



**Washington State
Department of Transportation**

Public Transportation Benefit Area Formation Process Guidebook

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Public Transportation Division

ENGLISH

Title VI Notice to Public

It is the Washington State Department of Transportation's (WSDOT) policy to assure that no person shall, on the grounds of race, color, national origin, as provided by Title VI of the Civil Rights Act of 1964, be excluded from participation in, be denied the benefits of, or be otherwise discriminated against under any of its programs and activities. Any person who believes his/her Title VI protection has been violated, may file a complaint with WSDOT's Office of Equity and Civil Rights (OECR). For additional information regarding Title VI complaint procedures and/or information regarding our non-discrimination obligations, please contact OECR's Title VI Coordinator at 360-705-7090.

Americans with Disabilities Act (ADA) Information

This material can be made available in an alternate format by emailing the Office of Equity and Civil Rights at wsdotada@wsdot.wa.gov or by calling toll free, 855-362-4ADA(4232). Persons who are deaf or hard of hearing may make a request by calling the Washington State Relay at 711.

ESPAÑOL

Notificación de Título VI al Público

La política del Departamento de Transporte del Estado de Washington (Washington State Department of Transportation, WSDOT) es garantizar que ninguna persona, por motivos de raza, color u origen nacional, según lo dispuesto en el Título VI de la Ley de Derechos Civiles de 1964, sea excluida de la participación, se le nieguen los beneficios o se le discrimine de otro modo en cualquiera de sus programas y actividades. Cualquier persona que considere que se ha violado su protección del Título VI puede presentar una queja ante la Oficina de Equidad y Derechos Civiles (Office of Equity and Civil Rights, OECR) del WSDOT. Para obtener más información sobre los procedimientos de queja del Título VI o información sobre nuestras obligaciones contra la discriminación, comuníquese con el coordinador del Título VI de la OECR al 360-705-7090.

Información de la Ley sobre Estadounidenses con Discapacidades (ADA, por sus siglas en inglés)

Este material puede estar disponible en un formato alternativo al enviar un correo electrónico a la Oficina de Equidad y Derechos Civiles a wsdotada@wsdot.wa.gov o llamando a la línea sin cargo 855-362-4ADA(4232). Personas sordas o con discapacidad auditiva pueden solicitar la misma información llamando al Washington State Relay al 711.

한국어 – KOREAN

제6조 관련 공지사항

워싱턴 주 교통부(WSDOT)는 1964년 민권법 타이틀 VI 규정에 따라, 누구도 인종, 피부색 또는 출신 국가를 근거로 본 부서의 모든 프로그램 및 활동에 대한 참여가 배제되거나 혜택이 거부되거나, 또는 달리 차별받지 않도록 하는 것을 정책으로 하고 있습니다. 타이틀 VI에 따른 그/그녀에 대한 보호 조항이 위반되었다고 생각된다면 누구든지 WSDOT의 평등 및 민권 사무국(OECR)에 민원을 제기할 수 있습니다. 타이틀 VI에 따른 민원 처리 절차에 관한 보다 자세한 정보 및/또는 본 부서의 차별금지 의무에 관한 정보를 원하신다면, 360-705-7090으로 OECR의 타이틀 VI 담당자에게 연락해주시시오.

미국 장애인법(ADA) 정보

본 자료는 또한 평등 및 민권 사무국에 이메일 wsdotada@wsdot.wa.gov 을 보내시거나 무료 전화 855-362-4ADA(4232)로 연락하셔서 대체 형식으로 받아보실 수 있습니다. 청각 장애인은 워싱턴주 중계 711로 전화하여 요청하실 수 있습니다.

русский – RUSSIAN

Раздел VI Общественное заявление

Политика Департамента транспорта штата Вашингтон (WSDOT) заключается в том, чтобы исключить любые случаи дискриминации по признаку расы, цвета кожи или национального происхождения, как это предусмотрено Разделом VI Закона о гражданских правах 1964 года, а также случаи недопущения участия, лишения льгот или другие формы дискриминации в рамках любой из своих программ и мероприятий. Любое лицо, которое считает, что его средства защиты в рамках раздела VI были нарушены, может подать жалобу в Ведомство по вопросам равенства и гражданских прав WSDOT (OECR). Для дополнительной информации о процедуре подачи жалобы на несоблюдение требований раздела VI, а также получения информации о наших обязательствах по борьбе с дискриминацией, пожалуйста, свяжитесь с координатором OECR по разделу VI по телефону 360-705-7090.

Закон США о защите прав граждан с ограниченными возможностями (ADA)

Эту информацию можно получить в альтернативном формате, отправив электронное письмо в Ведомство по вопросам равенства и гражданских прав по адресу wsdotada@wsdot.wa.gov или позвонив по бесплатному телефону 855-362-4ADA(4232). Глухие и слабослышащие лица могут сделать запрос, позвонив в специальную диспетчерскую службу штата Вашингтон по номеру 711.(4232). Глухие и слабослышащие лица могут сделать запрос, позвонив в специальную диспетчерскую службу штата Вашингтон по номеру 711.

tiếng Việt – VIETNAMESE

Thông báo Khoản VI dành cho công chúng

Chính sách của Sở Giao Thông Vận Tải Tiểu Bang Washington (WSDOT) là bảo đảm không để cho ai bị loại khỏi sự tham gia, bị từ khước quyền lợi, hoặc bị kỳ thị trong bất cứ chương trình hay hoạt động nào vì lý do chủng tộc, màu da, hoặc nguồn gốc quốc gia, theo như quy định trong Mục VI của Đạo Luật Dân Quyền năm 1964. Bất cứ ai tin rằng quyền bảo vệ trong Mục VI của họ bị vi phạm, đều có thể nộp đơn khiếu nại cho Văn Phòng Bảo Vệ Dân Quyền và Bình Đẳng (OECR) của WSDOT. Muốn biết thêm chi tiết liên quan đến thủ tục khiếu nại Mục VI và/hoặc chi tiết liên quan đến trách nhiệm không kỳ thị của chúng tôi, xin liên lạc với Phối Trí Viên Mục VI của OECR số 360-705-7090.

Thông tin về Đạo luật Người Mỹ tàn tật (Americans with Disabilities Act, ADA)

Tài liệu này có thể thực hiện bằng một hình thức khác bằng cách email cho Văn Phòng Bảo Vệ Dân Quyền và Bình Đẳng wsdotada@wsdot.wa.gov hoặc gọi điện thoại miễn phí số, 855-362-4ADA(4232). Người điếc hoặc khiếm thính có thể yêu cầu bằng cách gọi cho Dịch vụ Tiếp âm Tiểu bang Washington theo số 711.

العَرَبِيَّة – ARABIC

العنوان 6 إشعار للجمهور

تتمثل سياسة وزارة النقل في ولاية واشنطن (WSDOT) في ضمان عدم استبعاد أي شخص، على أساس العرق أو اللون أو الأصل القومي من المشاركة في أي من برامجها وأنشطتها أو الحرمان من الفوائد المتاحة بموجبها أو التعرض للتمييز فيها بخلاف ذلك، كما هو منصوص عليه في الباب السادس من قانون الحقوق المدنية لعام 1964. ويمكن لأي شخص يعتقد أنه تم انتهاك حقوقه التي يكفلها الباب السادس تقديم شكوى إلى مكتب المساواة والحقوق المدنية (OECR) التابع لوزارة النقل في ولاية واشنطن. للحصول على معلومات إضافية بشأن إجراءات الشكاوى وأو بشأن التزاماتنا بعدم التمييز بموجب الباب السادس، يرجى الاتصال بمنسق الباب السادس في مكتب المساواة والحقوق المدنية على الرقم 360-705-7090.

معلومات قانون الأمريكيين ذوي الإعاقة (ADA)

يمكن توفير هذه المواد في تنسيق بديل عن طريق إرسال رسالة بريد إلكتروني إلى مكتب المساواة والحقوق المدنية على wsdotada@wsdot.wa.gov أو عن طريق الاتصال بالرقم المجاني: 855-362-4ADA (4232). يمكن للأشخاص الصم أو ضعاف السمع تقديم طلب عن طريق الاتصال بخدمة Washington State Relay على الرقم 711.

中文 – CHINESE

《权利法案》Title VI公告

<華盛頓州交通部(WSDOT)政策規定，按照《1964年民權法案》第六篇規定，確保無人因種族、膚色或國籍而被排除在WSDOT任何計畫和活動之外，被剝奪相關權益或以其他方式遭到歧視。如任何人認為其第六篇保護權益遭到侵犯，則可向WSDOT的公平和民權辦公室(OECR)提交投訴。如需關於第六篇投訴程式的更多資訊和/或關於我們非歧視義務的資訊，請聯絡OECR的第六篇協調員，電話360-705-7090。

《美国残疾人法案》(ADA)信息

可向公平和民權辦公室發送電子郵件wsdotada@wsdot.wa.gov或撥打免費電話 855-362-4ADA(4232)，以其他格式獲取此資料。听力丧失或听觉障碍人士可拨打711联系Washington州转接站。

Af-soomaaliga – SOMALI

Ciwaanka VI Ogeysiiska Dadweynaha

Waa siyaasada Waaxda Gaadiidka Gobolka Washington (WSDOT) in la xaqiijiyo in aan qofna, ayadoo la cuskanaayo sababo la xariira isir, midab, ama wadanku kasoo jeedo, sida ku qoran Title VI (Qodobka VI) ee Sharciga Xaquuqda Madaniga ah ah oo soo baxay 1964, laga saarin ka qaybgalka, loo diidin faa'iidooyinka, ama si kale loogu takoorin barnaamijyadeeda iyo shaqooyinkeeda. Qof kasta oo aaminsan in difaaciisa Title VI la jebiyay, ayaa cabasho u gudbin kara Xafiiska Sinaanta iyo Xaquuqda Madaniga ah (OECR) ee WSDOT. Si aad u hesho xog dheeraad ah oo ku saabsan hanaannada cabashada Title VI iyo/ama xogta la xariirta waajibaadkeena ka caagan takoorka, fadlan la xariir Iskuduwaha Title VI ee OECR oo aad ka wacayso 360-705-7090.

Macluumaadka Xeerka Naafada Marykanka (ADA)

Agabkaan ayaad ku heli kartaa qaab kale adoo iimeel u diraaqa Xafiiska Sinaanta iyo Xaquuqda Madaniga ah oo aad ka helayso wsdotada@wsdot.wa.gov ama adoo wacaaya laynka bilaashka ah, 855-362-4ADA(4232). Dadka naafada maqalka ama maqalku ku adag yahay waxay ku codsan karaan wicitaanka Adeega Gudbinta Gobolka Washington 711.

If you have difficulty understanding English, you may, free of charge, request language assistance services by calling 360-705-7921 or email us at: PTDengage@wsdot.wa.gov

ESPAÑOL – SPANISH

Servicios de traducción

Aviso a personas con dominio limitado del idioma inglés: Si usted tiene alguna dificultad en entender el idioma inglés, puede, sin costo alguno, solicitar asistencia lingüística con respecto a esta información llamando al 360-705-7921, o envíe un mensaje de correo electrónico a: PTDengage@wsdot.wa.gov

한국어 – KOREAN

번역 서비스

영어로 소통하는 것이 불편하시다면 360-705-7921, 으로 전화하시거나 다음 이메일로 연락하셔서 무료 언어 지원 서비스를 요청하실 수 있습니다: PTDengage@wsdot.wa.gov

русский – RUSSIAN

Услуги перевода

Если вам трудно понимать английский язык, вы можете запросить бесплатные языковые услуги, позвонив по телефону 360-705-7921, или написав нам на электронную почту: PTDengage@wsdot.wa.gov

tiếng Việt – VIETNAMESE

các dịch vụ dịch thuật

Nếu quý vị không hiểu tiếng Anh, quý vị có thể yêu cầu dịch vụ trợ giúp ngôn ngữ, miễn phí, bằng cách gọi số 360-705-7921, hoặc email cho chúng tôi tại: PTDengage@wsdot.wa.gov

العَرَبِيَّةُ – ARABIC

خدمات الترجمة

إذا كنت تجد صعوبة في فهم اللغة الإنجليزية، فيمكنك مجاً طلب خدمات المساعدة اللغوية عن طريق الاتصال بالرقم 360-570-6718 أو مراسلتنا عبر البريد الإلكتروني : PTDengage@wsdot.wa.gov

中文 – CHINESE

翻译服务

如果您难以理解英文，则请致电：360-705-7921，或给我们发送电子邮件：PTDengage@wsdot.wa.gov，请求获取免费语言援助服务。

Af-soomaaliga – SOMALI

Adeegyada Turjumaada

Haddii ay kugu adag tahay inaad fahamtid Ingiriisida, waxaad, bilaash, ku codsan kartaa adeegyada caawimada luuqada adoo wacaaya 360-705-7921 ama iimayl noogu soo dir: PTDengage@wsdot.wa.gov

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Acronyms and abbreviations

ADA	Americans with Disabilities Act
PTBA	Public transportation benefit area
PTIC	Public transportation improvement conference
RCW	Revised Code of Washington
TBD	Transportation benefit district
WAC	Washington Administrative Code
WSDOT	Washington State Department of Transportation

About public transportation benefit areas

Highlights

- Public transportation benefit areas (PTBA) can be county wide, less than county wide, or multi-county.
- Only one PTBA may exist in each county. However, a PTBA may annex a contiguous portion of a bordering county where another PTBA exists if the contiguous area is outside latter PTBA's boundaries.
- County commissioners convene a public transportation improvement conference (PTIC) to decide if there is sufficient interest to form a PTBA. A formal establishment of boundaries and the selection of a board of directors follow the conference.
- A PTBA's board of directors is composed of elected officials representing the communities and counties inside the PTBA boundaries.
- PTBAs may use one of the following funding options with voter approval:
 - Sales tax (0.1-0.9 percent)¹
 - Household tax (up to \$1 per month)
 - Business and occupations tax (no dollar limit)
 - Utilities tax

Summary

Washington has several governance structures in state law under which public transportation services are funded and operated, including:

- PTBA ([Chapter 36.57A RCW](#))
- City transit system ([Chapter 35.95 RCW](#))
- County public transportation authority ([Chapter 36.57 RCW](#))
- Regional transit authority ([Chapter 81.112 RCW](#))

A PTBA is just one way to start and run a public transit agency.

PTBAs are the most common form of transit agency in Washington, offering a great deal of flexibility in funding mechanisms and service area. PTBAs may be composed of a service area that is smaller than countywide, countywide, or multi-county.

To establish a PTBA and its boundaries, county governing bodies convene a public transportation improvement conference. The conference includes elected representatives from the county or counties and every city or town within the county or counties that are to be a part of a PTBA.

Once the PTIC has established the boundary for a PTBA, the county or counties and every city or town select a board of directors. Single-county PTBAs may have up to nine board members. Multi-county PTBAs may have up to 13 board members. If a union represents employees of the PTBA, the union may appoint one nonvoting member to the board. PTBAs review the composition of their boards every four years.

¹ [RCW 82.14.045\(3\)](#) includes additional sales tax thresholds for PTBAs with special circumstances.

Before operations begin, PTBAs develop comprehensive transit plans to determine service levels and funding requirements. These plans also address the effect (if any) on other transit systems in the PTBA. The funding requirements identified in the plan become the basis for seeking voter approval of funding for the PTBA's services.

PTBAs have the authority to ask voters to approve a sales tax, business and occupation tax, or utility tax to support services. PTBAs most often choose sales tax as a funding mechanism. PTBAs have a maximum sales tax authority of 0.9 percent, but an act of the Legislature may increase this statutory limit. Once voters approve of a funding mechanism for a PTBA's services, the state disburses the funds to the PTBA.

PTBAs most commonly operate fixed route services with complementary demand response services and vanpool programs. Some PTBAs also operate route-deviated services. PTBAs may also operate fixed-guideway systems.

PTBAs may either reduce or enlarge their boundaries once established. If a PTBA determines it can no longer serve its entire service area, its board may adopt a resolution reducing its boundaries. The state will no longer collect any taxes intended for funding the PTBA's services in the area removed from the PTBA. A PTBA may expand its boundaries by a vote of the residents within the expanded area.

Special needs public transportation benefit areas

[RCW 36.57A.180](#) authorized the creation of special needs PTBAs.

A special needs PTBA is a variation of a PTBA that allows newly formed or existing PTBA's that have not successfully submitted an authorizing proposition to the voters to establish a public transportation system limited to persons with special needs.

Persons with special needs people, including their personal attendants, who because of physical or mental disability, income status, or age are unable to transport themselves or purchase transportation.

The boundary considerations, funding options, formation process, and composition of the board of directors for special needs PTBAs are the same as traditional PTBAs.

Public transportation benefit areas in Washington

Agency	Sales tax rate	Notes
Asotin County PTBA	0.2%	Began providing transit service by contract with Valley Transit in 2004; assumed direct operation of transit service in 2010. Also provides service to Lewiston, ID.
Ben Franklin Transit	0.6%	Established in 1981; serves Tri-Cities area and some unincorporated parts of Benton and Franklin counties.
Clallam Transit System	0.6%	Established in 1979; serves Clallam County including connections to tribal transit services.
Community Transit (Snohomish County PTBA)	1.2% ¹	Established in 1976 and gradually expanded to include all cities and towns in Snohomish County (except Everett), Tulalip Indian Reservation, and many unincorporated areas.
C-TRAN (Clark County PTBA)	0.7%	Established in 1981; serves Vancouver area, Battle Ground, Camas, La Center, Ridgefield, Washougal, and Yacolt. Used to be countywide, but boundaries were reduced in 2005 after a failed 2004 ballot measure. Also provides service to downtown Portland, OR.
Grant Transit Authority	0.2%	Established in 1996; serves all of Grant County.
Intercity Transit (Thurston County)	1.2% ²	Established in 1981; serves Olympia, Lacey, Tumwater, and Yelm urbanized areas. Used to be countywide, but boundaries were reduced in 2002. Board includes three private citizens.
Island Transit	0.9%	Approved by voters in 1983 but did not begin service until 1987 following a court proceeding. Serves all of Island County; does not collect fares.
Jefferson Transit Authority	0.9%	Established in 1980; serves all of Jefferson County. Different fare structures for eastern and western parts of county.
Kitsap Transit	1.1% ³	Established in 1983. Serves all of Kitsap County; also provides high-speed passenger-only ferry service to downtown Seattle.
Link Transit (Chelan-Douglas PTBA)	0.5%	Established in 1990; serves all of Chelan County and part of Douglas County.
Mason Transit	0.6%	Established in 1992. Serves all of Mason County; only charges fares for out-of-county trips.
Pacific Transit System	0.3%	Established in 1980. Serves all of Pacific County; also provides service to Astoria, OR.
Pierce Transit	0.6%	Established in 1979. Serves Tacoma and vicinity; Bonney Lake, Buckley, DuPont, Orting, and Sumner opted to leave the PTBA in 2012.
RiverCities Transit (Cowlitz Transit Authority)	0.3%	Established in 1987; serves Kelso and Longview. PTBA serves as taxing authority only; all transit and administrative services are provided through contract with City of Longview.
Skagit Transit	0.4%	Established in 1993 in the Burlington and Mount Vernon areas; has since expanded to include all cities and towns in Skagit County, as well as many unincorporated areas.

Agency	Sales tax rate	Notes
Spokane Transit	0.8%	Established in 1981; serves Airway Heights, Cheney, Medical Lake, Millwood, Liberty Lake, Spokane, and Spokane Valley, plus nearby unincorporated areas.
TranGO (Okanogan County Transit Authority)	0.4%	PTBA initially created in 1996 but not funded. Voters approved the first sales tax in 2013 and service began 2014. Serves all of Okanogan County except Colville Reservation.
Twin Transit (Lewis County PTBA)	0.2%	Established in 1985; serves Centralia and Chehalis.
Valley Transit (Walla Walla County PTBA)	0.6%	Established in 1980; serves College Place, City of Walla Walla, and nearby unincorporated areas.
Whatcom Transportation Authority	0.6%	Established in 1984; serves Whatcom County, including all cities and towns and the Lummi Nation.

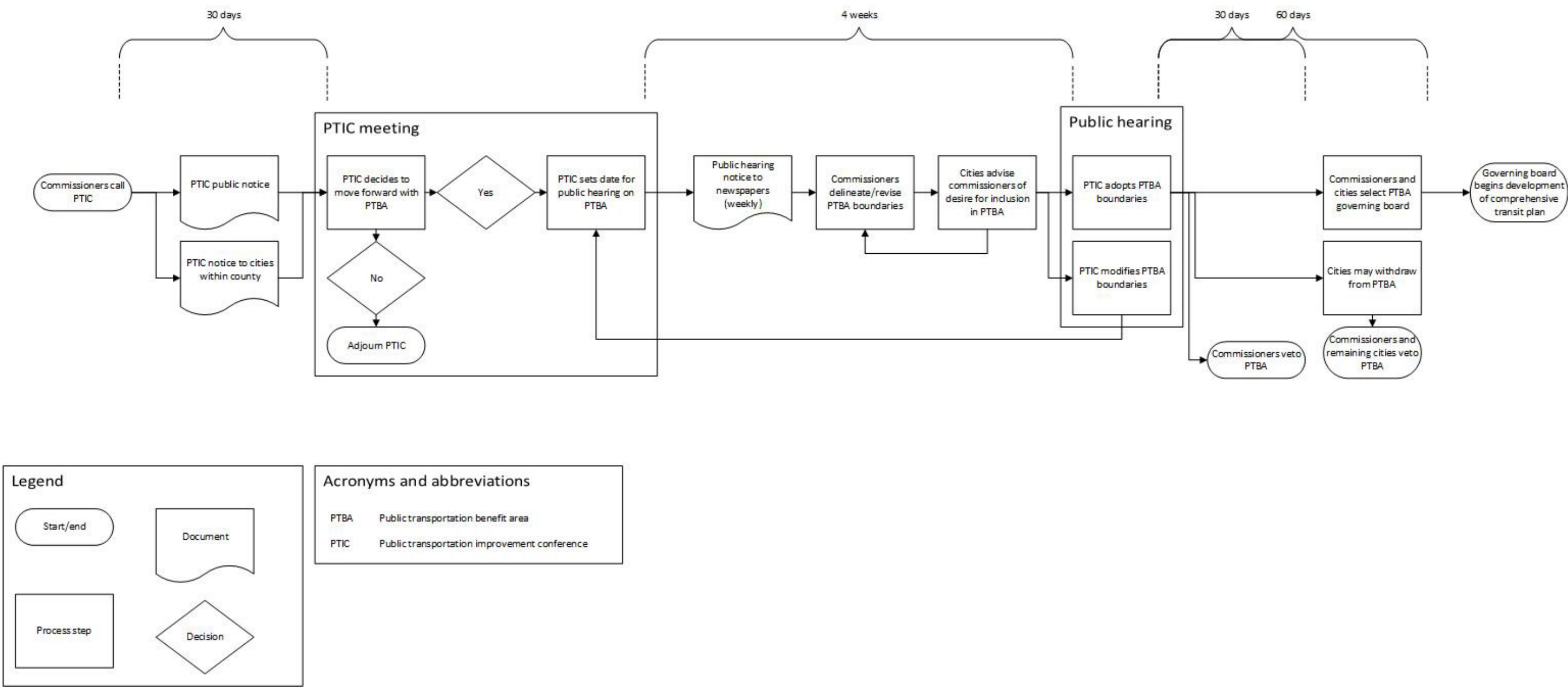
¹ Includes additional 0.3% sales tax under RCW 82.14.045(3) for PTBAs in a county of 700,000 or more that includes a city of 75,000 or more.

² Includes additional 0.3% sales tax under RCW 82.14.045(3) for PTBAs in a county between 250,000 and 400,000 population that includes two or more cities with a population of 40,000 or more.

³ Includes additional 0.3% sales tax for high-speed passenger-only ferry service under RCW 82.14.440.

Source: [Municipal Research and Services Center of Washington](#)

Public transportation benefit area formation process



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Steps for forming a public transportation benefit area

Step 1: Call a public transportation improvement conference

County commissioners may call for a PTIC after a resolution of at least two cities in the county, or petition signed by at least 10 percent of the registered voters in the proposed PTBA.

Commissioners may convene the PTIC 30 days after a written notice to each legislative body of each city or town within the county.

The commissioners and one representative from each city or town in the proposed PTBA must attend the conference.

The purpose of the conference's first meeting is to evaluate the need and desire to create a PTBA within certain incorporated and unincorporated portions of the county.

Source: RCW 36.57A.020

Step 2: Establish boundaries and hold public hearings

If the PTIC finds a need and desire to create a PTBA, the PTIC will schedule a date for a public hearing.

The PTIC must publish notice of the hearing once a week for at least four consecutive weeks in one or more local newspapers. The notice must include:

- A description of the proposed boundaries of the PTBA
- The time and place of the hearing

Prior to convening the hearing, the county commissioners must delineate the area of the county proposed to be included in the PTBA. Commissioners must provide a written copy of the delineated area to each incorporated city or town within the area.

Each incorporated city or town in the proposed PTBA must advise the commissioners, on a preliminary basis, of the city or town's desire to be included in or excluded from the PTBA.

The commissioners must determine the inclusion or exclusion of all unincorporated areas of the county.

The PTIC must revise the delineations to reflect the desires of the incorporated cities and towns. The PTIC must discuss these revisions at the public hearing.

At the hearing, the PTIC may change the boundaries of the PTBA. However, the PTIC may not exclude portions of the proposed area in a way that creates an island of included or excluded lands. Additionally, PTBAs must fully include or fully exclude incorporated cities and towns. PTBAs may not include or exclude specific parts of cities and towns.

If the PTIC expands the proposed boundaries of the PTBA at the hearing, the PTIC must schedule a second public hearing, subject to the same conditions as the first.

Following the conclusion of the hearings, the PTIC must adopt a resolution fixing the boundaries of the proposed PTBA.

The county commissioners must decide the final portions of the county to be included in the PTBA within 30 days of the PTIC's resolution.

The incorporated cities and towns within the proposed boundaries of the PTBA may choose to withdraw from the process within 60 days of the PTIC's resolution.

Source: RCW 36.57A.030

Step 3: Select members of the governing board

After the 60 day period described above, the county commissioners and each incorporated city or town within the PTBA must select members of the PTBA's governing board.

The governing board must consist of elected officials selected by and serving at the pleasure of the governing bodies of the incorporated cities and the county commission within the PTBA.

Single-county PTBAs may have no more than nine board members.

Multi-county PTBAs may have no more than 13 board members.

Conversely, after the 60-day period described above, if the county commissioners and the remaining city or town representatives do not believe the PTBA is feasible its proposed boundaries, the commissioners and the remaining representatives may pass a resolution vetoing the proposed PTBA.

Source: RCW.36.57A.050

Step 4: Develop a comprehensive transit plan

PTBAs are responsible for developing comprehensive transit plans to lead to the development and management of regional public transit systems that are energy efficient, provide viable transportation alternatives, offer availability to all elements of the public, and are responsive to the public need. (WAC Chapter 468-85-010)

The plan notifies the PTBA board and the public about the services the PTBA intends to provide, and how the PTBA will develop its public transportation system.

The plan must include:

- A definition of a reasonable level of service
- Funding requirements
- The PTBAs effects on adjacent transit agencies in other counties
- Future planned enlargement of the PTBA or consolidation within another existing PTBA

The Washington State Transportation Commission reviews the plan.

Source: RCW 36.57A.070 and WAC Chapter 468-85-010

Taxes for funding public transportation benefit areas

PTBAs may use one of the following taxes to fund their services. A simple majority of voters within the PTBA must approve of the taxes.

- Sales tax (0.1-0.9 percent)²
- Household tax (up to \$1 per month)
- Business and occupations tax (no dollar limit)
- Utilities tax

Another potential revenue source a PTBA may investigate is a transportation benefit district (TBD) formed by a city or county ([Chapter 36.73 RCW](#)). TBDs are quasi-municipal corporations and independent taxing districts that can raise revenue for specific transportation projects, usually through vehicle license fees or sales taxes. TBDs can fund transportation improvements included in a local, regional, or state transportation plan ([RCW 36.73.015\(6\)](#)). These improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

Source: Chapter 36.73 RCW, RCW 36.73.015(6), and RCW 82.14.045

² RCW 82.14.045(3) includes additional sales tax thresholds for PTBAs with special circumstances.