800	4,600	-	-	4,600	800
2602	IONE	25,600	2,800	-	-	2,800	3,000	-	-	3,000	200
2603	METALINE	8,600	800	-	-	800	1,400	-	-	1,400	600
2604	METALINE FALLS	22,800	1,800	-	-	1,800	2,600	-	-	2,600	800
2605	NEWPORT	220,900	53,700	-	-	53,700	46,100	-	-	46,100	(7,600)
2700	PIERCE COUNTY	38,211,800	3,152,200	92,900	182,600	3,427,700	2,359,400	42,500	83,500	2,485,400	(942,300)
2701	BONNEY LAKE	1,541,000	76,300	2,800	-	79,100	13,400	1,300	-	14,700	(64,400)
2702	BUCKLEY	402,500	22,700	1,000	-	23,700	12,900	500	-	13,400	(10,300)
2703	CARBONADO	16,000	500	100	-	600	400	100	-	500	(100)
2704	DU PONT	368,400	24,500	700	-	25,200	20,600	300	-	20,900	(4,300)
2705	EATONVILLE	304,400	(3,000)	500	-	(2,500)	(14,800)	200	-	(14,600)	(12,100)
2706	FIFE	4,955,500	(1,063,600)	1,100	-	(1,062,500)	(966,500)	500	-	(966,000)	96,500
2707	FIRCREST	236,500	104,300	1,300	-	105,600	103,700	600	-	104,300	(1,300)
2708	GIG HARBOR	3,360,900	(85,400)	1,500	-	(83,900)	(120,900)	700	-	(120,200)	(36,300)
2710	ORTING	319,500	31,400	900	-	32,300	42,000	400	-	42,400	10,100
2711	PUYALLUP	12,231,700	(1,117,300)	7,900	-	(1,109,400)	(1,020,900)	3,600	-	(1,017,300)	92,100
2712	ROY	113,900	(400)	200	-	(200)	(600)	100	-	(500)	(300)
2713	RUSTON	28,600	25,500	200	-	25,700	20,300	100	-	20,400	(5,300)
2714	SOUTH PRAIRIE	25,300	1,300	100	-	1,400	1,100	-	-	1,100	(300)
2715	STEILACOOM	220,400	64,900	1,400	-	66,300	49,900	600	-	50,500	(15,800)
2716	SUMNER	2,189,000	(200,200)	2,000	-	(198,200)	(54,200)	900	-	(53,300)	144,900
2717	TACOMA	31,364,000	(800,600)	44,200	-	(756,400)	(601,100)	20,200	-	(580,900)	175,500
2718	WILKESON	25,900	600	100	-	700	600	-	-	600	(100)
2719	UNIVERSITY PLACE	1,758,800	700,000	6,900	-	706,900	522,700	3,100	-	525,800	(181,100)
2720	EDGEWOOD	431,900	273,400	2,100	-	275,500	184,000	1,000	-	185,000	(90,500)
2721	LAKEWOOD	6,021,500	556,300	13,300	-	569,600	250,400	6,100	-	256,500	(313,100)
2800	SAN JUAN COUNTY	2,642,900	86,300	10,100	11,600	108,000	59,000	3,600	4,200	66,800	(41,200)
2801	FRIDAY HARBOR	685,300	29,500	1,500	-	31,000	(17,300)	500	-	(16,800)	(47,800)

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2900	SKAGIT COUNTY	5,789,700	620,800	10,800	-	631,600	913,000	25,300	-	938,300	306,700
2901	ANACORTES	2,520,000	(203,900)	2,800	-	(201,100)	17,500	6,600	-	24,100	225,200
2902	BURLINGTON	5,250,700	(682,700)	1,400	-	(681,300)	(690,200)	3,200	-	(687,000)	(5,700)
2903	CONCRETE	65,900	5,800	100	-	5,900	2,200	400	-	2,600	(3,300)
2904	HAMILTON	12,800	1,200	100	-	1,300	1,000	200	-	1,200	(100)
2905	LA CONNER	334,100	10,000	100	-	10,100	4,400	300	-	4,700	(5,400)
2906	LYMAN	29,500	1,000	100	-	1,100	200	200	-	400	(700)
2907	MOUNT VERNON	4,360,100	509,100	5,000	-	514,100	272,700	11,900	-	284,600	(229,500)
2908	SEDRO WOOLLEY	1,063,000	(40,100)	1,700	-	(38,400)	(900)	3,900	-	3,000	41,400
3000	SKAMANIA COUNTY	130,300	6,000	-	-	6,000	5,400	-	-	5,400	(600)
3001	NORTH BONNEVILLE	15,600	200	-	-	200	(700)	-	-	(700)	(900)
3002	STEVENSON	165,100	-	-	-	-	(700)	-	-	(700)	(700)
3100	SNOHOMISH COUNTY	27,976,700	3,079,700	121,300	-	3,201,000	2,324,000	35,600	-	2,359,600	(841,400)
3101	ARLINGTON	2,960,100	181,400	4,400	-	185,800	(43,000)	1,300	-	(41,700)	(227,500)
3102	BRIER	167,600	95,500	2,100	-	97,600	98,300	600	-	98,900	1,300
3103	DARRINGTON	112,600	(1,100)	400	-	(700)	(6,200)	100	-	(6,100)	(5,400)
3104	EDMONDS	4,358,300	554,200	12,900	-	567,100	287,900	3,800	-	291,700	(275,400)
3105	EVERETT	18,379,100	(1,664,600)	31,500	-	(1,633,100)	(1,203,400)	9,200	-	(1,194,200)	438,900
3106	GOLD BAR	95,600	9,600	700	-	10,300	8,400	200	-	8,600	(1,700)
3107	GRANITE FALLS	343,300	(53,200)	900	-	(52,300)	(58,100)	300	-	(57,800)	(5,500)
3108	INDEX	11,600	1,100	100	-	1,200	800	-	-	800	(400)
3109	LAKE STEVENS	542,000	78,000	2,200	-	80,200	30,300	600	-	30,900	(49,300)
3110	LYNNWOOD	14,502,700	(1,272,800)	11,100	-	(1,261,700)	(1,539,100)	3,300	-	(1,535,800)	(274,100)
3111	MARYSVILLE	3,640,500	320,500	9,000	-	329,500	162,800	2,600	-	165,400	(164,100)
3112	MONROE	2,701,900	(183,300)	4,800	-	(178,500)	(229,800)	1,400	-	(228,400)	(49,900)
3113	MOUNTLAKE TERRACE	1,316,800	395,900	6,700	-	402,600	306,300	2,000	-	308,300	(94,300)
3114	MUKILTEO	1,565,500	369,500	6,100	-	375,600	295,600	1,800	-	297,400	(78,200)
3115	SNOHOMISH CITY	1,717,900	(26,400)	2,800	-	(23,600)	(46,900)	800	-	(46,100)	(22,500)
3116	STANWOOD	795,700	15,700	1,300	-	17,000	1,200	400	-	1,600	(15,400)
3117	SULTAN	267,400	13,300	1,300	-	14,600	4,800	400	-	5,200	(9,400)
3118	WOODWAY	98,200	19,600	300	-	19,900	16,700	100	-	16,800	(3,100)
3119	MILL CREEK	1,230,900	295,200	4,000	-	299,200	260,700	1,200	-	261,900	(37,300)
3200	SPOKANE COUNTY	23,716,400	(57,900)	(33,400)	(95,000)	(186,300)	55,400	-	(100)	55,300	241,600

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			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
3201	AIRWAY HEIGHTS	417,200	(7,100)	(900)	-	(8,000)	(3,000)	-	-	(3,000)	5,000
3202	CHENEY	678,200	23,800	(1,900)	-	21,900	20,800	-	-	20,800	(1,100)
3203	DEER PARK	473,900	(7,800)	(600)	-	(8,400)	(3,800)	-	-	(3,800)	4,600
3204	FAIRFIELD	36,700	(1,600)	(100)	-	(1,700)	700	-	-	700	2,400
3205	LATAH	11,700	(300)	-	-	(300)	(1,500)	-	-	(1,500)	(1,200)
3206	MEDICAL LAKE	220,000	10,700	(800)	-	9,900	10,200	-	-	10,200	300
3207	MILLWOOD	213,300	19,700	(300)	-	19,400	7,300	-	-	7,300	(12,100)
3208	ROCKFORD	42,100	200	(100)	-	100	300	-	-	300	200
3209	SPANGLE	39,600	(200)	(100)	-	(300)	-	-	-	-	300
3210	SPOKANE CITY	28,317,000	(1,050,600)	(39,400)	-	(1,090,000)	(162,200)	-	-	(162,200)	927,800
3211	WAVERLY	5,400	100	-	-	100	100	-	-	100	-
3212	LIBERTY LAKE	766,700	15,900	(900)	-	15,000	5,100	-	-	5,100	(9,900)
3213	SPOKANE VALLEY	11,194,900	106,100	(16,400)	-	89,700	70,100	-	-	70,100	(19,600)
3300	STEVENS COUNTY	1,183,300	25,900	(8,800)	-	17,100	75,600	4,700	-	80,300	63,200
3301	CHEWELAH	220,000	(27,800)	(600)	-	(28,400)	600	300	-	900	29,300
3302	COLVILLE	1,156,800	(111,600)	(1,200)	-	(112,800)	(19,400)	700	-	(18,700)	94,100
3303	KETTLE FALLS	114,700	1,900	(400)	-	1,500	2,400	200	-	2,600	1,100
3304	MARCUS	1,800	-	-	-	-	-	-	-	-	-
3305	NORTHPORT	13,800	-	(100)	-	(100)	100	-	-	100	200
3306	SPRINGDALE	22,900	(100)	(100)	-	(200)	100	-	-	100	300
3400	THURSTON COUNTY	12,723,800	1,037,900	(25,500)	(42,500)	969,900	1,219,700	17,300	28,800	1,265,800	295,900
3401	BUCODA	17,600	100	(100)	-	-	-	100	-	100	100
3402	LACEY	5,282,300	(558,700)	(5,700)	-	(564,400)	(81,700)	3,900	-	(77,800)	486,600
3403	OLYMPIA	13,055,400	(989,100)	(7,700)	-	(996,800)	(762,400)	5,200	-	(757,200)	239,600
3404	RAINIER	86,300	2,600	(300)	-	2,300	1,100	200	-	1,300	(1,000)
3405	TENINO	153,000	2,100	(300)	-	1,800	(800)	200	-	(600)	(2,400)
3406	TUMWATER	2,744,700	82,000	(2,300)	-	79,700	(53,100)	1,600	-	(51,500)	(131,200)
3407	YELM	757,400	(2,000)	(600)	-	(2,600)	(34,800)	400	-	(34,400)	(31,800)
3500	WAHKIAKUM	101,200	13,600	-	-	13,600	10,600	-	-	10,600	(3,000)
3501	CATHLAMET	62,900	4,400	-	-	4,400	2,000	-	-	2,000	(2,400)
3600	WALLA WALLA COUNTY	2,127,100	65,900	(4,200)	(11,600)	50,100	86,700	3,700	10,200	100,600	50,500
3601	COLLEGE PLACE	423,500	(62,800)	(1,500)	-	(64,300)	30,600	1,300	-	31,900	96,200

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			Basic & Optional Tax	Criminal Justice Tax	Correctional Facility Tax	Total Combined Local Tax	Basic & Optional Tax	Criminal Justice Tax	Correctional Facilities Tax	Total Combined Local Tax	
3602	PRESCOTT	23,700	100	(100)	-	-	400	100	-	500	500
3603	WAITSBURG	57,500	900	(200)	-	700	600	200	-	800	100
3604	WALLA WALLA CITY	3,533,700	(119,800)	(5,600)	-	(125,400)	(16,700)	4,900	-	(11,800)	113,600
3700	WHATCOM COUNTY	7,070,600	1,866,400	80,300	-	1,946,700	1,034,100	30,000	-	1,064,100	(882,600)
3701	BELLINGHAM	13,835,900	(279,000)	58,000	-	(221,000)	(337,900)	21,700	-	(316,200)	(95,200)
3702	BLAINE	731,500	72,800	3,300	-	76,100	42,900	1,200	-	44,100	(32,000)
3703	EVERSON	145,600	4,200	1,700	-	5,900	(100)	600	-	500	(5,400)
3704	FERNDALE	931,500	8,400	7,500	-	15,900	(3,300)	2,800	-	(500)	(16,400)
3705	LYNDE	1,476,200	(71,000)	7,900	-	(63,100)	(137,300)	2,900	-	(134,400)	(71,300)
3706	NOOKSACK	48,700	(700)	800	-	100	(1,600)	300	-	(1,300)	(1,400)
3707	SUMAS	91,900	1,700	800	-	2,500	2,500	300	-	2,800	300
3800	WHITMAN COUNTY	802,200	8,400	(1,400)	-	7,000	51,000	900	-	51,900	44,900
3801	ALBION	9,100	(400)	(100)	-	(500)	-	100	-	100	600
3802	COLFAX	275,500	8,400	(400)	-	8,000	(9,400)	200	-	(9,200)	(17,200)
3803	COLTON	12,200	100	(100)	-	-	100	-	-	100	100
3804	ENDICOTT	13,100	-	-	-	-	-	-	-	-	-
3805	FARMINGTON	4,000	(100)	-	-	(100)	-	-	-	-	100
3806	GARFIELD	21,000	100	(100)	-	-	200	100	-	300	300
3807	LA CROSSE	28,200	(2,100)	-	-	(2,100)	(2,100)	-	-	(2,100)	-
3808	LAMONT	2,100	100	-	-	100	100	-	-	100	-
3809	MALDEN	2,300	300	-	-	300	400	-	-	400	100
3810	OAKESDALE	17,400	(1,700)	(100)	-	(1,800)	(1,800)	-	-	(1,800)	-
3811	PALOUSE	41,700	(200)	(100)	-	(300)	(1,900)	100	-	(1,800)	(1,500)
3812	PULLMAN	2,063,100	(60,300)	(3,300)	-	(63,600)	5,200	2,100	-	7,300	70,900
3813	ROSALIA	31,000	(10,500)	(100)	-	(10,600)	(100)	100	-	-	10,600
3814	ST. JOHN	55,000	(1,200)	(100)	-	(1,300)	(1,200)	-	-	(1,200)	100
3815	TEKOA	36,600	600	(100)	-	500	(3,200)	100	-	(3,100)	(3,600)
3816	UNIONTOWN	29,500	(1,400)	-	-	(1,400)	(100)	-	-	(100)	1,300
3900	YAKIMA COUNTY	6,002,200	114,800	(23,400)	-	91,400	442,600	20,800	-	463,400	372,000
3901	GRANDVIEW	645,100	(35,200)	(1,700)	-	(36,900)	(19,700)	1,600	-	(18,100)	18,800
3902	GRANGER	82,500	3,500	(500)	-	3,000	4,100	500	-	4,600	1,600
3903	HARRAH	27,500	200	(100)	-	100	400	100	-	500	400
3904	MABTON	52,700	800	(400)	-	400	1,200	300	-	1,500	1,100

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3905	MOXEE CITY	60,800	1,800	(200)	-	1,600	2,200	200	-	2,400	800
3906	NACHES	112,500	2,400	(100)	-	2,300	1,900	100	-	2,000	(300)
3907	SELAH	555,100	19,000	(1,300)	-	17,700	5,300	1,200	-	6,500	(11,200)
3908	SUNNYSIDE	1,862,800	(37,300)	(2,900)	-	(40,200)	(14,800)	2,600	-	(12,200)	28,000
3909	TIETON	52,700	700	(200)	-	500	1,100	200	-	1,300	800
3910	TOPPENISH	512,100	13,100	(1,900)	-	11,200	7,300	1,700	-	9,000	(2,200)
3911	UNION GAP	2,470,900	(282,000)	(1,200)	-	(283,200)	(22,600)	1,000	-	(21,600)	261,600
3912	WAPATO	286,400	8,600	(900)	-	7,700	(600)	800	-	200	(7,500)
3913	YAKIMA CITY	10,824,400	(338,100)	(16,400)	-	(354,500)	47,400	14,600	-	62,000	416,500
3914	ZILLAH	180,900	8,500	(500)	-	8,000	5,100	500	-	5,600	(2,400)