WASHINGTON STATE TREASURER'S REVENUE DISTRIBUTION PROGRAM

Summary of Distributions

Annexation Tax — An additional tax imposed by selected cities to be used solely to provide, maintain, and operate municipal services for the annexation area. [RCW 82.14.45] BARS code 313.12 – Annexation Area Sales and Use Tax.

Autopsy Cost Reimbursement — When a county bears the cost of an autopsy in the investigation of a death, the statute provides that the county shall be reimbursed up to 40 percent for the cost of contracting services of a pathologist to perform an autopsy and up to 25 percent of the salary of pathologists, who are county coroner's or county medical examiners or their employees, and who are primarily engaged in performing autopsies. The State Treasurer reimburses such costs upon receipt of certification from the counties. *[RCW 28B.20.426, RCW 43.79.445, and RCW 68.50.104]*. BARS Code 336.06.92 – Autopsy Cost Reimbursement.

Beer Tax — Three-tenths of one percent tax on the sale of beer throughout the state is distributed to areas that are located within seven miles of the border of Washington with Canada. The money is to be used for law enforcement. *[RCW 66.08.200 and RCW 66.24.290 (1, 4)]*. BARS Code 336.06.94 – Liquor/Beer Excise Tax.

Centennial Document Preservation and Modernization Program — Fifty percent of a surcharge imposed by county auditors is transmitted monthly to the State Treasurer for deposit in the Centennial Document Preservation and Modernization Account. In July of each year, the State Treasurer distributes the funds available in this account so that half is distributed equally among the 39 counties, and the balance is distributed among the counties on a per capita basis. *[RCW 36.22.170 and RCW 36.22.190]*. BARS Code 336.04.11 - Centennial Document Preservation.

City-County Assistance — An amount equal to 1.6 percent of the statewide local real estate excise tax is split equally between the cities and counties. The counties amounts are determined by the local sales and use tax, population, and the local government financial assistance previously provided, as determined by the Department of Revenue. In addition to the factors for the counties, the amounts for the individual cities are also determined by the property values. *{RCW 43.08.290, 82.14.030, and 82.45.060}*. BARS Code 336.00.98 – City-County Assistance.

Columbia River Water Delivery — Water released from Lake Roosevelt will boost water supplies in the Columbia River Basin. Subject to appropriations and certification, the State Treasurer distributes moneys to the Confederated Tribes of the Colville Reservation and to the Spokane Tribe of Indians annually. [RCW 90.90.070] No BARS Code.

Communications Tax — A voter approved sales tax of 0.1 percent to be used for costs associated with emergency communication systems and facilities. *[RCW 82.14.420]*. BARS 313.16.00 – Emergency Communication Tax.

Convention and Trade Center — The city of Bellevue has a special excise tax for the acquisition, design, and construction of convention and trade facilities. *[RCW 67.40.090 and RCW 67.40.100]*. BARS code 313.50.00 – Hotel/Motel Tax - Convention/Trade Center.

County Adult Court Costs — A monthly distribution to counties of appropriated monies allocated using the same formula as the County Criminal Justice Assistance distribution. *[ESSB 5404 Chapter 25, Laws of 2003, Section 203 (a) uncodified]*. *[RCW 82.14.310]*. BARS Code 336.06.31 - Adult Court Cost - Juvenile Offenders.

County Arterial Preservation — Each month the County Road Administration Board certifies to the State Treasurer the amounts to be distributed to counties from motor vehicle fuel taxes deposited to the County Arterial Preservation Account. *[RCW 46.68.090 (K)]*. BARS Code 334.03.72 – State Grants - County Road Administration Board.

Criminal Justice Assistance Program — Money is appropriated from the general fund for this program. The municipal amount is further broken down into different distributions for cities and towns. *[Counties - RCW 82.14.310, Municipalities - RCW 82.14.320, and RCW 82.14.330]*.

Criminal Justice – Counties: BARS code 336.06.10 – Criminal Justice-Counties

Criminal Justice – Municipalities:

1) Criminal Justice - High Crime
BARS Code 336.06.10 - Criminal Justice –Cities- High Crime

2) Criminal Justice - Population
BARS Code 336.06.20 - Criminal Justice - Violent Crimes/Population

3) Criminal Justice - Violent Crime
BARS Code 336.06.21 - Criminal Justice - Violent Crimes/Population

4) Criminal Justice - Special Programs BARS Code 336.06.26 – Criminal Justice– Special Programs

5) Criminal Justice – Contracted Services BARS Code 336.06.25 – Criminal Justice-Contracted Services

Deferred Assessments and Property Taxes — State statute allows retired persons and persons retired due to physical disability to defer property taxes and special assessments on their residences under certain circumstances. The State Treasurer, upon certification from the Department of Revenue, reimburses local governments for the amounts deferred. *[RCW 84.38.030 and RCW 84.38.120]*. BARS Code 311.60.00 - Deferred Property Taxes.

DNR Timber Distributions/Interest — A portion of monies from the lease of state lands held in trust or from the sale of forest products, oils, gases, coal, minerals, or fossils, or from land designated as state forest land, is distributed four or five times per month by the State Treasurer to the counties in which the lands are located as certified by the Department of Natural Resources. Interest earnings are distributed to participating counties monthly. *[RCW 76.12.030 and RCW 76.12.120]*. BARS Code 395.10.00 - Proceeds from Sales of Capital Assets, BARS Code 362.50.00 - Space & Facilities Leases (Long-Term), BARS Code 335.02.33 - Sale of Timber from State Forest Land, BARS Code 335.02.32 - Non-Timber Revenue from State Forest Land, BARS Code 361.90.00 - Other Interest Earnings.

DUI – Cities and Counties (Impaired Driving) — A quarterly distribution to cities and counties of appropriated monies for costs of enforcing laws relating to driving and boating while under the influence of intoxicating liquor or any drug and for other criminal justice purposes. Chapter 25, Laws of 2003, Sec. 802. *[RCW 46.68.260 and RCW 82.14.310]*. BARS code 336.06.51 – DUI/Other Criminal Justice Assistance.

Federal Forest Receipts/Interest (National Forest Receipts/Interest) — Per the Secure Rural Schools and Community Self-Determination Act of 2000 (PL 106-393) and the voting of the Washington counties involved, the federal forest distribution amounts are based on a share of the state's highest three years from 1986 to 1999 of federal forest monies. Payments of Title I and Title III are distributed by the Office of the State Treasurer. The Title I amount is then divided to be used 50 percent for schools and 50 percent for roads or schools. The Title III money is to be used for county projects. The entire distribution of Titles I and III is distributed after the end of the federal fiscal year. This was extended to be in effect through federal fiscal year 2007.

Interest earnings applied to the receipts while residing in the state treasury are distributed to participating counties based on the corresponding distribution of federal receipts. Cash Management Improvement Act interest monies are the earnings from the federal government for late payments of federal forest monies. *[RCW 28A.520.010, RCW 28A.520.020, and 16 USC 500]*. BARS Code 332.10.68 Title I - Schools and Roads, 332.10.70 Title III – County Projects.

Fire Insurance Premium Tax — By statute, 25 percent of the monies received from the tax on fire insurance premiums are remitted annually by the State Treasurer to each eligible city, town, and fire protection district for credit to its firefighters' pension fund. The amount remitted is determined by the proportion that the number of paid firefighters of a participating city, town, or fire protection district bears to the total participating firefighters statewide. *Note:* This distribution is applicable only to each city, town and fire protection district that maintained firefighters' pension fund prior to the establishment on March 1, 1970, of the Washington Law Enforcement Officers' and Fire Fighters' Retirement System. *[RCW 41.16.050]*. BARS Code 336.06.91 - Fire Insurance Premium Tax.

Flood Control — Each year, 75 percent of monies received from the leasing of lands acquired by the U.S. government for flood control, navigation, and allied purposes, including the development of hydroelectric power, is returned to the state. The State Treasurer distributes these monies back to the counties in which the leased property is located, to be expended in accordance with federal statutes, for the benefit of public schools and public roads or for defraying expenses of county government, including public obligations of levee and drainage districts for flood control and drainage improvements. *[33 USC 701(c)(3)]*. [RCW 36.34.220]. BARS Code 332.12.10 - Federal Flood Control Leases.

Forest Excise Tax — Counties are authorized to impose an excise tax on each person engaging in business as a harvester of timber on private land. The tax, based on the stumpage value of timber harvested for sale or for commercial or industrial use, is credited against the state's excise tax. The Department of Revenue certifies to the State Treasurer the amount of the excise tax collected to be distributed to participating counties each quarter. *[RCW 84.33.041, RCW 84.33.051 and RCW 84.33.081]*. BARS Code 312.10.00 - Private Harvest Tax.

Harbor Leases (Harbor Improvement Receipts) — Income received by the Department of Natural Resources from leased harbor areas and tidelands within a town's limits is returned twice each year by the State Treasurer to the town for water-related improvements. *[RCW 79.92.110]*. BARS Code 336.02.35 - Harbor Leases.

High Capacity Transportation - MVET — Collections of motor vehicle excise tax on all vehicles within the regional transit authority (RTA) are distributed to the RTA to be used solely to provide high-capacity transportation service. Also, a tax not to exceed 2.172 percent upon retail car rentals may be collected for high capacity transportation services. *[RCW 81.104.150 and RCW 81.104.160]*. BARS Code 408.12.00 - High Capacity Transportation (HCT).

High Capacity Transportation - Sales Tax — Collections of sales and use tax on taxable items within the regional transit authority are distributed to the RTA. The tax is limited to a maximum of one percent of the purchase price or 0.9 percent of the purchase price if 0.1 percent sales tax for criminal justice has been imposed in the county. *[RCW 81.104.150 and RCW 81.104.170]*. BARS Code 408.22.00 - High Capacity Transportation (HCT).

Hotel/Motel Lodging (Lodging Excise Tax) — Various taxes are imposed on the cost of lodging at hotels, motels, and similar establishments. On behalf of the Department of Revenue, the State Treasurer distributes these taxes back to the city, town, public facilities district or county of origin to be used for the following purposes: construction of stadium, convention or performing arts facilities; encouraging tourism; visitor and convention promotion and development; and other special purposes as specifically provided by state statute. *[RCW 67.28.180, RCW 67.28.181, RCW 67.40.090, and RCW 67.40.100]*. BARS Code 313.30.00 - Hotel/Motel Tax, BARS Code 313.50.00 - Hotel/Motel Tax - Convention/Trade Center.

Juvenile Criminal Justice — A local option sales tax of 0.1 percent that is collected in addition to retail sales and use taxes by the Department of Revenue. Money is distributed back to the counties to be used for juvenile detention facilities. *[RCW 82.14.350]*. BARS Code 313.72.00 - Juvenile Detention Facilities and Jails.

Liquor Control Board Receipts (Excess Profits) — All license fees, permit fees, penalties, forfeitures, and all other monies, income, or revenue received by the Liquor Control Board are deposited in the Liquor Revolving Account in the State Treasury. Upon certification of amounts from the Liquor Control Board, a quarterly distribution of a portion of this account is made to cities, towns, and counties by the State Treasurer. *Note:* To be eligible to receive its share of liquor taxes and profits, two percent of the total received by each local government must be spent for the support of programs that help deter alcoholism and other drug addictions.. *[RCW 66.08.180, RCW 66.08.190, RCW 66.08.200, RCW 66.08.210, RCW 70.96A.085, and RCW 70.96A.087]*. BARS Code 336.06.95 - Liquor Board Profits.

Liquor Control Board Receipts to Border Areas — Three-tenths of one percent of the above-mentioned excess profits is distributed to qualified border cities and counties based on a formula determined by statute. *[RCW 66.08.190, RCW 66.08.195, RCW 66.08.196, RCW 66.08.200, and RCW 43.63A.190]*. BARS Code 336.06.95 - Liquor Control Board Profits.

Liquor Excise Tax — A percentage of the taxes received from retail sale of liquor is deposited in the Liquor Excise Tax Account in the State Treasury. The monies in this account are distributed quarterly by the State Treasurer, based on population; 20 percent of the monies are remitted to counties and 80 percent to cities and towns. *Note:* To be eligible to receive its share of liquor taxes and profits, two percent of the total received by each local government must be spent for the support of alcoholism and other drug addiction programs. *[RCW 82.08.170]*. BARS Code 336.06.94 – Liquor/Beer Excise Tax.

Local Criminal Justice — Voters in 30 Washington counties have approved propositions to impose a one-tenth of one percent local sales and use tax for criminal justice funding. Ten percent of the monies collected are returned to the county. The remaining 90 percent of the monies collected is distributed back to the county and the cities within the county based on population. Monies received must be expended for criminal justice purposes. *[RCW 82.14.340]*. BARS Code 313.71.00 - Local Retail Sales and Use Tax - Public Safety - Criminal Justice Funding.

Local Government Financial Assistance (LGFA) — Provides financial assistance to local governments to be used for public safety, criminal justice, public health, courts, police, fire protection, and other operations. *[RCW 43.135.060]*. BARS codes 336.04.21, 336.04.22, and 336.04.23 –

Local Government Financial Assistance – Counties (Criminal Justice), Cities (Criminal Justice and Other Operations), and Counties (Public Health).

Local Leasehold Excise Tax/Interest — Cities and counties are authorized to levy a tax on private leases of publicly owned properties of the state, counties, school districts, and other municipal corporations. The purpose of the tax is to compensate governmental units for services provided, such as police and fire protection. By statute the tax is collected by the Department of Revenue, and the State Treasurer distributes to each city and county the amount of tax collected on its behalf. The distribution is made on even numbered months. Interest earnings are distributed in the same proportion and on the same months as the leasehold excise tax. *[RCW 82.29A.090]*. BARS Code 317.20.00 - Leasehold Excise Tax.

Local Real Estate Excise Tax — The legislative authority of any county or city may impose an excise tax on each sale of real property within its boundaries. The local portion of this tax is distributed back to the cities and counties. *[RCW 82.45.180(2)]*. BARS Code 317.34.00 - Real Estate Excise Tax REET1 - First Quarter Percent.

Local Sales and Use Tax/Interest — The governing body of any county or city is authorized to impose an additional sales and use tax, and any county may impose a sales and use tax on retail car rentals within the county, which is collected by the Department of Revenue in conjunction with the state sales and use tax. The State Treasurer distributes every month to each participating county, city, town and public facilities district the amount of this tax collected on its behalf Interest earnings are distributed in the same proportion as the local sales tax. *[RCW 82.14.048, RCW 82.14.049, RCW 82.14.050, and RCW 82.14.060]*. BARS Code 313.10.00 - Local Retail Sales and Use Tax, BARS Code 361.40.00 – Interest on Contracts, Notes, Taxes, Loans and Accounts Receivable.

Maritime Historic Preservation — Volunteer donations can be made to the Maritime Historic Restoration and Preservation Account at the same time a boat is registered. Funds will be distributed equally between the Virginia V Foundation and the Grays Harbor Historical Seaport at the end of each fiscal year. *[RCW 88.02.052 and RCW 88.02.053]*. No BARS Code.

Master License Program — A Department of Licensing program in which portions of the business license fees are consolidated and then distributed back to the city of origin. *[RCW 19.02.070 and RCW 19.02.080]*. BARS Code 321.00.00 - Business Licenses and Permits.

Mental Health — A voter approved tax of 0.1 percent to be used for providing new or expanded chemical dependency or mental health treatment services and for therapeutic court programs. *{RCW 72,14,469}*, BARS Code 313,14,00 – Chemical Dependency/Mental Health Services Tax.

Military Forest Receipts (Public Law 97-99) — The State Treasurer receives from the federal government and remits to counties a percentage of net proceeds on the sale of timber and forest products from military installations. Fifty percent of the monies distributed are to be used for public schools and the remaining fifty percent for public roads. *[Chapter 12, Laws of 1983, Section 19 (Uncodified), 10 USC 2665(e)]*. BARS Code 332.12.00 - Military Forest Yield.

Mineral Leasing — The state's 50 percent share of oil and gas pipeline rights-of-way receipts are distributed to counties. *[Section 35 of the Mineral Leasing Act of 2/25/20]*. BARS Code 332.00.00 - Federal Entitlements, Impact Payments, and In-Lieu Taxes.

Monorail — An excise tax on motor vehicles, license fees, and/or property tax approved by the voters of the district to be used for a public monorail transportation system. It was first distributed in July 2003. *[RCW 84.52.010 & 84.52.052]*. BARS Code 408.18 – Monorail Special Excise Tax.

Motor Vehicle Fuel Tax — This tax is imposed on the sale of motor vehicle fuels. The State Treasurer distributes monthly the amounts specified by statute to cities, towns, and counties to be used for road, street, and highway purposes. *[RCW 46.68.090, RCW 46.68.110, RCW 46.68.120, RCW 46.68.122, and RCW 46.68.124]*. BARS Code 336.00.87 - Motor Vehicle Fuel Tax - City Street, BARS Code 336.00.88 - Motor Vehicle Fuel Tax - Arterial Streets (Highways), BARS Code 336.00.89 - Motor Vehicle Fuel Tax - County Road.

Natural/Manufactured Gas Use Tax — The governing body of any city may impose a use tax for the privilege of using natural gas or manufactured gas in that city as a consumer. The Department of Revenue administers and collects the natural/manufactured gas use tax. The State Treasurer, upon certification from the Department of Revenue, remits amounts due to local governments. *[RCW 82.14.230]*. BARS Code 313.60.00 - Natural Gas Use Tax.

Nonresident Vessel Fees (Nonresident Boating Fees) — Nonresident vessel owners must pay a fee for an identification document. The money is distributed annually back to the counties of origin to be used for approved boating safety programs. *[RCW 88.02.045]*. BARS Code 336.00.84 – Vessel Registration Fees

Prosecuting Attorneys' Salaries — State law provides that half the salary of each county prosecuting attorney shall be paid by the state. Monies are distributed monthly by the State Treasurer to the counties. Each county must notify the State Treasurer annually of its prosecuting attorney's salary. Beginning July 2008, each county prosecuting attorney is paid one-half the salary of a superior court judge. *[RCW 36.17.020]*. BARS Code - 334.00.11 - State Grants - Legislature & its Committees.

Public Facilities District Funding — Four (4) monthly distributions to King County for the funding of the new baseball stadium. *[RCW 82.14.360 and RCW 46.16.313]*.

1) Public Facilities District Sales Tax
BARS Code 313.13.00 - Local Retail Sales & Use Taxes.

2) Public Facilities District Restaurant Tax
BARS Code 313.11.00 - Local Retail Sales & Use Taxes.

3) Public Facilities District Rental Car Tax
BARS Code 313.12.00 - Local Retail Sales & Use Taxes.

4) Public Facilities District License Plate Fees
BARS Code 336.00.81 - Local Vehicle License Fees.

Public Facility Local Share — A locally enacted, voter approved, 0.1 percent sales and use tax to be used for sports or entertainment facilities. *[RCW 82.14.048]*. BARS Code 313.10 – Local Retail Sales and Use Tax.

Public Facility State Share — Cities or counties may impose a sales and use tax of not more than 0.033 percent for a new regional center or improvement or rehabilitation of an existing regional center, which shall be credited against the state share of the sales and use tax. Thirty-three percent of the money collected must be matched from other sources. These monies are to be used for the public facility district. Also, a sales and use tax not to exceed 0.025 percent may be imposed for a regional center to be used for community events and artistic, musical, theatrical, or other cultural exhibitions; this shall be credited against the state share *[RCW 82.14.39 and RCW 82.14.485]*. BARS Code 313.19.00 - Public Facilities Sales and Use Tax.

Public Safety Tax — A voter approved sales and use tax of not more than 0.3 percent that is to be used for criminal justice and public health purposes. The distribution is made 60% to the county and 40% to the cities within the county on a per capita basis. [RCW 82.14.450]. BARS Code 313.73.00 - Public Safety.

Public Transportation Tax — The law provides that upon approval by the voters of a municipality, a sales and use tax may be imposed for public transportation systems. Revenues collected in this manner are distributed monthly to transit districts and public transportation benefit areas by the State Treasurer on behalf of the Department of Revenue. *[RCW 82.14.045]*. BARS Code 313.21.00 - Public Transportation Systems.

Public Utility District Privilege Tax — This tax is collected by the Department of Revenue from public utility districts that operate facilities for generating, distributing, and/or selling electrical energy. Each year, the State Treasurer, upon certification from the Department of Revenue, distributes a portion of this tax to cities, towns, counties, fire protection districts, and library districts. *[RCW 54.28.020, RCW 54.28.025, RCW 54.28.050, and RCW 54.28.055]*. BARS Code 335.00.91 - PUD Privilege Tax.

Real Estate Excise Tax Electronic Technology Account — Fees from the real estate excise tax collected by the counties. 75% of the total amount is distributed equally to each county and 25% is distributed in direct proportion to the county's total population. The funds are to be used for development, implementation, and maintenance of an electronic processing and reporting system for real estate excise tax affidavits. *{RCW 82.45.180 (2)}*. BARS Code 336.00.97 REET Electonic Technology.

Refunds to Counties (Capron Act and Ferry Refunds) — (1) Refunds of motor vehicle taxes are distributed to certain counties by the State Treasurer based on information from the Department of Licensing. Those counties composed entirely of islands (Island and San Juan Counties) that: (a) have neither a fixed physical connection with the mainland nor any state highways on any of the islands of which they are composed receive the balance after expenses of all motor vehicle license fees and fuel taxes paid by their residents; and (b) that have either a fixed physical connection with the mainland or state highways on any of the islands of which they are composed, receive one-half, after expenses, of the motor vehicle license fees and fuel taxes paid by their residents. These refunds provide additional funds for the maintenance of public roads. *[RCW 46.68.080]* (2) The Department of Transportation is authorized by statute to enter into agreements with Pierce, Skagit, and Whatcom Counties to provide partial reimbursement for annual fiscal year deficits incurred, if any, in the operation and maintenance of county-owned ferry systems. Upon receipt of properly executed vouchers from the counties, the Department of Transportation directs the State Treasurer to distribute authorized amounts to

Pierce, Skagit, and Whatcom Counties. *[RCW 47.56.725]*. BARS Code 335.00.84 - Capron Refunds (Island and San Juan Counties), BARS Code 336.00.92 – Motor Vehicle Fuel Tax - County Ferries.

Rural Counties Sales and Use Tax — Eligible rural counties may impose a local sales and use tax, not to exceed 0.08 percent, which shall be credited against the state share of the sales and use tax. *[RCW 82.14.370]*. BARS Code 313.18.00 – Rural County Sales and Use Tax

School Apportionment and Grants (OSPI Schools and Grants) — The Legislature has provided that the state will fully fund its educational system for grades K-12. Each month the Office of the Superintendent of Public Instruction certifies to the State Treasurer the amounts to be distributed to counties for educational service districts. OSPI also requested the State Treasurer to transmit federal grant monies to certain institutions of higher education. *[RCW 28A.510.250]*. No BARS Code.

Streamlined Mitigation Sales and Use Tax — Money collected by the Department of Revenue from retailers for sales and use taxes based on the destination of sales. [RCW 82.14.500]. BARS Code 336.00.99.

Taylor Grazing (Federal Grazing Receipts) — The federal government remits to the State Treasurer a percentage of monies collected as grazing fees on federally owned lands in the state. These monies are received following the end of the federal fiscal year and are remitted back to the counties of origin. *[43 USC 315(I)]*. BARS Code 332.15.21 - Taylor Grazing Leases.

Tourism Promotion Areas/Interest — A charge collected by lodging businesses to be used entirely for tourism promotion. *[RCW 35.101]*. BARS Code 318.10.00 – Tourism Promotion Charges.

Vessel Registration Fees (Boating Safety and Education Program) — Fiscal year vessel registration fees in excess of $1.1 million collected by the Department of Licensing are distributed annually to those counties that have approved programs for boating safety, education, and law enforcement. Allocation is based on the numbers of registered vessels by county of moorage. The Washington State Parks and Recreation Commission is responsible for program approval. *[RCW 88.02.040]*. BARS Code 336.00.84 - Vessel Registration Fees.

Zoo and Parks — A metropolitan park district and a city of a particular size may jointly request a sales and use tax of not more than 0.1 percent to be used for zoo, aquarium, and wildlife preservation and display facilities. Voters within the county must approve this tax. *[RCW 36.29.200, 82.14.400]*. BARS Code 313.17.00 – Zoo, Aquarium and Wildlife Facilities Sales and Use Tax.