Multiple Agency Fiscal Note Summary

Bill Number: 1034 HB	**Title:** Technology development

Estimated Cash Receipts

Agency Name	2003-05		2005-07		2007-09	
	GF- State	Total	GF- State	Total	GF- State	Total
Department of Revenue	(88,100,000)	(88,100,000)	(235,000,000)	(235,000,000)	(259,200,000)	(259,200,000)
Total $	(88,100,000)	(88,100,000)	(235,000,000)	(235,000,000)	(259,200,000)	(259,200,000)

Local Gov. Courts *						
Local Gov. Other **		(20,600,000)		(45,000,000)		(49,900,000)
Local Gov. Total		(20,600,000)		(45,000,000)		(49,900,000)

Estimated Expenditures

Agency Name	2003-05			2005-07			2007-09		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Joint Legislative Audit and Review Committee	.1	11,750	11,750	.0	0	0	.0	0	0
Department of Revenue	.5	9,900	9,900	.7	0	0	.7	0	0
Total	0.6	$21,650	$21,650	0.7	$0	$0	0.7	$0	$0

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

Prepared by: Doug Jenkins, OFM	**Phone:** 360-902-0563	**Date Published:** Final 1/16/2003

* See Office of the Administrator for the Courts judicial fiscal note

** See local government fiscal note

Individual State Agency Fiscal Note

Bill Number: 1034 HB	Title: Technology development	Agency: 014-Joint Leg. Audit & Review Committee

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

FUND					
Total $					

Estimated Expenditures from:

		FY 2004	FY 2005	2003-05	2005-07	2007-09
FTE Staff Years		0.0	0.1	0.1	0.0	0.0
Fund						
General Fund-State	001-1	0	11,750	11,750	0	0
	Total $	0	11,750	11,750	0	0

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:	Pam Madson	Phone: 360-786-7166	Date: 01/10/2003
Agency Preparation:	Curt Rogers	Phone: 360 786-5188	Date: 01/15/2003
Agency Approval:	Tom Sykes	Phone: 360 786-5175	Date: 01/15/2003
OFM Review:	Doug Jenkins	Phone: 360-902-0563	Date: 01/15/2003

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.

Section 1 of HB 1034 establishes a technology product development program of business and occupation tax credits for qualified product development expenditures, and it also establishes a technology product development tax deferral program for high-technology product development.

Section 5 of this bill provides that the technology product development credit and deferral created by this act be reviewed under Chapter 43.131 RCW before July 1, 2013. The Department of Revenue shall provide the information necessary for the Joint Legislative Audit and Review Committee to provide the required review.

Under the state's current sunset law (Chapter 189, Laws of 2000), entities scheduled for sunset termination are required to develop performance measures and a data collection plan and submit them for review and comment to JLARC within one year of the effective date of the legislation establishing the sunset termination. JLARC is then to complete a program and fiscal review of the entity in the year prior to the date of termination.

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.

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.

JLARC estimates that it would take a total of six Analyst Months (at a rate of $11,750 per staff month, or a total cost of $70,500), split as shown below in FY 05 and FY 2013, to complete this review:

FY 2005: $11,750 - 1 Analyst Month for front-end review of performance measures and data collection plan established by the Department; and

FY 2013: $58,750 - 5 Analyst Months for the program and fiscal review.

JLARC Analyst Months: JLARC calculates its staff resources in "Analyst Months" to estimate the time and effort to undertake and complete its studies. An "Analyst Month" reflects a JLARC analyst’s time for a month, together with related administrative, support, goods/services and supervisory costs. JLARC anticipated 2003-05 costs are calculated at $11,750 per Analyst Month.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2004	FY 2005	2003-05	2005-07	2007-09
FTE Staff Years		0.10	0.1		
A-Salaries and Wages		7,733	7,733		
B-Employee Benefits		1,539	1,539		
C-Personal Service Contracts					
E-Goods and Services		1,898	1,898		
G-Travel		298	298		
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-Equipment		282	282		
Total:	$0	$11,750	$11,750	$0	$0

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 2004	FY 2005	2003-05	2005-07	2007-09
Analyst (Includes Senior Level)	72,980		0.1			
Supervisory	99,980		0.0			
Support	49,760		0.0			
Total FTE's			0.1			0.0

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: 1034 HB	**Title:** Technology development	**Agency:** 140-Department of Revenue

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

FUND	FY 2004	FY 2005	2003-05	2005-07	2007-09
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax		(68,600,000)	(68,600,000)	(150,000,000)	(166,100,000)
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(19,500,000)	(19,500,000)	(85,000,000)	(93,100,000)
Total $		(88,100,000)	(88,100,000)	(235,000,000)	(259,200,000)

Estimated Expenditures from:

	FY 2004	**FY 2005**	**2003-05**	**2005-07**	**2007-09**
FTE Staff Years	0.3	0.7	0.5	0.7	0.7
Fund					
GF-STATE-State 001-1	9,900		9,900		
Total $	9,900		9,900		

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:	Pam Madson	Phone: 360-786-7166	Date: 01/10/2003
Agency Preparation:	Skeets Johnson	Phone: 360-570-6075	Date: 01/15/2003
Agency Approval:	Don Taylor	Phone: 360-570-6083	Date: 01/15/2003
OFM Review:	Doug Jenkins	Phone: 360-902-0563	Date: 01/15/2003

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.

This bill amends and reinstitutes existing tax incentives for research and development activities which are scheduled to expire during the next biennium.

Section 1 amends the intent section, RCW 82.63.005, where the Legislature finds that the development of the products of research and development in the manufacturing phase are vital to economic growth and well-being of the state.

Section 2 amends RCW 82.04.4452 (Credit --Research and development spending -- Assessment report). This section amends the existing B and O tax credit for R and D expenditures. It: (1) requires the product development associated with qualified research and development expenditures to occur within Washington, except for field-testing mandated by the federal government; (2) requires a proposal for product development to be included with the currently required affidavit, which includes the description of research and development (including specification, design, engineering, prototype development, and field testing) and manufacturing (including verification, production, product finishing, and packaging); (3) requires the department to make an additional assessment by September 1, 2008, to measure the effect of the program; and (4) deletes the credit's expiration date (December 31, 2004).

Section 3 amends RCW 82.63.020, the application and assessment section for the retail sales/use tax deferral for high technology businesses. The bill requires a proposal for product development to be included in the application process, which includes the description of research and development (including specification, design, engineering, prototype development, and field testing) and manufacturing (including verification, production, product finishing, and packaging). It also requires the Department of Revenue to make an additional assessment by September 1, 2008, to measure the effect of the program.

Section 4 amends RCW 82.63.030, the issuance of the deferral certificate section for the retail sales/use tax deferral for high technology businesses. The bill requires that the proposal for product development under RCW 82.63.020 be complete prior to the issuance of the deferral certificate and deletes the section's expiration date (July 1, 2004).

Section 5 adds a new section to Chapter 43.131 RCW. The bill requires an additional review by the Joint Legislative Audit and Review Committee on or before July 1, 2013.

Section 6 repeals both programs (RCW 82.04.4452 and Chapter 82.63 RCW) on July 1, 2014.

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 revenue impacts assume that the state's share of national research and development spending remains constant for the forecast period. R and D spending estimates are provided by the Forecast Council.

Historically, audits of firms have resulted in net positive R and D credits over time. The revenue forecast assumes this to continue for the forecast period.

AUDIT ASSESSMENTS (Impact resulting from recent audit activity)

This proposal is not believed to be caused by or impacted as a result of audit assessments.

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

The R and D credit program (RCW 82.04.4452) currently expires on 12/31/2004, therefore extending the program has a 6 month revenue loss in FY 2005 of about $19.5 million. The extension has an impact of about $85 million in the subsequent 2005-2007 biennium. Approximately 1,200 firms have used the R and D credit during the course of the program and about 500-600 participate each year.

The R and D sales/use tax deferral program (RCW 82.63) currently expires on 7/31/2004, therefore extending the program covers a full year of applicants during FY 2005. The revenue loss would be about $68.6 million in FY 2005 and $150 million in the subsequent 2005-2007 biennium. Approximately 550 applications have been received under the deferral program since inception and about 50-60 applications are received each year.

TAXPAYERS NOT CURRENTLY REPORTING (Although some taxpayers may not now be paying the tax in question, some of them will become aware of their liability in the future, as a result of normal enforcement activities or education programs by the Department. The impact for such taxpayers is based on the Department's studies of average tax compliance)

Historically, R and D credits have increased over time as a result of audits of firms not initially taking the credit but discovered to be eligible in audit. Approximately $5 million per year of the revenue impact is assumed to result from these normal audit activities.

TOTAL REVENUE IMPACT:

State Government (cash basis, $000):

FY 2004	-	$ 0
FY 2005	-	(88,100)
FY 2006	-	(114,400)
FY 2007	-	(120,600)
FY 2008		(126,100)
FY 2009		(132,800)

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

FY 2004	-	$ 0
FY 2005	-	(20,600)
FY 2006	-	(21,900)
FY 2007	-	(23,100)
FY 2008	-	(24,300)
FY 2009	-	(25,600)

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.

(Contact: Joanne Gordon, 570-6121)

The Department will incur costs of approximately $9,900. This represents the costs associated with amending one administrative rule. The Department does not anticipate that changes in current staffing levels will result from the extension of these two programs. If the legislation does not pass, the Department will continue to administer the two programs as required by law. Less than a quarter of an FTE is involved in administering program applications, and this effort would be reallocated among existing, ongoing programs if the bill is not enacted.

The Department will absorb these costs. However, should this bill and other similar bills pass, the net impact may result in costs above the level the Department can reasonably absorb. In that event, the Department will need additional resources to implement the legislation.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2004	FY 2005	2003-05	2005-07	2007-09
FTE Staff Years	0.3	0.7	0.5	0.7	0.7
A-	4,100		4,100		
B-	1,100		1,100		
E-	4,200		4,200		
J-	500		500		
Total $	$9,900		$9,900		

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 2004	FY 2005	2003-05	2005-07	2007-09
Excise Tax Examiner 3	41,520	0.3	0.5	0.4	0.5	0.5
HEARINGS SCHEDULER	30,900	0.0				
Miscellaneous Tax Spec 2	41,520		0.2	0.1	0.2	0.2
RULES MANAGER	69,500	0.0				
RULES POLICY SPECIALIST	68,598	0.0				
TAX POLICY SPEC 2	52,839	0.0				
TAX POLICY SPECIALIST 3	59,740	0.1				
Total FTE's		0.3	0.7	0.5	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.

The Department anticipates WAC 458-20-24003 (Rule 24003), a new rule pertaining to the current tax incentives for high technology businesses, will be adopted before the effective date of this legislation. If this legislation passes, it will be necessary to amend Rule 24003.

LOCAL GOVERNMENT FISCAL NOTE

Department of Community, Trade and Economic Development

Bill Number: 1034 HB	**Title:** Technology development

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- [X] Cities:
- [X] Counties:
- [X] Special Districts:
- [X] Specific jurisdictions only: location of firms applying for excise tax deferrals
- [ ] 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 2004	FY 2005	2003-05	2005-07	2007-09
City		(4,813,829)	(4,813,829)	(10,515,646)	(11,660,683)
County		(7,681,811)	(7,681,811)	(16,780,656)	(18,607,883)
Special District		(8,104,360)	(8,104,360)	(17,703,698)	(19,631,434)
TOTAL $		(20,600,000)	(20,600,000)	(45,000,000)	(49,900,000)
GRAND TOTAL $					(115,500,000)

Estimated expenditure impacts to:

Jurisdiction	FY 2004	FY 2005	2003-05	2005-07	2007-09
City					
County					
Special District					
TOTAL $					
GRAND TOTAL $					0

Part III: Preparation and Approval

Fiscal Note Analyst: Keith Maw	Phone: (360) 725-5032	Date: 01/10/2003
Leg. Committee Contact: Pam Madson	Phone: 360-786-7166	Date: 01/10/2003
Agency Approval: Louise Deng Davis	Phone: (360) 725-5034	Date: 01/16/2003
OFM Review: Doug Jenkins	Phone: 360-902-0563	Date: 01/16/2003

Part IV: Analysis

A. SUMMARY OF BILL

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

see attached

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.

see attached

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.

see attached

LOCAL GOVERNMENT FISCAL NOTE

Department of Community, Trade and Economic Development

Bill Number: HB 1034
Title: Technology Development

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 would modify and extend RCW 82.63, Tax Deferrals for High Technology Business, which provides credits against the state business and occupation tax and deferrals of state and local sales and use taxes for qualifying investments. HB 1034 would change the focus of the credits from “qualified research and development expenditures” to “qualified product development expenditures.” New restrictions include a requirement that these expenditures be made within the state of Washington. The current B&O credits expire December 31, 2004; the sales & use tax deferrals expires July 1, 2004. Under this bill, both would be extended through July 1, 2014. (Sec 6).

The primary fiscal impact of the bill would result from the extension of the sales and use tax deferrals beyond the current July 1, 2004 sunset date.

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.

There are no expenditure impacts. The Department of Revenue collects and administers these taxes.

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.

Extension of the tax deferral beyond the current sunset date of July 1, 2004 would have the effect of reducing revenues to local jurisdictions which receive sales and use tax and contain qualifying product development expenditures. Estimates of total impacts to affected jurisdictions are:

FY2005	($20.6M)
FY2006	($21.9M)
FY2007	($23.1M)
FY2008	($24.3M)
FY2009	($25.6M)

Table 2 shows estimated distributions of these revenue losses to counties, cities, and special districts. More than 98% of this impact falls on jurisdictions in King, Pierce, and Snohomish counties.

DISCUSSION

Current law, RCW 82.63, defers sales and use taxes for firms that apply for the program and have "qualified research and development expenditures". The Department of Revenue, in their Tax Exemption Survey, estimated tax savings of $14.8M in FY2003. The repayment requirement is waived for firms that continue to use the "expenditure" for eight years, thus converting the deferral into an exemption. These revenues are lost to local governments through the July 1, 2004 expiration date.

HB 1034 makes two changes important to local governments. The bill changes the nature of investments subject to deferral from "qualified research and development expenditures" to "qualified product development expenditures" and requires that expenditures be made in the state. These factors are included in the statewide total impacts provided by DOR analysts. The second change is the extension of the program through July 1, 2014. This will result in significant revenue loss beginning in FY2005, when the deferral was set to expire.

Geographic Distribution of Impact

In CY2000, there were 253 applications for exemption certificates in 12 counties. Impact of the tax deferral, by county for all affected jurisdictions within the county, was reported in the DOR High Technology R&D Tax Incentives Study (2000) for the period 1995-2000 (see Table 3 under Assumptions & Methodology). Impact by county was estimated by applying this percentage to the DOR projections for FY2005-FY2009, as shown in Table 1 below.

Table 1. Estimated Revenue Loss by County, all jurisdictions

County	1995-2000	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Benton	0.03%	$6,610	$7,027	$7,412	$7,797	$8,214
Clark	0.67%	$139,025	$147,798	$155,897	$163,995	$172,769
Grant	0.00%	$54	$57	$60	$63	$67
King	90.73%	$18,690,295	$19,869,780	$20,958,535	$22,047,290	$23,226,774
Kittitas	0.00%	$87	$93	$98	$103	$109
Klickitat	0.00%	$301	$320	$338	$355	$374
Mason	0.01%	$1,190	$1,265	$1,334	$1,403	$1,478
Pierce	6.54%	$1,347,341	$1,432,367	$1,510,853	$1,589,339	$1,674,366
San Juan	0.01%	$2,710	$2,881	$3,039	$3,197	$3,368
Snohomish	1.44%	$297,051	$315,797	$333,101	$350,405	$369,151
Spokane	0.41%	$85,035	$90,401	$95,355	$100,308	$105,674
Whatcom	0.15%	$30,301	$32,214	$33,979	$35,744	$37,656
Total		$20,600,000	$21,900,00	$23,100,00	$24,300,000	$25,600,000

While the distribution of lost revenues varies widely between jurisdictions, more than 98% of the impact falls in King, Pierce, and Snohomish Counties.

Distribution of Impact by Jurisdiction Type

Statistics on distribution of deferrals by jurisdiction or jurisdiction type were not available for this analysis. An estimating procedure was developed using statewide data on distribution of sales and excise taxes by jurisdiction type. (See Table 4 under Assumptions & Methodology.) This procedure was used to create Table 2 below.

Table 2. Estimated Revenue Loss by Jurisdiction Type

Jurisdiction type	Percentage	FY 2005	FY2006	FY2007	FY2008	FY2009
Total cities	37.29%	7,681,811	8,166,586	8,614,070	9,061,554	9,546,329
Total counties	23.37%	4,813,829	5,117,615	5,398,032	5,678,449	5,982,234
Total special districts	39.34%	8,104,359	8,615,800	9,087,898	9,559,997	10,071,437
Total	100.00%	20,600,000	21,900,000	23,100,000	24,300,000	25,600,000

ASSUMPTIONS AND METHODOLOGY:

In estimating the effect on local government, the following assumptions have been made:

1) Distribution of future deferrals between counties will remain the same as historical distributio ns.

Table 3. Historic Distribution of Excise Tax Deferrals, 1995-2000

County	Total Deferrals, 1995-2005	Percentage of Total
Benton	$76,812	0.03%
Clark	$1,615,624	0.67%
Grant	$624	0.00%
King	$217,202,003	90.73%
Kittitas	$1,016	0.00%
Klickitat	$3,500	0.00%
Mason	$13,825	0.01%
Pierce	$15,657,600	6.54%
San Juan	$31,494	0.01%
Snohomish	$3,452,062	1.44%
Spokane	$988,200	0.41%
Whatcom	$352,136	0.15%
Totals:	***$239,394,896***	***100.00%***

Source: High Tech R&D Tax Incentives Study, Final 2000 Version, DOR

2) Distribution of future deferrals between counties, cities, and special purpose districts will mirror the distribution of sales and use tax statewide. Tax deferral statistics were not available for individual taxing jurisdictions or jurisdiction types. Statewide distribution of sales and excise taxes are reported in DOR's

online tax statistics. Basic, optional, and various special excise taxes were grouped as shown in Table 4 to determine the allocation between counties, cities, and special districts. This approach may slightly understate impacts to transportation districts, which are more heavily concentrated in the Puget Sound Region than throughout the state.

Table 4. Local Sales and Use Tax Distribution, Statewide, CY2001

City/County: Basic	Percent distribution	Assigned to
Cities	18.98%	City
Counties	7.48%	County
City/County: Optional		
Cities	18.31%	City
Counties	7.53%	County
Transportation	25.45%	Special
Criminal Justice	5.16%	County
Public Facilities	0.34%	Special
Public Facilities Districts	0.21%	Special
High Capacity Transit (RTA)	12.17%	Special
Juvenile Correctional Facilities	1.47%	County
King County (baseball stadium)	0.39%	Special
King County (football stadium)	0.36%	Special
King County Food and Beverage Tax	0.87%	Special
Rural Counties	0.87%	County
Pierce County Zoo/Aquarium	0.42%	Special
TOTAL DISTRIBUTIONS	100.00%	
total cities	37.29%	
total counties	23.37%	
total special districts	39.34%	

Source: DOR, Tax Statistics 2001, State Excise Tax Statistics, Table 8

DATA SOURCES:

Tax Exemptions – 2000, DOR (January 2000)
High Tech R&D Tax Incentives Study, Final 2000 Version, DOR
Tax Statistics 2001, State Excise Tax Statistics, Table 8, DOR
Statewide impact on Local Government from HB1034, DOR, draft fiscal note