

Multiple Agency Fiscal Note Summary

Bill Number: 2500 S HB	Title: Streamlined sales & use tax
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Estimated Cash Receipts

Agency Name	2003-05		2005-07		2007-09	
	GF- State	Total	GF- State	Total	GF- State	Total
Office of State Treasurer	Non-zero but indeterminate cost. Please see discussion."					
Department of Revenue	0	0	(18,318,000)	26,995,000	(9,117,000)	17,537,000
Total \$	0	0	(18,318,000)	26,995,000	(9,117,000)	17,537,000

Local Gov. Courts *						
Local Gov. Other **				36,305,081		27,115,688
Local Gov. Total				36,305,081		27,115,688

Estimated Expenditures

Agency Name	2003-05			2005-07			2007-09		
	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
Office of Financial Management	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	80,000	80,000	2.6	349,400	349,400	2.4	293,200	293,200
Total	0.0	\$80,000	\$80,000	2.6	\$349,400	\$349,400	2.4	\$293,200	\$293,200

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

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Prepared by: Doug Jenkins, OFM	Phone: 360-902-0563	Date Published: Final 3/12/2004
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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: 2500 S 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:

Indeterminate Impact

Estimated Expenditures from:

	FY 2004	FY 2005	2003-05	2005-07	2007-09
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: Mark Matteson	Phone: 360-786-7145	Date: 02/09/2004
Agency Preparation: Dan Mason	Phone: 360-902-9090	Date: 02/10/2004
Agency Approval: Dan Mason	Phone: 360-902-9090	Date: 02/10/2004
OFM Review: Deborah Feinstein	Phone: 360-902-0614	Date: 02/10/2004

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.

SHB 2500 creates the streamlined sales and use tax agreement mitigation account and the local sales and property tax equalization account. Earnings from investments will be credited to the General Fund.

Note: As agreed, DOR will include in their fiscal note the transfer pursuant to SHB 2500 section 702.

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 2003 Revenue Forecast, the net rate for estimating earnings for FY 04 is 0.70%, FY 05 is 1.05%, FY 06 is 1.80%, and FY 07 is 2.25%. Approximately \$7,000 in FY 04 and \$10,500 in FY 05 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 will be an impact on the Debt Service Limitation calculation. Any increase to the earnings credited to the General Fund and increases to the state sales and use taxes credited to the General Fund will increase, 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.

SHB 2500 creates the streamlined sales and use tax agreement mitigation account and the local sales and property tax equalization account. Earnings from investments will be credited to the General Fund.

Note: As agreed, DOR will include in their fiscal note the transfer pursuant to SHB 2500 section 702.

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 2004	FY 2005	2003-05	2005-07	2007-09
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.

Individual State Agency Fiscal Note

Bill Number: 2500 S HB	Title: Streamlined sales & use tax	Agency: 105-Office of Financial Management
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Part I: Estimates

☒ **No Fiscal Impact**

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: Mark Matteson	Phone: 360-786-7145	Date: 02/09/2004
Agency Preparation: Brad Killman	Phone: 360-902-0617	Date: 02/09/2004
Agency Approval: Aaron Butcher	Phone: 360-902-0406	Date: 02/12/2004
OFM Review: Robin Campbell	Phone: 360-902-0575	Date: 02/12/2004

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 703 creates a local sales and property tax equalization task force that OFM would help provide support too. These costs would be minimal and could be absorbed.

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.

Part III: Expenditure Detail

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: 2500 S 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 2004	FY 2005	2003-05	2005-07	2007-09
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax				(18,318,000)	(9,117,000)
New-State 01 - Taxes 01 - Retail Sales Tax				45,313,000	26,654,000
Total \$				26,995,000	17,537,000

Estimated Expenditures from:

	FY 2004	FY 2005	2003-05	2005-07	2007-09
FTE Staff Years				2.6	2.4
Fund					
GF-STATE-State 001-1		80,000	80,000	349,400	293,200
Total \$		80,000	80,000	349,400	293,200

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: Mark Matteson	Phone: 360-786-7145	Date: 02/09/2004
Agency Preparation: Lorrie Brown	Phone: 360-570-6081	Date: 03/03/2004
Agency Approval: Don Taylor	Phone: 360-570-6083	Date: 03/03/2004
OFM Review: Doug Jenkins	Phone: 360-902-0563	Date: 03/04/2004

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 101. This section adopts eight Streamlined Sales 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", "Member State," "Model 1 Seller", "Model 2 Seller", "Model 3 Seller," 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 through an on-line system authorized under the SSTA. The Department may require a seller or its agent to provide additional information to complete the registration process.

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 registered under the Agreement that are not Model 1 or Model 2 sellers. 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 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 compensation for sellers collecting and remitting sales and use taxes to the state. Vendor compensation is a portion of the tax collected by the seller that may be retained to offset the cost of collecting the tax. The 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 a 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, or related penalties and interest may be made by the Department against an 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:

Any seller who has received notice from the Department of the commencement of an audit.
Sales and use tax collected or remitted to the Department by the seller.
The seller's own liability for sales and use taxes in the seller's capacity as a buyer.

Part V - Sourcing

Sections 501 through 503. These sections adopt the SSTA uniform general sourcing rules and are effective July 1, 2005. Sourcing determines the place of sale, and therefore, what jurisdiction is entitled to the 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 were sourced to one jurisdiction under current law would be sourced to another jurisdiction under the bill.

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

Sales tax from the sale of goods is sourced to the retail outlet at or from which delivery is made.

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.

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.

Use tax from any type of transaction is sourced to the place of first use.

The Agreement excludes sales of motor vehicles, 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.

However, most other sales are to be sourced under the Agreement in the following order:

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.

Rule #2 - If the good 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.

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.

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.

Rule #5 - If 1, 2, 3, and 4 do not apply, the sales tax is sourced to the address from which delivery was made.

Until January 1, 2006, florists are allowed to source under current law.

Leases and rentals are to be sourced as follows:

Recurring payments: leases and rentals of motor vehicles, trailers, semi-trailers and aircraft that are not transportation equipment (carrier property) are sourced to the primary property location. For other property, excluding transportation equipment, the first payment is sourced the same as a sale; subsequent payments are sourced to the primary property location.

Nonrecurring payments: leases and rentals are sourced the same as a sale.

Transportation equipment: leases and rentals are sourced the same as a sale, regardless of whether or not there are recurring payments.

Buyers of digital goods concurrently available in more than one jurisdiction and buyers of direct mail services may present a form similar to a direct pay permit and report on a direct pay basis.

Part VI Sourcing Mitigation

Section 601 states the intent of Part VI. Since the revenue shifts cannot be precisely determined in a cost effective way, mitigation is intended to adequately, but not completely compensate jurisdictions for revenue losses. This section expires June 30, 2015.

Section 602 creates a streamlined sales and use tax agreement mitigation account for the purpose of mitigating jurisdictional financial impacts due to the changes in sourcing. Funds for this account come from 3 sources. Each of these three mitigation funding sources is reduced on a yearly basis until they expire.

1). A portion of the sales and use taxes forecasted by the Office of the Forecast Council to be received by DOR pursuant to the enactment of SHB 2500 from remote sellers who voluntarily register to collect sales and use taxes on sales to Washington residents. This funding source expires June 30, 2015. The portions are reduced each year as follows:

FY06 - 83%
FY07 - 63%
FY08 - 54%
FY09 - 49%
FY10 through FY15 - 39%

2). A portion of the 1% "administrative fee" that DOR deducts from the local sales and use taxes it collects on behalf of counties, cities, and transportation authorities. This funding source expires June 30, 2015. The portions are reduced each year as follows:

FY06 - 83%
FY07 - 63%
FY08 - 54%
FY09 - 49%
FY10 through FY15 - 39%

3). A new "fee" that DOR will deduct from the local sales and use taxes it collects on behalf of counties, cities, and transportation authorities. This new fee only applies to counties, cities, and transportation authorities that have a sales tax gain, as estimated by DOR and published in its Streamlined Sales and Use Tax Agreement Sourcing Study, resulting from the implementation of the sourcing provisions of the streamlined sales and use tax agreement. The new fee is 2% of the tax collected multiplied by a factor, and it cannot exceed 80% of the estimated sales tax gain accruing to the taxing authority. This funding source expires June 30, 2009. The factors are as follows:

FY06 - 83%
FY07 - 60%
FY08 - 36%
FY09 - 14%
FY10 through FY15 - 0%

Section 603 provides for distributions to eligible counties, cities, and transportation authorities from the streamlined sales and use tax agreement mitigation account. The local taxing jurisdiction will receive the greater of: (1) the short-range mitigation calculation or (2) the long-range mitigation calculation.

(1) The short range mitigation calculation = the percent of mitigation allowed based on estimated sales tax loss for calendar year 2002 as a percent of their unrestricted current expense revenue.

(2) The long-range mitigation calculation = 60% of their estimated long-term sales tax loss from FY 06 - FY 12 and 30% of their estimated long term sales tax loss for FY 13- FY 15. See attached table.

The long-term loss must be (1) at least \$250,000, and $\geq 1.6\%$ of the total calendar year 2002 unrestricted current expense revenue, or (2) $\geq 3\%$ of the total calendar year 2002 unrestricted current expense revenue.

The long-term sales tax loss is calculated by adding the Department's statewide estimate of sales tax gain from remote sales to the estimated loss in Appendix A of the Streamlined Sales and Use Tax Agreement Sourcing Study published by the Department in December 2003.

If the amounts necessary to make the distributions under Section 603 exceed the amount of funds in the streamlined sales and use tax mitigation account, then the distributions are reduced ratably on the basis the amount of estimated sales tax loss.

Section 604 establishes the additional administration fee. (See description in Section 602 above)

Section 605 recognizes that the estimated sales tax changes reported in the Streamlined Sales Tax Study could be less accurate for smaller cities. Therefore this section directs the Department of Revenue, in consultation with a committee composed of local government officials from eligible small impacted jurisdictions to annually evaluate the actual impact on small jurisdictions. Supplemental mitigation funds would be available for distribution to eligible small local jurisdictions based on the results of the evaluation. The Department of Revenue is to reserve up to \$2 million from the streamlined sales and use tax agreement mitigation fund for this purpose. The amount distributed to a jurisdiction is an amount, when added to funds provided under Section 603 in the previous fiscal year, equals the amount that would have been provided had the sales tax loss data that is evaluated under this section been used in lieu of the estimated sales tax loss data in the calculation under that section. Eligible small jurisdictions are counties with a population of 72,000 persons or less, cities or towns with a population of 10,000 persons or less and transportation authorities with a population of 50,000 persons or less. If the amounts necessary to make the distributions under Section 605 exceed \$2 million, the distributions are reduced ratably on the basis of the full amounts calculated for distribution under Section 605. This section expires June 30, 2009.

Section 606 directs the deposit into the streamlined sales and use tax agreement mitigation fund of the forecasted sales tax pursuant to the enactment of SHB 2500 from remote sellers who voluntarily register to collect sales and use taxes on sales to Washington residents. (See the description of Section 602 for more detail.) This section expires June 30, 2015.

Part VII. Local Sales and Property Tax Equalization

Sections 701 - 703 provide a source of funds to assist certain local jurisdictions in paying for core services. The local sales and property tax equalization account is created in the state treasury. Beginning in the fiscal year after the fiscal year in which the legislature requires remote sellers to collect and remit sales tax pursuant to federal authorization, the treasurer is required to transfer \$80 million dollars into the local sales and property tax equalization account. This amount is increased in subsequent fiscal years by the fiscal growth factor, as defined in RCW 43.135.025, forecast for that fiscal year by the Office of Financial Management. A task force is created to provide a recommendation by December 1, 2005, to the Governor and Legislature for a mechanism to distribute funds in the local sales and property tax equalization account.

Part VIII. Confidentiality & Privacy Protections

Section 801. 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 IX. Taxability Matrix

Section 901. This section requires the Department to complete the taxability matrix under the SSTA and will 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 X. Delivery Charges

Sections 1001 - 1002. Allows a retailer to allocate the retail sales or use tax on a delivery charge to the taxable portion only, when a shipment contains a mix of taxable and non-taxable items. The allocation would be based on the relative weights of the taxable vs. non-taxable items or on the percentage of the sales price of taxable versus non-taxable property.

Part XI. Miscellaneous Provisions

Section 1101. The sourcing provisions are effective July 1, 2005. The amnesty provisions in Section 401 are effective upon the state's acceptance as a member in the Agreement. 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. The remainder of the act is effective on July 1, 2004.

Section 1102. Modifies the null and void clause relating to mobile telecommunication sourcing statutes to keep in place local sales tax sourcing provisions in the event of the contingency which triggers the null and void clause.

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

Amnesty Under the Streamline Sales and Use Tax Agreement (Section 402)

No assessment of uncollected sales tax for sellers who register, collect and remit tax, for periods prior to registration under the Agreement.

Effective date of Washington's acceptance as a member in the Agreement is within Calendar Year 2005.

Data:

DOR ongoing voluntary registration program, mostly in-state taxpayers with clear nexus.

Nine firms registered in this state under the Multistate Tax Commission's (MTC) current voluntary disclosures program, mostly out-of-state taxpayers with unclear or no nexus. Data from these programs are used as a proxy for firms that would register during the one-year registration period.

Amnesty applies if seller remains registered and collects and remits tax for at least 36 months. Sellers have business reasons for collecting and remitting the sales tax. Either they have clear nexus or they are establishing a presence in the state.

Taxpayers under the Department's voluntary registration program will continue to collect and remit sales tax because they have clear nexus.

Under the MTC voluntary disclosures program, 6 firms are merging with firms located in Washington and have established a business presence.

Monetary Allowance (Section 301)

It is assumed that the impact of the monetary allowance will be netted out of the collection by the voluntary sellers.

It is assumed that all the voluntary collectors will be large retailers, and that they will use model 2 or model 3 for vendor allowance

About 13% of collections by voluntary sellers will be used for the monetary allowance.

The 13% is calculated in the following way:

Model 2 and 3 firms have collection systems, or build or buy their own system. They are paid for cost of system over first 2 years.

Data source is taxable retail sales for all remote sellers now collecting tax, (non-store retailers and 5% of department stores) plus volunteers.

Costs for Certified Service Providers (CSPs) come from Retail Costs of Collections, a study done by the Dept. of Revenue, with some downward adjustments because of simplification. Adjusted costs include:

Point-of-sale rate and base change

Credit card fees.

Cost of filing return

Float for 40 days

Total cost is 1.775% of total state and local collections for vendors using a CSP.

Costs of systems are based on stream of value. Stream of value is the same percentage-wise as the annual costs of collections. Assume that firm will purchase system when cost equals 7.5 years of value. Therefore fixed cost of system = 7.5 times annual CSP cost which is 13.3%

Delivery charges. The change would only affect bundled goods where two or more items are sold for a single non-itemized price, and where not all the items included are taxable. These types of deliveries are assumed to be minimal. Therefore, there is no impact.

Sourcing Mitigation. Estimates are based on the Streamlined Sourcing Study analysis of losses and gains.

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)

In FY 2006 the sourcing mitigation provisions would increase revenues in the new streamlined sales and use tax agreement mitigation account by an estimated \$26,072,000. The estimated available funds in this account consist of \$9,160,000 from the new local administrative fee with a maximum of 2%, \$13,011,000 from the existing 1% local administrative fee, and \$3,901,000 of voluntary agreement funds from the amnesty program. The remaining estimated \$1,600,000 of voluntary agreement funds from the amnesty program would go to the state general fund. The \$13,011,000 from the administrative fee represents a decrease in the state general fund. Therefore there is a net decrease in the state general fund of \$11,412,000 in FY 06.

Local government revenues would increase by an estimated \$734,000 in FY 06 because of the amnesty program.

These estimates assume an effective date of July 1, 2005.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000): General Fund Impact

FY 2004	-	\$	0
FY 2005	-		0
FY 2006	-	(11,412)	
FY 2007	-	(6,906)	
FY 2008	-	(5,403)	
FY 2009	-	(3,714)	

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

FY 2004	-	\$	0
FY 2005	-		0
FY 2006	-	26,806	
FY 2007	-	20,835	
FY 2008	-	16,807	
FY 2009	-	13,196	

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)

Should this legislation become law, the Department will incur costs to implement the sourcing provisions of Sections 501 - 503, the mitigation provisions of Sections 601 - 606, and the local sales and property tax equalization recommendation provisions of Section 703.

To implement this legislation, the Department will incur costs of approximately \$80,000 during FY 2005, \$349,400 during the 2005-07 biennium, and \$293,200 during the 2007-09 biennium. Costs to separately implement the sourcing, mitigation, and local sales and property tax equalization account recommendation provisions are identified below.

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

Sourcing Provisions of Sections 501-503

The Department will incur costs of approximately \$80,000 during FY 2005 to implement the sourcing provisions. This amount represents printing and postage costs associated with providing all retailers a special notice discussing the sourcing provisions. Beyond these taxpayer education efforts, the Department will shift current resources to implement the sourcing provisions of Sections 501, 502, and 503 and can thus absorb any other costs that may arise. The Department also anticipates shifting current resources to complete the one-time programming effort associated with scoping, planning, and writing computer programs to accommodate the registration requirements of Sections 201 and 202. To accommodate the rule-making actions necessitated by this legislation, the Department will re-prioritize the rules agenda.

Mitigation Provisions of Sections 601-606

During the 2005-07 and 2007-09 biennia, the Department will incur mitigation-related costs of approximately \$317,900 and \$293,200, respectively. These costs include:

1. 2.0 FTEs at the ETE 3 level and 0.2 FTE at the WMS 2 level. These FTEs are necessary to monitor and maintain statewide distribution reports and to respond to local government inquiries concerning the deduction from local sales and use tax collections and amounts distributed to local governments under the mitigation plan.
2. 0.02 FTE at the FA 5 level to establish new fiscal accounts and develop funds transfer processes. On an ongoing basis, 0.01 FTE at the FA 5 level will be necessary to monitor expenditures and reconcile funds.

3. 0.25 FTE at the TPS 3 level to analyze the actual impact of the sourcing provisions on small impacted jurisdictions and meet with a committee representing such jurisdictions for the purpose of distributing supplemental mitigation funds. During FY 2006, this FTE includes the time necessary to establish a model under which evaluation of the actual impacts occur. In subsequent fiscal years, this FTE requirement is reduced to 0.17.

Although beyond the scope of this fiscal note, the Department will continue to incur costs as described above to administer the mitigation provisions through June 30, 2015, when the mitigation provisions expire. During FY 2011, the Department will also incur additional costs related to Section 602 which requires the Department to prepare a report for the Governor and Legislature concerning the fiscal and economic effects of the sourcing provisions.

Local Sales and Property Tax Equalization Recommendation Provisions of Section 701-703

Section 703 requires the Department to serve on and support a task force which is required to recommend to the Governor and Legislature a mechanism for distributing funds in the local sales and property tax equalization account established in Section 701.

To implement the provisions of Section 703, the Department will incur costs of approximately \$31,500 during the 2005-07 biennium (specifically, FY 2006). These costs include:

1. 0.33 FTE at the TPS 3 level to provide support and draft the task force's final recommendation.
2. \$2,000 associated with the cost of printing the recommendation.
3. \$2,300 associated with the travel costs of task force members.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2004	FY 2005	2003-05	2005-07	2007-09
FTE Staff Years				2.6	2.4
A-				234,300	210,600
B-				60,900	54,800
E-		80,000	80,000	32,300	27,800
G-				2,300	
J-				19,600	
Total \$		\$80,000	\$80,000	\$349,400	\$293,200

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				2.0	2.0
FIANNCIAL ANALYST 5	49.380				0.0	
FINANCIAL ANALYST 3	42.588				0.0	0.0
TAX POLICY SPECIALIST 3	57.252				0.4	0.2
WMS II	61.600				0.2	0.2
Total FTE's					2.6	2.4

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 458-20-145 (Local sales and use tax)

WAC 458-20-155 (Information and computer services)

WAC 458-20-158 (Florists and nurserymen)

WAC 458-20-211 (Leases or rentals of tangible personal property, bailments)

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. The Department has initiated the rule-making process to adopt a new administrative rule addressing the application of use tax to promotional material. To the extent that Section 501 affects promotional material, the rule-making process for the new rule will incorporate the provisions of this legislation.

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 allowances.

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: 2500 S 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 2004	FY 2005	2003-05	2005-07	2007-09
City				7,206,747	(3,675,266)
County				21,452,075	24,937,365
Special District				7,646,259	5,853,589
TOTAL \$				36,305,081	27,115,688
GRAND TOTAL \$					63,420,769

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: Leilani Hesser	Phone: 360-725-5030	Date: 02/10/2004
Leg. Committee Contact: Mark Matteson	Phone: 360-786-7145	Date: 02/09/2004
Agency Approval: Louise Deng Davis	Phone: (360) 725-5034	Date: 03/12/2004
OFM Review: Doug Jenkins	Phone: 360-902-0563	Date: 03/12/2004

Part IV: Analysis

A. SUMMARY OF BILL

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

Part I – Definitions

Section 101 adopts eight Streamlined Sales Tax Agreement (SSTA) definitions for terms that are used in the registration and monetary allowance provisions. Definitions are adopted for the following terms: “agreement”, “Certified automated system”, “Certified service provider”, “Member state”, “Model 1 seller”, “Model 2 seller”, “Model 3 seller”, and “Source”. “Source” is defined as “the location in which the sale or use, of tangible personal property or a service, subject to tax under chapter 82.08, 82.12, 82.14, or 82.14B RCW, is deemed to occur”.

Part II – Registration

Section 201 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 allows sellers who agree to collect and remit sales and use tax under the Agreement to register with the Department of Revenue (DOR) through an on-line system authorized under the SSTA.

Part III – Monetary Allowances and Vendor Discounts

Section 301 requires DOR to adopt by rule monetary allowances for certified service providers, Model 2 sellers, Model 3 sellers, and all other sellers registered under the SSTA that are not Model 1 or Model 2 sellers. The monetary allowances must be reasonable and provide adequate incentive for certified service providers and sellers to collect and remit under the SSTA. For Model 2 and 3 sellers and other sellers that are not Model 1 sellers, the monetary allowance will be limited to twenty-four months following a seller’s registration under the SSTA.

Section 302 allows DOR to adopt discounts for sellers collecting and remitting sales and use taxes to the state. A vendor discount is a portion of the tax collected by the seller that may be retained to offset the cost of collecting the tax. A seller shall not be entitled to a vendor discount while the seller or its agent receives a monetary allowance as described above. This section would be 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 provides that no assessment for past uncollected sales and use taxes, or related penalties and interest may be made by DOR against an unregistered seller who, within twelve months of the effective date of this state’s participation in the SSTA, 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.

Part V – Sourcing

Sections 501 through 503. These sections adopt the SSTA uniform general sourcing rules, which would be effective July 1, 2005. Sourcing determines the place of sale, and therefore, what jurisdiction is entitled to the tax generated from a particular transaction.

The SSTA excludes sales of motor vehicles, 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.

However, most other sales are to be sourced under the Agreement in the following order:

Rule #1 – If a good or service is received by the purchaser at the business location of the seller, the sales tax is sourced to that business location.

Rule #2 – If the good is not received by the purchaser at the business location of the seller, the sales tax is sourced to the location where receipt occurs, if known by the seller.

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.

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.

Rule #5 – If Rules 1, 2, 3, and 4 do not apply, the sales tax is sourced to the address from which delivery was made.

Until January 1, 2006, florists would be allowed to source under current law.

Leases and rentals are to be sourced as follows:

Recurring payments: leases and rentals of motor vehicles, trailers, semi-trailers and aircraft that are not transportation equipment (carrier property) are sourced to the primary property location. For other property, excluding transportation equipment, the first payment is sourced the same as a sale; subsequent payments are sourced to the primary property location.

Nonrecurring payments: leases and rentals are sourced the same as a sale.

Transportation equipment: leases and rentals are sourced the same as a sale, regardless of whether or not there are recurring payments.

Buyers of digital goods concurrently available in more than one jurisdiction and buyers of direct mail services may present a form similar to a direct pay permit and report on a direct pay basis.

Part VI – Sourcing Mitigation

Section 601 describes the intent behind the mitigation provisions. The legislature finds that it is in the best interest of the state and all its subdivisions to mitigate the adverse effects of adopting the agreement's sourcing provisions by providing state revenues to those taxing jurisdictions that lose revenues. This section expires June 30, 2015.

Section 602 creates the streamlined sales and use tax agreement mitigation account in the state treasury. Funds for this account would come from 3 sources, which would be reduced on a yearly basis until they expire:

1) A portion of the sales and use taxes forecasted by the Office of the Forecast Council to be received by DOR pursuant to the enactment of SHB 2500 from remote sellers who voluntarily register to collect sales and use taxes on sales to Washington residents. This funding source expires June 30, 2015.

2) A portion of the 1% "administrative fee" that DOR deducts from the local sales and use taxes it collects on behalf of counties, cities, and transportation authorities. This funding source expires June 30, 2015.

3) A new "fee" that DOR will deduct from the local sales and use taxes it collects on behalf of counties, cities, and transportation authorities. This new fee only applies to counties, cities, and transportation authorities that have a sales tax gain, as estimated by DOR and published in its Streamlined Sales and Use Tax Agreement Sourcing Study, resulting from the implementation of the sourcing provisions of the streamlined sales and use tax agreement. The new fee is 2% of the tax collected multiplied by a factor, and it cannot exceed 80% of the estimated sales tax gain accruing to the taxing authority. This funding source expires June 30, 2009.

Section 602 provides that the funds in the streamlined sales and use tax agreement mitigation account shall be distributed by the state treasurer to cities, counties, and transportation authorities, as directed by DOR and in accordance with Sections 603 and 605 of the bill. Section 602 requires that DOR submit a report to the governor and the legislature on the fiscal and economic effects of the sourcing changes under Section 501 of the bill by December 1, 2010. Section 602 also provides definitions for "state sales and use taxes", "agreement", and "transportation authority". Section 602 expires June 30, 2015.

Section 603 provides a schedule for distributions from the streamlined sales and use tax agreement mitigation account to eligible counties, cities, and transportation authorities.

The local taxing jurisdiction will receive the greater of: (1) the short-range mitigation calculation or (2) the long-range mitigation calculation.

(1) The short range mitigation calculation = the percent of mitigation allowed based on estimated sales tax loss for calendar year 2002 as a percent of their unrestricted current expense revenue.

(2) The long-range mitigation calculation = 60% of their estimated long-term sales tax loss from FY 2006-12 and 30% of their estimated long term sales tax loss for FY 2013-15.

In the period July 2005 through June 2006, (a) counties, cities, and transportation authorities with an estimated sales tax loss of 4 percent or more of calendar year 2002 unrestricted current expense revenue would receive 85 percent of their estimated sales tax loss; (b) counties, cities, and transportation authorities with an estimated sales tax loss of at least 0.5 percent, but less than 4 percent, of calendar year 2002 unrestricted current expense revenue would receive 70 percent of their estimated sales tax loss; and (c) counties, cities, and transportation authorities with an estimated sales tax loss of less than 0.5 percent of calendar year 2002 unrestricted current expense revenue, but greater than \$100,000, would receive 50 percent of their estimated sales tax loss.

In the period July 2006 through June 2007, (a) counties, cities, and transportation authorities with an estimated sales tax loss of 4 percent or

more of calendar year 2002 unrestricted current expense revenue would receive 65 percent of their estimated sales tax loss; (b) counties, cities, and transportation authorities with an estimated sales tax loss of at least 0.5 percent, but less than 4 percent, of calendar year 2002 unrestricted current expense revenue would receive 50 percent of their estimated sales tax loss; and (c) counties, cities, and transportation authorities with an estimated sales tax loss of less than 0.5 percent of calendar year 2002 unrestricted current expense revenue, but greater than \$100,000, would receive 25 percent of their estimated sales tax loss.

In the period July 2007 through June 2008, (a) counties, cities, and transportation authorities with an estimated sales tax loss of 4 percent or more of calendar year 2002 unrestricted current expense revenue would receive 45 percent of their estimated sales tax loss; and (b) counties, cities, and transportation authorities with an estimated sales tax loss of at least 0.5 percent, but less than 4 percent, of calendar year 2002 unrestricted current expense revenue would receive 25 percent of their estimated sales tax loss.

In the period July 2008 through June 2009, (a) counties, cities, and transportation authorities with an estimated sales tax loss of 4 percent or more of calendar year 2002 unrestricted current expense revenue would receive 25 percent of their estimated sales tax loss.

In each fiscal year through fiscal year 2012, counties, cities, and transportation authorities with an estimated long-term sales tax loss (a) of at least \$250,000 and equal to 1.6 percent or more of calendar year 2002 unrestricted current expense revenue or (b) equal to 3 percent or more of calendar year 2002 unrestricted current expense revenue would receive at least 60 percent of their estimated long-term sales tax loss.

In each fiscal year from fiscal year 2013 through 2015, counties, cities, and transportation authorities with an estimated long-term sales tax loss (a) of at least \$250,000 and equal to 1.6 percent or more of calendar year 2002 unrestricted current expense revenue or (b) equal to 3 percent or more of calendar year 2002 unrestricted current expense revenue would receive at least 30 percent of their estimated long-term sales tax loss.

In each fiscal year following the fiscal year in which the distributions in the period July 2008 through June 2009 are made through fiscal year 2012, the treasurer would distribute an amount equal to 60 percent of the estimated long-term sales tax loss. For each fiscal year thereafter, the treasurer would distribute an amount equal to 30 percent of the estimated long-term sales tax loss.

If the amounts necessary to make the distributions under Section 603 exceed the amount of funds in the streamlined sales and use tax agreement mitigation account, then the distributions would be reduced ratably on the basis the amount of estimated sales tax loss.

Section 603 also provides definitions for “eligible counties, cities, and transportation authorities”, “estimated sales tax loss”, “estimated long-term sales tax loss”, and “unrestricted current expense revenue”.

Section 603 expires June 30, 2015.

Section 604 establishes a new administration fee, in addition to those described in RCW 82.14.050, to be deducted from the taxes collected for counties, cities, and transportation authorities for the purpose of mitigating any adverse impacts resulting from implementation of Section 501 of the bill. The amount deducted would be the product of 2 percent of the taxes collected and the factor provided in Section 604 (2)(b).

Section 604 defines “estimated sales tax gain”.

Section 604 expires June 30, 2009.

Section 605 recognizes that the estimated sales tax loss calculated by DOR and included in the Streamlined Sales and Use Tax Agreement Sourcing Study (December 2003) might be less accurate for smaller cities. Therefore, this section provides that DOR shall consult with a committee of city, county, and transportation authority officials from eligible small impacted jurisdictions to evaluate the actual impact of implementing Section 501 of the bill on such jurisdictions.

Section 605 further provides that DOR shall direct the state treasurer to distribute supplemental mitigation funds from the streamlined sales and use tax agreement mitigation account to eligible small impacted jurisdictions based on the results of the evaluation just described. No more than \$2 million may be provided to all eligible small impacted jurisdictions in any fiscal year. If the amounts necessary to make the distributions under Section 605 exceed \$2 million, then the distributions would be reduced ratably on the basis of the full amounts calculated for distribution under Section 605 (3a).

Section 605 defines “eligible small impacted jurisdiction” as a county with a population of 72,000 persons or less, a city or town with a population of 10,000 persons or less, and a transportation authority with a population of 50,000 persons or less.

Section 605 expires June 30, 2009.

Section 606 provides that on July 1st of each year, an amount of sales and use taxes shall be deposited into the streamlined sales and use tax agreement mitigation account equal to the product of the amount that is forecasted as of June 30, 2004 by the Office of the Forecast Council

and the factor specified in Section 606 (1) (b).

Section 606 expires June 30, 2015.

Part VII – Local Sales and Property Tax Equalization

Section 701 creates a local sales and property tax equalization account in the state treasury for purposes of assisting local jurisdictions with inadequate sales and use tax and property tax bases pay for core governmental services. A portion of the state retail sales tax revenues received from the imposition of retail sales tax collection and remittance requirements on remote sellers, following federal government action authorizing states to take such action, would be deposited to the equalization account.

Section 702 provides that beginning in the fiscal year after the fiscal year in which the legislature requires remote sellers to collect and remit sales taxes, pursuant to federal authorization, the treasurer shall transfer from the state general fund to the local sales and property tax equalization account an amount equal to \$80 million. For each fiscal year thereafter, the state treasurer would increase the total transfer by the fiscal growth factor, as defined in RCW 43.135.025, forecast for that fiscal year by the Office of Financial Management.

Section 703 provides for the formation of a local sales and property tax equalization task force for the purpose of providing a recommendation to the governor and to the legislature for a mechanism to distribute funds in the local sales and property tax equalization account. The task force would be required to submit its recommendation to the legislature by December 1, 2005.

Part VIII – Confidentiality and Privacy Protections for Persons Using Certified Service Providers

Section 801 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. DOR 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 IX – Taxability Matrix

Section 901 requires DOR to complete the taxability matrix under the SSTA and 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 DOR in the taxability matrix.

Part X – Delivery Charges

Sections 1001 and 1002. These sections allow a retailer to allocate the retail sales or use tax on a delivery charge to the taxable portion only, when a shipment contains a mix of taxable and non-taxable items.

Part XI – Miscellaneous Provisions

Section 1101. The sourcing provisions would be effective July 1, 2005. The amnesty provisions in Section 401 would be effective upon the state's acceptance as a member in the SSTA. The vendor compensation provision would be 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. The remainder of the act would be effective on July 1, 2004.

Section 1102 modifies the null and void clause relating to mobile telecommunication sourcing statutes to keep in place local sales tax sourcing provisions in the event of the contingency which triggers the null and void clause.

Section 1105 provides that the proposed legislation will be null and void if specific funding for purposes of this act is not provided by June 30, 2004.

Differences Between the Substitute Bill and Original Bill – The substitute bill provides funding from state and local sources to mitigate revenue shortfalls to local jurisdictions resulting from implementation of the sourcing provisions of the bill. The substitute bill also creates a new local sales and property tax equalization account for purposes of assisting local jurisdictions with inadequate sales and use tax and property tax bases pay for core governmental services. The substitute bill also makes the sourcing provisions of the bill effective July 1, 2005, as opposed to April 1, 2005, as specified in the original bill. Lastly, a section is added to the substitute bill providing that the proposed legislation will be null and void if specific funding is not provided by June 30, 2004.

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 local expenditure impact. The Department of Revenue (DOR) administers the collection and distribution of state and local sales and use 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.

As a whole, local government would be expected to experience an overall gain in local sales tax revenues as a result of the proposed legislation. At the same time, significant revenue shifts between local jurisdictions would also be expected to occur. The revenue shifts result from changes in the place of sale under the bill. Some transactions that were sourced to one jurisdiction under current law would be sourced to another jurisdiction under the proposal.

The mitigation provisions of the bill would provide partial compensation to jurisdictions for losses resulting from these revenue shifts.

Revenue impact that would result from the establishment of a local sales and property tax equalization account is indeterminate. Deposits to such an account are contingent upon federal government action authorizing states to impose retail sales tax collection and remittance requirements on remote sellers. Distributions from such an account are contingent upon task force recommendations to be submitted to the state legislature by December 1, 2005.

AGGREGATE IMPACT

Local governments are estimated to gain \$19,588,272 in sales tax revenue in FY 2006 as a result of this bill. Of this amount, \$733,656 is attributable to amnesty, \$16,854,616 to mitigation, and \$2,000,000 to supplemental mitigation.

Of the \$19,588,272 in additional revenue projected for FY 2006, counties are estimated to experience an increase in revenue of \$10,098,479, and cities an increase of \$5,577,551. There would be a corresponding gain in distributions to special purpose districts of approximately \$3,912,242. For the FY 2006-09 projection of local government impact, a total revenue gain of \$63,420,769 is anticipated.

The bill would result in the following overall estimated gain in sales tax revenue for local government for FY 2006-09:

FY 2006	\$19,588,272
FY 2007	16,716,809
FY 2008	13,937,889
FY 2009	13,177,799

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

	Counties	Cities	Special
FY 2006	\$10,098,479	\$5,577,551	\$3,912,242
FY 2007	11,353,596	1,629,196	3,734,017
FY 2008	12,020,389	(1,272,069)	3,189,569
FY 2009	12,916,976	(2,403,197)	2,664,020

DISCUSSION:

The aggregate net gain comes from estimated distributions from the streamlined sales and use tax agreement mitigation account and from increased sales tax revenues reported by remote sellers who would voluntarily collect the tax. 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.

DOR estimates that local jurisdictions are losing \$59 million annually in local sales and use taxes from remote sales. According to the DOR "Streamlined Sales and Use Tax Agreement Sourcing Study", remote sales are growing at a rate of 25 percent each year.

SOURCING

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.

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

- Sales tax from the sale of goods is sourced to the retail outlet at or from which delivery is made.
- 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.
- 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.
- Use tax from any type of transaction is sourced to the place of first use.

Under the proposed legislation, most sales would be sourced according to the following rules:

Rule #1 – If a good or service is received by the purchaser at the business location of the seller, the sales tax is sourced to that business location.

Rule #2 – If the good is not received by the purchaser at the business location of the seller, the sales tax is sourced to the location where receipt occurs, if known by the seller.

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.

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.

Rule #5 – If Rules 1, 2, 3, and 4 do not apply, the sales tax is sourced to the address from which delivery was made.

TAX SHIFT

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. DOR estimates that the value of delivered goods that would be affected by the change in sourcing would amount to \$12.9 billion in taxable retail sales, representing 15 percent of the total local sales tax base.

While local governments are expected to experience an overall estimated net gain of \$3,059,805 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 \$12,701,360, while cities would experience a net loss of \$11,113,307. Special purpose districts (excluding distributions for the criminal justice and correctional facility portions of the local sales tax) would experience a net gain of \$1,471,752. (See ATTACHMENT: Table 1 -- Summary of Estimated Impacts to All Local Taxing Jurisdictions.)

City Impact – Of a total of 281 cities in Washington State, approximately two-thirds (184) are expected to gain revenues, while the remaining third (97) 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 34 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 (Calendar Year 2002) -- Changes from Sourcing

The revenue impact figures resulting from tax shifts were taken from the Department of Revenue "Streamlined Sales and Use Tax Agreement Sourcing Study". These estimates of annual revenue impact are based on data compiled by DOR for calendar year 2002. Supporting attachments are provided courtesy of the Department of Revenue, and should match several of the tables contained in the DOR SSTA Sourcing Study.

MITIGATION

The substitute bill would provide state and local funding to mitigate the adverse impacts to certain jurisdictions resulting from the sourcing

provisions of the bill. The mitigation is partial, temporary, and would decline over time.

Short-term funding over a 4-year period (FY 2006-09) is provided to most jurisdictions for which the Department of Revenue estimates in its Sourcing Study (December 2003) to incur a loss in sales tax revenue attributable to the implementation of the sourcing provisions. The amount of backfill received is based on the percentage of estimated sales tax lost, relative to the amount of calendar year 2002 unrestricted general fund revenue, and is reduced in each of the four years.

Long-term funding over a 10-year period (FY 2006-15) is provided from state funds to jurisdictions that are expected to incur significant net losses in sales tax revenue as a consequence of the sourcing provisions and following potential federal action allowing states to require remote sellers to collect and remit sales taxes. For these jurisdictions, the amount of backfill received for the first 7 years is equal to 60 percent of long-term losses, and the amount of backfill received for the remaining 3 years is equal to 30 percent of long-term losses.

For those jurisdictions more adversely impacted than expected, the bill also provides short-term supplemental mitigation funding of \$2 million per fiscal year.

As the mitigation receipts decline over the period FY 2006-09, counties and special purpose districts would continue to receive revenue gains. However, cities are anticipated to experience a revenue loss in FY 2008 and FY 2009.

ASSUMPTIONS AND METHODOLOGY:

Local impact figures were derived from data provided by the Department of Revenue (DOR). Aggregate local government revenue impacts and distributions of these revenue impacts among cities, counties and special purpose districts were determined by taking the sum of the projected gains from amnesty, net gains/losses from mitigation, and supplemental mitigation revenues. See below.

Gains from Amnesty –

As a result of the amnesty provisions of the bill, local government would receive the following estimated gain in sales tax revenue for FY 2006-09, according to DOR:

FY 2006	\$ 733,656
FY 2007	1,593,731
FY 2008	1,724,060
FY 2009	1,625,463

City, county and special purpose district distributions of the revenue gains resulting from amnesty are estimated to be:

	Counties	Cities	Special
FY 2006	\$129,123	\$279,523	\$325,010
FY 2007	280,497	607,212	706,023
FY 2008	303,435	656,867	763,759
FY 2009	286,081	619,301	720,080

The distribution of revenue gain among cities, counties and special purpose districts is based upon DOR local sales/use tax distribution data for calendar year 2003. Based on this data, the local revenue impact figures have been determined using the following percentages: Counties 17.6% (basic, optional, criminal justice, and juvenile correctional facilities taxes), Cities 38.1% (basic, optional, and criminal justice taxes), and Special Purpose Districts 44.3% (transportation, public facilities, regional centers, etc.).

Revenues from Mitigation –

As a result of the mitigation provisions of the bill (excluding supplemental mitigation), local government would receive the following estimated revenues from the proposed mitigation fund for FY 2006-09:

FY 2006	\$23,141,260
FY 2007	16,687,320
FY 2008	11,420,801
FY 2009	8,265,520

City, county and special purpose district distributions of these mitigation monies are estimated to be:

	Counties	Cities	Transit
FY 2006	\$699,480	\$18,396,989	\$4,044,791

FY 2007	479,666	13,276,809	2,930,845
FY 2008	280,141	9,540,864	1,599,796
FY 2009	168,302	7,681,888	415,330

Net Gains and Losses after Mitigation –

As a result of the mitigation provisions of the bill (excluding supplemental mitigation), local government would receive the following estimated overall net gain in revenue for FY 2006-09:

FY 2006	\$16,854,616
FY 2007	13,123,077
FY 2008	10,213,828
FY 2009	9,552,337

City, county and special purpose district distributions of these revenue gains are estimated to be:

	Counties	Cities	Transit
FY 2006	\$ 9,555,356	\$ 4,402,028	\$2,897,232
FY 2007	10,659,099	125,984	2,337,994
FY 2008	11,302,954	(2,824,936)	1,735,810
FY 2009	12,216,895	(3,918,498)	1,253,940

Net gains and losses were computed by adding the following components:

- Net gains, after payment of mitigation fees, for jurisdictions gaining sales tax revenues as a result of the sourcing provisions
- Net losses, after receipt of mitigation funds, for jurisdictions losing sales tax revenues as a result of the sourcing provisions

See ATTACHMENTS:

- Net Gains for Jurisdictions Gaining Revenue Due to Sales Tax Sourcing
- Net Gains for Counties Gaining Revenue Due to Sales Tax Sourcing
- Net Gains for Cities Gaining Revenue Due to Sales Tax Sourcing
- Net Gains for Transit Districts Gaining Revenue Due to Sales Tax Sourcing
- Net Losses for Jurisdictions Losing Revenue Due to Sales Tax Sourcing
- Net Losses for Counties Losing Revenue Due to Sales Tax Sourcing
- Net Losses for Cities Losing Revenue Due to Sales Tax Sourcing
- Net Losses for Transit Districts Losing Revenue Due to Sales Tax Sourcing

Revenues from Supplemental Mitigation –

In addition, it is estimated that eligible small impacted jurisdictions would receive \$2 million per year in supplemental mitigation monies.

City, county and special purpose district distributions of the supplemental mitigation monies are estimated to be:

	Counties	Cities	Transit
FY 2006	\$414,000	\$896,000	\$690,000
FY 2007	414,000	896,000	690,000
FY 2008	414,000	896,000	690,000
FY 2009	414,000	896,000	690,000

The distribution of revenue gain among cities, counties and transit districts is based upon DOR local sales/use tax distribution data for calendar year 2003. Based on this data, the local revenue impact figures have been determined using the following percentages: Counties 20.7% (basic, optional, criminal justice, and juvenile correctional facilities taxes), Cities 44.8% (basic, optional, and criminal justice taxes), and Transit Districts 34.5%.

SOURCES:

Department of Revenue
Department of Revenue “Streamlined Sales and Use Tax Agreement Sourcing Study” (December 2003)
Local Government Fiscal Note for HB 2500
Department of Revenue Fiscal Note for SHB 2500

Department of Revenue Fiscal Note for HB 2500
House Bill Report for HB 2500 (2/12/2004)
Association of Washington Cities
Washington State Association of Counties
Department of Revenue Tax Statistics 2003 (Table 9)

TABLE 1
Summary of Estimated Impacts to All Local Taxing Jurisdictions

Tax Type	Number of Districts with Gains	Estimated Sales Tax Gains	Number of Districts with Losses	Estimate Sales Tax Losses	Estimated Net Gain (Loss)
Counties:					
County Basic & Optional	34	13,255,752	5	-868,413	12,387,339
County Criminal Justice	16	509,688	14	-293,656	216,032
County Correctional Facility	6	<u>345,859</u>	6	<u>-247,869</u>	<u>97,989</u>
Total County		\$14,111,298		-\$1,409,938	\$12,701,360
Cities:					
City Basic & Optional	184	13,831,021	97	-24,814,192	-10,983,170
City Criminal Justice	102	<u>389,549</u>	158	<u>-519,686</u>	<u>-130,137</u>
Total City		\$14,220,571		-\$25,333,878	-\$11,113,307
Other Taxing Districts					
Transit Districts	13	6,855,445	10	-5,569,729	1,285,715
RTA	1	171,223	0	0	171,223
PFD	0	0	1	-95,012	-95,012
Regional Centers	9	323,211	11	-272,012	51,199
Metro Park (Pierce County)	1	182,576	0	0	182,576
Baseball Stadium (King)	0	0	1	-63,853	-63,853
Football Stadium (King)	0	<u>0</u>	1	<u>-60,097</u>	<u>-60,097</u>
Total Other Taxing Districts		\$7,532,455		-\$6,060,703	\$1,471,752
Total all Jurisdictions		\$35,864,324		-\$32,804,519	\$3,059,805

Source: Department of Revenue Streamlined Sales and Use Tax Agreement Sourcing Study
(December 2003)

TABLE 2
Number of Cities that Would Gain Revenues by Percent Gain

Range of Gain as a Percent of Total Taxes	Number of Cities within Range
Between 0% and 2% Gain	45
Between 2% and 5% Gain	45
Between 5% and 10% Gain	40
Between 10% and 20% Gain	25
Over 20% Gain	<u>29</u>
Total	184

TABLE 3
Number of Cities that Would Lose Revenues by Percent Loss

Range of Loss as a Percent of Total Taxes	Number of Cities within Range
Between 0% and 2% Loss	25
Between 2% and 5% Loss	31
Between 5% and 10% Loss	24
Between 10% and 20% Loss	13
Over 20% Loss	<u>4</u>
Total	97

Source: Department of Revenue Streamlined Sales and Use Tax Agreement Sourcing Study
(December 2003)

Alphabetical Listing of Counties and Cities

Calendar Year 2002 - Changes from Sourcing

The following numbers are estimates. 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.

Location	Basic & Optional Local Sales Tax on Gain or Loss	Correctional Facility Sales Tax on Gain or Loss	Criminal Justice Sales Tax on Gain or Loss	Combined Sales Tax on Gain or Loss	Total Combined Sales Tax on CY02 TRS	Gain or Loss as a Percent of Combined Sales Tax on CY02 TRS
ADAMS COUNTY	43,487		4,260	47,747	489,091	9.76%
ASOTIN COUNTY	(127)			(127)	199,229	-0.06%
BENTON COUNTY	41,479	(85,422)	(26,569)	(70,513)	5,919,916	-1.19%
CHELAN COUNTY	(149,606)		(17,646)	(167,252)	4,362,040	-3.83%
CLALLAM COUNTY	58,260		14,924	73,184	3,896,073	1.88%
CLARK COUNTY	289,802		35,179	324,981	14,293,209	2.27%
COLUMBIA COUNTY	6,498			6,498	76,750	8.47%
COWLITZ COUNTY	275,848			275,848	2,714,043	10.16%
DOUGLAS COUNTY	159,497		4,717	164,214	1,610,663	10.20%
FERRY COUNTY	39,735		3,702	43,437	209,397	20.74%
FRANKLIN COUNTY	92,410	(7,956)	(2,598)	81,857	2,321,654	3.53%
GARFIELD COUNTY	19,788			19,788	37,883	52.23%
GRANT COUNTY	68,756		(9,116)	59,641	2,497,249	2.39%
GRAYS HARBOR COUNTY	(389,529)		(29,286)	(418,816)	3,350,081	-12.50%
ISLAND COUNTY	71,822	18,739	13,524	104,085	4,131,575	2.52%
JEFFERSON COUNTY	137,485		13,241	150,726	1,699,794	8.87%
KING COUNTY	643,289		(103,415)	539,874	72,383,775	0.75%
KITSAP COUNTY	670,302	102,413	73,605	846,321	18,861,471	4.49%
KITTITAS COUNTY	40,676	6,648	3,161	50,484	1,921,214	2.63%
Klickitat County	8,187			8,187	783,261	1.05%
LEWIS COUNTY	(271,254)	(5,405)	(3,445)	(280,104)	7,091,190	-3.95%
LINCOLN COUNTY	68,178		7,762	75,940	238,665	31.82%
MASON COUNTY	114,921	23,893	20,225	159,038	2,856,660	5.57%
OKANOGAN COUNTY	48,556		(4,780)	43,777	1,251,552	3.50%
PACIFIC COUNTY	168,451			168,451	704,706	23.90%
PEND OREILLE COUNTY	110,275			110,275	221,375	49.81%
PIERCE COUNTY	3,152,227	182,576	92,853	3,427,656	38,211,828	8.97%
SAN JUAN COUNTY	86,339	11,589	10,128	108,055	2,642,878	4.09%
SKAGIT COUNTY	620,755		10,770	631,524	5,789,692	10.91%
SKAMANIA COUNTY	6,008			6,008	130,263	4.61%
SNOHOMISH COUNTY	3,079,692		121,344	3,201,036	27,976,665	11.44%
SPOKANE COUNTY	(57,897)	(95,012)	(33,411)	(186,320)	23,716,362	-0.79%
STEVENS COUNTY	25,913		(8,829)	17,084	1,183,291	1.44%
THURSTON COUNTY	1,037,897	(42,508)	(25,503)	969,887	12,723,814	7.62%
WAHKIAKUM	13,621			13,621	101,232	13.46%
WALLA WALLA COUNTY	65,900	(11,567)	(4,218)	50,115	2,127,085	2.36%
WHATCOM COUNTY	1,866,417		80,293	1,946,710	7,070,649	27.53%
WHITMAN COUNTY	8,448		(1,444)	7,004	802,206	0.87%
YAKIMA COUNTY	114,834		(23,396)	91,438	6,002,168	1.52%

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Alphabetical Listing of Counties and Cities

Calendar Year 2002 - Changes from Sourcing

Location	Basic & Optional Local Sales Tax on Gain or Loss	Correctional Facility Sales Tax on Gain or Loss	Criminal Justice Sales Tax on Gain or Loss	Combined Sales Tax on Gain or Loss	Total Combined Sales Tax on CY02 TRS	Gain or Loss as a Percent of Combined Sales Tax on CY02 TRS
ABERDEEN	(99,915)		(13,744)	(113,659)	3,093,431	-3.67%
AIRWAY HEIGHTS	(7,062)		(916)	(7,978)	417,201	-1.91%
ALBION	(436)		(81)	(517)	9,090	-5.69%
ALGONA	43,882		(476)	43,406	232,154	18.70%
ALMIRA	2,714		402	3,116	16,491	18.90%
ANACORTES	(203,888)		2,823	(201,065)	2,519,986	-7.98%
ARLINGTON	181,377		4,352	185,730	2,960,087	6.27%
ASOTIN CITY	31			31	23,175	0.13%
AUBURN/KING	(1,236,543)		(8,293)	(1,244,837)	12,439,530	-10.01%
AUBURN/PIERCE	(880)		236	(645)	225,681	-0.29%
BAINBRIDGE ISLAND	210,853		8,216	219,068	2,121,829	10.32%
BATTLE GROUND	76,834		1,809	78,643	998,924	7.87%
BEAUX ARTS VILLAGE	16,965		(56)	16,910	28,169	60.03%
BELLEVUE	(1,420,137)		(22,068)	(1,442,205)	36,331,021	-3.97%
BELLINGHAM	(278,997)		58,018	(220,980)	13,835,929	-1.60%
BENTON CITY	741		(1,419)	(679)	168,073	-0.40%
BINGEN	(1,180)			(1,180)	41,476	-2.84%
BLACK DIAMOND	(372)		(757)	(1,129)	247,269	-0.46%
BLAINE	72,793		3,330	76,123	731,489	10.41%
BONNEY LAKE	76,262		2,801	79,063	1,540,976	5.13%
BOTHELL/KING	(480,788)		(3,068)	(483,856)	4,661,575	-10.38%
BOTHELL/SNOHOMISH	59,365		4,749	64,114	2,843,734	2.25%
BREMERTON	126,465		14,739	141,204	5,735,045	2.46%
BREWSTER	2,432		(371)	2,061	177,622	1.16%
BRIDGEPORT	2,406		402	2,808	46,000	6.11%
BRIER	95,474		2,112	97,587	167,607	58.22%
BUCKLEY	22,749		1,000	23,748	402,546	5.90%
BUCODA	105		(115)	(10)	17,638	-0.06%
BURIEN	340,060		(6,000)	334,061	4,207,598	7.94%
BURLINGTON	(682,727)		1,361	(681,366)	5,250,719	-12.98%
CAMAS	44,244		2,204	46,448	1,044,848	4.45%
CARBONADO	514		147	661	16,022	4.13%
CARNATION	(5,172)		(359)	(5,531)	257,462	-2.15%
CASHMERE	9,267		(1,445)	7,822	218,579	3.58%
CASTLE ROCK	29,438			29,438	217,824	13.51%
CATHLAMET	4,411			4,411	62,914	7.01%
CENTRALIA	303,942		(1,042)	302,900	2,151,169	14.08%
CHEHALIS	(93,460)		(489)	(93,949)	2,543,512	-3.69%
CHELAN CITY	22,271		(1,678)	20,593	628,382	3.28%
CHENEY	23,786		(1,889)	21,896	678,240	3.23%

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CHEWELAH	(27,798)		(553)	(28,351)	220,041	-12.88%
CLARKSTON	(55,953)			(55,953)	467,785	-11.96%
CLE ELUM	28,686		305	28,991	434,352	6.67%
CLYDE HILL	128,231		(546)	127,685	175,100	72.92%
COLFAX	8,422		(375)	8,047	275,537	2.92%
COLLEGE PLACE	(62,804)		(1,510)	(64,314)	423,521	-15.19%
COLTON	53		(51)	2	12,163	0.01%
COLVILLE	(111,619)		(1,237)	(112,856)	1,156,841	-9.76%
CONCONULLY	41		(33)	8	10,426	0.08%
CONCRETE	5,766		150	5,915	65,921	8.97%
CONNELL	6,219		(433)	5,787	155,459	3.72%
COSMOPOLIS	5,933		(1,324)	4,610	112,745	4.09%
COULEE CITY	612		(119)	493	48,917	1.01%
COULEE DAM	579		(144)	435	51,176	0.85%
COUPEVILLE	13,494		399	13,893	254,700	5.45%
COVINGTON	186,719		(2,715)	184,003	1,289,294	14.27%
CRESTON	2,798		331	3,129	10,200	30.67%
CUSICK	3,783			3,783	11,658	32.45%
DARRINGTON	(1,138)		438	(701)	112,563	-0.62%
DAVENPORT	53,602		2,344	55,945	182,603	30.64%
DAYTON	2,553			2,553	163,173	1.56%
DEER PARK	(7,834)		(610)	(8,444)	473,863	-1.78%
DES MOINES	739,852		(5,566)	734,286	1,829,673	40.13%
DU PONT	24,543		747	25,290	368,409	6.86%
DUVALL	12,876		(979)	11,897	519,898	2.29%
EAST WENATCHEE	(93,525)		1,551	(91,974)	1,597,766	-5.76%
EATONVILLE	(3,026)		469	(2,557)	304,372	-0.84%
EDGEWOOD	273,448		2,112	275,560	431,909	63.80%
EDMONDS	554,167		12,933	567,100	4,358,285	13.01%
ELECTRIC CITY	291		(192)	99	26,569	0.37%
ELLENSBURG	(7,668)		2,722	(4,946)	2,411,081	-0.21%
ELMA	(5,615)		(2,685)	(8,301)	396,322	-2.09%
ELMER CITY	27		(45)	(17)	4,374	-0.40%
ENDICOTT	(48)		(47)	(95)	13,088	-0.72%
ENTIAT	(2,378)		(470)	(2,848)	46,047	-6.18%
ENUMCLAW	(273,981)		(2,112)	(276,093)	1,909,170	-14.46%
EPHRATA	(60,896)		(1,387)	(62,283)	937,239	-6.65%
EVERETT	(1,664,614)		31,487	(1,633,128)	18,379,064	-8.89%
EVERSON	4,200		1,688	5,888	145,638	4.04%

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FAIRFIELD	(1,556)		(117)	(1,673)	36,665	-4.56%
FARMINGTON	(71)		(20)	(91)	3,955	-2.30%
FEDERAL WAY	609,727		(15,815)	593,911	11,554,039	5.14%
FERNDALE	8,432		7,476	15,909	931,513	1.71%
FIFE	(1,063,602)		1,091	(1,062,511)	4,955,458	-21.44%
FIRCREST	104,345		1,343	105,687	236,459	44.70%
FORKS	20,824		1,012	21,835	280,367	7.79%
FRIDAY HARBOR	29,549		1,461	31,010	685,250	4.53%
GARFIELD	91		(83)	8	20,993	0.04%
GEORGE	299		(109)	190	40,338	0.47%
GIG HARBOR	(85,360)		1,482	(83,878)	3,360,947	-2.50%
GOLD BAR	9,603		674	10,276	95,614	10.75%
GOLDENDALE	(6,650)			(6,650)	252,678	-2.63%
GRAND COULEE	(15,285)		(184)	(15,469)	166,096	-9.31%
GRANDVIEW	(35,230)		(1,747)	(36,978)	645,055	-5.73%
GRANGER	3,534		(549)	2,985	82,528	3.62%
GRANITE FALLS	(53,174)		905	(52,269)	343,332	-15.22%
HAMILTON	1,170		64	1,234	12,750	9.68%
HARRAH	250		(129)	121	27,488	0.44%
HARRINGTON	1,636		585	2,220	21,084	10.53%
HARTLINE	95		(26)	69	4,655	1.48%
HATTON	362		45	407	3,170	12.85%
HOQUIAM	(211,343)		(7,566)	(218,908)	599,360	-36.52%
HUNTS POINT	279		(86)	193	113,210	0.17%
ILWACO	5,754			5,754	99,742	5.77%
INDEX	1,088		52	1,141	11,612	9.82%
IONE	2,788			2,788	25,555	10.91%
ISSAQUAH	(241,411)		(2,601)	(244,012)	8,539,538	-2.86%
KAHLOTUS	233		(30)	203	6,311	3.21%
KALAMA	9,882			9,882	178,127	5.55%
KELSO	253,229			253,229	1,720,211	14.72%
KENMORE	327,657		(3,618)	324,039	1,339,144	24.20%
KENNEWICK	(777,171)		(29,314)	(806,485)	10,350,165	-7.79%
KENT	(2,252,276)		(15,896)	(2,268,172)	19,140,260	-11.85%
KETTLE FALLS	1,865		(378)	1,487	114,738	1.30%
KIRKLAND	349,866		(8,637)	341,229	11,358,689	3.00%
KITTITAS CITY	4,286		189	4,476	55,351	8.09%
KRUPP	(13)		(13)	(26)	1,474	-1.78%

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LA CENTER	3,212		294	3,506	102,670	3.42%
LA CONNER	9,978		147	10,125	334,110	3.03%
LA CROSSE	(2,085)		(49)	(2,134)	28,238	-7.56%
LACEY	(558,697)		(5,741)	(564,438)	5,282,287	-10.69%
LAKE FOREST PARK	266,414		(2,426)	263,988	684,977	38.54%
LAKE STEVENS	78,011		2,176	80,187	541,961	14.80%
LAKEWOOD	556,274		13,296	569,569	6,021,471	9.46%
LAMONT	96		(14)	82	2,072	3.96%
LANGLEY	2,705		230	2,935	232,921	1.26%
LATAH	(310)		(39)	(349)	11,740	-2.97%
LEAVENWORTH	11,095		(994)	10,101	680,063	1.49%
LIBERTY LAKE	15,861		(926)	14,935	766,734	1.95%
LIND	(1,082)		246	(836)	46,896	-1.78%
LONG BEACH	36,872			36,872	277,751	13.28%
LONGVIEW	(230,973)			(230,973)	5,729,162	-4.03%
LYMAN	1,039		79	1,118	29,545	3.78%
LYNDEN	(70,993)		7,857	(63,135)	1,476,239	-4.28%
LYNNWOOD	(1,272,798)		11,140	(1,261,658)	14,502,680	-8.70%
MABTON	836		(391)	445	52,720	0.84%
MALDEN	271		(29)	242	2,285	10.60%
MANSFIELD	354		62	416	13,784	3.02%
MAPLE VALLEY	74,302		(2,837)	71,466	1,534,705	4.66%
MARCUS	9		(38)	(30)	1,844	-1.62%
MARYSVILLE	320,531		9,039	329,570	3,640,468	9.05%
MATTAWA	(1,406)		(576)	(1,982)	136,007	-1.46%
MCCLEARY	5,276		(1,193)	4,084	105,476	3.87%
MEDICAL LAKE	10,681		(841)	9,840	220,002	4.47%
MEDINA	70,836		(568)	70,268	854,437	8.22%
MERCER ISLAND CITY	584,371		(4,141)	580,230	2,403,951	24.14%
MESA	(19,274)		(61)	(19,336)	38,170	-50.66%
METALINE	786			786	8,637	9.10%
METALINE FALLS	1,797			1,797	22,806	7.88%
MILL CREEK	295,162		3,951	299,113	1,230,914	24.30%
MILLWOOD	19,749		(330)	19,419	213,267	9.11%
MILTON/KING	58,445		(154)	58,292	49,677	117.34%
MILTON/PIERCE	137,545		1,174	138,719	571,252	24.28%
MONROE	(183,300)		4,808	(178,492)	2,701,909	-6.61%
MONTESANO	23,079		(2,812)	20,267	361,938	5.60%
MORTON	529		(73)	456	213,659	0.21%
MOSES LAKE	(169,236)		(3,116)	(172,352)	3,226,156	-5.34%

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Alphabetical Listing of Counties and Cities

Calendar Year 2002 - Changes from Sourcing

Location	Basic & Optional Local Sales Tax on Gain or Loss	Correctional Facility Sales Tax on Gain or Loss	Criminal Justice Sales Tax on Gain or Loss	Combined Sales Tax on Gain or Loss	Total Combined Sales Tax on CY02 TRS	Gain or Loss as a Percent of Combined Sales Tax on CY02 TRS
MOSSYROCK	1,886		(34)	1,852	48,874	3.79%
MOUNT VERNON	509,144		5,049	514,194	4,360,086	11.79%
MOUNTLAKE TERRACE	395,852		6,709	402,561	1,316,797	30.57%
MOXEE CITY	1,778		(173)	1,604	60,804	2.64%
MUKILTEO	369,497		6,070	375,567	1,565,475	23.99%
NACHES	2,362		(146)	2,215	112,544	1.97%
NAPAVINE	495		(94)	401	142,907	0.28%
NESPELEM	3,494		(35)	3,459	7,332	47.18%
NEWCASTLE	207,985		(1,548)	206,437	816,595	25.28%
NEWPORT	53,683			53,683	220,935	24.30%
NOOKSACK	(744)		771	27	48,709	0.05%
NORMANDY PARK	226,551		(1,206)	225,345	361,443	62.35%
NORTH BEND	(30,599)		(893)	(31,492)	1,258,910	-2.50%
NORTH BONNEVILLE	195			195	15,561	1.25%
NORTHPORT	(20)		(68)	(88)	13,803	-0.64%
OAK HARBOR	99,374		4,587	103,960	2,387,051	4.36%
OAKESDALE	(1,732)		(56)	(1,788)	17,434	-10.26%
OAKVILLE	(577)		(567)	(1,144)	33,489	-3.42%
OCEAN SHORES	22,982		(3,324)	19,658	544,141	3.61%
ODESSA	10,413		1,295	11,708	82,891	14.12%
OKANOGAN CITY	(383)		(414)	(797)	322,791	-0.25%
OLYMPIA	(989,088)		(7,693)	(996,780)	13,055,395	-7.64%
OMAK	(127,741)		(799)	(128,540)	909,818	-14.13%
OROVILLE	2,331		(281)	2,051	170,335	1.20%
ORTING	31,361		920	32,281	319,467	10.10%
OTHELLO	31,607		2,544	34,151	813,691	4.20%
PACIFIC/KING	88,268		(1,019)	87,249	366,924	23.78%
PACIFIC/PIERCE	(74,337)		33	(74,304)	202,127	-36.76%
PALOUSE	(248)		(134)	(382)	41,730	-0.92%
PASCO	(159,144)		(4,833)	(163,977)	5,608,512	-2.92%
PATEROS	(593)		(108)	(701)	35,212	-1.99%
PE ELL	135		(46)	89	37,445	0.24%
POMEROY	1,432			1,432	97,773	1.46%
PORT ANGELES	59,970		5,956	65,926	2,365,927	2.79%
PORT ORCHARD	100,898		3,103	104,001	2,110,665	4.93%
PORT TOWNSEND	47,986		5,306	53,291	1,250,031	4.26%
POULSBO	(84,384)		2,751	(81,633)	2,076,355	-3.93%
PRESCOTT	76		(59)	17	23,745	0.07%
PROSSER	(26,576)		(2,555)	(29,131)	649,986	-4.48%

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Alphabetical Listing of Counties and Cities

Calendar Year 2002 - Changes from Sourcing

Location	Basic & Optional Local Sales Tax on Gain or Loss	Correctional Facility Sales Tax on Gain or Loss	Criminal Justice Sales Tax on Gain or Loss	Combined Sales Tax on Gain or Loss	Total Combined Sales Tax on CY02 TRS	Gain or Loss as a Percent of Combined Sales Tax on CY02 TRS
PULLMAN	(60,327)		(3,313)	(63,640)	2,063,063	-3.08%
PUYALLUP	(1,117,345)		7,915	(1,109,430)	12,231,735	-9.07%
QUINCY	2,733		(1,039)	1,695	512,808	0.33%
RAINIER	2,632		(269)	2,363	86,263	2.74%
RAYMOND	29,411			29,411	234,496	12.54%
REARDAN	1,803		824	2,627	28,109	9.35%
REDMOND	(563,648)		(8,684)	(572,332)	14,228,175	-4.02%
RENTON	(894,074)		(10,155)	(904,229)	15,059,531	-6.00%
REPUBLIC	2,344		506	2,849	102,543	2.78%
RICHLAND	(108,993)		(20,913)	(129,906)	5,335,881	-2.43%
RIDGEFIELD	(15,787)		349	(15,437)	248,076	-6.22%
RITZVILLE	5,079		743	5,822	218,470	2.66%
RIVERSIDE	43		(55)	(11)	13,591	-0.08%
ROCK ISLAND	251		168	419	32,467	1.29%
ROCKFORD	233		(106)	127	42,149	0.30%
ROSALIA	(10,467)		(86)	(10,552)	30,995	-34.05%
ROSLYN	424		175	600	53,380	1.12%
ROY	(445)		196	(249)	113,899	-0.22%
ROYAL CITY	(515)		(364)	(879)	115,082	-0.76%
RUSTON	25,512		168	25,679	28,645	89.65%
SAMMAMISH	615,095		(6,537)	608,558	2,403,501	25.32%
SEATAC	1,008,994		(4,776)	1,004,219	7,825,499	12.83%
SEATTLE	(2,260,508)		(107,663)	(2,368,171)	116,643,607	-2.03%
SEDRO WOOLLEY	(40,139)		1,667	(38,472)	1,062,966	-3.62%
SELAH	19,028		(1,323)	17,705	555,067	3.19%
SEQUIM	93,988		1,412	95,400	1,118,246	8.53%
SHELTON	124,006		3,668	127,674	1,499,430	8.51%
SHORELINE	141,671		(10,044)	131,627	5,803,782	2.27%
SKYKOMISH	278		(41)	237	34,798	0.68%
SNOHOMISH CITY	(26,404)		2,810	(23,593)	1,717,877	-1.37%
SNOQUALMIE	3,977		(794)	3,183	835,526	0.38%
SOAP LAKE	1,770		(348)	1,423	65,101	2.19%
SOUTH BEND	14,191			14,191	96,089	14.77%
SOUTH CLE ELUM	73		95	168	13,665	1.23%
SOUTH PRAIRIE	1,274		100	1,374	25,288	5.43%
SPANGLE	(155)		(55)	(210)	39,648	-0.53%
SPOKANE CITY	(1,050,554)		(39,384)	(1,089,938)	28,317,033	-3.85%
SPOKANE VALLEY	106,113		(16,361)	89,752	11,194,853	0.80%
SPRAGUE	746		668	1,414	26,727	5.29%

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SPRINGDALE	(89)		(71)	(160)	22,925	-0.70%
ST. JOHN	(1,194)		(66)	(1,260)	54,976	-2.29%
STANWOOD	15,668		1,339	17,007	795,746	2.14%
STARBUCK	314			314	2,302	13.65%
STEILACOOM	64,858		1,381	66,240	220,388	30.06%
STEVENSON	(33)			(33)	165,100	-0.02%
SULTAN	13,299		1,281	14,581	267,421	5.45%
SUMAS	1,658		844	2,502	91,854	2.72%
SUMNER	(200,226)		1,965	(198,261)	2,189,044	-9.06%
SUNNYSIDE	(37,338)		(2,901)	(40,239)	1,862,806	-2.16%
TACOMA	(800,555)		44,174	(756,381)	31,364,011	-2.41%
TEKOA	630		(109)	521	36,577	1.42%
TENINO	2,060		(265)	1,795	152,977	1.17%
TIETON	747		(246)	501	52,705	0.95%
TOLEDO	1,070		(47)	1,023	64,722	1.58%
TONASKET	(599)		(172)	(770)	177,131	-0.43%
TOPPENISH	13,102		(1,864)	11,238	512,098	2.19%
TUKWILA	(1,012,722)		(3,257)	(1,015,979)	14,592,638	-6.96%
TUMWATER	82,017		(2,294)	79,723	2,744,659	2.90%
TWISP	(2,101)		(159)	(2,260)	144,064	-1.57%
UNION GAP	(281,954)		(1,173)	(283,127)	2,470,865	-11.46%
UNIONTOWN	(1,399)		(43)	(1,442)	29,506	-4.89%
UNIVERSITY PLACE	700,046		6,879	706,925	1,758,836	40.19%
VADER	342		(42)	300	18,766	1.60%
VANCOUVER	126,713		24,225	150,937	14,227,961	1.06%
WAITSBURG	940		(227)	713	57,532	1.24%
WALLA WALLA CITY	(119,783)		(5,553)	(125,336)	3,533,685	-3.55%
WAPATO	8,581		(934)	7,647	286,392	2.67%
WARDEN	778		(516)	262	130,640	0.20%
WASHOUGAL	27,925		1,481	29,407	664,115	4.43%
WASHTUCNA	8		108	116	9,530	1.22%
WATERVILLE	2,649		229	2,878	47,955	6.00%
WAVERLY	73		(28)	46	5,418	0.84%
WENATCHEE	(247,170)		(13,419)	(260,589)	5,360,065	-4.86%
WEST RICHLAND	16,297		(4,651)	11,646	347,618	3.35%
WESTPORT	(3,949)		(1,780)	(5,729)	215,601	-2.66%
WHITE SALMON	3,122			3,122	86,696	3.60%
WILBUR	12,547		1,233	13,781	63,332	21.76%

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WILKESON	584		96	680	25,891	2.63%
WILSON CREEK	490		(48)	442	9,194	4.80%
WINLOCK	2,266		(93)	2,174	99,220	2.19%
WINTHROP	(616)		(59)	(675)	158,953	-0.42%
WOODINVILLE	161,714		(1,854)	159,860	4,424,244	3.61%
WOODLAND	(108,748)			(108,748)	668,751	-16.26%
WOODWAY	19,578		324	19,902	98,196	20.27%
YACOLT	48		180	228	48,818	0.47%
YAKIMA CITY	(338,134)		(16,429)	(354,563)	10,824,358	-3.28%
YARROW POINT	45,436		(191)	45,246	146,498	30.89%
YELM	(2,002)		(628)	(2,630)	757,404	-0.35%
ZILLAH	8,500		(509)	7,992	180,851	4.42%

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Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
100	ADAMS COUNTY	47,747	36,660	39,732	42,938	45,877
500	CLALLAM COUNTY	73,184	1,854	24,520	42,246	61,152
600	CLARK COUNTY	324,981	(40,612)	115,651	166,411	263,315
700	COLUMBIA COUNTY	6,498	4,961	5,387	5,831	6,239
800	COWLITZ COUNTY	275,848	218,447	234,353	250,951	266,166
900	DOUGLAS COUNTY	164,214	135,318	143,325	151,681	159,340
1000	FERRY COUNTY	43,437	38,772	40,065	41,413	42,650
1100	FRANKLIN COUNTY	81,857	34,653	47,733	61,383	73,895
1200	GARFIELD COUNTY	19,788	19,021	19,234	19,455	19,659
1300	GRANT COUNTY	59,641	2,914	19,788	35,036	50,072
1500	ISLAND COUNTY	104,085	27,916	49,023	71,048	91,237
1600	JEFFERSON COUNTY	150,726	118,694	127,570	136,833	145,323
1700	KING COUNTY	539,874	(177,079)	207,312	228,907	418,942
1800	KITSAP COUNTY	846,321	509,321	602,707	700,152	789,477
1900	KITTITAS COUNTY	50,484	15,268	25,027	35,210	44,544
2000	KLICKITAT COUNTY	8,187	(880)	2,894	4,254	6,657
2200	LINCOLN COUNTY	75,940	71,502	72,732	74,015	75,192
2300	MASON COUNTY	159,038	105,274	120,173	135,719	149,970
2400	OKANOGAN COUNTY	43,777	20,663	27,068	33,751	39,878
2500	PACIFIC COUNTY	168,451	153,678	157,772	162,043	165,959
2600	PEND OREILLE COUNTY	110,275	103,683	105,510	107,416	109,163
2700	PIERCE COUNTY	3,427,656	2,738,836	2,929,714	3,128,891	3,311,470
2800	SAN JUAN COUNTY	108,055	58,148	71,977	86,409	99,637
2900	SKAGIT COUNTY	631,524	523,882	553,710	584,836	613,368
3000	SKAMANIA COUNTY	6,008	2,728	3,637	4,585	5,454
3100	SNOHOMISH COUNTY	3,201,036	2,693,243	2,833,956	2,980,788	3,115,384
3300	STEVENS COUNTY	17,084	(5,368)	6,528	7,346	13,297
3400	THURSTON COUNTY	969,887	740,011	803,711	870,181	931,113
3500	WAHIAKUM	13,621	11,048	11,761	12,505	13,187
3600	WALLA WALLA COUNTY	50,115	8,560	17,344	30,452	42,468
3700	WHATCOM COUNTY	1,946,710	1,822,124	1,848,460	1,887,760	1,923,785
3800	WHITMAN COUNTY	7,004	(2,298)	280	2,970	5,436
3900	YAKIMA COUNTY	91,438	(11,932)	33,912	42,527	72,417
1701	Algona	43,406	38,508	39,865	41,281	42,579
2201	Almira	3,116	2,783	2,875	2,971	3,060
3101	Arlington	185,730	133,108	147,690	162,906	176,854
201	Asotin City	31	(10)	12	13	24

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
1804	Bainbridge Island	219,068	180,156	190,939	202,191	212,505
601	Battle Ground	78,643	55,646	62,018	68,668	74,764
1703	Beaux Arts Village	16,910	16,426	16,560	16,700	16,828
3702	Blaine	76,123	64,566	67,009	70,655	73,996
2701	Bonney Lake	79,063	53,160	60,338	67,828	74,694
3120	Bothell (Snohomish)	64,114	7,718	23,346	39,653	54,601
1801	Bremerton	141,204	39,555	67,723	97,115	124,058
2401	Brewster	2,061	(676)	792	874	1,600
901	Bridgeport	2,808	1,852	2,117	2,394	2,647
3102	Brier	97,587	94,348	95,246	96,182	97,040
2702	Buckley	23,748	16,580	18,566	20,639	22,539
1734	Burien	334,061	259,903	280,453	301,896	321,552
602	Camas	46,448	23,461	29,831	36,478	42,571
2703	Carbonado	661	346	433	524	608
401	Cashmere	7,822	4,669	5,543	6,454	7,290
801	Castle Rock	29,438	25,429	26,540	27,699	28,762
3501	Cathlamet	4,411	3,329	3,558	3,899	4,212
2101	Centralia	302,900	264,029	274,800	286,040	296,343
402	Chelan City	20,593	10,109	13,014	16,046	18,824
3202	Cheney	21,896	9,581	12,994	16,555	19,819
1901	Cle Elum	28,991	21,399	23,503	25,698	27,711
1708	Clyde Hill	127,685	124,418	125,323	126,268	127,134
3802	Colfax	8,047	3,554	4,503	5,921	7,221
3803	Colton	2	-	-	2	2
2402	Conconully	8	(3)	3	3	6
2903	Concrete	5,915	4,801	5,110	5,432	5,727
1101	Connell	5,787	2,765	3,602	4,476	5,277
1402	Cosmopolis	4,610	1,939	2,679	3,451	4,159
1301	Coulee City	493	(162)	189	209	382
2403	Coulee Dam	435	(143)	167	185	338
1501	Coupeville	13,893	9,032	10,379	11,785	13,073
1712	Covington	184,003	161,561	167,780	174,269	180,218
2202	Creston	3,129	2,847	2,925	3,007	3,081
2601	Cusick	3,783	3,561	3,622	3,686	3,745
2203	Davenport	55,945	52,541	53,485	54,469	55,371
701	Dayton	2,553	(558)	942	1,204	2,028
1709	Des Moines	734,286	701,086	710,286	719,886	728,686

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
2704	Du Pont	25,290	17,761	19,847	22,024	24,020
1710	Duvall	11,897	2,101	4,816	7,648	10,245
2720	Edgewood	275,560	267,693	269,873	272,148	274,233
3104	Edmonds	567,100	489,549	511,039	533,464	554,019
1302	Electric City	99	(33)	38	42	77
3703	Everson	5,888	3,449	3,965	4,734	5,439
1732	Federal Way	593,911	387,045	444,369	504,186	559,018
3704	Ferndale	15,909	877	5,454	8,796	13,143
2707	Fircrest	105,687	101,327	102,535	103,796	104,952
501	Forks	21,835	16,700	18,123	19,608	20,969
2801	Friday Harbor	31,010	17,824	21,478	25,291	28,786
3806	Garfield	8	(2)	-	4	6
1304	George	190	(62)	73	80	147
3106	Gold Bar	10,276	8,454	8,959	9,486	9,969
3902	Granger	2,985	1,550	1,853	2,306	2,721
2904	Hamilton	1,234	989	1,057	1,128	1,193
3903	Harrah	121	(40)	46	51	94
2204	Harrington	2,220	1,817	1,929	2,045	2,152
1306	Hartline	69	12	28	44	60
101	Hatton	407	351	367	383	398
1713	Hunts Point	193	(63)	74	82	150
2501	Ilwaco	5,754	3,946	4,447	4,969	5,449
3108	Index	1,141	876	949	1,026	1,096
2602	Ione	2,788	2,230	2,385	2,546	2,694
1102	Kahlotus	203	58	98	140	178
802	Kalama	9,882	6,075	7,130	8,231	9,240
803	Kelso	253,229	223,131	231,471	240,174	248,152
1738	Kenmore	324,039	299,967	306,638	313,598	319,979
3303	Kettle Falls	1,487	(488)	571	630	1,154
1716	Kirkland	341,229	139,042	195,070	253,534	307,125
1903	Kittitas City	4,476	3,493	3,765	4,049	4,310
603	La Center	3,506	767	1,526	2,318	3,044
2905	La Conner	10,125	4,121	5,785	7,521	9,112
1717	Lake Forest Park	263,988	251,601	255,033	258,615	261,899
3109	Lake Stevens	80,187	70,790	73,394	76,111	78,602
2721	Lakewood	569,569	464,630	493,710	524,054	551,869
3808	Lamont	82	38	48	62	74

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
1502	Langley	2,935	(963)	1,127	1,244	2,278
404	Leavenworth	10,101	(1,338)	3,605	5,140	8,172
3212	Liberty Lake	14,935	(4,459)	5,674	6,523	11,664
2502	Long Beach	36,872	31,648	33,095	34,606	35,991
2906	Lyman	1,118	624	761	904	1,035
3904	Mabton	445	(146)	171	189	345
3809	Malden	242	200	208	222	234
903	Mansfield	416	126	206	290	367
1720	Maple Valley	71,466	45,012	52,343	59,992	67,004
3111	Marysville	329,570	265,318	283,123	301,702	318,732
1405	McCleary	4,084	2,195	2,718	3,264	3,765
3206	Medical Lake	9,840	5,797	6,917	8,086	9,158
1718	Medina	70,268	46,955	53,416	60,157	66,336
1719	Mercer Island	580,230	520,914	537,351	554,502	570,225
2603	Metaline	786	638	679	722	761
2604	Metaline Falls	1,797	1,355	1,477	1,605	1,722
3119	Mill Creek	299,113	277,545	283,522	289,759	295,475
3207	Millwood	19,419	15,537	16,613	17,735	18,764
1731	Milton (King)	58,292	57,792	57,931	58,075	58,208
2709	Milton (Pierce)	138,719	128,361	131,231	134,226	136,972
1406	Montesano	20,267	13,405	15,306	17,291	19,109
2103	Morton	456	(150)	175	194	354
2104	Mossyrock	1,852	959	1,206	1,464	1,701
2907	Mount Vernon	514,194	436,550	458,065	480,517	501,097
3113	Mountlake Terrace	402,561	377,730	384,611	391,791	398,373
3905	Moxee City	1,604	531	758	1,097	1,407
3114	Mukilteo	375,567	340,227	350,019	360,239	369,605
3906	Naches	2,215	472	840	1,390	1,895
2105	Napavine	401	(132)	154	170	311
2405	Nespelem	3,459	3,376	3,399	3,423	3,445
1736	Newcastle	206,437	191,736	195,810	200,061	203,957
2605	Newport	53,683	49,719	50,818	51,964	53,015
3706	Nooksack	27	(9)	10	11	21
1721	Normandy Park	225,345	218,993	220,753	222,590	224,273
3001	North Bonneville	195	(64)	75	83	152
1503	Oak Harbor	103,960	60,806	72,765	85,243	96,681
1409	Ocean Shores	19,658	9,506	12,319	15,255	17,945

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
2205	Odessa	11,708	10,163	10,591	11,038	11,447
2408	Oroville	2,051	(673)	787	869	1,591
2710	Orting	32,281	26,900	28,391	29,947	31,373
103	Othello	34,151	19,502	23,562	27,797	31,680
1723	Pacific (King)	87,249	81,513	83,102	84,761	86,281
2106	Pe Ell	89	(29)	34	38	69
1201	Pomeroy	1,432	(470)	550	607	1,112
502	Port Angeles	65,926	24,035	35,643	47,756	58,860
1802	Port Orchard	104,001	65,943	76,489	87,494	97,581
1601	Port Townsend	53,291	30,488	36,807	43,401	49,445
3602	Prescott	17	(6)	7	7	13
1310	Quincy	1,695	(556)	651	719	1,315
3404	Rainier	2,363	777	1,216	1,675	2,096
2503	Raymond	29,411	24,920	26,165	27,463	28,653
2206	Reardan	2,627	2,069	2,224	2,385	2,533
1001	Republic	2,849	848	1,403	1,982	2,512
104	Ritzville	5,822	1,708	2,848	4,037	5,128
904	Rock Island	419	(137)	161	178	325
3208	Rockford	127	(42)	49	54	98
1904	Roslyn	600	(197)	230	254	465
2713	Ruston	25,679	25,143	25,292	25,447	25,589
1739	Sammamish	608,558	564,566	576,757	589,477	601,138
1733	SeaTac	1,004,219	852,113	894,263	938,245	978,562
3907	Selah	17,705	8,673	10,582	13,431	16,043
503	Sequim	95,400	75,785	81,221	86,892	92,091
2301	Shelton	127,674	101,141	108,494	116,166	123,199
1737	Shoreline	131,627	28,924	57,384	87,081	114,304
1727	Skykomish	237	(78)	91	101	184
1728	Snoqualmie	3,183	(1,044)	1,222	1,350	2,470
1312	Soap Lake	1,423	486	745	1,016	1,265
2504	South Bend	14,191	12,380	12,882	13,406	13,885
1905	South Cle Elum	168	(55)	65	71	130
2714	South Prairie	1,374	858	1,001	1,150	1,287
3213	Spokane Valley	89,752	(29,438)	3,590	38,054	69,648
2207	Sprague	1,414	889	1,035	1,186	1,325
3116	Stanwood	17,007	2,730	6,687	10,815	14,599
702	Starbuck	314	282	291	300	309

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
2715	Steilacoom	66,240	62,232	63,343	64,501	65,564
3117	Sultan	14,581	9,750	11,089	12,485	13,766
3707	Sumas	2,502	805	1,164	1,700	2,190
3815	Tekoa	521	(122)	21	221	405
3405	Tenino	1,795	(589)	689	761	1,393
3909	Tieton	501	(164)	192	212	389
2107	Toledo	1,023	(147)	367	515	825
3910	Toppenish	11,238	2,889	4,654	7,287	9,702
3406	Tumwater	79,723	30,642	44,243	58,435	71,444
2719	University Place	706,925	674,902	683,776	693,035	701,523
2108	Vader	300	(80)	113	135	236
605	Vancouver	150,937	(27,696)	54,938	73,458	120,806
3603	Waitsburg	713	(220)	274	302	553
3912	Wapato	7,647	2,973	3,961	5,435	6,787
1313	Warden	262	(86)	101	111	203
606	Washougal	29,407	13,628	18,000	22,563	26,745
105	Washtucna	116	(38)	45	49	90
905	Waterville	2,878	1,925	2,189	2,465	2,717
3211	Waverly	46	(15)	18	19	35
305	West Richland	11,646	4,839	6,725	8,693	10,498
2003	White Salmon	3,122	1,070	1,639	2,232	2,776
2208	Wilbur	13,781	12,538	12,882	13,242	13,571
2718	Wilkeson	680	207	338	475	600
1315	Wilson Creek	442	293	334	377	416
2109	Winlock	2,174	316	830	1,368	1,860
1735	Woodinville	159,860	83,198	104,442	126,609	146,929
3118	Woodway	19,902	18,210	18,679	19,168	19,617
607	Yacolt	228	(75)	87	97	177
1730	Yarrow Point	45,246	42,593	43,328	44,095	44,798
3914	Zillah	7,992	4,859	5,521	6,509	7,415
T3	Clallam County PTBA	139,825	75,600	89,176	109,436	128,007
T4	Clark County PTBA	197,205	37,876	71,557	121,816	167,887
T5	Cowlitz County PTBA	2,618	(859)	1,005	1,110	2,032
T9	Island County PTBA	112,437	58,592	69,975	86,959	102,529
T10	Jefferson County PTBA	111,282	86,551	91,779	99,580	106,732
T12	Kitsap County PTBA	819,307	502,622	569,567	669,463	761,034
T13	Lewis County PTBA	24,763	16,803	18,486	20,996	23,298

Source: Department of Revenue
February 26, 2004

Jurisdictions Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
T14	Mason County PTBA	143,356	109,879	116,956	127,516	137,196
T15	Pacific County PTBA	76,403	69,889	71,266	73,321	75,204
T16	Pierce County PTBA	881,655	102,569	294,090	513,018	738,296
T17	Skagit PTBA	28,698	(9,413)	11,020	12,168	22,270
T18	Snohomish County PTBA	3,355,729	2,611,178	2,768,569	3,003,433	3,218,725
T22	Whatcom County PTBA	962,167	760,882	803,432	866,926	925,129
Totals		34,707,905	25,547,489	28,269,889	30,627,160	33,120,950

Counties Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
100	ADAMS COUNTY	47,747	36,660	39,732	42,938	45,877
500	CLALLAM COUNTY	73,184	1,854	24,520	42,246	61,152
600	CLARK COUNTY	324,981	(40,612)	115,651	166,411	263,315
700	COLUMBIA COUNTY	6,498	4,961	5,387	5,831	6,239
800	COWLITZ COUNTY	275,848	218,447	234,353	250,951	266,166
900	DOUGLAS COUNTY	164,214	135,318	143,325	151,681	159,340
1000	FERRY COUNTY	43,437	38,772	40,065	41,413	42,650
1100	FRANKLIN COUNTY	81,857	34,653	47,733	61,383	73,895
1200	GARFIELD COUNTY	19,788	19,021	19,234	19,455	19,659
1300	GRANT COUNTY	59,641	2,914	19,788	35,036	50,072
1500	ISLAND COUNTY	104,085	27,916	49,023	71,048	91,237
1600	JEFFERSON COUNTY	150,726	118,694	127,570	136,833	145,323
1700	KING COUNTY	539,874	(177,079)	207,312	228,907	418,942
1800	KITSAP COUNTY	846,321	509,321	602,707	700,152	789,477
1900	KITTITAS COUNTY	50,484	15,268	25,027	35,210	44,544
2000	KLICKITAT COUNTY	8,187	(880)	2,894	4,254	6,657
2200	LINCOLN COUNTY	75,940	71,502	72,732	74,015	75,192
2300	MASON COUNTY	159,038	105,274	120,173	135,719	149,970
2400	OKANOGAN COUNTY	43,777	20,663	27,068	33,751	39,878
2500	PACIFIC COUNTY	168,451	153,678	157,772	162,043	165,959
2600	PEND OREILLE COUNTY	110,275	103,683	105,510	107,416	109,163
2700	PIERCE COUNTY	3,427,656	2,738,836	2,929,714	3,128,891	3,311,470
2800	SAN JUAN COUNTY	108,055	58,148	71,977	86,409	99,637
2900	SKAGIT COUNTY	631,524	523,882	553,710	584,836	613,368
3000	SKAMANIA COUNTY	6,008	2,728	3,637	4,585	5,454
3100	SNOHOMISH COUNTY	3,201,036	2,693,243	2,833,956	2,980,788	3,115,384
3300	STEVENS COUNTY	17,084	(5,368)	6,528	7,346	13,297
3400	THURSTON COUNTY	969,887	740,011	803,711	870,181	931,113
3500	WAHIAKUM	13,621	11,048	11,761	12,505	13,187
3600	WALLA WALLA COUNTY	50,115	8,560	17,344	30,452	42,468
3700	WHATCOM COUNTY	1,946,710	1,822,124	1,848,460	1,887,760	1,923,785
3800	WHITMAN COUNTY	7,004	(2,298)	280	2,970	5,436
3900	YAKIMA COUNTY	91,438	(11,932)	33,912	42,527	72,417
Totals		13,824,492	9,979,008	11,302,565	12,145,945	13,171,725

Cities Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
1701	Algona	43,406	38,508	39,865	41,281	42,579
2201	Almira	3,116	2,783	2,875	2,971	3,060
3101	Arlington	185,730	133,108	147,690	162,906	176,854
201	Asotin City	31	(10)	12	13	24
1804	Bainbridge Island	219,068	180,156	190,939	202,191	212,505
601	Battle Ground	78,643	55,646	62,018	68,668	74,764
1703	Beaux Arts Village	16,910	16,426	16,560	16,700	16,828
3702	Blaine	76,123	64,566	67,009	70,655	73,996
2701	Bonney Lake	79,063	53,160	60,338	67,828	74,694
3120	Bothell (Snohomish)	64,114	7,718	23,346	39,653	54,601
1801	Bremerton	141,204	39,555	67,723	97,115	124,058
2401	Brewster	2,061	(676)	792	874	1,600
901	Bridgeport	2,808	1,852	2,117	2,394	2,647
3102	Brier	97,587	94,348	95,246	96,182	97,040
2702	Buckley	23,748	16,580	18,566	20,639	22,539
1734	Burien	334,061	259,903	280,453	301,896	321,552
602	Camas	46,448	23,461	29,831	36,478	42,571
2703	Carbonado	661	346	433	524	608
401	Cashmere	7,822	4,669	5,543	6,454	7,290
801	Castle Rock	29,438	25,429	26,540	27,699	28,762
3501	Cathlamet	4,411	3,329	3,558	3,899	4,212
2101	Centralia	302,900	264,029	274,800	286,040	296,343
402	Chelan City	20,593	10,109	13,014	16,046	18,824
3202	Cheney	21,896	9,581	12,994	16,555	19,819
1901	Cle Elum	28,991	21,399	23,503	25,698	27,711
1708	Clyde Hill	127,685	124,418	125,323	126,268	127,134
3802	Colfax	8,047	3,554	4,503	5,921	7,221
3803	Colton	2	-	-	2	2
2402	Conconully	8	(3)	3	3	6
2903	Concrete	5,915	4,801	5,110	5,432	5,727
1101	Connell	5,787	2,765	3,602	4,476	5,277
1402	Cosmopolis	4,610	1,939	2,679	3,451	4,159
1301	Coulee City	493	(162)	189	209	382
2403	Coulee Dam	435	(143)	167	185	338
1501	Coupeville	13,893	9,032	10,379	11,785	13,073
1712	Covington	184,003	161,561	167,780	174,269	180,218
2202	Creston	3,129	2,847	2,925	3,007	3,081

Source: Department of Revenue
February 26, 2004

Cities Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
2601	Cusick	3,783	3,561	3,622	3,686	3,745
2203	Davenport	55,945	52,541	53,485	54,469	55,371
701	Dayton	2,553	(558)	942	1,204	2,028
1709	Des Moines	734,286	701,086	710,286	719,886	728,686
2704	Du Pont	25,290	17,761	19,847	22,024	24,020
1710	Duvall	11,897	2,101	4,816	7,648	10,245
2720	Edgewood	275,560	267,693	269,873	272,148	274,233
3104	Edmonds	567,100	489,549	511,039	533,464	554,019
1302	Electric City	99	(33)	38	42	77
3703	Everson	5,888	3,449	3,965	4,734	5,439
1732	Federal Way	593,911	387,045	444,369	504,186	559,018
3704	Ferndale	15,909	877	5,454	8,796	13,143
2707	Fircrest	105,687	101,327	102,535	103,796	104,952
501	Forks	21,835	16,700	18,123	19,608	20,969
2801	Friday Harbor	31,010	17,824	21,478	25,291	28,786
3806	Garfield	8	(2)	-	4	6
1304	George	190	(62)	73	80	147
3106	Gold Bar	10,276	8,454	8,959	9,486	9,969
3902	Granger	2,985	1,550	1,853	2,306	2,721
2904	Hamilton	1,234	989	1,057	1,128	1,193
3903	Harrah	121	(40)	46	51	94
2204	Harrington	2,220	1,817	1,929	2,045	2,152
1306	Hartline	69	12	28	44	60
101	Hatton	407	351	367	383	398
1713	Hunts Point	193	(63)	74	82	150
2501	Ilwaco	5,754	3,946	4,447	4,969	5,449
3108	Index	1,141	876	949	1,026	1,096
2602	Ione	2,788	2,230	2,385	2,546	2,694
1102	Kahlotus	203	58	98	140	178
802	Kalama	9,882	6,075	7,130	8,231	9,240
803	Kelso	253,229	223,131	231,471	240,174	248,152
1738	Kenmore	324,039	299,967	306,638	313,598	319,979
3303	Kettle Falls	1,487	(488)	571	630	1,154
1716	Kirkland	341,229	139,042	195,070	253,534	307,125
1903	Kittitas City	4,476	3,493	3,765	4,049	4,310
603	La Center	3,506	767	1,526	2,318	3,044
2905	La Conner	10,125	4,121	5,785	7,521	9,112

Source: Department of Revenue
February 26, 2004

Cities Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
1717	Lake Forest Park	263,988	251,601	255,033	258,615	261,899
3109	Lake Stevens	80,187	70,790	73,394	76,111	78,602
2721	Lakewood	569,569	464,630	493,710	524,054	551,869
3808	Lamont	82	38	48	62	74
1502	Langley	2,935	(963)	1,127	1,244	2,278
404	Leavenworth	10,101	(1,338)	3,605	5,140	8,172
3212	Liberty Lake	14,935	(4,459)	5,674	6,523	11,664
2502	Long Beach	36,872	31,648	33,095	34,606	35,991
2906	Lyman	1,118	624	761	904	1,035
3904	Mabton	445	(146)	171	189	345
3809	Malden	242	200	208	222	234
903	Mansfield	416	126	206	290	367
1720	Maple Valley	71,466	45,012	52,343	59,992	67,004
3111	Marysville	329,570	265,318	283,123	301,702	318,732
1405	McCleary	4,084	2,195	2,718	3,264	3,765
3206	Medical Lake	9,840	5,797	6,917	8,086	9,158
1718	Medina	70,268	46,955	53,416	60,157	66,336
1719	Mercer Island	580,230	520,914	537,351	554,502	570,225
2603	Metaline	786	638	679	722	761
2604	Metaline Falls	1,797	1,355	1,477	1,605	1,722
3119	Mill Creek	299,113	277,545	283,522	289,759	295,475
3207	Millwood	19,419	15,537	16,613	17,735	18,764
1731	Milton (King)	58,292	57,792	57,931	58,075	58,208
2709	Milton (Pierce)	138,719	128,361	131,231	134,226	136,972
1406	Montesano	20,267	13,405	15,306	17,291	19,109
2103	Morton	456	(150)	175	194	354
2104	Mossyrock	1,852	959	1,206	1,464	1,701
2907	Mount Vernon	514,194	436,550	458,065	480,517	501,097
3113	Mountlake Terrace	402,561	377,730	384,611	391,791	398,373
3905	Moxee City	1,604	531	758	1,097	1,407
3114	Mukilteo	375,567	340,227	350,019	360,239	369,605
3906	Naches	2,215	472	840	1,390	1,895
2105	Napavine	401	(132)	154	170	311
2405	Nespelem	3,459	3,376	3,399	3,423	3,445
1736	Newcastle	206,437	191,736	195,810	200,061	203,957
2605	Newport	53,683	49,719	50,818	51,964	53,015
3706	Nooksack	27	(9)	10	11	21

Source: Department of Revenue
February 26, 2004

Cities Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
1721	Normandy Park	225,345	218,993	220,753	222,590	224,273
3001	North Bonneville	195	(64)	75	83	152
1503	Oak Harbor	103,960	60,806	72,765	85,243	96,681
1409	Ocean Shores	19,658	9,506	12,319	15,255	17,945
2205	Odessa	11,708	10,163	10,591	11,038	11,447
2408	Oroville	2,051	(673)	787	869	1,591
2710	Orting	32,281	26,900	28,391	29,947	31,373
103	Othello	34,151	19,502	23,562	27,797	31,680
1723	Pacific (King)	87,249	81,513	83,102	84,761	86,281
2106	Pe Ell	89	(29)	34	38	69
1201	Pomeroy	1,432	(470)	550	607	1,112
502	Port Angeles	65,926	24,035	35,643	47,756	58,860
1802	Port Orchard	104,001	65,943	76,489	87,494	97,581
1601	Port Townsend	53,291	30,488	36,807	43,401	49,445
3602	Prescott	17	(6)	7	7	13
1310	Quincy	1,695	(556)	651	719	1,315
3404	Rainier	2,363	777	1,216	1,675	2,096
2503	Raymond	29,411	24,920	26,165	27,463	28,653
2206	Reardan	2,627	2,069	2,224	2,385	2,533
1001	Republic	2,849	848	1,403	1,982	2,512
104	Ritzville	5,822	1,708	2,848	4,037	5,128
904	Rock Island	419	(137)	161	178	325
3208	Rockford	127	(42)	49	54	98
1904	Roslyn	600	(197)	230	254	465
2713	Ruston	25,679	25,143	25,292	25,447	25,589
1739	Sammamish	608,558	564,566	576,757	589,477	601,138
1733	SeaTac	1,004,219	852,113	894,263	938,245	978,562
3907	Selah	17,705	8,673	10,582	13,431	16,043
503	Sequim	95,400	75,785	81,221	86,892	92,091
2301	Shelton	127,674	101,141	108,494	116,166	123,199
1737	Shoreline	131,627	28,924	57,384	87,081	114,304
1727	Skykomish	237	(78)	91	101	184
1728	Snoqualmie	3,183	(1,044)	1,222	1,350	2,470
1312	Soap Lake	1,423	486	745	1,016	1,265
2504	South Bend	14,191	12,380	12,882	13,406	13,885
1905	South Cle Elum	168	(55)	65	71	130
2714	South Prairie	1,374	858	1,001	1,150	1,287

Source: Department of Revenue
February 26, 2004

Cities Gaining Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
3213	Spokane Valley	89,752	(29,438)	3,590	38,054	69,648
2207	Sprague	1,414	889	1,035	1,186	1,325
3116	Stanwood	17,007	2,730	6,687	10,815	14,599
702	Starbuck	314	282	291	300	309
2715	Steilacoom	66,240	62,232	63,343	64,501	65,564
3117	Sultan	14,581	9,750	11,089	12,485	13,766
3707	Sumas	2,502	805	1,164	1,700	2,190
3815	Tekoa	521	(122)	21	221	405
3405	Tenino	1,795	(589)	689	761	1,393
3909	Tieton	501	(164)	192	212	389
2107	Toledo	1,023	(147)	367	515	825
3910	Toppenish	11,238	2,889	4,654	7,287	9,702
3406	Tumwater	79,723	30,642	44,243	58,435	71,444
2719	University Place	706,925	674,902	683,776	693,035	701,523
2108	Vader	300	(80)	113	135	236
605	Vancouver	150,937	(27,696)	54,938	73,458	120,806
3603	Waitsburg	713	(220)	274	302	553
3912	Wapato	7,647	2,973	3,961	5,435	6,787
1313	Warden	262	(86)	101	111	203
606	Washougal	29,407	13,628	18,000	22,563	26,745
105	Washtucna	116	(38)	45	49	90
905	Waterville	2,878	1,925	2,189	2,465	2,717
3211	Waverly	46	(15)	18	19	35
305	West Richland	11,646	4,839	6,725	8,693	10,498
2003	White Salmon	3,122	1,070	1,639	2,232	2,776
2208	Wilbur	13,781	12,538	12,882	13,242	13,571
2718	Wilkeson	680	207	338	475	600
1315	Wilson Creek	442	293	334	377	416
2109	Winlock	2,174	316	830	1,368	1,860
1735	Woodinville	159,860	83,198	104,442	126,609	146,929
3118	Woodway	19,902	18,210	18,679	19,168	19,617
607	Yacolt	228	(75)	87	97	177
1730	Yarrow Point	45,246	42,593	43,328	44,095	44,798
3914	Zillah	7,992	4,859	5,521	6,509	7,415
Totals		14,027,968	11,146,311	11,990,447	12,775,472	13,540,886

Source: Department of Revenue
February 26, 2004

Transit Districts Gaining Revenue Due to Sales Tax Sourcing

Location	Combined Sales Tax on Gain	Net Gain FY06	Net Gain FY07	Net Gain FY08	Net Gain FY09
Clallam County PTBA	139,825	75,600	89,176	109,436	128,007
Clark County PTBA	197,205	37,876	71,557	121,816	167,887
Cowlitz County PTBA	2,618	(859)	1,005	1,110	2,032
Island County PTBA	112,437	58,592	69,975	86,959	102,529
Jefferson County PTBA	111,282	86,551	91,779	99,580	106,732
Kitsap County PTBA	819,307	502,622	569,567	669,463	761,034
Lewis County PTBA	24,763	16,803	18,486	20,996	23,298
Mason County PTBA	143,356	109,879	116,956	127,516	137,196
Pacific County PTBA	76,403	69,889	71,266	73,321	75,204
Pierce County PTBA	881,655	102,569	294,090	513,018	738,296
Skagit PTBA	28,698	(9,413)	11,020	12,168	22,270
Snohomish County PTBA	3,355,729	2,611,178	2,768,569	3,003,433	3,218,725
Whatcom County PTBA	962,167	760,882	803,432	866,926	925,129
Totals	6,855,445	4,422,170	4,976,878	5,705,743	6,408,339

Jurisdictions Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
200	ASOTIN COUNTY	(127)	(127)	(127)	(127)	(127)
300	BENTON COUNTY	(70,513)	(70,513)	(70,513)	(70,513)	(70,513)
400	CHELAN COUNTY	(167,252)	(50,176)	(83,626)	(125,439)	(167,252)
1400	GRAYS HARBOR COUNT	(418,816)	(125,645)	(209,408)	(250,514)	(250,514)
2100	LEWIS COUNTY	(280,104)	(84,031)	(140,052)	(210,078)	(280,104)
3200	SPOKANE COUNTY	(186,320)	(93,160)	(139,740)	(186,320)	(186,320)
1401	Aberdeen	(113,659)	(34,098)	(56,830)	(85,244)	(113,659)
3201	Airway Heights	(7,978)	(7,978)	(7,978)	(7,978)	(7,978)
3801	Albion	(517)	(155)	(258)	(388)	(517)
2901	Anacortes	(201,065)	(60,320)	(100,533)	(150,799)	(201,065)
1702	Auburn (King)	(1,244,837)	(373,451)	(603,943)	(603,943)	(603,943)
2724	Auburn (Pierce)	(645)	(645)	(645)	(645)	(645)
1704	Bellevue	(1,442,205)	(432,662)	(721,103)	(1,081,654)	(1,442,205)
3701	Bellingham	(220,980)	(66,294)	(110,490)	(165,735)	(220,980)
301	Benton City	(679)	(679)	(679)	(679)	(679)
2001	Bingen	(1,180)	(1,180)	(1,180)	(1,180)	(1,180)
1705	Black Diamond	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
1706	Bothell (King)	(483,856)	(145,157)	(241,928)	(259,600)	(259,600)
3401	Bucoda	(10)	(10)	(10)	(10)	(10)
2902	Burlington	(681,366)	(102,205)	(238,478)	(286,501)	(286,501)
1707	Carnation	(5,531)	(1,659)	(2,765)	(4,148)	(5,531)
2102	Chehalis	(93,949)	(28,185)	(46,975)	(70,462)	(93,949)
3301	Chewelah	(28,351)	(8,505)	(14,176)	(21,263)	(28,351)
202	Clarkston	(55,953)	(16,786)	(27,977)	(41,965)	(55,953)
3601	College Place	(64,314)	(19,294)	(32,157)	(48,235)	(64,314)
3302	Colville	(112,856)	(33,857)	(56,428)	(84,642)	(112,856)
3103	Darrington	(701)	(701)	(701)	(701)	(701)
3203	Deer Park	(8,444)	(2,533)	(4,222)	(6,333)	(8,444)
902	East Wenatchee	(91,974)	(13,796)	(32,191)	(50,486)	(50,486)
2705	Eatonville	(2,557)	(2,557)	(2,557)	(2,557)	(2,557)
1902	Ellensburg	(4,946)	(4,946)	(4,946)	(4,946)	(4,946)
1403	Elma	(8,301)	(2,490)	(4,150)	(6,226)	(8,301)
2404	Elmer City	(17)	(17)	(17)	(17)	(17)
3804	Endicott	(95)	(95)	(95)	(95)	(95)
403	Entiat	(2,848)	(854)	(1,424)	(2,136)	(2,848)
1711	Enumclaw	(276,093)	(41,414)	(96,632)	(140,977)	(140,977)
1303	Ephrata	(62,283)	(18,685)	(31,142)	(46,712)	(62,283)
3105	Everett	(1,633,128)	(489,938)	(816,564)	(893,638)	(893,638)
3204	Fairfield	(1,673)	(502)	(837)	(1,255)	(1,673)
3805	Farmington	(91)	(91)	(91)	(91)	(91)
2706	Fife	(1,062,511)	(159,377)	(371,879)	(435,483)	(435,483)
2708	Gig Harbor	(83,878)	(25,163)	(41,939)	(62,908)	(83,878)
2002	Goldendale	(6,650)	(6,650)	(6,650)	(6,650)	(6,650)
1305	Grand Coulee	(15,469)	(4,641)	(7,735)	(11,602)	(15,469)
3901	Grandview	(36,978)	(11,093)	(18,489)	(27,733)	(36,978)
3107	Granite Falls	(52,269)	(7,840)	(18,294)	(26,510)	(26,510)
1404	Hoquiam	(218,908)	(32,836)	(76,618)	(105,934)	(105,934)
1714	Issaquah	(244,012)	(73,204)	(122,006)	(183,009)	(244,012)
302	Kennewick	(806,485)	(241,946)	(403,243)	(465,586)	(465,586)
1715	Kent	(2,268,172)	(340,226)	(793,860)	(1,134,846)	(1,134,846)
1307	Krupp	(26)	(26)	(26)	(26)	(26)
3807	La Crosse	(2,134)	(320)	(747)	(1,174)	(1,600)
3402	Lacey	(564,438)	(169,331)	(282,219)	(307,166)	(307,166)
3205	Latah	(349)	(105)	(175)	(262)	(349)
102	Lind	(836)	(251)	(418)	(627)	(836)
804	Longview	(230,973)	(69,292)	(115,487)	(173,230)	(230,973)

Source: Department of Revenue
February 26, 2004

Jurisdictions Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
3705	Lynden	(63,135)	(18,941)	(31,568)	(47,351)	(63,135)
3110	Lynnwood	(1,261,658)	(189,249)	(441,580)	(592,421)	(592,421)
3304	Marcus	(30)	(30)	(30)	(30)	(30)
1308	Mattawa	(1,982)	(595)	(991)	(1,486)	(1,982)
1103	Mesa	(19,336)	(2,900)	(6,767)	(8,857)	(8,857)
3112	Monroe	(178,492)	(53,548)	(89,246)	(133,869)	(178,492)
1309	Moses Lake	(172,352)	(51,706)	(86,176)	(129,264)	(172,352)
1722	North Bend	(31,492)	(9,448)	(15,746)	(23,619)	(31,492)
3305	Northport	(88)	(88)	(88)	(88)	(88)
3810	Oakesdale	(1,788)	(536)	(894)	(1,341)	(1,788)
1407	Oakville	(1,144)	(343)	(572)	(858)	(1,144)
2406	Okanogan City	(797)	(797)	(797)	(797)	(797)
3403	Olympia	(996,780)	(299,034)	(498,390)	(519,915)	(519,915)
2407	Omak	(128,540)	(19,281)	(44,989)	(59,353)	(59,353)
2723	Pacific (Pierce)	(74,304)	(11,146)	(26,006)	(35,539)	(35,539)
3811	Palouse	(382)	(382)	(382)	(382)	(382)
1104	Pasco	(163,977)	(49,193)	(81,989)	(122,983)	(163,977)
2409	Pateros	(701)	(701)	(701)	(701)	(701)
1803	Poulsbo	(81,633)	(24,490)	(40,816)	(61,224)	(81,633)
303	Prosser	(29,131)	(8,739)	(14,565)	(21,848)	(29,131)
3812	Pullman	(63,640)	(19,092)	(31,820)	(47,730)	(63,640)
2711	Puyallup	(1,109,430)	(166,415)	(388,301)	(538,242)	(538,242)
1724	Redmond	(572,332)	(171,700)	(286,166)	(429,249)	(572,332)
1725	Renton	(904,229)	(271,269)	(452,114)	(522,510)	(522,510)
304	Richland	(129,906)	(38,972)	(64,953)	(97,430)	(129,906)
604	Ridgefield	(15,437)	(4,631)	(7,719)	(11,578)	(15,437)
2410	Riverside	(11)	(11)	(11)	(11)	(11)
3813	Rosalia	(10,552)	(1,582)	(3,693)	(5,428)	(5,428)
2712	Roy	(249)	(249)	(249)	(249)	(249)
1311	Royal City	(879)	(879)	(879)	(879)	(879)
1726	Seattle	(2,368,171)	(1,184,085)	(1,776,128)	(2,368,171)	(2,368,171)
2908	Sedro Woolley	(38,472)	(11,542)	(19,236)	(28,854)	(38,472)
3115	Snohomish City	(23,593)	(7,078)	(11,797)	(17,695)	(23,593)
3209	Spangle	(210)	(210)	(210)	(210)	(210)
3210	Spokane City	(1,089,938)	(326,981)	(544,969)	(817,453)	(1,089,938)
3306	Springdale	(160)	(160)	(160)	(160)	(160)
3814	St. John	(1,260)	(378)	(630)	(945)	(1,260)
3002	Stevenson	(33)	(33)	(33)	(33)	(33)
2716	Sumner	(198,261)	(59,478)	(99,130)	(148,696)	(198,261)
3908	Sunnyside	(40,239)	(12,072)	(20,120)	(30,179)	(40,239)
2717	Tacoma	(756,381)	(226,914)	(378,191)	(567,286)	(756,381)
2411	Tonasket	(770)	(770)	(770)	(770)	(770)
1729	Tukwila	(1,015,979)	(152,397)	(355,593)	(457,041)	(457,041)
2412	Twisp	(2,260)	(678)	(1,130)	(1,695)	(2,260)
3911	Union Gap	(283,127)	(42,469)	(99,094)	(114,999)	(114,999)
3816	Uniontown	(1,442)	(432)	(721)	(1,081)	(1,442)
3604	Walla Walla City	(125,336)	(37,601)	(62,668)	(94,002)	(125,336)
405	Wenatchee	(260,589)	(78,177)	(130,294)	(195,441)	(260,589)
1408	Westport	(5,729)	(5,729)	(5,729)	(5,729)	(5,729)
2413	Winthrop	(675)	(675)	(675)	(675)	(675)
805	Woodland	(108,748)	(16,312)	(38,062)	(50,391)	(50,391)
3913	Yakima City	(354,563)	(106,369)	(177,281)	(265,922)	(354,563)
3407	Yelm	(2,630)	(2,630)	(2,630)	(2,630)	(2,630)
T1	Benton-Franklin PTBA	(583,012)	(174,903)	(291,506)	(437,259)	(583,012)
T2	Chelan-Douglas PTBA	(119,123)	(35,737)	(59,562)	(89,342)	(119,123)

Source: Department of Revenue
February 26, 2004

Jurisdictions Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
T6	Everett PTBA	(587,511)	(88,127)	(205,629)	(310,408)	(310,408)
T7	Grant County PTBA	(34,305)	(10,292)	(17,153)	(25,729)	(34,305)
T8	Grays Harbor County	(385,691)	(57,854)	(134,992)	(212,130)	(247,464)
T11	King County Transit	(2,974,793)	(892,438)	(1,487,396)	(2,231,095)	(2,974,793)
T19	Spokane County PTBA	(292,130)	(87,639)	(146,065)	(219,097)	(292,130)
T20	Thurston County PTBA	(432,015)	(129,604)	(216,007)	(324,011)	(432,015)
T21	Walla Walla County PTBA	(41,809)	(12,543)	(20,905)	(31,357)	(41,809)
T23	Yakima (City) Transit	(119,341)	(35,802)	(59,671)	(89,506)	(119,341)
Totals		(31,834,133)	(8,692,874)	(15,146,813)	(20,413,332)	(23,568,613)

Counties Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
200	ASOTIN COUNTY	(127)	(127)	(127)	(127)	(127)
300	BENTON COUNTY	(70,513)	(70,513)	(70,513)	(70,513)	(70,513)
400	CHELAN COUNTY	(167,252)	(50,176)	(83,626)	(125,439)	(167,252)
1400	GRAYS HARBOR COUNT	(418,816)	(125,645)	(209,408)	(250,514)	(250,514)
2100	LEWIS COUNTY	(280,104)	(84,031)	(140,052)	(210,078)	(280,104)
3200	SPOKANE COUNTY	(186,320)	(93,160)	(139,740)	(186,320)	(186,320)
Totals		(1,123,132)	(423,652)	(643,466)	(842,991)	(954,830)

Cities Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
1401	Aberdeen	(113,659)	(34,098)	(56,830)	(85,244)	(113,659)
3201	Airway Heights	(7,978)	(7,978)	(7,978)	(7,978)	(7,978)
3801	Albion	(517)	(155)	(258)	(388)	(517)
2901	Anacortes	(201,065)	(60,320)	(100,533)	(150,799)	(201,065)
1702	Auburn (King)	(1,244,837)	(373,451)	(603,943)	(603,943)	(603,943)
2724	Auburn (Pierce)	(645)	(645)	(645)	(645)	(645)
1704	Bellevue	(1,442,205)	(432,662)	(721,103)	(1,081,654)	(1,442,205)
3701	Bellingham	(220,980)	(66,294)	(110,490)	(165,735)	(220,980)
301	Benton City	(679)	(679)	(679)	(679)	(679)
2001	Bingen	(1,180)	(1,180)	(1,180)	(1,180)	(1,180)
1705	Black Diamond	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
1706	Bothell (King)	(483,856)	(145,157)	(241,928)	(259,600)	(259,600)
3401	Bucoda	(10)	(10)	(10)	(10)	(10)
2902	Burlington	(681,366)	(102,205)	(238,478)	(286,501)	(286,501)
1707	Carnation	(5,531)	(1,659)	(2,765)	(4,148)	(5,531)
2102	Chehalis	(93,949)	(28,185)	(46,975)	(70,462)	(93,949)
3301	Chewelah	(28,351)	(8,505)	(14,176)	(21,263)	(28,351)
202	Clarkston	(55,953)	(16,786)	(27,977)	(41,965)	(55,953)
3601	College Place	(64,314)	(19,294)	(32,157)	(48,235)	(64,314)
3302	Colville	(112,856)	(33,857)	(56,428)	(84,642)	(112,856)
3103	Darrington	(701)	(701)	(701)	(701)	(701)
3203	Deer Park	(8,444)	(2,533)	(4,222)	(6,333)	(8,444)
902	East Wenatchee	(91,974)	(13,796)	(32,191)	(50,486)	(50,486)
2705	Eatonville	(2,557)	(2,557)	(2,557)	(2,557)	(2,557)
1902	Ellensburg	(4,946)	(4,946)	(4,946)	(4,946)	(4,946)
1403	Elma	(8,301)	(2,490)	(4,150)	(6,226)	(8,301)
2404	Elmer City	(17)	(17)	(17)	(17)	(17)
3804	Endicott	(95)	(95)	(95)	(95)	(95)
403	Entiat	(2,848)	(854)	(1,424)	(2,136)	(2,848)
1711	Enumclaw	(276,093)	(41,414)	(96,632)	(140,977)	(140,977)
1303	Ephrata	(62,283)	(18,685)	(31,142)	(46,712)	(62,283)
3105	Everett	(1,633,128)	(489,938)	(816,564)	(893,638)	(893,638)
3204	Fairfield	(1,673)	(502)	(837)	(1,255)	(1,673)
3805	Farmington	(91)	(91)	(91)	(91)	(91)
2706	Fife	(1,062,511)	(159,377)	(371,879)	(435,483)	(435,483)
2708	Gig Harbor	(83,878)	(25,163)	(41,939)	(62,908)	(83,878)
2002	Goldendale	(6,650)	(6,650)	(6,650)	(6,650)	(6,650)
1305	Grand Coulee	(15,469)	(4,641)	(7,735)	(11,602)	(15,469)
3901	Grandview	(36,978)	(11,093)	(18,489)	(27,733)	(36,978)
3107	Granite Falls	(52,269)	(7,840)	(18,294)	(26,510)	(26,510)
1404	Hoquiam	(218,908)	(32,836)	(76,618)	(105,934)	(105,934)
1714	Issaquah	(244,012)	(73,204)	(122,006)	(183,009)	(244,012)
302	Kennewick	(806,485)	(241,946)	(403,243)	(465,586)	(465,586)
1715	Kent	(2,268,172)	(340,226)	(793,860)	(1,134,846)	(1,134,846)
1307	Krupp	(26)	(26)	(26)	(26)	(26)
3807	La Crosse	(2,134)	(320)	(747)	(1,174)	(1,600)
3402	Lacey	(564,438)	(169,331)	(282,219)	(307,166)	(307,166)
3205	Latah	(349)	(105)	(175)	(262)	(349)
102	Lind	(836)	(251)	(418)	(627)	(836)
804	Longview	(230,973)	(69,292)	(115,487)	(173,230)	(230,973)
3705	Lynden	(63,135)	(18,941)	(31,568)	(47,351)	(63,135)
3110	Lynnwood	(1,261,658)	(189,249)	(441,580)	(592,421)	(592,421)
3304	Marcus	(30)	(30)	(30)	(30)	(30)
1308	Mattawa	(1,982)	(595)	(991)	(1,486)	(1,982)
1103	Mesa	(19,336)	(2,900)	(6,767)	(8,857)	(8,857)
3112	Monroe	(178,492)	(53,548)	(89,246)	(133,869)	(178,492)

Source: Department of Revenue
February 26, 2004

Cities Losing Revenue Due to Sales Tax Sourcing

Location Code	Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
1309	Moses Lake	(172,352)	(51,706)	(86,176)	(129,264)	(172,352)
1722	North Bend	(31,492)	(9,448)	(15,746)	(23,619)	(31,492)
3305	Northport	(88)	(88)	(88)	(88)	(88)
3810	Oakesdale	(1,788)	(536)	(894)	(1,341)	(1,788)
1407	Oakville	(1,144)	(343)	(572)	(858)	(1,144)
2406	Okanogan City	(797)	(797)	(797)	(797)	(797)
3403	Olympia	(996,780)	(299,034)	(498,390)	(519,915)	(519,915)
2407	Omak	(128,540)	(19,281)	(44,989)	(59,353)	(59,353)
2723	Pacific (Pierce)	(74,304)	(11,146)	(26,006)	(35,539)	(35,539)
3811	Palouse	(382)	(382)	(382)	(382)	(382)
1104	Pasco	(163,977)	(49,193)	(81,989)	(122,983)	(163,977)
2409	Pateros	(701)	(701)	(701)	(701)	(701)
1803	Poulsbo	(81,633)	(24,490)	(40,816)	(61,224)	(81,633)
303	Prosser	(29,131)	(8,739)	(14,565)	(21,848)	(29,131)
3812	Pullman	(63,640)	(19,092)	(31,820)	(47,730)	(63,640)
2711	Puyallup	(1,109,430)	(166,415)	(388,301)	(538,242)	(538,242)
1724	Redmond	(572,332)	(171,700)	(286,166)	(429,249)	(572,332)
1725	Renton	(904,229)	(271,269)	(452,114)	(522,510)	(522,510)
304	Richland	(129,906)	(38,972)	(64,953)	(97,430)	(129,906)
604	Ridgefield	(15,437)	(4,631)	(7,719)	(11,578)	(15,437)
2410	Riverside	(11)	(11)	(11)	(11)	(11)
3813	Rosalia	(10,552)	(1,582)	(3,693)	(5,428)	(5,428)
2712	Roy	(249)	(249)	(249)	(249)	(249)
1311	Royal City	(879)	(879)	(879)	(879)	(879)
1726	Seattle	(2,368,171)	(1,184,085)	(1,776,128)	(2,368,171)	(2,368,171)
2908	Sedro Woolley	(38,472)	(11,542)	(19,236)	(28,854)	(38,472)
3115	Snohomish City	(23,593)	(7,078)	(11,797)	(17,695)	(23,593)
3209	Spangle	(210)	(210)	(210)	(210)	(210)
3210	Spokane City	(1,089,938)	(326,981)	(544,969)	(817,453)	(1,089,938)
3306	Springdale	(160)	(160)	(160)	(160)	(160)
3814	St. John	(1,260)	(378)	(630)	(945)	(1,260)
3002	Stevenson	(33)	(33)	(33)	(33)	(33)
2716	Sumner	(198,261)	(59,478)	(99,130)	(148,696)	(198,261)
3908	Sunnyside	(40,239)	(12,072)	(20,120)	(30,179)	(40,239)
2717	Tacoma	(756,381)	(226,914)	(378,191)	(567,286)	(756,381)
2411	Tonasket	(770)	(770)	(770)	(770)	(770)
1729	Tukwila	(1,015,979)	(152,397)	(355,593)	(457,041)	(457,041)
2412	Twisp	(2,260)	(678)	(1,130)	(1,695)	(2,260)
3911	Union Gap	(283,127)	(42,469)	(99,094)	(114,999)	(114,999)
3816	Uniontown	(1,442)	(432)	(721)	(1,081)	(1,442)
3604	Walla Walla City	(125,336)	(37,601)	(62,668)	(94,002)	(125,336)
405	Wenatchee	(260,589)	(78,177)	(130,294)	(195,441)	(260,589)
1408	Westport	(5,729)	(5,729)	(5,729)	(5,729)	(5,729)
2413	Winthrop	(675)	(675)	(675)	(675)	(675)
805	Woodland	(108,748)	(16,312)	(38,062)	(50,391)	(50,391)
3913	Yakima City	(354,563)	(106,369)	(177,281)	(265,922)	(354,563)
3407	Yelm	(2,630)	(2,630)	(2,630)	(2,630)	(2,630)
Totals		(25,141,272)	(6,744,283)	(11,864,462)	(15,600,407)	(17,459,383)

Transit Districts Losing Revenue Due to Sales Tax Sourcing

Location	Combined Sales Tax on Loss	Net Loss FY06	Net Loss FY07	Net Loss FY08	Net Loss FY09
Benton-Franklin PTBA	(583,012)	(174,903)	(291,506)	(437,259)	(583,012)
Chelan-Douglas PTBA	(119,123)	(35,737)	(59,562)	(89,342)	(119,123)
Everett PTBA	(587,511)	(88,127)	(205,629)	(310,408)	(310,408)
Grant County PTBA	(34,305)	(10,292)	(17,153)	(25,729)	(34,305)
Grays Harbor County	(385,691)	(57,854)	(134,992)	(212,130)	(247,464)
King County Transit	(2,974,793)	(892,438)	(1,487,396)	(2,231,095)	(2,974,793)
Spokane County PTBA	(292,130)	(87,639)	(146,065)	(219,097)	(292,130)
Thurston County PTBA	(432,015)	(129,604)	(216,007)	(324,011)	(432,015)
Walla Walla County PTBA	(41,809)	(12,543)	(20,905)	(31,357)	(41,809)
Yakima (City) Transit	(119,341)	(35,802)	(59,671)	(89,506)	(119,341)
Totals	(5,569,729)	(1,524,939)	(2,638,884)	(3,969,934)	(5,154,400)