

## 2016 Rates & Fees

### Finance – Taxes

	Taxes	
SMC <a href="#">3.08.010</a>	Leasehold	4% of the taxable rent
SMC <a href="#">3.72.010</a>	Lodging	4% of the sale or charge made for the furnishing of lodging
SMC <a href="#">3.62.020</a>	Real estate excise REET 1	1/4 of 1% of the selling price
SMC <a href="#">3.62.020</a>	Real estate excise REET 2	1/4 of 1% of the selling price
Chapter <a href="#">5.32</a> SMC, RCW <a href="#">35.21.870</a> , <a href="#">35A.11.050</a> , <a href="#">35A.82.020</a>	Utility Business and Occupation (B and O) Tax	
Chapter <a href="#">5.32</a> SMC, RCW <a href="#">35.21.870</a>	Electric utility tax	6% of the total gross operating revenue
Chapter <a href="#">5.32</a> SMC	Garbage utility tax	8% of the total gross operating revenue
Chapter <a href="#">5.32</a> SMC	Gas utility tax (Ord. 2008-015 excludes propane)	6% of the total gross operating revenue
Chapter <a href="#">5.32</a> SMC, RCW <a href="#">35.21.870</a>	Telephone (and similar communication services) utility tax	6% of the total gross operating revenue
Chapter <a href="#">5.32</a> SMC	Water utility tax	8% of the total gross operating revenue
Chapter <a href="#">5.32</a> SMC	Sewer utility tax	8% of the total gross operating revenue
Cable Communications Policy Act of 1984	Cable franchise fee	5% of the total gross operating revenue