

Sales Tax Descriptions

On-going, No Termination Date

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	7/10 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 Sunset of 6/09 removed by voters 5/2008 Additional 1/10 th 4-2017	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)	September 30, 2018
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)	December 31, 2019
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) 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 Second renewal includes supplanting language	March 31,2020
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 12-1-33	December 1, 2033