

Sales Tax Descriptions

On-going, No Termination Date

Effective November 1, 2019

Tax	Rate	Collected	Distributed	Notes	Terminates
State	6.5%	County-wide			Does not terminate
Local Sales Tax	1%	County-wide	County receives 15% of 1% if within a city, otherwise the full 1% is distributed to the County		Does not terminate
PTBA	8/10 th of 1%	Within PTBA	100% distributed to Spokane Transit Authority. Levy rate can go to 9/10 th if approved by the voters.	Approved by Voters: 3/10 th 3-1981 Second 3/10 th 10-1-04 to 6-30-09 6/09 Sunset removed by voters 5/2008 Additional 1/10 th 4-2017 (voters 11/16) Additional 1/10 th 4-2019 (voters 11/16)	Does not terminate
Criminal Justice	1/10 th of 1%	County-wide	County receives 10% of the total tax. The remaining 90% is distributed to the County and Cities based on population (<i>combined 10% plus County population equates to approximately 35% of the total tax revenue</i>)	Approved by the Voters: 11-1-90 to 12-31-1993 BoCC removed termination date (93-0874)	Does not terminate

Sales Tax Descriptions With End Dates

Tax	Rate	Collected	Distributed	Notes	Terminates
Communications	1/10 th of 1%	County-wide		Approved by the Voters: 10-1-08 to 9-30-18 (08-0668) 10-1-18 to 12-31-28 (18-0375)	December 31, 2028
Mental Health	1/10 th of 1%	County-wide	County receives 100% of the total tax.	Approved by the Voters: 4-1-06 to 3-31-09 Approved by the BoCC: 4-1-09 to 3-31-14 (08-1071) Approved by the BoCC: 4-1-14 to 12-31-19 (13-0964) Approved by the BoCC: 1-1-20 to 12-31-29 (19-1074)	December 31, 2029
Public Safety (DOR name – Public Safety & Health)	1/10 th of 1%	County-wide	County receives 60% of the total tax. The remaining 40% is distributed to the cities based on population	Approved by the Voters: 1-1-05 to 12-31-09 1-1-10 to 3-31-20 (09-0883) 4-1-2020 to 12-31-09 (19-1417) Car <u>sales</u> are exempt. Car <u>leases</u> , up to the 1 st 36 months are exempt. Tax can be imposed up to 3/10 th of 1% with the Voters approval First vote includes supplanting language	December 31, 2029
Juvenile / Jail (DOR name – Correctional Facilities)	1/10 th of 1%	County-wide	County receives 100% of the total tax.	Approved by the Voters 5 times: 1-1-96 to 12-31-98 1-1-99 to 12-31-03 1-1-04 to 12-31-08 1-1-09 to 12-31-15 (08-0669) 1-1-16 to 12-31-25 (15-0544)	December 31, 2025
PFD	1/10 th of 1%	County-wide	Spokane Public Facilities District receives 100% of the total tax.	Approved by the Voters twice: 1-1-92 to 12-31-17 1-1-18 to 12-31-33	December 31, 2033