



## 75.80 Revenue Source Codes

### 75.80.10

June 1, 2004

### Categories of revenue

The budget process in the State of Washington segregates expenditure authority into three main categories: state, federal and private/local. Since expenditure authority is directly linked to supporting funding sources, revenue codes are designated similarly.

<u>Category</u>	<u>Revenue Source Code</u>
State	01XX, 02XX, 04XX, 06XX, 08XX
Federal	03XX
Private/Local	05XX

The following generally describes the nature of revenue included in each category:

**State:** Revenues levied/charged by the state in support of state sponsored programs, including taxes, licenses, permits, fees, fines and forfeitures, as well as any revenues collected by the state that do not meet the definitions of federal or private/local revenues outlined below. State revenues also include resources generated from transactions where participants in state-sponsored activities receive value for resources provided, for example, tuition at a state-sponsored school, charges to residents in state institutions, sales of state property, and premiums for state-sponsored insurance programs.

**Federal:** Revenues that the state receives from the federal government under grant and similar agreements where the state is required to expend the assistance in accordance with federal program specifications. It can also include revenues received in payment of federal purchases of goods and services; federal contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the federal government. (Note: Charges to federal expenditure authority are required to be supported by federal revenues.)

**Private/Local:** Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

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**75.80.20 Major revenue source code descriptions**

July 1, 2003

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<b>Code</b>	<b>Title and Description</b>
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**0100****Taxes**

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.

**0200****Licenses, Permits and Fees**

Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.

**0300****Federal Revenue**

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

**0400****State Charges and Miscellaneous Revenue**

Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

**0500****Private/Local Charges and Miscellaneous Revenue**

Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.

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<b>Code</b>	<b>Title and Description</b>
<b>0600</b>	<b>Transfers</b>  Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
<b>0800</b>	<b>Other Revenues and Financing Sources</b>  Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
<b>0900</b>	<b>Non-Revenue Activities</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.

**75.80.30**

July 1, 2007

**Sequential by code number**

<b>Code</b>	<b>Title</b>
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0129	I-773 Other Tobacco Tax
0130	Insurance Premium Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Privilege Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax
0141	Petroleum Products Tax
0143	Intermediate Care Facility Tax

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Code	Title
0145	Amusements Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0158	Motor Vehicle Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Privilege Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
	<b>0200 - Licenses, Permits, and Fees</b>
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses
0209	Beautician and Barber Licenses
0210	Athletic Licenses

Code	Title
0211	Gambling Licenses and Fees
0212	Banking Licenses and Fees
0214	Property Tax Exemption Application Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0229	Electrical Licenses
0231	Employment Agency Licenses
0232	Engineering and Surveying Licenses
0233	Farm Labor Licenses
0234	Educational Institutions Registration Fees
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses
0254	Motor Vehicle Operator Licenses
0255	Automobile Sales Licenses

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<b>Code</b>	<b>Title</b>
0256	Notary Fees and Commission of Deeds
0257	Licensed Practical Nurse Licenses
0258	Registered Nurse Licenses
0260	Optician Licenses
0261	Optometrist Licenses
0262	Pharmacy Licenses
0263	Puget Sound Pilot Licenses
0264	Nursing Home Administrative Licenses
0266	Power Licenses
0268	Public Utilities Regulatory Fees
0270	Real Estate Licenses
0271	Sewage Treatment Plant Operator Licenses
0272	Safety Inspection Licenses and Fees
0274	Credit Union Licenses and Fees
0275	Oculist Licenses
0276	Forest Practices Permit Fees
0277	Securities Licenses, Permits, and Fees
0278	Occupational Therapist Licenses
0279	Vessel Registration Fees
0281	Sellers of Travel
0283	Veterinarian Licenses
0285	Water Resources Fees
0286	Water Quality Fees
0287	Well Construction and Licensing
0290	Log Patrol Licenses
0291	Marriage Licenses
0292	Master License Delinquency Fees
0294	Hazardous Waste Fees
0295	Certified Acupuncturist Licenses
0296	Replacement Tire Fee
0297	Boating Safety Distributions
0299	Other Licenses, Permits, and Fees
	<b>0300 - Federal Revenue</b>
0301	African Development Foundation

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<b>Code</b>	<b>Title</b>
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture
0311	Department of Commerce
0312	Department of Defense
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development
0315	Department of the Interior
0316	Department of Justice
0317	Department of Labor
0319	Department of State
0320	Department of Transportation
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation
0355	Federal Revenue - Non-Assistance
0357	Railroad Retirement Board
0358	Securities and Exchange Commission



Code	Title
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
0394	Corporation for National and Community Service
0396	Social Security Administration
0397	Homeland Security
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)
 <b>0400 - State Charges and Miscellaneous Revenue</b>	
0401	Treasury Investment Income
0402	Income from Property
0403	Juvenile Court Fees
0404	Cost of Supervision Assessment Fee
0405	Fines and Forfeits

Code	Title
0406	Litter Control Revenue
0407	Patient Care
0408	Treasury Deposit Income
0409	Interest Income
0410	Unclaimed Monies
0411	Dividend Income
0413	Capital Gains
0414	Capital Losses
0415	Sale of Property - Timber
0416	Sale of Property - Other
0417	Victims of Crime Compensation
0418	Gain or Loss On Sale of Capital Assets
0419	Support Enforcement Service Fees
0420	Charges For Services
0421	Publications and Documents
0423	Board, Room, and Meals – Residents
0424	Tuition and Fees
0425	Filing Fees and Legal Services
0427	Property and Resources Management
0428	Other Charges for Current Services
0429	Natural Resources Equipment Rental
0430	Dedicated Student Fees
0431	Miscellaneous Student Fees
0434	Hazardous Waste Cleanup Recoveries
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds
0455	Sales of Liquor
0470	Judicial Information System Fees
0471	Unemployment Compensation Contributions
0472	Workers' Compensation Contributions
0473	Costs of Investment Activities

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<b>Code</b>	<b>Title</b>
0474	Interest Expense on Reverse Repurchase Agreements (OST only)
0477	Lottery Ticket Proceeds
0478	Lottery Ticket Returns
0484	LCB State Tax Distributions
0485	Immaterial Prior Period Adjustments
0486	Recoveries of Prior Expenditure Authority Expenditures
0487	Recoveries of Student Financial Aid Expenditures
0488	Refunds on Account of Forgery (Prior)
0489	Amortization
0490	Cash Over and Short
0492	Death Investigation Distributions
0493	Aquatic Lands Distributions
0494	Impaired Driving Safety Distributions
0495	Commuting Reimbursement
0496	Insurance Premiums
0497	Charges For Transportation Services
0498	Tort Claim Reimbursement
0499	Other Revenue
04DS	Unclaimed Property Distributions
04TH	Timber Harvest Distributions
	<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>
0523	Board, Room, and Meals
0526	Highway Construction and Maintenance
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue – Pass Through
0549	Miscellaneous Revenue
0597	Reimbursable Contracts
	<b>0600 - Transfers</b>
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out

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Code	Title
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0631	County Sales and Use Tax Equalization Transfer
0632	Municipal Sales and Use Tax Equalization Transfer
0633	Timber Tax Transfer
0634	Streamlined Sales and Use Tax Mitigation Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer's Service Account Transfer
0641	Stadium & Exhibition Account Transfer – Lottery revenues
0642	Student Achievement Account Transfer – Lottery revenues
0643	Education Construction Account Transfer – Lottery revenues
0644	General Fund Transfer – Lottery revenues
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0652	Water Quality Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0656	Emergency Reserve Account Transfer
0657	Criminal Justice Treatment Transfer
0658	Alcohol Treatment Transfer
0661	High Capacity Transit Transfer
0666	Fair Fund Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0669	Fire Insurance Premium Transfer
0670	Natural Resource Deposit Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0684	Transfer to Wildlife Account

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<b>Code</b>	<b>Title</b>
0690	Special Litigation Transfers
0691	Operating Transfers - Arbitrage
0692	Operating Transfers - Arbitrage Reimbursements
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0695	Operating Transfers - Sales Taxes
0696	Operating Transfers - Motor Fuel Taxes
0697	Operating Transfers - Fiscal Agent
0698	Operating Transfers - Property Taxes
0699	Operating Transfers - Higher Education Fees
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Member Pension Contributions
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Lease Acquisitions
0812	Donations of Commodities
0820	Capital Contributions
0825	Pool Participant Contributions
0855	Payments to Refunded Bond Escrow Agents
0857	Underwriters Discount / Costs of Issuance – Refunding Bonds
0858	Original Issue Premium (Discount) - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0863	Original Issue Premium (Discount)
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
	<b>0900 - Non-Revenue Activities*</b>
0901	Interagency Reimbursements
0902	Recoveries of Current Appropriation Expenditures
0903	Recoveries of Foster Care Expenditures
0904	Child Support Payments
0920	Items Placed in Suspense

<b>Code</b>	<b>Title</b>
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0931	Higher Education Self-Pay Refunds
0940	Deposit Adjustments and Returned Checks

\*At fiscal year end, amounts in 0900 – Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense account per Fiscal Year Cut-Off Procedures.

**75.80.40**  
July 1, 2007

**Sequential by code number with description**

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**Code      Title**

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**0100 – Taxes**

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of nonexchange tax revenue.

0101      Retail Sales Tax

Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)

0105      Business and Occupation Tax

Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)

0106      Tax Credits - B & O

Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)

0108      Brokered Natural Gas

Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCW 82.12.022 and 82.14.230)

0109      Tax Credits - Brokered Natural Gas

Credits allowed to offset the brokered natural gas tax liability. (RCW 82.12.022 and 82.14.230)

Code	Title
0110	<p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p>
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 RCW and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>



<b>Code</b>	<b>Title</b>
0117	<p>Excise Telephone Taxes</p> <p>Taxes levied on telephone access lines (both switched and radio access lines). Taxes include Enhanced 911 tax, telephone assistance tax (WTAP) and the telecommunications relay service tax (TRS). (RCW 82.14B.030, 80.36.430 and 43.20A.725)</p>
0118	<p>Liter Tax – Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p>
0119	<p>Liquor Sales Tax – Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p>
0120	<p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p>
0121	<p>Beer Tax</p> <p>Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)</p>
0122	<p>Wine Tax</p> <p>Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210)</p>

<b>Code</b>	<b>Title</b>
0124	Tribal Cigarette Tax  Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465)
0125	Cigarette Tax  Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW)
0126	Other Tobacco Products Tax  Tax levied on the sale, use, consumption, handling or distribution of cigars, pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW)
0127	I-773 Cigarette Tax  Additional tax authorized on cigarettes with passage of Initiative 773. (RCW 43.72.900(3) and 82.24.028)
0128	Solid Waste Collection Tax  Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)
0129	I-773 Other Tobacco Tax  Additional tax authorized on other tobacco products with passage of Initiative 773. (RCW 43.72.900(3) and 82.24.028)
0130	Insurance Premium Tax  Tax levied on the net premiums received by insurers doing business in Washington. (RCW 48.14.020 and 48.14.021)

<b>Code</b>	<b>Title</b>
0134	<p>Tax Credits - Public Utilities</p> <p>Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)</p>
0135	<p>Public Utilities Tax</p> <p>Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)</p>
0136	<p>Public Utilities District Privilege Tax</p> <p>Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)</p>
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>
0141	<p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p>
0143	<p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to mentally retarded persons. (chapter 82.65A RCW)</p>

Code	Title
0145	<p>Amusements Tax</p> <p>Tax levied on the gross receipts from boxing matches, wrestling exhibitions, and martial arts contests or shows and closed circuit telecasts of such matches or exhibitions viewed within Washington. (chapter 67.08 RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair market value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes – Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>
0157	<p>Real Estate Excise Tax</p> <p>Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)</p>
0158	<p>Motor Vehicle Excise Tax</p> <p>Tax levied on the value of motor vehicles designed for use on public highways (state tax repealed effective January 1, 2000). (chapters 81.100 and 81.104 RCW)</p>

<b>Code</b>	<b>Title</b>
0159	Leasehold Excise Tax  Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)
0160	Commercial Fishing - Privilege Tax  Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)
0161	Exhibition Center Admission Tax  Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))
0162	Stadium Admission Tax  Tax levied on admission to the Public Stadium. (RCW 36.38.010(5))
0163	Stadium and Exhibition Center Parking Tax  Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020)
0170	Other Taxes  All other taxes collected without specific revenue source coding assigned.
0175	Penalties and Interest  Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state.
0180	Timber Tax  Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW)

<b>Code</b>	<b>Title</b>
0190	<p>Fire Insurance Premium Distributions</p> <p>Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050)</p>
0191	<p>PUD Privilege Tax Distributions</p> <p>Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)</p>
0192	<p>Prosecuting Attorney Distributions</p> <p>Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)</p>
0195	<p>Motor Vehicle Fuel Tax Distributions</p> <p>Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW)</p>
0196	<p>Liquor Tax Distributions</p> <p>Distributions of liquor excise taxes to local governments. (RCW 82.08.170)</p>
0197	<p>Timber Tax Distributions</p> <p>Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)</p>
0198	<p>Other Tax Distributions</p> <p>Distributions of other taxes and liquor profits to local governments.</p>

<b>Code</b>	<b>Title</b>
0199	<p>Tax Revenue Suspense (Department of Revenue Use Only)</p> <p>Tax suspense coding used only by Department of Revenue for combined excise tax returns.</p>
	<p><b>0200 - Licenses, Permits, and Fees</b></p> <p>Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.</p>
0201	<p>Accountants</p> <p>Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW)</p>
0202	<p>Auctioneers</p> <p>Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)</p>
0203	<p>Agriculture/Aquaculture Licenses and Fees</p> <p>Fees collected for commodity inspections; inspections, licenses and certifications for food safety, animal health and other consumer services; fees, registrations, and inspections associated with plant protection; and, fees, registrations and licenses related to pesticide management.</p>
0204	<p>Aircraft</p> <p>Licenses and fees collected from aircraft dealers and aircraft registration.</p>
0205	<p>Alcoholic Beverages</p> <p>Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages.</p>

<b>Code</b>	<b>Title</b>
0206	<p>Alias Business Certification Fees</p> <p>Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name.</p>
0207	<p>Other Health Professions Licenses</p> <p>Certification and license application and renewal fees collected for various health care professionals.</p>
0208	<p>Architect Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW)</p>
0209	<p>Beautician and Barber Licenses</p> <p>Fees collected to license and regulate schools, cosmetologists, manicurists, barbers, estheticians, instructors, and includes salons/shops, personal services or mobile units where these services are performed. (chapter 18.16 RCW)</p>
0210	<p>Athletic Licenses</p> <p>Fees collected to license and regulate those engaged in professional boxing, kickboxing, and martial arts including original application fees and renewal fees for promoters, managers, boxers, seconds, wrestling participants, inspectors, judges, timekeepers, announcers, event physicians, chiropractors, referees, matchmakers, kick boxers and martial arts participants.</p>
0211	<p>Gambling Licenses and Fees</p> <p>Fees collected to license businesses engaged in providing recreational gambling activities to the public. Also includes fees from retailers applying to sell Lottery products or fees collected from tribal governments for specific gambling activities.</p>



<b>Code</b>	<b>Title</b>
0212	Banking Licenses and Fees  Used to record revenue from examination fees, annual license assessments, annual assessment on business volume and licensing application fees.
0214	Property Tax Exemption Application Fees  Fees collected from entities who apply for exempt property status.
0216	Hearing Aid Consultants  Certification and license application and renewal fees collected for hearing and speech health care professionals. (chapter 18.35 RCW)
0217	Cemetery Fees  Fees collected to license and regulate the handling of human remains, cemeteries, crematories, morgues, and mausoleums.
0218	Land Sales Disclosure Act  Fees collected for timeshare registrations and salespersons.
0219	Certified Psychologist Licenses  Certification and license application and renewal fees collected for psychologist health care professionals.
0220	Charitable Funds Solicitation  Fees collected from charitable organizations including original registration, late fees, etc.

<b>Code</b>	<b>Title</b>
0221	Cigarette Fees and Licenses  Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products.
0222	Commercial Driver Schools  Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public.
0223	Contractors Registration  Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors.
0224	Collection Agencies  Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another.
0225	Burning Permit Fees  Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)
0226	Corporation Licenses and Fees  Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc.
0229	Electrical Licenses  Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry.

<b>Code</b>	<b>Title</b>
0231	Employment Agency Licenses  Fees collected to license and regulate persons or businesses engaged in obtaining employment for job seeker where the job seeker pays a fee.
0232	Engineering and Surveying Licenses  Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)
0233	Farm Labor Licenses  Licenses and fees collected from farm related businesses who hire migrant farm labor.
0234	Educational Institutions Registration Fees  Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)
0236	Firearms Licenses, Fees, and Permits  Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)
0237	Commercial Fishing Licenses  License fees collected from individuals and businesses for commercial salmon gear, salmon waivers, charter licenses, other commercial food fish gear, hard-shell clam mechanical harvester gear, shellfish fisheries gear, wholesale fish dealers and other food fish and shellfish commercial licenses. (chapters 77.65 RCW and 77.70 RCW)

<b>Code</b>	<b>Title</b>
0238	Franchise Licenses  Fees from securities registration and notification filing fees.
0240	Funeral Licenses  Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)
0242	Health Fees and Licenses  Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)
0244	Horse Racing Licenses and Fees  Licenses and other fees collected by the Washington Horse Racing Commission.
0245	Hunting and Fishing Licenses  License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)
0246	Insurance Licenses and Fees  Licenses, appointment, renewal and related fees collected from insurance agents and brokers.
0248	Liquid Fuel Licenses  Special fuel trip permit filing fees. (RCW 82.38.100)

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Code	Title
0249	Landscape Architects  Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services.
0250	Fireworks Licenses  Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW)
0251	Dental Licenses  Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW)
0252	Medical Licenses  Certification and license application and renewal fees collected for various medical health care professionals.
0253	Motor Vehicle Licenses  Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.
0254	Motor Vehicle Operator Licenses  Fees collected from those applying for or renewing drivers' licenses and personal identification cards.
0255	Automobile Sales Licenses  Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers.

<b>Code</b>	<b>Title</b>
0256	<p>Notary Fees and Commission of Deeds</p> <p>Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)</p>
0257	<p>Licensed Practical Nurse Licenses</p> <p>Certification and license application and renewal fees collected for licensed practical nurse health care professionals.</p>
0258	<p>Registered Nurse Licenses</p> <p>Certification and license application and renewal fees collected for various registered nurse health care professionals.</p>
0260	<p>Optician Licenses</p> <p>Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0261	<p>Optometrist Licenses</p> <p>Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0262	<p>Pharmacy Licenses</p> <p>Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)</p>
0263	<p>Puget Sound Pilot Licenses</p> <p>Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program.</p>

<b>Code</b>	<b>Title</b>
0264	<p>Nursing Home Administrative Licenses</p> <p>Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)</p>
0266	<p>Power Licenses</p> <p>Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)</p>
0268	<p>Public Utilities Regulatory Fees</p> <p>Regulatory fees charged to utility companies.</p>
0270	<p>Real Estate Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others.</p>
0271	<p>Sewage Treatment Plant Operator Licenses</p> <p>Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)</p>
0272	<p>Safety Inspection Licenses and Fees</p> <p>Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers.</p>
0274	<p>Credit Union Licenses and Fees</p> <p>Assessment fees billed to credit unions licensed in Washington.</p>

<b>Code</b>	<b>Title</b>
0275	Oculist Licenses  Certification and license application and renewal fees collected for oculist health care professionals.
0276	Forest Practices Permit Fees  Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)
0277	Securities Licenses, Permits, and Fees  Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.
0278	Occupational Therapist Licenses  Certification and license application and renewal fees collected for occupational health care professionals.
0279	Vessel Registration Fees  Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)
0281	Sellers of Travel  Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations.



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Code	Title
0283	<p>Veterinarian Licenses</p> <p>Certification and license application and renewal fees collected for various veterinarian health care professionals.</p>
0285	<p>Water Resources Fees</p> <p>Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW)</p>
0286	<p>Water Quality Fees</p> <p>Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)</p>
0287	<p>Well Construction and Licensing</p> <p>Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)</p>
0290	<p>Log Patrol Licenses</p> <p>Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)</p>
0291	<p>Marriage Licenses</p> <p>Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))</p>
0292	<p>Master License Delinquency Fees</p> <p>Fees due for late payment or filing of master license applications or renewals.</p>

<b>Code</b>	<b>Title</b>
0294	Hazardous Waste Fees  Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)
0295	Certified Acupuncturist Licenses  Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)
0296	Replacement Tire Fee  Fee charged on the retail sale of new tires. (RCW 70.95.510)
0297	Boating Safety Distributions  Distributions to local governments of boating safety funds.
0299	Other Licenses, Permits, and Fees  All other licenses, permits and fees collected without specific revenue source coding assigned to them.
	<b>0300 - Federal Revenue</b>  Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities

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<b>Code</b>	<b>Title</b>
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture  Used to record federal revenue received from the Department of Agriculture to fund school breakfast and lunch programs, food stamp program, summer food service program, and nutrition program for women, infants, and children.
0311	Department of Commerce  Used to record federal revenue received from the Department of Commerce to fund the establishment of university marine research and to assist in salmon restoration.
0312	Department of Defense  Used to record federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development  Used to record federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income.
0315	Department of the Interior  Used to record federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat.

<b>Code</b>	<b>Title</b>
0316	Department of Justice  Used to record federal revenue received from the Department of Justice to support criminal justice and victims of crime programs.
0317	Department of Labor  Used to record federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities.
0319	Department of State
0320	Department of Transportation  Used to record federal revenue received from the Department of Transportation to fund highway planning and construction programs.
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration  Used to record federal revenue received from the General Services Administration primarily to fund election reform.
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board

Code	Title
0347	National Science Foundation
	Used to record federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas.
0355	Federal Revenue - Non-Assistance
	Used to report receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or, other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
	Used to record federal revenue received from the Environmental Protection Agency to finance the costs of drinking water infrastructure and water quality management activities.
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency

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<b>Code</b>	<b>Title</b>
0384	Department of Education  Used to record federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools.
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services  Used to record federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington.
0394	Corporation for National and Community Service
0396	Social Security Administration  Used to record federal revenue received from the Social Security Administration to fund the social security disability insurance program.
0397	Homeland Security  Used to record federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure.
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)

<b>Code</b>	<b>Title</b>
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Used to record distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.

Descriptions for the following major revenue source codes to be added at a later date. For detail revenue source codes refer to Subsection 75.80.30.

**0400 - State Charges and Miscellaneous Revenue**

**0500 – Private/Local Charges and Miscellaneous Revenue**

**0600 – Transfers**

**0800 – Other Revenues and Financing Sources**

**0900 – Non-Revenue Activities**