



MONROE CITY COUNCIL

Agenda Bill No. 19-191

SUBJECT:	House Bill 1406: Authorizing a City or County to Collect a Sales and Use Tax Credit Against the State Sales Tax for Affordable or Supportive Housing
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DATE:	DEPT:	CONTACT:	PRESENTER:	ITEM:
09/17/2019	Administration	Deborah Knight	Deborah Knight	Discussion Items #1

Discussion: 09/17/2019; 08/27/2019 (Legislative Affairs Committee)

- Attachments:**
1. AWC "Implementing HB 1406"
 2. House Bill Report HB 1406

REQUESTED ACTION: Review and discuss whether to adopt a "Resolution of Intent" by the January 31, 2020, deadline to implement HB 1406 to support affordable housing and rental assistance programs for up to twenty years.

POLICY CONSIDERATION

The purpose of this agenda bill is to introduce House Bill 1406 and get City Council feedback on implementing HB 1406 and other tax measures to fund affordable housing, chemical dependency, and mental health services.

House Bill 1406 requires the City Council to adopt a "resolution of intent" between July 28, 2019, and January 31, 2020, in order to receive a portion of the state's sales tax for affordable housing and rental assistance programs for twenty years.

There are two policy questions:

1. *Does the City Council want to implement HB 1406 before January 31, 2020?*
2. *Does the City Council want to implement a qualifying local tax before July 31, 2020?*

The City Council Legislative Affairs Committee discussed the issue at its August 27, 2019, meeting and provided direction to the Mayor Thomas and City Staff to bring back the issue at a Council study session for further discussion.

DESCRIPTION/BACKGROUND

In the 2019 legislative session the state approved a revenue sharing program for local governments (cities and counties) by providing up to a 0.0146 percent local sales and use tax credited against the state sales tax for affordable housing and rental assistance (Attachment A).

This sales tax option is actually a credit against the state sales tax rate of 6.5 percent, so it **will not** increase the tax rate for consumers. However, cities, towns, and counties have a limited time to take advantage of this option and must act rather quickly if they wish to participate.

The Association of Washington Cities estimates the City of Monroe would receive approximately \$45,000 (Attachment B) if the City Council adopts an ordinance by the July 27, 2020, deadline to implement the program.

The City is eligible to receive between 0.0073 and 0.0146 percent of the state sales tax. The exact amount received depends the local economy and:

1. Whether the City implements a "qualifying local tax" by July 31, 2020, which includes an "affordable housing levy"; "sales tax for chemical dependency and mental health services"; or "property tax levy for affordable housing".

2. Whether Snohomish County takes action to levy its share of the tax credit.

There are two scenarios under which the city would receive the full amount of the 0.0146 percent tax credit under HB 1406:

1. City Adopts Qualifying Local Tax: a) One percent sales tax for affordable housing under HB 2263; or; b) the City implements an affordable housing levy under RCW 84.52.105; c) or the City implements a sales tax for chemical dependency and mental health services (RCW 82.14.460); d) or the City levies a property tax under RCW 84.55.050 for affordable housing.
2. Snohomish County declares it will not levy the tax or does not adopt a resolution of intent by February 1, 2020; and city does not adopt qualifying local tax.

What Is a Qualifying Local Tax?

A “qualifying local tax” (QLT) is a local property or sales tax that a City has imposed, separately from SHB 1406, to address affordable housing or related issues. This provision within the bill *only applies to cities and towns*, and it allows them to double the sales tax credit. **The qualifying local tax is a “multiplier” that gives the City access to double the tax credit even when the County chooses to participate in the program.**

The QLT options are:

- An affordable housing levy ([RCW 84.52.105](#));
- A sales and use tax for affordable housing ([RCW 82.14.530](#));
- A levy lid lift ([RCW 84.55.050](#)) that is restricted solely to affordable housing; or
- A mental health and chemical dependency sales tax ([RCW 82.14.460](#)), which is only authorized by statute for those cities of at least 30,000 population located within Pierce County.

All of the qualifying local taxes require voter approval with a simple majority vote (with the exception of the mental health and chemical dependency sales tax) and may be presented at any special, primary, or general election.

Adopting 1406

To receive the affordable housing sales tax credit, the City Council must:

- **Pass a resolution of intent by January 27, 2020**, that indicates intention to impose the sales tax credit at the maximum capacity by a simple majority vote of the legislative body. *This is the single most important step in being able to receive this sales tax credit option.* If this deadline is missed, there are no other opportunities to access the tax.
- **Adopt legislation to authorize by July 27, 2020**, to impose the maximum capacity of the affordable sales tax credit. This step must be completed in order to continue to access this sales tax credit whether you decide to impose a qualifying local tax or not.

Using Funds from HB1406

The City of Monroe may use funds distributed through HB 1406 for:

1. Acquiring, rehabilitating, or constructing affordable housing (> 60 percent AMI), which may include new units within an existing structure or facilities providing supportive housing services under [RCW 71.24.385](#) (behavioral health organizations);
2. Operations and maintenance costs of new units of affordable or supportive housing.
3. Rental assistance to tenants that are at or below 60 percent of the median income.
4. Financing loans or grants to nonprofit organization or public housing authorities to carry out the purposes of the bill and may pledge the tax proceeds from HB 1406 for repayment of bonds in accordance with debt limitations imposed by the state constitution or statute.

Additionally, any participating city or county may enter into an interlocal agreement with other cities, counties, and/or housing authorities to pool and allocate the tax revenues received under SHB 1406 to fulfill the intent of the legislation.

FISCAL IMPACTS

The Association of Washington Cities estimates the City of Monroe would receive approximately \$45,000 (Attachment B) from HB 1406 if the City Council adopts an ordinance by the July 27, 2020, deadline to implement the program.

According to Municipal Research,¹ the Department of Revenue (DOR) typically requires a seventy-five day notice for sales tax rate changes, but this is not a new sales tax and therefore will only require a thirty-day wait period.

The credit will take effect on the first day of the month following the thirty-day period ([RCW 82.14.055\(2\)](#)).

For example, if the City adopts the resolution of intent and then the enabling legislation (ordinance/resolution) during September 2019, the tax will take effect on November 1. The sales tax revenues from November will be remitted by retailers to DOR by the 25th of the following month (December), and the City will receive its first distribution of this tax credit on its end-of-month January disbursement from the State Treasurer's office.

Cities that have a qualifying local tax in place, will receive the full credit of 0.0146 percent as soon as they adopt the enacting ordinance.

All other cities and towns that have adopted the enacting ordinance, will collect a tax credit of 0.0073 percent until a ballot measure for a qualifying local tax has passed.

TIME CONSTRAINTS

- HB 1406: Pass a resolution of intent by January 27, 2020, and adopt an ordinance to authorize by July 27, 2020.
- Qualifying Local Sales Tax: Adopt a Qualifying Local Sales Tax by July 31, 2020.

Deciding to present a qualifying local tax before the voters in order to gain the full tax credit will require some timing considerations, as the legislation requires that the qualifying local tax must be "instated" (which DOR is interpreting to mean "approved by voters") within twelve months of the effective date of SHB 1406.

This deadline is July 27, 2020. The deadline for placement on the general election ballot has past (August 6), and the only other elections before the July 2020 deadline are the special elections in February and April.

ALTERNATIVES TO REQUESTED ACTION

- Discuss HB 1406 and Qualifying Local Sales Tax options.
- Direct Mayor and City Staff to bring back one or more options for discussion at the next City Council Finance/Human Resources Committee meeting.
- Direct Mayor and City Staff to bring a Resolution of Intent to the city council for action.
- Direct Mayor and City Staff to bring the alternatives to the Homelessness Policy Advisory Committee or Affordable Housing Committee for discussion and recommendations.

¹ (MRSC <http://mrsc.org/Home/Stay-Informed/MRSC-Insight/July-2019/SHB-1406-Affordable-Housing-Sales-Tax-Credit.aspx>)



Implementing HB 1406

2019

Don't miss out on up to 20 years of shared revenue for affordable housing

In the 2019 legislative session, the state approved a local revenue sharing program for local governments by providing up to a 0.0146% local sales and use tax credited against the state sales tax for housing investments, available in increments of 0.0073%, depending on the imposition of other local taxes and whether your county also takes advantage. The tax credit is in place for up to 20 years and can be used for acquiring, rehabilitating, or constructing affordable housing; operations and maintenance of new affordable or supportive housing facilities; and, for smaller cities, rental assistance. The funding must be spent on projects that serve persons whose income is at or below sixty percent of the area median income. Cities can also issue bonds to finance the authorized projects.

This local sales tax authority is a credit against the state sales tax, so it does not increase the sales tax for the consumer. There are tight timelines that must be met to access this funding source – the first is January 31, 2020 to pass a resolution of intent. The tax ordinance must then be adopted by July 27, 2020 to qualify for a credit.

The following information is intended to assist your city in evaluating its options and timelines. It is not intended as legal advice. Check with your city's legal counsel and/or bond counsel for specific questions on project uses and deadlines for implementation.

Deadlines to participate:

- Resolution to levy tax credit: July 28, 2019 – January 31, 2020
- Ordinance to levy the tax credit: By July 27, 2020
- Adopt "qualifying local tax" (optional): By July 31, 2020

Eligibility to receive shared revenues

- The state is splitting the shared resources between cities and counties. However, cities can receive both shares if they have adopted a "qualifying local tax" by July 31, 2020. Qualifying taxes are detailed below. Cities who are levying a "qualifying local tax" by July 28, 2019, the effective date of the new law, will receive both shares immediately once they impose the new sales tax credit.
- If a city does not implement a qualifying local tax by the deadline, they can still participate in the program if they meet the other deadlines but will be eligible for a lower credit rate.
- A city can adopt the sales tax credit before designating how the funds will be used once collected.

Qualifying local taxes

The following are considered "qualifying local taxes" and, if levied, give the city access to both shares of the tax credit (i.e. 0.0146% rate instead of the single share rate of 0.0073%):

- Affordable housing levy (property tax) under RCW 84.52.105
- Sales and use tax for housing and related services under RCW 82.14.530. The city must have adopted at least half of the authorized maximum rate of 0.001%.
- Sales tax for chemical dependency and mental health (optional .1 MIDD) under RCW 82.14.460
- Levy (property tax) authorized under RCW 84.55.050, if used solely for affordable housing

Think of the "qualifying local tax" as a multiplier or "doubler." It gives the city access to double the tax credit even when the county chooses to participate in the program.

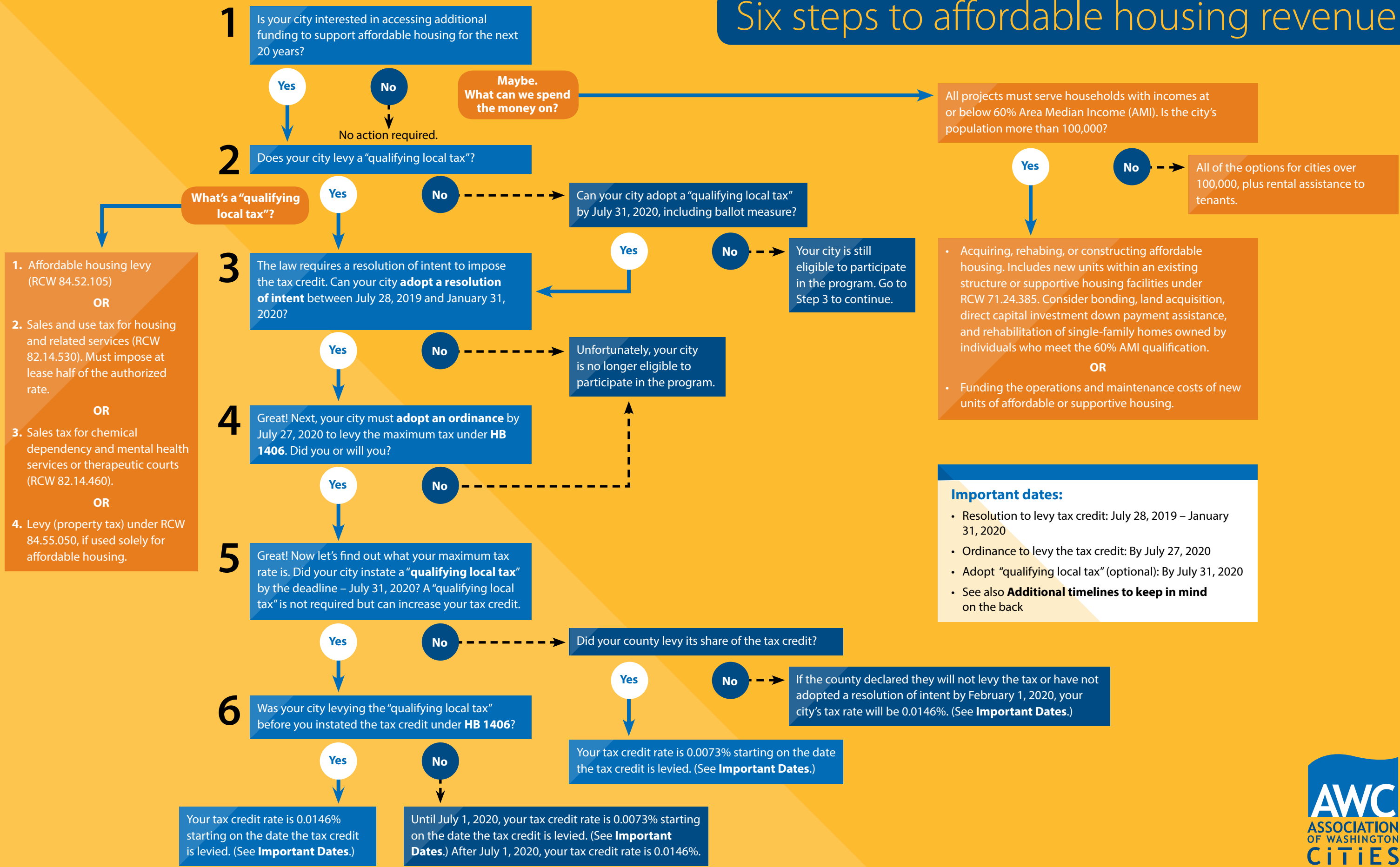
Contact:

Carl Schroeder
Government Relations Advocate
carls@awcnet.org

Shannon McClelland
Legislative & Policy Analyst
shannonm@awcnet.org



Six steps to affordable housing revenue



Tax credit rate examples

Max tax credit rate under HB 1406	City with qualifying local tax	City without qualifying local tax	City doesn't levy a tax credit, county does participate	County doesn't participate, city participates but doesn't have a qualifying tax.*
City	0.0146%	0.0073%	0.0%	July 2020: 0.0%
County	0.0%	0.0073%	0.0146%	0.0%

*We believe that this was an error in bill drafting. Please let us know if you are in this situation. We can work to address it in future legislative sessions.

Eligible uses of the funds:

1. Projects must serve those at or below 60% AMI.
2. Acquiring, rehabilitating, or constructing affordable housing, which may include new units of affordable housing within an existing structure or facilities providing supportive housing services. In addition to investing in traditional subsidized housing projects, this authority could potentially be used to provide for land acquisition, down payment assistance, and home repair so long as recipients meet the income guidelines.
3. Funding the operations and maintenance costs of new units of affordable or supportive housing.
4. For cities with a population under 100,000, the funds can also be used for rental assistance to tenants.

Additional timelines to keep in mind:

1. Department of Revenue (DOR) requires 30-days-notice of adoption of sales tax credits. The credit will then take effect on the first day of the month following the 30-day period.
2. If your city is adopting a "qualifying local tax", DOR requires 75-days-notice of adoption of sales tax increases. Local sales tax increases may only take effect on the first day of the first, second, or third quarter – not the fourth (April 1, July 1, or October 1).
3. If your city is adopting a "qualifying local tax" remember to factor in the ballot measure process into the timeline, as these must be approved by the voters.
4. If you are intending to bond the revenues for a project under this authority, check with your legal counsel and bond counsel about other deadlines that may apply to your city.

Frequently asked questions:

1. **This program sounds very familiar. Didn't a local option, affordable housing sales tax law pass a few years ago?** Yes, but the new law has important differences. The Legislature passed HB 2263 in 2015 that authorized cities and towns to levy up to a 0.1% sales tax for affordable housing—

but, importantly, only after voter approval. This sales tax levy is considered a "qualifying local tax" under HB 1406. Another important distinction is that the affordable housing sales tax from 2015 is an additional tax on the consumer, and not a credit on an existing state-imposed tax.

2. **Do we have to levy a "qualifying local tax" to participate?** No. Your city is still eligible to participate in the program, but your tax credit rate will depend on whether the county participates in the program. See *Tax credit rate examples* chart to the left.
3. **Do we only have access to the program if the county declines to participate?** No. A city can participate, and receive funds, even if the county participates. Unfortunately, if your city does not impose a "qualifying local tax" by the deadline and your county declines to participate, then you will not have access to funds after the first year, due to a drafting error in the bill. We don't anticipate this scenario to occur, but please let us know if you find yourself in that situation. We will work with the Legislature to address it if this proves problematic. In all cases you must meet the program deadlines to participate. See *Deadlines to participate*.
4. **Does it make a difference at all if our county participates?** Only if you have not adopted a "qualifying local tax." If you have adopted a "qualifying local tax" you can access the higher credit rate regardless of county participation. If you don't have a "qualifying local tax" then you can only access the higher rate if the county does not participate.
5. **How is "rental assistance" defined? Does that include rent vouchers?** The term "rental assistance" is not defined in the chapter 82.14 RCW; however, both federal and state housing programs use the term "rental assistance" to mean providing rent, security deposits, or utility payment assistance to tenants.
6. **Can we pool our revenue with another entity? Can we issue bonds or use the money to repay bonds?** Yes! Cities can enter into an interlocal agreement with other local governments or a public housing authority to pool tax receipts, pledge tax collections to bonds, allocating collected taxes to authorized affordable housing expenditures, or other agreements authorized under chapter 39.34 RCW. Cities may also use the tax credit revenue to issue or repay bonds in order to carry out the projects authorized under the new law.
7. **Is the amount of tax credit we receive limited only by the amount of sales tax collected per year?** No. The maximum amount will be based on state fiscal year 2019 sales.
8. **Does the tax credit program expire?** Yes, the tax expires 20 years after the date on which the tax is first levied.

Contact:

Carl Schroeder
Government Relations Advocate
carls@awcnet.org

Shannon McClelland
Legislative & Policy Analyst
shannonm@awcnet.org





Taxable Retail Sales in All Cities, Towns, and Counties for Q2 2018-Q1 2019 for Estimation of Potential Affordable Housing Revenues Under SHB 1406

This file contains the taxable retail sales for all cities, towns, and counties in Washington State, as well as estimates for the maximum amount of revenue that can be generated if each jurisdiction chooses to participate in the new affordable housing sales tax credit under SHB 1406, effective July 28, 2020.

IMPORTANT: The amounts shown here are estimated *maximum* distributions only. Actual distributions will depend on taxable retail sales within each jurisdiction state fiscal year. The estimated maximum distributions presented here are based on taxable retail sales for Q2 2018-Q1 2019 (April 1, 2018-March 31, 2019). The distribution caps will be determined by the taxable retail sales in state fiscal year 2018 (July 1, 2018-June 30, 2019). At the time this spreadsheet was created, data on taxable retail sales from Q2 2019 (April 1-June 30, 2019) was not yet available.

There are three (3) tabs in this worksheet:

- **Overview** – the sheet you're reading right now
- **Cities** – Taxable retail sales and estimated distribution caps for all cities and towns
- **Counties** – Taxable retail sales and estimated distribution caps for *unincorporated counties only*. For data on any cities within the county, refer to the Cities tab.

Last updated August 8, 2019

Source:

[Washington Department of Revenue, Local Retail Sales 2018](#)

[Washington Department of Revenue, Local Retail Sales 2019](#)

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Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Aberdeen	Grays Harbor	109,523,788	119,816,485	120,347,473	111,795,928	461,483,674	\$33,688	\$673,766	\$67,377	\$1,347,532
Airway Heights	Spokane	65,093,829	65,163,152	63,725,761	62,691,232	256,673,974	\$18,737	\$374,744	\$37,474	\$749,488
Albion	Whitman	481,309	252,619	427,606	449,125	1,610,659	\$118	\$2,352	\$235	\$4,703
Algona	King	7,649,731	8,280,480	10,159,326	9,215,198	35,304,735	\$2,577	\$51,545	\$5,154	\$103,090
Almira	Lincoln	576,565	772,254	725,552	486,005	2,560,376	\$187	\$3,738	\$374	\$7,476
Anacortes	Skagit	156,141,084	162,432,760	133,533,100	118,513,406	570,620,350	\$41,655	\$833,106	\$83,311	\$1,666,211
Arlington	Snohomish	142,556,794	145,609,885	150,253,526	143,614,817	582,035,022	\$42,489	\$849,771	\$84,977	\$1,699,542
Asotin	Asotin	2,536,113	2,353,683	2,551,509	2,149,212	9,590,517	\$700	\$14,002	\$1,400	\$28,004
Auburn	King	476,156,635	494,584,222	499,201,608	450,314,575	1,920,257,040	\$140,179	\$2,803,575	\$280,358	\$5,607,151
Auburn	Pierce	22,539,902	21,599,526	24,384,287	21,997,543	90,521,258	\$6,608	\$132,161	\$13,216	\$264,322
Bainbridge Island	Kitsap	139,397,135	151,902,732	156,759,056	134,549,498	582,608,421	\$42,530	\$850,608	\$85,061	\$1,701,217
Battle Ground	Clark	92,855,499	96,434,395	97,061,107	85,657,377	372,008,378	\$27,157	\$543,132	\$54,313	\$1,086,264
Beaux Arts Village	King	1,961,779	2,371,521	2,220,450	1,961,254	8,515,004	\$622	\$12,432	\$1,243	\$24,864
Bellevue	King	1,951,702,659	2,114,138,995	2,340,916,594	1,923,130,816	8,329,889,064	\$608,082	\$12,161,638	\$1,216,164	\$24,323,276
Bellingham	Whatcom	733,064,038	770,952,409	761,718,035	653,544,475	2,919,278,957	\$213,107	\$4,262,147	\$426,215	\$8,524,295
Benton City	Benton	10,668,638	11,384,001	10,307,974	9,335,462	41,696,075	\$3,044	\$60,876	\$6,088	\$121,753
Bingen	Klickitat	15,101,317	18,330,160	21,142,143	9,580,277	64,153,897	\$4,683	\$93,665	\$9,366	\$187,329
Black Diamond	King	17,974,388	20,231,210	26,254,140	20,330,765	84,790,503	\$6,190	\$123,794	\$12,379	\$247,588
Blaine	Whatcom	51,653,962	58,953,151	52,727,291	48,247,684	211,582,088	\$15,445	\$308,910	\$30,891	\$617,820
Bonney Lake	Pierce	155,509,839	176,496,529	179,622,788	147,388,860	659,018,016	\$48,108	\$962,166	\$96,217	\$1,924,333
Bothell	King	184,001,146	179,094,655	197,705,057	184,159,316	744,960,174	\$54,382	\$1,087,642	\$108,764	\$2,175,284
Bothell	Snohomish	189,233,290	168,816,694	180,004,477	177,969,088	716,023,549	\$52,270	\$1,045,394	\$104,539	\$2,090,789
Bremerton	Kitsap	262,673,232	267,227,480	262,735,793	245,571,474	1,038,207,979	\$75,789	\$1,515,784	\$151,578	\$3,031,567
Brewster	Okanogan	13,896,199	17,097,125	14,383,648	12,333,393	57,710,365	\$4,213	\$84,257	\$8,426	\$168,514
Bridgeport	Douglas	2,297,221	2,435,320	2,257,979	3,158,879	10,149,399	\$741	\$14,818	\$1,482	\$29,636
Brier	Snohomish	9,392,201	9,696,892	10,569,064	9,439,241	39,097,398	\$2,854	\$57,082	\$5,708	\$114,164
Buckley	Pierce	28,617,565	36,213,221	34,263,710	31,965,782	131,060,278	\$9,567	\$191,348	\$19,135	\$382,696
Bucoda	Thurston	681,801	480,076	484,243	459,668	2,105,788	\$154	\$3,074	\$307	\$6,149
Burien	King	227,627,896	220,455,696	218,151,611	198,262,027	864,497,230	\$63,108	\$1,262,166	\$126,217	\$2,524,332
Burlington	Skagit	257,036,548	267,406,136	258,000,412	221,742,498	1,004,185,594	\$73,306	\$1,466,111	\$146,611	\$2,932,222
Camas	Clark	103,745,424	109,681,580	102,032,308	83,227,697	398,687,009	\$29,104	\$582,083	\$58,208	\$1,164,166
Carbonado	Pierce	1,078,171	1,542,833	1,944,716	2,554,871	7,120,591	\$520	\$10,396	\$1,040	\$20,792
Carnation	King	13,170,224	15,270,242	13,261,651	9,187,430	50,889,547	\$3,715	\$74,299	\$7,430	\$148,597
Cashmere	Chelan	14,775,049	18,226,691	17,986,569	13,951,697	64,940,006	\$4,741	\$94,812	\$9,481	\$189,625
Castle Rock	Cowlitz	12,406,746	13,836,826	12,569,288	12,266,648	51,079,508	\$3,729	\$74,576	\$7,458	\$149,152
Cathlamet	Wahkiakum	3,831,730	4,258,316	3,779,026	3,236,906	15,105,978	\$1,103	\$22,055	\$2,205	\$44,109
Centralia	Lewis	100,034,880	116,387,197	117,252,832	125,582,651	459,257,560	\$33,526	\$670,516	\$67,052	\$1,341,032
Chehalis	Lewis	145,980,136	148,148,184	145,375,278	131,733,116	571,236,714	\$41,700	\$834,006	\$83,401	\$1,668,011
Chelan	Chelan	55,666,379	72,224,867	45,993,020	34,453,494	208,337,760	\$15,209	\$304,173	\$30,417	\$608,346
Cheney	Spokane	45,747,560	50,178,220	50,345,073	42,228,166	188,499,019	\$13,760	\$275,209	\$27,521	\$550,417
Chewelah	Stevens	10,744,441	10,847,823	11,214,762	8,647,691	41,454,717	\$3,026	\$60,524	\$6,052	\$121,048
Clarkston	Asotin	66,131,625	70,994,271	71,804,744	63,174,336	272,104,976	\$19,864	\$397,273	\$39,727	\$794,547
Cle Elum	Kittitas	28,702,873	35,618,479	30,356,188	21,916,925	116,594,465	\$8,511	\$170,228	\$17,023	\$340,456
Clyde Hill	King	19,468,795	22,455,198	23,900,065	22,817,386	88,641,444	\$6,471	\$129,417	\$12,942	\$258,833
Colfax	Whitman	14,087,562	14,617,396	13,356,785	12,615,514	54,677,257	\$3,991	\$79,829	\$7,983	\$159,658
College Place	Walla Walla	40,898,936	37,347,078	36,899,176	31,298,157	146,443,347	\$10,690	\$213,807	\$21,381	\$427,615
Colton	Whitman	650,124	725,781	679,667	613,251	2,668,823	\$195	\$3,896	\$390	\$7,793
Colville	Stevens	58,903,245	60,970,821	63,213,478	50,127,524	233,215,068	\$17,025	\$340,494	\$34,049	\$680,988
Conconully	Okanogan	630,806	693,799	521,429	319,542	2,165,576	\$158	\$3,162	\$316	\$6,323
Concrete	Skagit	3,502,422	4,654,232	3,521,129	3,620,744	15,298,527	\$1,117	\$22,336	\$2,234	\$44,672
Connell	Franklin	7,584,807	8,970,005	8,496,173	6,993,926	32,044,911	\$2,339	\$46,786	\$4,679	\$93,571
Cosmopolis	Grays Harbor	6,885,414	5,785,491	5,348,218	5,566,178	23,585,301	\$1,722	\$34,435	\$3,443	\$68,869
Coulee City	Grant	1,908,540	1,891,164	1,709,295	1,756,953	7,265,952	\$530	\$10,608	\$1,061	\$21,217



Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Coulee Dam	Okanogan/Douglas/Grant ¹	2,732,104	2,133,626	2,290,384	1,824,601	8,980,715	\$656	\$13,112	\$1,311	\$26,224
Coupeville	Island	17,004,706	17,836,588	17,907,180	14,682,172	67,430,646	\$4,922	\$98,449	\$9,845	\$196,897
Covington	King	152,880,649	157,216,394	153,495,825	123,567,783	587,160,651	\$42,863	\$857,255	\$85,725	\$1,714,509
Creston	Lincoln	351,725	443,605	532,569	386,113	1,714,012	\$125	\$2,502	\$250	\$5,005
Cusick	Pend Oreille	732,551	665,446	666,638	528,171	2,592,806	\$189	\$3,785	\$379	\$7,571
Darrington	Snohomish	3,590,671	4,141,664	4,331,207	3,438,399	15,501,941	\$1,132	\$22,633	\$2,263	\$45,266
Davenport	Lincoln	7,821,383	8,504,856	8,089,081	6,728,464	31,143,784	\$2,273	\$45,470	\$4,547	\$90,940
Dayton	Columbia	9,800,730	9,244,558	8,651,970	7,535,649	35,232,907	\$2,572	\$51,440	\$5,144	\$102,880
Deer Park	Spokane	32,090,625	30,327,307	28,412,873	23,236,439	114,067,244	\$8,327	\$166,538	\$16,654	\$333,076
Des Moines	King	99,976,819	111,778,476	113,828,316	104,400,883	429,984,494	\$31,389	\$627,777	\$62,778	\$1,255,555
DuPont	Pierce	27,066,099	32,967,035	44,999,840	49,897,523	154,930,497	\$11,310	\$226,199	\$22,620	\$452,397
Duwall	King	30,369,986	30,943,071	32,736,361	26,660,925	120,710,343	\$8,812	\$176,237	\$17,624	\$352,474
East Wenatchee	Douglas	118,321,099	123,482,804	120,329,143	96,591,321	458,724,367	\$33,487	\$669,738	\$66,974	\$1,339,475
Eatonville	Pierce	13,059,511	13,344,675	11,616,284	10,367,452	48,387,922	\$3,532	\$70,646	\$7,065	\$141,293
Edgewood	Pierce	36,166,719	34,950,126	38,907,166	35,807,922	145,831,933	\$10,646	\$212,915	\$21,291	\$425,829
Edmonds	Snohomish	252,958,348	261,452,188	252,572,619	219,656,975	986,640,130	\$72,025	\$1,440,495	\$144,049	\$2,880,989
Electric City	Grant	3,039,574	3,105,061	1,512,348	1,280,317	8,937,300	\$652	\$13,048	\$1,305	\$26,097
Ellensburg	Kittitas	141,841,527	152,995,752	146,963,098	128,515,471	570,315,848	\$41,633	\$832,661	\$83,266	\$1,665,322
Elma	Grays Harbor	23,991,473	23,974,572	21,887,759	20,579,801	90,433,605	\$6,602	\$132,033	\$13,203	\$264,066
Elmer City	Okanogan	219,000	174,665	252,520	225,231	871,416	\$64	\$1,272	\$127	\$2,545
Endicott	Whitman	691,586	795,406	2,228,948	2,681,913	6,397,853	\$467	\$9,341	\$934	\$18,682
Entiat	Chelan	3,199,034	3,254,320	2,863,922	2,701,325	12,018,601	\$877	\$17,547	\$1,755	\$35,094
Enumclaw	King	94,244,325	93,833,754	98,750,793	86,758,311	373,587,183	\$27,272	\$545,437	\$54,544	\$1,090,875
Ephrata	Grant	43,875,767	46,490,940	45,496,915	39,519,633	175,383,255	\$12,803	\$256,060	\$25,606	\$512,119
Everett	Snohomish	753,203,449	763,295,166	798,609,647	709,732,960	3,024,841,222	\$220,813	\$4,416,268	\$441,627	\$8,832,536
Everson	Whatcom	8,176,377	10,233,011	9,511,296	8,398,791	36,319,475	\$2,651	\$53,026	\$5,303	\$106,053
Fairfield	Spokane	1,197,261	1,275,637	1,997,233	1,261,405	5,731,536	\$418	\$8,368	\$837	\$16,736
Farmington	Whitman	163,968	183,337	226,535	224,993	798,833	\$58	\$1,166	\$117	\$2,333
Federal Way	King	410,442,868	432,215,702	441,974,358	388,748,763	1,673,381,691	\$122,157	\$2,443,137	\$244,314	\$4,886,275
Ferndale	Whatcom	62,785,613	62,009,819	66,049,341	63,257,877	254,102,650	\$18,549	\$370,990	\$37,099	\$741,980
Fife	Pierce	268,000,838	258,042,694	233,092,814	221,439,417	980,575,763	\$71,582	\$1,431,641	\$143,164	\$2,863,281
Fircrest	Pierce	12,128,678	12,503,948	14,487,939	12,810,340	51,930,905	\$3,791	\$75,819	\$7,582	\$151,638
Forks	Clallam	15,158,226	17,917,788	15,041,259	13,590,226	61,707,499	\$4,505	\$90,093	\$9,009	\$180,186
Friday Harbor	San Juan	39,092,998	49,374,228	34,691,503	26,533,401	149,692,130	\$10,928	\$218,551	\$21,855	\$437,101
Garfield	Whitman	711,098	742,805	896,685	634,496	2,985,084	\$218	\$4,358	\$436	\$8,716
George	Grant	3,892,709	3,937,241	3,219,001	3,431,102	14,480,053	\$1,057	\$21,141	\$2,114	\$42,282
Gig Harbor	Pierce	206,755,364	212,426,007	209,810,278	175,684,405	804,676,054	\$58,741	\$1,174,827	\$117,483	\$2,349,654
Gold Bar	Snohomish	4,983,146	5,667,121	5,312,435	5,678,477	21,641,179	\$1,580	\$31,596	\$3,160	\$63,192
Goldendale	Klickitat	16,146,971	15,318,226	15,946,537	13,827,726	61,239,460	\$4,470	\$89,410	\$8,941	\$178,819
Grand Coulee	Grant	8,875,082	9,588,749	8,998,674	7,333,961	34,796,466	\$2,540	\$50,803	\$5,080	\$101,606
Grandview	Yakima	32,888,714	29,550,337	33,026,836	29,221,801	124,687,688	\$9,102	\$182,044	\$18,204	\$364,088
Granger	Yakima	4,249,998	4,064,269	3,758,328	3,419,271	15,491,866	\$1,131	\$22,618	\$2,262	\$45,236
Granite Falls	Snohomish	18,762,205	22,463,862	23,772,281	21,197,773	86,196,121	\$6,292	\$125,846	\$12,585	\$251,693
Hamilton	Skagit	1,187,065	1,413,454	1,595,368	2,424,396	6,620,283	\$483	\$9,666	\$967	\$19,331
Harrarh	Yakima	882,671	950,689	734,012	598,404	3,165,776	\$231	\$4,622	\$462	\$9,244
Harrington	Lincoln	594,577	634,051	935,697	570,809	2,735,134	\$200	\$3,993	\$399	\$7,987
Hartline	Grant	245,149	215,908	248,115	236,776	945,948	\$69	\$1,381	\$138	\$2,762
Hatton	Adams	100,788	92,538	151,952	167,918	513,196	\$37	\$749	\$75	\$1,499
Hoquiam	Grays Harbor	20,321,696	21,294,198	23,419,771	23,470,422	88,506,087	\$6,461	\$129,219	\$12,922	\$258,438
Hunts Point	King	3,725,149	3,836,731	4,182,737	3,340,333	15,084,950	\$1,101	\$22,024	\$2,202	\$44,048
Ilwaco	Pacific	4,624,717	7,221,993	5,432,999	5,054,620	22,334,329	\$1,630	\$32,608	\$3,261	\$65,216
Index	Snohomish	409,215	440,114	565,781	312,182	1,727,292	\$126	\$2,522	\$252	\$5,044



Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Ione	Pend Oreille	1,340,585	1,790,795	1,565,686	1,340,224	6,037,290	\$441	\$8,814	\$881	\$17,629
Issaquah	King	428,290,110	439,821,827	448,309,123	364,230,031	1,680,651,091	\$122,688	\$2,453,751	\$245,375	\$4,907,501
Kahlotus	Franklin	331,062	442,239	807,851	296,162	1,877,314	\$137	\$2,741	\$274	\$5,482
Kalama	Cowlitz	16,621,867	17,332,049	14,857,089	12,520,936	61,331,941	\$4,477	\$89,545	\$8,954	\$179,089
Kelso	Cowlitz	71,018,171	73,859,683	72,320,742	66,350,870	283,549,466	\$20,699	\$413,982	\$41,398	\$827,964
Kenmore	King	72,146,184	71,466,337	80,960,120	70,334,176	294,906,817	\$21,528	\$430,564	\$43,056	\$861,128
Kennewick	Benton	547,551,400	576,183,113	581,448,260	490,415,740	2,195,598,513	\$160,279	\$3,205,574	\$320,557	\$6,411,148
Kent	King	639,346,299	655,326,155	662,711,694	629,944,149	2,587,328,297	\$188,875	\$3,777,499	\$377,750	\$7,554,999
Kettle Falls	Stevens	5,596,179	5,912,726	5,861,004	4,571,758	21,941,667	\$1,602	\$32,035	\$3,203	\$64,070
Kirkland	King	686,901,140	725,829,404	742,092,365	676,829,898	2,831,652,807	\$206,711	\$4,134,213	\$413,421	\$8,268,426
Kittitas	Kittitas	2,857,260	3,306,578	2,388,215	2,279,850	10,831,903	\$791	\$15,815	\$1,581	\$31,629
Krupp (Marlin)	Grant	32,748	82,272	87,030	48,432	250,482	\$18	\$366	\$37	\$731
La Center	Clark	7,412,603	8,549,296	9,530,825	8,209,787	33,702,511	\$2,460	\$49,206	\$4,921	\$98,411
La Conner	Skagit	14,161,875	16,844,487	14,506,425	10,892,471	56,405,258	\$4,118	\$82,352	\$8,235	\$164,703
Lacey	Thurston	360,500,006	396,966,199	401,419,854	330,914,713	1,489,800,772	\$108,755	\$2,175,109	\$217,511	\$4,350,218
LaCrosse	Whitman	945,532	1,212,551	1,102,156	836,660	4,096,899	\$299	\$5,981	\$598	\$11,963
Lake Forest Park	King	35,290,161	34,990,168	38,251,211	30,321,439	138,852,979	\$10,136	\$202,725	\$20,273	\$405,451
Lake Stevens	Snohomish	101,177,133	114,735,783	130,844,626	112,001,737	458,759,279	\$33,489	\$669,789	\$66,979	\$1,339,577
Lakewood	Pierce	307,013,612	320,732,721	341,021,162	321,282,669	1,290,050,164	\$94,174	\$1,883,473	\$188,347	\$3,766,946
Lamont	Whitman	72,489	44,603	78,948	67,637	263,677	\$19	\$385	\$38	\$770
Langley	Island	12,322,089	14,895,321	12,443,107	10,251,888	49,912,405	\$3,644	\$72,872	\$7,287	\$145,744
Latah	Spokane	199,427	229,015	1,095,327	711,691	2,235,460	\$163	\$3,264	\$326	\$6,528
Leavenworth	Chelan	49,414,735	62,425,921	64,171,877	38,714,474	214,727,007	\$15,675	\$313,501	\$31,350	\$627,003
Liberty Lake	Spokane	110,117,191	103,284,934	93,541,808	82,690,766	389,634,699	\$28,443	\$568,867	\$56,887	\$1,137,733
Lind	Adams	959,286	1,141,267	1,165,721	849,494	4,115,768	\$300	\$6,009	\$601	\$12,018
Long Beach	Pacific	17,565,546	24,307,244	15,712,938	16,656,436	74,242,164	\$5,420	\$108,394	\$10,839	\$216,787
Longview	Cowlitz	256,021,979	261,888,856	262,109,020	230,399,089	1,010,418,944	\$73,761	\$1,475,212	\$147,521	\$2,950,423
Lyman	Skagit	735,040	1,005,049	982,735	918,577	3,641,401	\$266	\$5,316	\$532	\$10,633
Lynden	Whatcom	80,052,888	84,248,067	76,218,946	68,250,421	308,770,322	\$22,540	\$450,805	\$45,080	\$901,609
Lynnwood	Snohomish	652,800,280	680,814,079	721,783,499	599,440,493	2,654,838,351	\$193,803	\$3,876,064	\$387,606	\$7,752,128
Mabton	Yakima	3,540,626	4,044,217	2,637,554	2,115,843	12,338,240	\$901	\$18,014	\$1,801	\$36,028
Malden	Whitman	70,823	70,487	85,964	103,317	330,591	\$24	\$483	\$48	\$965
Mansfield	Douglas	757,692	579,004	759,504	651,632	2,747,832	\$201	\$4,012	\$401	\$8,024
Maple Valley	King	105,447,697	113,908,533	109,173,651	92,572,353	421,102,234	\$30,740	\$614,809	\$61,481	\$1,229,619
Marcus	Stevens	46,661	143,790	97,154	67,063	354,668	\$26	\$518	\$52	\$1,036
Marysville	Snohomish	291,277,609	317,039,891	340,732,135	290,540,123	1,239,589,758	\$90,490	\$1,809,801	\$180,980	\$3,619,602
Mattawa	Grant	7,559,978	7,756,766	6,195,746	5,600,769	27,113,259	\$1,979	\$39,585	\$3,959	\$79,171
McCleary	Grays Harbor	3,669,920	4,278,283	4,624,662	3,964,619	16,537,484	\$1,207	\$24,145	\$2,414	\$48,289
Medical Lake	Spokane	8,901,345	9,073,221	10,919,038	9,663,245	38,556,849	\$2,815	\$56,293	\$5,629	\$112,586
Medina	King	33,415,175	33,813,882	34,289,494	28,345,745	129,864,296	\$9,480	\$189,602	\$18,960	\$379,204
Mercer Island	King	131,593,875	131,110,694	137,814,620	111,523,907	512,043,096	\$37,379	\$747,583	\$74,758	\$1,495,166
Mesa	Franklin	2,586,340	2,822,229	2,338,377	1,797,685	9,544,631	\$697	\$13,935	\$1,394	\$27,870
Metaline	Pend Oreille	391,443	409,692	683,371	279,071	1,763,577	\$129	\$2,575	\$257	\$5,150
Metaline Falls	Pend Oreille	777,761	937,846	837,992	677,127	3,230,726	\$236	\$4,717	\$472	\$9,434
Mill Creek	Snohomish	90,976,014	82,820,236	85,654,037	77,635,092	337,085,379	\$24,607	\$492,145	\$49,214	\$984,289
Millwood	Spokane	16,215,981	15,633,573	15,403,824	13,948,946	61,202,324	\$4,468	\$89,355	\$8,936	\$178,711
Milton	King	2,037,201	2,661,008	13,012,135	3,079,682	20,790,026	\$1,518	\$30,353	\$3,035	\$60,707
Milton	Pierce	30,242,041	29,397,183	30,738,636	30,004,245	120,382,105	\$8,788	\$175,758	\$17,576	\$351,516
Monroe	Snohomish	154,304,424	160,465,981	160,300,977	139,349,214	614,420,596	\$44,853	\$897,054	\$89,705	\$1,794,108
Montesano	Grays Harbor	14,675,202	16,515,062	15,903,229	14,569,846	61,663,339	\$4,501	\$90,028	\$9,003	\$180,057
Morton	Lewis	8,333,535	9,644,481	9,311,817	7,970,261	35,260,094	\$2,574	\$51,480	\$5,148	\$102,959
Moses Lake	Grant	196,788,387	201,718,788	193,532,916	171,808,550	763,848,641	\$55,761	\$1,115,219	\$111,522	\$2,230,438
Mossyrock	Lewis	2,199,974	2,321,762	2,125,813	1,785,867	8,433,416	\$616	\$12,313	\$1,231	\$24,626



Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Mount Vernon	Skagit	224,967,089	225,808,146	230,392,758	201,963,477	883,131,470	\$64,469	\$1,289,372	\$128,937	\$2,578,744
Mountlake Terrace	Snohomish	67,757,957	64,838,856	70,920,371	73,058,784	276,575,968	\$20,190	\$403,801	\$40,380	\$807,602
Moxee	Yakima	8,170,830	8,758,115	8,151,410	8,670,215	33,750,570	\$2,464	\$49,276	\$4,928	\$98,552
Mukilteo	Snohomish	79,606,669	80,282,909	74,945,796	69,343,476	304,178,850	\$22,205	\$444,101	\$44,410	\$888,202
Naches	Yakima	8,352,109	8,786,557	8,994,338	8,623,818	34,756,822	\$2,537	\$50,745	\$5,074	\$101,490
Napavine	Lewis	10,979,437	12,047,098	10,220,374	9,870,589	43,117,498	\$3,148	\$62,952	\$6,295	\$125,903
Nespelem	Okanogan	510,948	438,970	518,905	437,346	1,906,169	\$139	\$2,783	\$278	\$5,566
Newcastle	King	38,047,922	40,602,151	41,939,802	36,508,715	157,098,590	\$11,468	\$229,364	\$22,936	\$458,728
Newport	Pend Oreille	12,480,310	14,633,945	15,715,745	12,657,164	55,487,164	\$4,051	\$81,011	\$8,101	\$162,023
Nooksack	Whatcom	3,211,948	3,633,976	3,135,260	2,846,753	12,827,937	\$936	\$18,729	\$1,873	\$37,458
Normandy Park	King	18,093,457	18,385,943	19,504,506	16,603,888	72,587,794	\$5,299	\$105,978	\$10,598	\$211,956
North Bend	King	71,025,606	81,635,703	83,430,050	68,567,168	304,658,527	\$22,240	\$444,801	\$44,480	\$889,603
North Bonneville	Skamania	1,970,044	2,056,722	4,981,310	5,159,318	14,167,394	\$1,034	\$20,684	\$2,068	\$41,369
Northport	Stevens	1,075,243	1,432,742	1,409,077	1,261,703	5,178,765	\$378	\$7,561	\$756	\$15,122
Oak Harbor	Island	123,303,771	126,768,469	125,520,810	103,244,476	478,837,526	\$34,955	\$699,103	\$69,910	\$1,398,206
Oakesdale	Whitman	639,610	938,426	802,168	789,234	3,169,438	\$231	\$4,627	\$463	\$9,255
Oakville	Grays Harbor	1,463,167	1,600,212	1,583,724	1,763,249	6,410,352	\$468	\$9,359	\$936	\$18,718
Ocean Shores	Grays Harbor	32,503,540	42,924,228	28,945,715	28,783,067	133,156,550	\$9,720	\$194,409	\$19,441	\$388,817
Odessa	Lincoln	3,050,709	2,534,962	3,207,158	2,430,470	11,223,299	\$819	\$16,386	\$1,639	\$32,772
Okanogan	Okanogan	13,994,857	15,003,852	13,542,842	10,283,982	52,825,533	\$3,856	\$77,125	\$7,713	\$154,251
Olympia	Thurston	540,771,189	568,763,535	557,271,397	508,817,812	2,175,623,933	\$158,821	\$3,176,411	\$31,764	\$635,822
Omak	Okanogan	60,577,701	65,162,528	59,399,527	47,008,573	232,148,329	\$16,947	\$338,937	\$33,894	\$677,873
Oroville	Okanogan	8,165,762	8,927,009	8,201,632	5,957,824	31,252,227	\$2,281	\$45,628	\$4,563	\$91,257
Orting	Pierce	24,966,692	25,583,440	23,661,812	22,214,796	96,426,740	\$7,039	\$140,783	\$14,078	\$281,566
Othello	Adams	43,064,269	54,199,639	45,745,568	41,357,357	184,366,833	\$13,459	\$269,176	\$26,918	\$538,351
Pacific	King	16,204,482	15,502,660	15,342,789	14,014,856	61,064,787	\$4,458	\$89,155	\$8,915	\$178,309
Pacific	Pierce	12,468,081	14,927,172	18,520,606	17,582,008	63,497,867	\$4,635	\$92,707	\$9,271	\$185,414
Palouse	Whitman	1,985,324	2,303,611	2,299,942	1,896,758	8,485,635	\$619	\$12,389	\$1,239	\$24,778
Pasco	Franklin	372,008,332	379,526,966	356,255,097	316,598,987	1,424,389,382	\$103,980	\$2,079,608	\$207,961	\$4,159,217
Pateros	Okanogan	3,232,109	3,612,509	3,020,715	2,165,926	12,031,259	\$878	\$17,566	\$1,757	\$35,131
Pe Ell	Lewis	843,644	934,748	980,399	1,019,176	3,777,967	\$276	\$5,516	\$552	\$11,032
Pomeroy	Garfield	4,224,166	4,532,636	5,238,967	4,793,402	18,789,171	\$1,372	\$27,432	\$2,743	\$54,864
Port Angeles	Clallam	100,252,945	113,547,582	97,846,198	83,928,656	395,575,381	\$28,877	\$577,540	\$57,754	\$1,155,080
Port Orchard	Kitsap	151,870,956	156,160,920	156,225,633	136,290,517	600,548,026	\$43,840	\$876,800	\$87,680	\$1,753,600
Port Townsend	Jefferson	71,556,329	83,735,393	70,371,758	57,467,457	283,130,937	\$20,669	\$413,371	\$41,337	\$826,742
Poulsbo	Kitsap	126,447,927	127,880,356	124,773,310	107,887,625	486,989,218	\$35,550	\$711,004	\$71,100	\$1,422,009
Prescott	Walla Walla	1,217,362	1,244,121	1,150,510	1,077,079	4,689,072	\$342	\$6,846	\$685	\$13,692
Prosser	Benton	45,969,277	43,676,998	42,802,065	36,244,316	168,692,656	\$12,315	\$246,291	\$24,629	\$492,583
Pullman	Whitman	133,884,521	187,364,840	147,992,178	118,934,235	588,175,774	\$42,937	\$858,737	\$85,874	\$1,717,473
Puyallup	Pierce	640,108,778	694,495,862	673,789,821	604,606,643	2,613,001,104	\$190,749	\$3,814,982	\$381,498	\$7,629,963
Quincy	Grant	252,738,552	279,236,270	240,298,562	362,251,231	1,134,524,615	\$82,820	\$1,656,406	\$165,641	\$3,312,812
Rainier	Thurston	4,818,130	5,287,555	4,780,993	4,553,418	19,440,096	\$1,419	\$28,383	\$2,838	\$56,765
Raymond	Pacific	9,688,778	11,835,890	11,057,089	9,225,337	41,807,094	\$3,052	\$61,038	\$6,104	\$122,077
Reardan	Lincoln	2,486,404	4,826,444	3,905,138	2,898,606	14,116,592	\$1,031	\$20,610	\$2,061	\$41,220
Redmond	King	983,091,399	997,550,203	1,067,198,329	802,536,941	3,850,376,872	\$281,078	\$5,621,550	\$562,155	\$11,243,100
Renton	King	779,157,703	804,274,194	779,471,335	701,127,450	3,064,030,682	\$223,674	\$4,473,485	\$447,348	\$8,946,970
Republic	Ferry	4,586,760	5,500,885	5,263,090	4,128,745	19,479,480	\$1,422	\$28,440	\$2,844	\$56,880
Richland	Benton	342,498,799	339,797,624	350,599,525	298,257,711	1,331,153,659	\$97,174	\$1,943,484	\$194,348	\$3,886,969
Ridgefield	Clark	62,559,585	73,478,750	81,532,957	85,142,462	302,713,754	\$22,098	\$441,962	\$44,196	\$883,924
Ritzville	Adams	10,997,247	12,573,347	11,988,596	11,306,425	46,865,615	\$3,421	\$68,424	\$6,842	\$136,848
Riverside	Okanogan	550,958	722,828	785,393	675,755	2,734,934	\$200	\$3,993	\$399	\$7,986
Rock Island	Douglas	1,962,643	1,988,490	2,326,680	1,587,371	7,865,184	\$574	\$11,483	\$1,148	\$22,966
Rockford	Spokane	1,467,890	1,724,513	2,081,637	1,544,261	6,818,301	\$498	\$9,955	\$995	\$19,909



Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Rosalia	Whitman	970,027	1,541,427	1,235,764	910,910	4,658,128	\$340	\$6,801	\$680	\$13,602
Roslyn	Kittitas	5,189,564	6,221,266	6,344,454	4,888,644	22,643,928	\$1,653	\$33,060	\$3,306	\$66,120
Roy	Pierce	4,796,396	4,451,185	4,493,083	4,274,490	18,015,154	\$1,315	\$26,302	\$2,630	\$52,604
Royal City	Grant	8,000,709	8,745,381	8,919,631	8,716,599	34,382,320	\$2,510	\$50,198	\$5,020	\$100,396
Ruston	Pierce	7,708,608	7,874,904	6,341,817	6,836,919	28,762,248	\$2,100	\$41,993	\$4,199	\$83,986
Sammamish	King	182,403,379	192,857,933	192,136,921	156,247,043	723,645,276	\$52,826	\$1,056,522	\$105,652	\$2,113,044
SeaTac	King	441,095,260	520,293,434	510,856,016	466,270,435	1,938,515,145	\$141,512	\$2,830,232	\$283,023	\$5,660,464
Seattle	King	7,195,664,877	7,288,258,597	7,433,561,154	6,548,481,812	28,465,966,440	\$2,078,016	\$41,560,311	\$4,156,031	\$83,120,622
Sedro-Woolley	Skagit	47,218,436	52,581,634	48,483,271	43,976,346	192,259,687	\$14,035	\$280,699	\$28,070	\$561,398
Selah	Yakima	37,542,525	38,151,087	37,592,857	34,397,852	147,684,321	\$10,781	\$215,619	\$21,562	\$431,238
Sequim	Clallam	99,269,568	108,650,653	104,218,508	89,783,651	401,922,380	\$29,340	\$586,807	\$58,681	\$1,173,613
Shelton	Mason	67,092,678	78,512,377	78,222,284	75,924,087	299,751,426	\$21,882	\$437,637	\$43,764	\$875,274
Shoreline	King	268,057,744	296,808,855	296,247,887	258,261,871	1,119,376,357	\$81,714	\$1,634,289	\$163,429	\$3,268,579
Skykomish	King	1,479,165	2,019,397	3,020,460	1,734,030	8,253,052	\$602	\$12,049	\$1,205	\$24,099
Snohomish	Snohomish	127,283,445	129,890,981	133,996,619	112,820,057	503,991,102	\$36,791	\$735,827	\$73,583	\$1,471,654
Snoqualmie	King	84,803,729	89,299,737	86,075,520	75,724,546	335,903,532	\$24,521	\$490,419	\$49,042	\$980,838
Soap Lake	Grant	2,870,995	3,399,039	2,908,263	2,850,075	12,028,372	\$878	\$17,561	\$1,756	\$35,123
South Bend	Pacific	4,738,552	5,402,270	5,698,886	4,344,367	20,184,075	\$1,473	\$29,469	\$2,947	\$58,937
South Cle Elum	Kittitas	795,921	991,357	725,569	661,276	3,174,123	\$232	\$4,634	\$463	\$9,268
South Prairie	Pierce	1,691,783	1,713,598	1,735,077	1,719,060	6,859,518	\$501	\$10,015	\$1,001	\$20,030
Spangle	Spokane	1,970,991	1,817,447	1,656,079	1,266,137	6,710,654	\$490	\$9,798	\$980	\$19,595
Spokane	Spokane	1,378,151,263	1,405,252,142	1,426,463,729	1,225,931,047	5,435,798,181	\$396,813	\$7,936,265	\$793,627	\$15,872,531
Spokane Valley	Spokane	642,694,737	676,600,290	682,775,138	579,613,291	2,581,683,456	\$188,463	\$3,769,258	\$376,926	\$7,538,516
Sprague	Lincoln	1,021,755	1,596,381	766,060	764,273	4,148,469	\$303	\$6,057	\$606	\$12,114
Springdale	Stevens	901,977	1,247,178	791,470	814,619	3,755,244	\$274	\$5,483	\$548	\$10,965
St. John	Whitman	1,402,474	1,506,015	2,015,609	1,229,518	6,153,616	\$449	\$8,984	\$898	\$17,969
Stanwood	Snohomish	43,215,824	47,940,545	48,876,921	49,284,879	189,318,169	\$13,820	\$276,405	\$27,640	\$552,809
Starbuck	Columbia	213,431	279,593	466,482	313,286	1,272,792	\$93	\$1,858	\$186	\$3,717
Steilacoom	Pierce	10,559,221	13,235,744	12,108,270	10,906,036	46,809,271	\$3,417	\$68,342	\$6,834	\$136,683
Stevenson	Skamania	16,707,971	18,462,872	14,735,496	13,845,554	63,751,893	\$4,654	\$93,078	\$9,308	\$186,156
Sultan	Snohomish	12,211,469	14,939,126	15,790,922	12,792,372	55,733,259	\$4,069	\$81,371	\$8,137	\$162,741
Sumas	Whatcom	8,767,473	8,413,562	11,180,620	10,923,378	39,285,033	\$2,868	\$57,356	\$5,736	\$114,712
Sumner	Pierce	165,946,958	168,549,161	174,714,300	158,892,257	668,102,676	\$48,771	\$975,430	\$97,543	\$1,950,860
Sunnyside	Yakima	84,353,671	85,948,190	84,398,325	73,131,944	327,832,130	\$23,932	\$478,635	\$47,863	\$957,270
Tacoma	Pierce	1,458,310,224	1,465,167,095	1,543,886,798	1,363,239,930	5,830,604,047	\$425,634	\$8,512,682	\$851,268	\$17,025,364
Tekoa	Whitman	1,473,040	2,159,033	1,914,013	1,113,349	6,659,435	\$486	\$9,723	\$972	\$19,446
Tenino	Thurston	6,752,393	7,769,239	7,603,446	6,627,904	28,752,982	\$2,099	\$41,979	\$4,198	\$83,959
Tieton	Yakima	11,151,637	9,548,079	8,499,947	5,687,285	34,886,948	\$2,547	\$50,935	\$5,093	\$101,870
Toledo	Lewis	3,052,702	3,581,547	3,389,276	2,985,986	13,009,511	\$950	\$18,994	\$1,899	\$37,988
Tonasket	Okanogan	7,881,325	8,957,301	8,945,628	7,842,850	33,627,104	\$2,455	\$49,096	\$4,910	\$98,191
Toppenish	Yakima	23,793,950	24,025,848	20,274,567	18,456,507	86,550,872	\$6,318	\$126,364	\$12,636	\$252,729
Tukwila	King	562,783,496	609,224,509	595,122,137	503,022,192	2,270,152,334	\$165,721	\$3,314,422	\$331,442	\$6,628,845
Tumwater	Thurston	203,253,436	218,534,446	212,585,740	199,841,590	834,215,212	\$60,898	\$1,217,954	\$121,795	\$2,435,908
Twisp	Okanogan	8,209,330	8,907,798	8,987,337	5,975,255	32,079,720	\$2,342	\$46,836	\$4,684	\$93,673
Union Gap	Yakima	155,440,216	157,893,146	156,898,028	121,108,197	591,339,587	\$43,168	\$863,356	\$86,336	\$1,726,712
Uniontown	Whitman	808,969	500,317	776,757	459,805	2,545,848	\$186	\$3,717	\$372	\$7,434
University Place	Pierce	81,954,469	86,449,750	92,732,483	81,413,859	342,550,561	\$25,006	\$500,124	\$50,012	\$1,000,248
Vader	Lewis	943,624	779,126	704,314	700,590	3,127,654	\$228	\$4,566	\$457	\$9,133
Vancouver	Clark	1,050,948,871	1,121,959,019	1,186,598,443	1,031,920,889	4,391,427,222	\$320,574	\$6,411,484	\$641,148	\$12,822,967
Waitsburg	Walla Walla	2,922,609	3,996,735	2,624,489	1,955,352	11,499,185	\$839	\$16,789	\$1,679	\$33,578
Walla Walla	Walla Walla	176,014,898	182,173,328	175,519,967	144,927,442	678,635,635	\$49,540	\$990,808	\$99,081	\$1,981,616
Wapato	Yakima	12,754,554	12,323,454	9,580,801	7,801,739	42,460,548	\$3,100	\$61,992	\$6,199	\$123,985
Warden	Grant	6,815,828	6,692,361	5,983,331	6,983,344	26,474,864	\$1,933	\$38,653	\$3,865	\$77,307



Taxable Retail Sales for All Cities and Towns for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

CITY	COUNTY	TAXABLE RETAIL SALES					ESTIMATED MAXIMUM CAPS			
		Q2 2018	Q3 2018	Q4 2018	Q1 2019	Total, Q2 2018-Q1 2019	0.0073% annual cap	0.0073% over 20 years	0.0146% annual cap	0.0146% over 20 years
Washougal	Clark	50,721,330	52,984,050	53,542,581	44,282,927	201,530,888	\$14,712	\$294,235	\$29,424	\$588,470
Wash Tucna	Adams	306,869	340,658	428,990	295,425	1,371,942	\$100	\$2,003	\$200	\$4,006
Waterville	Douglas	2,297,214	2,665,850	2,540,236	1,824,126	9,327,426	\$681	\$13,618	\$1,362	\$27,236
Waverly	Spokane	56,645	233,265	348,229	165,373	803,512	\$59	\$1,173	\$117	\$2,346
Wenatchee	Chelan	288,978,857	293,111,031	310,642,713	257,584,736	1,150,317,337	\$83,973	\$1,679,463	\$167,946	\$3,358,927
West Richland	Benton	30,325,291	34,043,615	38,113,929	32,560,284	135,043,119	\$9,858	\$197,163	\$19,716	\$394,326
Westport	Grays Harbor	13,050,310	18,144,516	9,698,170	10,991,849	51,884,845	\$3,788	\$75,752	\$7,575	\$151,504
White Salmon	Klickitat	12,027,158	12,992,238	13,213,101	11,044,078	49,276,575	\$3,597	\$71,944	\$7,194	\$143,888
Wilbur	Lincoln	2,826,841	3,319,319	2,531,905	2,053,324	10,731,389	\$783	\$15,668	\$1,567	\$31,336
Wilkeson	Pierce	3,664,040	4,448,839	3,755,816	1,191,574	13,060,269	\$953	\$19,068	\$1,907	\$38,136
Wilson Creek	Grant	317,284	272,018	288,433	257,795	1,135,530	\$83	\$1,658	\$166	\$3,316
Winlock	Lewis	6,334,751	5,532,603	5,738,189	5,433,013	23,038,556	\$1,682	\$33,636	\$3,364	\$67,273
Winthrop	Okanogan	11,696,276	15,983,967	10,607,899	8,398,297	46,686,439	\$3,408	\$68,162	\$6,816	\$136,324
Woodinville	King	211,517,900	217,744,571	236,302,835	188,147,429	853,712,735	\$62,321	\$1,246,421	\$124,642	\$2,492,841
Woodland	Cowlitz/Clark ²	45,259,839	48,063,298	46,343,465	42,233,269	181,899,871	\$13,279	\$265,574	\$26,557	\$531,148
Woodway	Snohomish	5,821,376	6,106,727	5,688,846	5,638,633	23,255,582	\$1,698	\$33,953	\$3,395	\$67,906
Yacolt	Clark	3,425,651	3,159,908	3,610,915	3,535,605	13,732,079	\$1,002	\$20,049	\$2,005	\$40,098
Yakima	Yakima	508,452,412	512,598,428	512,508,943	455,424,646	1,988,984,429	\$145,196	\$2,903,917	\$290,392	\$5,807,835
Yarrow Point	King	8,267,812	5,792,322	6,235,169	6,021,841	26,317,144	\$1,921	\$38,423	\$3,842	\$76,846
Yelm	Thurston	56,926,755	58,666,257	60,351,550	55,516,513	231,461,075	\$16,897	\$337,933	\$33,793	\$675,866
Zillah	Yakima	12,832,791	11,513,517	12,227,262	9,304,270	45,877,840	\$3,349	\$66,982	\$6,698	\$133,963
GRAND TOTAL						145,674,035,420	\$10,634,205	\$212,684,092	\$21,268,409	\$425,368,183

Footnotes:

1. Coulee Dam lies mostly within Okanogan County, with only a small portion in Douglas and Grant counties. The DOR data set does not break down Coulee Dam's taxable retail sales by county.
2. Woodland lies mostly within Cowlitz County, with only a small portion in Clark County. The DOR data set does not break down Woodland's taxable retail sales by county.



Taxable Retail Sales for All Unincorporated Counties for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

The data below are for unincorporated areas only. For taxable retail sales for any cities within the county, refer to the Cities tab.

UNINCORPORATED COUNTY	TAXABLE RETAIL SALES				ESTIMATED MAXIMUM CAPS		
	Q2 2018	Q3 2018	Q4 2018	Q1 2019	TOTAL, Q2 2018-Q1 2019	0.0146% annual cap	0.0146% over 20 years
Adams County	28,687,266	23,867,102	26,129,306	20,800,836	\$99,484,510	\$14,525	\$290,495
Asotin County	15,578,698	15,129,945	17,813,482	14,975,028	\$63,497,153	\$9,271	\$185,412
Benton County	82,045,888	79,287,704	82,065,076	88,111,520	\$331,510,188	\$48,400	\$968,010
Chelan County	127,546,775	162,046,826	131,504,091	96,000,880	\$517,098,572	\$75,496	\$1,509,928
Clallam County	115,754,537	132,708,129	121,343,524	104,931,699	\$474,737,889	\$69,312	\$1,386,235
Clark County	568,376,314	614,541,419	609,560,037	533,479,157	\$2,325,956,927	\$339,590	\$6,791,794
Columbia County	14,210,798	9,347,892	33,060,186	7,782,054	\$64,400,930	\$9,403	\$188,051
Cowlitz County	71,850,250	90,369,480	74,972,090	63,408,749	\$300,600,569	\$43,888	\$877,754
Douglas County	131,704,748	118,977,260	162,853,354	186,433,791	\$599,969,153	\$87,595	\$1,751,910
Ferry County	9,780,299	13,032,972	12,560,519	7,545,912	\$42,919,702	\$6,266	\$125,326
Franklin County	47,387,077	43,477,653	47,087,880	42,139,064	\$180,091,674	\$26,293	\$525,868
Garfield County	4,094,161	3,558,802	3,657,752	3,776,092	\$15,086,807	\$2,203	\$44,053
Grant County	119,407,735	129,842,225	109,238,337	105,007,402	\$463,495,699	\$67,670	\$1,353,407
Grays Harbor County	60,213,382	70,062,409	59,910,794	48,650,616	\$238,837,201	\$34,870	\$697,405
Island County	161,184,115	170,382,607	168,594,274	148,052,327	\$648,213,323	\$94,639	\$1,892,783
Jefferson County	65,340,815	73,628,569	70,528,631	61,707,076	\$271,205,091	\$39,596	\$791,919
King County	626,867,486	636,584,605	644,650,541	557,894,005	\$2,465,996,637	\$360,036	\$7,200,710
Kitsap County	592,716,961	612,316,097	641,772,621	518,939,094	\$2,365,744,773	\$345,399	\$6,907,975
Kittitas County	100,465,955	128,717,824	120,765,572	99,343,195	\$449,292,546	\$65,597	\$1,311,934
Klickitat County	45,817,138	60,760,765	61,570,154	39,972,221	\$208,120,278	\$30,386	\$607,711
Lewis County	111,522,382	123,177,303	113,761,966	105,307,896	\$453,769,547	\$66,250	\$1,325,007
Lincoln County	15,046,554	18,346,779	16,630,975	11,300,867	\$61,325,175	\$8,953	\$179,070
Mason County	122,304,898	134,670,303	125,338,007	110,318,420	\$492,631,628	\$71,924	\$1,438,484
Okanogan County	44,351,334	57,649,733	47,937,492	32,553,634	\$182,492,193	\$26,644	\$532,877
Pacific County	33,618,764	41,436,198	34,772,879	31,792,246	\$141,620,087	\$20,677	\$413,531
Pend Oreille County	29,251,771	31,205,336	29,592,692	17,945,807	\$107,995,606	\$15,767	\$315,347
Pierce County	866,218,742	922,523,518	940,905,238	875,948,644	\$3,605,596,142	\$526,417	\$10,528,341
San Juan County	103,332,818	129,741,906	99,768,346	80,208,803	\$413,051,873	\$60,306	\$1,206,111
Skagit County	129,433,720	134,988,196	133,955,365	117,981,810	\$516,359,091	\$75,388	\$1,507,769
Skamania County	15,051,775	20,249,923	17,838,367	12,820,532	\$65,960,597	\$9,630	\$192,605
Snohomish County	918,900,344	979,294,192	985,658,166	821,783,393	\$3,705,636,095	\$541,023	\$10,820,457



Taxable Retail Sales for All Unincorporated Counties for Purposes of SHB 1406

The data below are for Q2 2018 to Q1 2019 (April 1, 2018 to March 31, 2019).

Actual distribution caps will be based on taxable retail sales for state fiscal year 2019 (July 1, 2018 to June 30, 2019)

The data below are for unincorporated areas only. For taxable retail sales for any cities within the county, refer to the Cities tab.

UNINCORPORATED COUNTY	TAXABLE RETAIL SALES				ESTIMATED MAXIMUM CAPS		
	Q2 2018	Q3 2018	Q4 2018	Q1 2019	TOTAL, Q2 2018-Q1 2019	0.0146% annual cap	0.0146% over 20 years
Spokane County	378,000,800	431,171,422	508,831,447	354,823,563	\$1,672,827,232	\$244,233	\$4,884,656
Stevens County	56,846,301	61,822,939	60,626,922	42,867,317	\$222,163,479	\$32,436	\$648,717
Thurston County	232,208,167	243,257,898	243,585,053	222,157,332	\$941,208,450	\$137,416	\$2,748,329
Wahkiakum County	5,370,154	5,575,187	5,135,139	4,438,885	\$20,519,365	\$2,996	\$59,917
Walla Walla County	52,744,484	56,215,685	59,672,944	49,556,426	\$218,189,539	\$31,856	\$637,113
Whatcom County	198,263,373	211,211,303	203,720,560	184,661,456	\$797,856,692	\$116,487	\$2,329,742
Whitman County	24,563,414	26,338,634	26,496,000	17,836,825	\$95,234,873	\$13,904	\$278,086
Yakima County	162,387,343	169,109,036	163,903,390	135,969,846	\$631,369,615	\$92,180	\$1,843,599
GRAND TOTAL					\$26,472,066,901	\$3,864,922	\$77,298,435