

LOCAL SHARING OF STATE-COLLECTED REVENUE IN THE STATE OF WASHINGTON  
(Per capita allocations)

A. ALL CITIES	1943	1944 Est. <sup>7</sup>
1. THE GASOLINE TAX - 15% <sup>1</sup>	1.95	1.95
2. PROFITS OF WASHINGTON STATE LIQUOR BOARD - 52% <sup>2</sup>	2.70	2.70
3. WAR LIQUOR TAX - 50% <sup>3</sup>	.52	2.45(actual)
4. MOTOR VEHICLE EXCISE TAX - 15% <sup>4</sup>		.41
5. ADMISSION TAX (vacated by state in favor of cities) <sup>5</sup>	.50	1.00
6. STATE AID APPROPRIATION - \$500,000 <sup>6</sup>	<u>.47</u>	<u>.47(actual)</u>
TOTAL	\$6.14	\$8.98
B. CERTAIN CITIES		
1. CITIES BELOW 1500 - (Estimated value of maintenance of primary highways by the state (Laws of 1943)	.58	.58
2. CITIES WITH WAR INDUSTRIES (Per capita allocation on population above 1940 census only)	2.00	1.75

Notes:

1. May be spent for city street purposes only..
2. May be spent for any municipal purpose.
3. & 4. May be spent for public health, police & fire protection only.
5. Now a local tax (vacated by state); it may be spent for any municipal purpose.
6. May be spent only for police & fire protection, health & sanitation, libraries, parks, and civilian defense.
7. Based on actual figures Jan. 1 to Oct. 1, 1944.



SUMMARY OF LOCAL SHARES OF STATE GASOLINE TAX & LIQUOR PROFITS  
IN THE STATE OF WASHINGTON--1935 - 1943

<u>Year</u>	<u>Gasoline Tax</u>	<u>Per Cap</u>	<u>Liquor Profits</u>	<u>Per Cap</u>	<u>Total</u>	<u>Per Cap</u>
1935	\$ 994,923.86	.98	\$ 633,442.98	.62	\$1,628,366.79	1.60
1936	1,493,222.81	1.47	621,993.24	.61	2,115,216.05	2.08
1937	1,511,451.30	1.49	821,716.70	.81	2,333,168.00	2.30
1938	1,664,509.94	1.64	1,565,374.85	1.54	3,229,884.79	3.18
1939	2,064,307.09	2.04	2,147,232.09	2.11	4,211,539.18	4.15
1940	2,330,576.66	2.30	2,990,000.00	2.95	5,320,576.66	5.25
1941	2,622,816.54	2.59	3,380,000.00	3.19	6,002,816.54	5.78
1942	2,487,693.69	2.45	3,380,000.00	3.19	5,867,693.69	5.64
1943	<u>2,064,122.22</u>	<u>1.95</u>	<u>2,860,000.00</u>	<u>2.70</u>	<u>4,924,122.22</u>	<u>4.65</u>
	\$17,233,624.11	(av.) 1.88	\$18,399,759.81	(av.) 1.97	\$35,633,383.92	(av.) 3.85

*NOTE: (Gas Tax)*

*In 1935 cities were allocated \$1.50 per capita, minus minor administrative costs; in 1937, \$250.00 per mile per year was added for maintenance of primary state highways in city limits; in 1939, entire city allocation was placed on percentage basis--15% of net collections.*

*NOTE: (Liquor Profits)*

*In 1935 cities and counties together received 30% of liquor profits; in 1937, cities and counties share was increased to 50% (cities share alone approx. 33%) in 1939, cities were allocated a straight 52% of all profits made by the State Liquor Board.*