

Town of Friday Harbor Tax and State Shared Revenue

RETAIL SALES & USE TAX

SALES TAX: BASIC SALES TAX (FIRST HALF-CENT) AND OPTIONAL SALES TAX (SECOND HALF-CENT)

The Town and San Juan County each impose the 0.5% basic sales tax and 0.5% optional sales tax on goods and services: totaling 1.0%. Considering both entities impose the same first half-cent and second half-cent, these revenues are shared with the County. The Town receives 0.425% (85% of 0.5%) and the County receives 0.075% (15% of 0.5%) of each 0.5%. The Department of Revenue (DOR) collects these funds and remits them monthly. DOR retails 1% as an administrative fee. The use of revenues is unrestricted and may be used for any lawful governmental purpose.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	89,478.83	104,227.92	89,652.04	80,319.66	117,311.30	125,643.53	148,699.23	193,630.05	188,378.47	178,737.71	163,906.86	122,114.68	1,602,100.28	480,989.75	19.26%
2022	106,086.93	120,186.22	90,300.92	89,789.75	129,446.14	150,883.39	148,431.60	187,076.21	200,352.61	206,724.08	166,158.28	126,355.89	1,721,792.02	535,809.96	11.40%
2023	117,030.55	115,523.60	95,467.44	118,131.92	139,470.93	134,089.07	153,022.60	211,149.96	194,010.14	194,491.97	173,131.43	146,856.76	1,792,376.37	585,624.44	9.30%
2024	113,050.07	119,972.43	85,541.68	107,363.02	128,103.24	126,637.49	167,691.03	179,739.83	226,373.50	183,014.95	167,208.86	124,836.39	1,729,532.49	554,030.44	-5.39%
2025	108,489.18	127,968.41	96,001.18	107,756.14	117,654.70								557,869.61	557,869.61	0.69%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

CRIMINAL JUSTICE SALES TAX

Beginning in 1993, San Juan County imposed a Criminal Justice sales tax of 0.1% that does not require voter approval and is shared with the Town. The distribution of this tax is based on population. 10% of this tax revenue goes directly to the County with the remaining 90% distributed between the County and the Town on a per capita basis. DOR retains 1% as an administrative fee. The use of revenues is restricted for criminal justice purposes.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	6,313.65	8,153.02	5,992.47	5,795.62	8,217.55	7,948.12	8,913.70	12,488.27	10,634.55	10,926.73	10,658.25	8,441.80	104,483.73	34,472.31	35.39%
2022	7,553.97	8,266.60	7,147.39	6,722.87	9,572.39	9,303.82	9,556.71	11,739.67	12,322.33	12,355.60	11,726.24	9,631.01	115,898.60	39,263.22	13.90%
2023	9,343.72	7,775.04	7,429.59	7,426.54	8,914.00	8,939.23	9,365.72	12,543.02	12,001.11	12,210.83	11,032.52	9,494.91	116,476.23	40,888.89	4.14%
2024	8,997.28	8,829.18	7,097.53	7,438.18	9,444.77	9,011.85	10,371.50	11,792.84	12,938.05	11,634.07	11,696.92	8,985.15	118,237.32	41,806.94	2.25%
2025	7,721.58	9,187.51	8,144.78	8,581.38	9,311.80								42,947.05	42,947.05	2.73%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

PUBLIC SAFETY TAX

Beginning in mid-2012, the citizens of the Town of Friday Harbor and San Juan County voted in a 0.1% sales tax levy for public safety. The Town receives 40% of the public safety tax revenue collected in the County. The use of revenues is one-third criminal justice and two-thirds unrestricted for any lawful governmental purpose. 70% is deposited in the general fund and 30% is deposited in the street fund.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	57,588.19	74,688.41	54,408.31	52,531.28	75,291.62	72,200.29	81,600.58	114,891.24	97,942.71	96,541.62	94,007.88	75,540.46	947,232.59	314,507.81	32.81%
2022	66,433.69	73,242.50	63,557.44	59,699.14	84,283.18	82,965.03	85,894.40	106,356.48	112,004.84	110,350.85	105,063.97	85,741.70	1,035,593.22	347,215.95	10.40%
2023	84,104.42	68,809.51	65,521.13	65,574.03	79,354.60	78,902.60	83,712.88	112,521.19	107,707.49	109,806.96	99,072.80	84,189.56	1,039,277.17	363,363.69	4.65%
2024	79,402.75	77,858.99	62,449.84	65,280.80	83,082.68	79,531.05	92,218.75	105,055.81	115,396.87	103,214.54	104,036.53	79,977.34	1,047,505.95	368,075.06	1.30%
2025	47,565.48	56,545.52	50,438.45	53,407.59	58,405.39								266,362.43	266,362.43	-27.63%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	8,925,651.16		

TRANSPORTATION BENEFIT DISTRICT

Beginning in 2014, the 0.2% Transportation Improvement District sales tax was approved by voters for a period of 10 years. Beginning January 1, 2024, the Town Council imposed an additional 0.1% that did not require voter approval, bringing the total tax to 0.3%. In November 2024 the voters extended the 0.2% tax for another 10 years, retaining the total tax of 0.3%. TBD sales tax is deposited into the street capital fund for transportation uses.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	21,053.01	24,523.86	21,091.39	18,887.10	27,598.97	29,588.93	34,987.80	45,559.50	44,324.32	42,055.41	38,566.00	28,736.10	376,972.39	113,154.33	19.28%
2022	24,955.25	28,109.37	21,246.81	21,125.07	30,443.87	35,501.47	34,908.66	44,021.39	47,145.36	48,640.06	39,095.52	29,730.14	404,922.97	125,880.37	11.25%
2023	27,536.14	27,032.84	22,462.41	27,795.47	32,815.59	31,549.95	36,004.95	49,680.68	45,648.87	45,761.83	40,728.80	34,554.37	421,571.90	137,642.45	9.34%
2024	26,599.50	28,228.47	20,137.27	25,260.00	30,480.30	44,156.07	58,843.27	63,138.38	79,710.40	64,429.51	58,719.51	44,028.62	543,731.30	130,705.54	-5.04%
2025	38,091.18	45,140.33	33,824.68	37,988.33	41,463.10								196,507.62	196,507.62	50.34%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	3,391,439.49		

PROPERTY TAXES

Property taxes are levied based on a local ordinance and divided based on 100% of assess valuation (AV) as determined by the San Juan County Assessor's Office. The Town can levy an increase of 1% per year plus an adjustment for new construction with a possibility of additional if banked capacity is available. State law limits the dollar amount per \$1,000 of assessed valuation. Property taxes are distributed by San Juan County.

GENERAL FUND

On May 2, 2013, Ordinance No. 1508 was passed to split property tax revenues between the General Fund and the Street Fund. 75% of property tax revenue is deposited into the General Fund.

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	3,412.23	1,145.24	2,888.35	45,943.98	156,928.85	28,514.36	10,611.03	2,532.06	3,175.91	7,516.01	124,062.73	23,168.27	409,899.02	210,318.65	12.40%
2022	7,435.42	-	860.15	38,778.95	98,230.38	19,251.45	5,434.42	1,511.49	1,747.07	3,382.86	80,323.02	14,414.26	271,369.47	145,304.90	-30.91%
2023	3,656.68	40.58	5,236.31	54,881.42	109,640.43	38,753.80	5,852.47	1,205.09	2,682.60	2,579.38	106,078.05	21,179.53	351,786.34	173,455.42	19.37%
2024	2,049.56	1,084.04	24,385.42	34,038.83	171,115.51	32,361.95	3,475.90	2,807.30	904.22	6,142.76	120,992.94	27,401.57	426,760.00	232,673.36	34.14%
2025	4,398.82	2,034.85	29,900.56	18,435.97	149,303.18								204,073.38	204,073.38	-12.29%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

STREET FUND

On May 2, 2013, Ordinance No. 1508 was passed to split property tax revenues between the General Fund and the Street Fund. 25% of property tax revenue is deposited into the Street Fund.

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	1,137.41	381.75	962.78	15,314.66	52,309.61	9,504.78	3,537.01	844.02	1,058.64	2,505.34	41,354.24	7,722.76	136,633.00	70,106.21	12.40%
2022	2,478.48	-	286.71	12,926.31	32,743.46	6,417.16	-	-	582.36	1,127.62	26,774.34	4,804.75	88,141.19	48,434.96	-30.91%
2023	1,218.89	13.52	1,745.44	18,293.81	36,546.81	12,917.93	1,950.83	401.69	894.21	859.80	35,359.35	7,059.83	117,262.11	57,818.47	19.37%
2024	683.19	361.34	8,128.47	11,346.27	57,038.50	10,787.32	1,158.64	935.77	301.40	2,047.59	40,330.98	9,133.86	142,253.33	77,557.77	34.14%
2025	1,466.28	678.28	9,966.86	6,145.32	49,767.73								68,024.47	68,024.47	-12.29%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

TOTAL PROPERTY TAX REVENUE

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	4,549.64	1,526.99	3,851.13	61,258.64	209,238.46	38,019.14	14,148.04	3,376.08	4,234.55	10,021.35	165,416.97	30,891.03	546,532.02	280,424.86	12.40%
2022	9,913.90	-	1,146.86	51,705.26	130,973.84	25,668.61	5,434.42	1,511.49	2,329.43	4,510.48	107,097.36	19,219.01	359,510.66	193,739.86	-30.91%
2023	4,875.57	54.10	6,981.75	73,175.23	146,187.24	51,671.73	7,803.30	1,606.78	3,576.81	3,439.18	141,437.40	28,239.36	469,048.45	231,273.89	19.37%
2024	2,732.75	1,445.38	32,513.89	45,385.10	228,154.01	43,149.27	4,634.54	3,743.07	1,205.62	8,190.35	161,323.92	36,535.43	569,013.33	310,231.13	34.14%
2025	5,865.10	2,713.13	39,867.42	24,581.29	199,070.91	-	-	-	-	-	-	-	272,097.85	272,097.85	-12.29%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

LODGING TAX (HOTEL/MOTEL)

Any city or town has the authority to levy lodging taxes, also known as “hotel/motel taxes,” on all charges for furnishing lodging at hotels, motels, and short-term rentals (STR), including such activities as Airbnb, bed and breakfasts (B&Bs), RV parks, and other housing and lodging accommodations for periods of time less than 30 days. Lodging tax is imposed by the legislative body and does not require voter approval. Revenues are restricted to use for tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities.

BASIC OR STATE-SHARED (TRANSIENT RENTAL/PREVIOUSLY STADIUM)

Beginning on January 1, 1993, the Town imposed a 2% lodging tax that gets credited against the state sales tax rate.

RECEIVED													YEARLY	YEAR TO DATE	MAY YEAR-
FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	MAY	OVER-YEAR
2021	6,289.34	6,313.78	6,124.02	7,582.09	15,817.67	22,086.81	27,191.41	42,623.22	49,208.72	47,536.37	44,212.14	20,166.64	295,152.21	42,126.90	56.70%
2022	11,103.01	7,991.95	7,277.45	10,346.16	13,776.03	21,568.41	27,454.16	40,204.52	52,454.01	52,459.45	44,411.71	21,689.46	310,736.32	50,494.60	19.86%
2023	8,501.16	7,508.99	6,896.65	9,587.19	12,987.24	17,472.69	25,292.48	41,077.60	55,119.89	53,052.38	38,270.02	19,067.53	294,833.82	45,481.23	-9.93%
2024	7,587.48	5,976.35	5,837.50	8,363.92	9,995.73	16,895.26	28,402.02	39,904.14	51,385.63	51,490.57	36,438.85	15,547.47	277,824.92	37,760.98	-16.97%
2025	7,706.60	5,966.63	7,322.73	7,916.49	11,020.89								39,933.34	39,933.34	5.75%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

SPECIAL (LODGING)

Beginning on July 1, 2001, the Town imposed an additional 1.2% special tax on top of the state sales tax rate. On January 1, 2003, the special tax was increased to 2%.

RECEIVED													YEARLY	YEAR TO DATE	MAY YEAR-
FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	MAY	OVER-YEAR
2021	6,399.49	6,313.78	6,124.02	7,582.09	15,817.67	22,086.81	27,191.41	42,623.23	49,208.72	47,517.46	44,231.05	20,125.61	295,221.34	42,237.05	57.76%
2022	11,144.04	7,957.23	7,312.17	10,346.16	13,776.03	20,850.10	28,172.47	40,204.52	52,422.57	52,490.89	44,306.36	21,794.82	310,777.36	50,535.63	19.65%
2023	8,501.16	7,411.01	6,896.65	9,587.20	12,987.24	17,472.69	25,292.48	41,077.61	55,119.89	53,052.38	38,270.02	19,067.53	294,735.86	45,383.26	-10.20%
2024	7,587.48	5,976.34	5,837.50	8,363.93	9,995.73	16,895.26	28,202.02	39,942.07	51,385.63	51,490.57	36,438.85	15,547.47	277,662.85	37,760.98	-16.80%
2025	7,706.60	5,966.63	7,322.73	7,916.49	11,044.38								39,956.83	39,956.83	5.82%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

TOTAL LODGING TAX REVENUE

RECEIVED													YEARLY	YEAR TO DATE	MAY YEAR-
FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	MAY	OVER-YEAR
2021	12,688.83	12,627.56	12,248.04	15,164.18	31,635.34	44,173.62	54,382.82	85,246.45	98,417.44	95,053.83	88,443.19	40,292.25	590,373.55	84,363.95	57.23%
2022	22,247.05	15,949.18	14,589.62	20,692.32	27,552.06	42,418.51	55,626.63	80,409.04	104,876.58	104,950.34	88,718.07	43,484.28	621,513.68	101,030.23	19.76%
2023	17,002.32	14,920.00	13,793.30	19,174.39	25,974.48	34,945.38	50,584.96	82,155.21	110,239.78	106,104.76	76,540.04	38,135.06	589,569.68	90,864.49	-10.06%
2024	15,174.96	11,952.69	11,675.00	16,727.85	19,991.46	33,790.52	56,604.04	79,846.21	102,771.26	102,981.14	72,877.70	31,094.94	555,487.77	75,521.96	-16.89%
2025	15,413.20	11,933.26	14,645.46	15,832.98	22,065.27	-	-	-	-	-	-	-	79,890.17	79,890.17	5.78%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

REAL ESTATE EXCISE TAX (REET)

Real Estate Excise Tax (REET) is collected on the sale of real property based on the full selling price and is distributed to the State of Washington and the Town of Friday Harbor (San Juan County Treasurer remittance). The Town levies (2) 0.25% real estate taxes that limits the use of funds for capital projects and limited maintenance. These funds must be spent only for those capital projects identified in the Town's capital improvement plan.

REAL ESTATE EXCISE TAX (REET) - FIRST QUARTER PERCENT

Beginning in 1982, the Town imposed a 0.25% REET tax for all real estate sales. This tax is imposed by the legislative body and does not require voter approval. Revenues are restricted to specific uses based on population size and Growth Management Act (GMA) planning.

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	12,924.23	9,098.12	3,662.26	6,222.85	14,017.65	9,559.07	20,512.79	13,090.26	20,435.48	7,792.54	21,150.11	5,055.18	143,520.54	45,925.11	22.86%
2022	15,389.67	-	11,383.76	14,913.53	8,875.35	4,920.30	12,919.50	5,361.37	5,665.27	9,586.91	7,510.39	1,980.00	98,506.05	50,562.31	10.10%
2023	12,248.77	2,150.78	10,049.12	7,519.05	12,177.00	8,366.73	6,884.21	7,973.21	8,032.61	3,536.78	14,452.72	4,438.91	97,829.89	44,144.72	-12.69%
2024	2,279.47	1,916.02	7,417.57	5,160.38	11,929.50	9,179.03	6,125.62	10,791.00	1,883.47	8,860.50	5,878.72	2,432.93	73,854.21	28,702.94	-34.98%
2025	8,973.21	8,545.27	6,620.63	9,912.37	12,091.13								46,142.61	46,142.61	60.76%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

REAL ESTATE EXCISE TAX (REET) SECOND QUARTER PERCENT

Beginning in 1992, the Town imposed an additional 0.25% REET tax for all real estate sales. This tax is imposed by the legislative body and does not require voter approval. Revenues are restricted to specific uses based on population size and GMA planning.

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	12,924.22	9,098.12	3,662.25	6,222.85	14,017.65	9,559.06	20,512.80	13,090.29	20,435.47	7,792.53	21,150.11	5,055.19	143,520.54	45,925.09	22.86%
2022	15,389.67	-	11,383.76	14,913.53	8,875.35	4,920.30	12,919.49	5,361.37	5,665.28	9,586.91	7,510.38	1,980.00	98,506.04	50,562.31	10.10%
2023	12,248.77	2,150.77	10,049.12	7,519.05	12,177.00	8,366.74	6,884.21	7,973.21	8,032.61	3,536.77	14,452.72	4,438.91	97,829.88	44,144.71	-12.69%
2024	2,279.48	1,916.01	7,417.57	5,160.37	11,929.50	9,179.03	6,125.63	10,791.00	1,883.48	8,860.50	5,878.72	2,432.92	73,854.21	28,702.93	-34.98%
2025	8,973.21	8,545.27	6,620.62	9,912.38	12,091.14								46,142.62	46,142.62	60.76%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

TOTAL REAL ESTATE EXCISE TAX REVENUE

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	25,848.45	18,196.24	7,324.51	12,445.70	28,035.30	19,118.13	41,025.59	26,180.55	40,870.95	15,585.07	42,300.22	10,110.37	287,041.08	91,850.20	22.86%
2022	30,779.34	-	22,767.52	29,827.06	17,750.70	9,840.60	25,838.99	10,722.74	11,330.55	19,173.82	15,020.77	3,960.00	197,012.09	101,124.62	10.10%
2023	24,497.54	4,301.55	20,098.24	15,038.10	24,354.00	16,733.47	13,768.42	15,946.42	16,065.22	7,073.55	28,905.44	8,877.82	195,659.77	88,289.43	-12.69%
2024	4,558.95	3,832.03	14,835.14	10,320.75	23,859.00	18,358.06	12,251.25	21,582.00	3,766.95	17,721.00	11,757.44	4,865.85	147,708.42	57,405.87	-34.98%
2025	17,946.42	17,090.54	13,241.25	19,824.75	24,182.27	-	-	-	-	-	-	-	92,285.23	92,285.23	60.76%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

OTHER EXCISE TAXES

LEASEHOLD TAX

In 1976, the State established a 12% tax to be levied on leases of publicly owned real and personal property. The rate increased to 12.84% in 1987. Cities and counties combined may collectively levy up to 6% of the 12.84%. The maximum rate for cities is 4%. If a city levies this amount, then the county can levy 2% within the incorporated areas. If a city chooses not to levy this tax, the county can levy up to 6% within the city boundaries. The Town has imposed this tax since 1976 at a rate of 4%. This tax is imposed by towns and counties; it does not require voter approval. Leasehold tax revenue is unrestricted and may be used for any lawful government purpose.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	-	31,657.13	-	142.53	-	35,373.27	-	31,760.21	10.17	89.84	32,241.59	253.64	131,528.38	31,799.66	21.07%
2022	89.91	38,970.41	13.89	100.62	35,637.17	96.33	87.46	34,152.49	49.75	87.42	33,449.21	1,361.77	144,096.43	74,812.00	135.26%
2023	89.96	41,850.00	77.42	98.19	39,020.60	92.76	-	37,706.26	104.09	131.11	37,499.57	1,577.50	158,247.46	81,136.17	8.45%
2024	133.92	11.29	46,141.76	338.26	41,736.24	1,120.55	199.18	41,593.53	119.99	196.66	39,846.67	1,393.21	172,831.26	88,361.47	8.91%
2025	1,056.46	47,742.70	165.19	196.76	44,382.40								93,543.51	93,543.51	5.86%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

STATE SHARED REVENUES

CANNABIS (MARIJUANA) EXCISE TAX

The state imposes a 37% excise tax on the retail sale of cannabis, cannabis concentrates, and cannabis-infused products (RCW 69.50.535 and WAC 314-55-089) and shares some of the excise tax revenues with cities and counties, as mandated by I-502. Beginning in 2022, cities receive a percentage of the excise tax revenues (after various deductions). Previously, the excise tax distributions were fixed by legislative appropriation. Due to cannabis retailers in San Juan County, the Town receives a portion of the tax based on retail sales. There is no clear guidance on the use of these revenues. However, I-501 states that cannabis legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.”

RECEIVED FROM STATE													YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER				
2021		701.61			701.65			935.02			934.66	3,272.94	701.61	1.34%	
2022		974.06			974.06			1,184.27			1,127.00	4,259.39	974.06	38.83%	
2023		1,032.91				977.43		1,138.94			1,114.17	4,263.45	1,032.91	6.04%	
2024		1,200.21				976.03		1,052.24			1,044.55	4,273.03	1,200.21	16.20%	
2025		998.38										998.38	998.38	-16.82%	
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	25,583.22		

CAPRON REFUNDS

Island counties and cities receive refunds of state gas taxes and motor vehicle license fees to compensate for their lack of state highways and state highway investment. the state refunds all of the vehicle license fees (RCW 46.17.350 and RCW 46.17.355) and the first 23 cents per gallon of motor vehicle fuel taxes (RCW 82.38.030(1)) directly or indirectly paid by its residents, minus the state’s administrative costs of collecting the taxes and fees. The remaining revenue is then distributed to the county treasurer and split between the county and Friday Harbor based on their proportional assessed valuation.

RECEIVED FROM SJC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	28,008.13	25,491.70	26,167.88	22,462.22	24,577.44	26,269.18	28,960.66	32,063.68	31,466.22	30,530.95	31,624.60	30,574.97	338,197.63	126,707.37	2.71%
2022	26,315.58	-	49,516.55	21,262.34	28,663.96	30,321.73	27,339.06	30,553.46	30,430.79	34,834.11	29,457.85	30,380.57	339,076.00	125,758.43	-0.75%
2023	23,723.25	20,238.34	24,334.09	44,499.16	12,261.19	29,329.93	26,788.22	29,803.36	38,206.90	36,995.90	31,360.85	30,922.04	348,463.23	125,056.03	-0.56%
2024	23,441.70	22,334.50	27,515.09	25,078.34	28,245.99	29,030.20	29,114.04	27,196.71	32,763.06	32,120.81	29,707.08	31,694.17	338,241.69	126,615.62	1.25%
2025	33,549.17	157,002.99	85,072.44	16,326.75	21,412.23								313,363.58	313,363.58	147.49%
REPORTED	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

CRIMINAL JUSTICE - POPULATION

Distributed to all cities and towns on a per capita basis, with each city receiving a minimum of \$1,000 no matter how small its population. All revenues must be used for criminal justice purposes as defined in RCW 8.14.330(1)(c) and may not supplant or replace existing funding.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	250.00			250.00			250.00			250.00			1,000.00	500.00	0.00%
2022	250.00			250.00			250.00			250.00			1,000.00	500.00	0.00%
2023	250.00			250.00			250.11			250.41			1,000.52	500.00	0.00%
2024	250.51			250.58			268.24			268.37			1,037.70	501.09	0.22%
2025	267.33			267.28									534.61	534.61	6.69%
REPORTED	OCT-DEC			JAN-MAR			APR-JUN			JUL-SEP					

CRIMINAL JUSTICE - SPECIAL PROGRAMS

Distributed to all cities and towns on a per capita basis. All revenues must be used for innovative law enforcement strategies, programs to help at-risk children or child abuse victims, and programs to reduce the level of domestic violence or to provide counseling for domestic violence victims. While these funds must be spent in these specific areas, there is no requirement for how much must be spent in each area.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR-OVER-YEAR
2021	707.14			706.99			750.65			780.10			2,944.88	1,414.13	7.39%
2022	778.16			824.12			824.04			824.60			3,204.92	1,556.28	10.05%
2023	828.97			829.37			880.84			881.82			3,421.00	1,658.34	6.56%
2024	882.13			882.31			940.49			940.89			3,645.82	1,764.44	6.40%
2025	937.34			937.16									1,874.50	1,874.50	6.24%
REPORTED	OCT-DEC			JAN-MAR			APR-JUN			JUL-SEP					

CRIMINAL JUSTICE - CONTRACTED SERVICES

Distributed to any city or town that contracts for the majority of its law enforcement services. While the statute doesn't specifically state that revenues are restricted to the provision of law enforcement services, it's implied.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	1,217.48			1,217.19			1,292.88			1,318.01			5,045.56	2,434.67	7.72%
2022	1,310.52			1,310.50			1,388.00			1,389.20			5,398.22	2,621.02	7.65%
2023	1,382.56			1,383.23			1,468.81			1,470.58			5,705.18	2,765.79	5.52%
2024	1,477.71			1,478.09			1,575.50			1,576.27			6,107.57	2,955.80	6.87%
2025	1,571.06			1,570.79									3,141.85	3,141.85	6.29%
REPORTED	OCT-DEC			JAN-MAR			APR-JUN			JUL-SEP					

LIQUOR EXCISE TAX

Distributed to all cities and towns on a per capita basis depending on actual liquor sales. Revenues are partially restricted – at least 2% must be used for a drug or alcohol treatment program and the remaining 98% is unrestricted and may be used for any lawful governmental purpose.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	4,019.09	22.00	20.92	4,602.47	34.71	29.34	4,165.20	38.39	35.86	4,938.91	30.10	26.87	17,963.86	8,699.19	22.74%
2022	4,452.91	25.72	25.09	4,946.62	24.70	22.49	4,281.18	25.92	24.18	5,011.88	26.50	22.14	18,889.33	9,475.04	8.92%
2023	4,461.30	19.33	17.67	15.68	19.66	17.82	4,994.84	25.04	25.30	4,444.61	17.43	19.55	14,078.23	4,533.64	-52.15%
2024	4,588.77	19.17	14.40	4,910.36	15.99	16.55	4,459.40	19.10	25.60	4,896.04	22.03	21.12	19,008.53	9,548.69	110.62%
2025	4,393.90	19.22	11.98	4,685.57	17.13								9,127.80	9,127.80	-4.41%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

LIQUOR PROFITS TAX

Distributed to all cities and towns on a per capita basis as a flat distribution from liquor licensing fees. Revenues are partially restricted – at least 2% must be used for a drug or alcohol treatment program and at least 20.23% must be used for public safety programs. The remaining 77.77% is unrestricted and may be used for any lawful governmental purpose.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021			3,924.30			3,924.44			3,922.83			3,921.68	15,693.25	3,924.30	1.29%
2022			4,068.29			4,068.18			4,067.69			4,066.92	16,271.08	4,068.29	3.67%
2023			4,086.11	3,950.25		4,086.14			4,086.86				20,295.83	8,036.36	97.54%
2024			4,087.45			4,087.24			4,087.37			4,374.54	16,636.60	4,087.45	-49.14%
2025			4,073.77										4,073.77	4,073.77	-0.33%
REPORTED		DEC-FEB				MAR-MAY			JUN-AUG			SEP-NOV			

MOTOR VEHICLE FUEL TAX (MVFT) & INCREASED MOTOR VEHICLE FUEL TAX (MVFT)

Motor Vehicle Fuel Tax (MVFT): Total per capita distributions depend on amount of gas taxes collected statewide. Revenues are restricted and must be used for streets, roads and highways. Cities and towns must use at least 0.42% for pedestrian, equestrian, or bicycle trails, unless such amount would be \$500 or less per year.

Increased Motor Vehicle Fuel Tax (MVFT): Total per capita direct appropriations from the state transportation fund that do not depend on actual fuel sales. Revenues are restricted to be used for street or highway purposes (including eligible pedestrian, equestrian, or bicycle trails).

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021	3,046.60	3,667.09	3,853.70	3,008.34	3,603.33	4,487.73	4,001.51	4,165.84	4,738.28	4,517.29	4,089.68	4,751.91	47,931.30	17,179.06	-4.07%
2022	3,754.19	4,080.13	3,932.30	3,402.22	4,036.75	4,574.99	4,094.00	4,796.59	4,856.46	4,357.58	3,575.15	3,911.67	49,372.03	19,205.59	11.80%
2023	3,679.91	3,477.84	4,207.35	3,329.06	4,051.01	4,552.38	4,140.77	4,506.01	4,961.26	4,305.40	3,822.14	4,590.34	49,623.47	18,745.17	-2.40%
2024	3,574.28	3,620.54	3,994.69	3,363.92	3,757.21	4,580.03	3,776.51	4,309.34	4,569.94	4,064.85	4,026.50	4,418.57	48,056.38	18,310.64	-2.32%
2025	3,757.76	3,492.15	2,549.02	2,066.93	2,201.41								14,067.27	14,067.27	-23.17%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

MULTIMODAL FUNDS

Distributed to all cities and towns on a per capita basis. Direct appropriations from the state transportation fund; do not depend on actual fuel sales. Revenues are restricted to be used for any transportation purpose.

RECEIVED FROM STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE MAY	MAY YEAR- OVER-YEAR
2021			835.46			835.49			835.14			868.17	3,374.26	835.46	1.29%
2022			866.11			866.09			865.98			865.82	3,464.00	866.11	3.67%
2023			869.91			869.91			870.07			869.98	3,479.87	869.91	0.44%
2024			870.19			870.15			870.17			870.12	3,480.63	870.19	0.03%
2025			867.28										867.28	867.28	-0.33%
REPORTED		DEC-FEB				MAR-MAY			JUN-AUG			SEP-NOV			