

# Supplemental Brief Exhibit A

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THE HONORABLE JAMES L. ROBERT

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON AT SEATTLE**

STATE OF WASHINGTON,

Plaintiff,

NO. 2:17-cv-00141-JLR

v.

DECLARATION OF KATHY  
OLINE

DONALD TRUMP, in his official capacity  
as President of the United States; U.S.  
DEPARTMENT OF HOMELAND  
SECURITY; JOHN F. KELLY, in his  
official capacity as Secretary of the  
Department of Homeland Security; TOM  
SHANNON, in his official capacity as  
Acting Secretary of State; and the UNITED  
STATES OF AMERICA,

Defendants.

I, Kathy Oline, declare and affirm:

1. I am the Assistant Director of Research and Fiscal Analysis for the Washington State Department of Revenue. I have personal knowledge of the matters stated herein, and if called as a witness, I would testify competently to this information.
2. In 2015, the most recent year for which data is available, tourists spent approximately \$20.7 billion in Washington. Approximately 11.4% or \$2.4 billion of this spending is attributable to international travelers.

1 3. The State does not have statistics indicating how much is spent by travelers from  
2 individual countries. Instead, the spending data is based on the region from which individuals  
3 are traveling. Of the tourist spending attributable to international travelers, 4% was spent by  
4 travelers from the Middle East, for a total of \$96 million. The data for the Middle East includes  
5 travel from seventeen countries, including Iran, Iraq, Syria, and Yemen.

6 4. The \$96 million in spending by tourists from the Middle East would be subject to state  
7 and local taxes in Washington. As a result of this spending, it is estimated that the state sales  
8 tax, at a rate of 6.5%, generated \$6.24 million in tax revenue for the State in 2015.

9 5. In addition to the state sales tax, an average local sales tax rate of 2.45% applied to the  
10 \$96 million spent by tourists from the Middle East. It is estimated that this resulted in  
11 \$2,352,000 in local tax in 2015.

12 6. In addition to sales taxes, Washington imposes a business and occupation tax on the  
13 gross receipts of those doing business in Washington. The business and occupation tax is  
14 assessed on retailers at a rate of .00471%. In 2015, gross receipts from tourism spending by  
15 persons visiting from the Middle East is estimated to have generated \$452,160 in State business  
16 and occupation tax revenue.

17 7. In sum, 2015 spending by tourists from the Middle East is estimated to have generated a  
18 total of \$9,044,160 in state and local tax revenue.

19 8. Using the estimated \$9,044,160 in state and local tax revenue generated annually by  
20 visitors from the Middle East, I determined that during a 90-day period Middle East travelers  
21 generate \$2.23 million in state and local tax revenue.


22 9. A decrease in the number of tourists visiting Washington from the Middle East will  
23 correspondingly decrease state and local tax revenue. By barring visitors from many Middle  
24 Eastern countries, the President's recent Executive Order will reduce the tax revenue the State  
25 of Washington otherwise would have received.

1 10. In addition, tourists often incur additional taxes in Washington, such as the convention  
2 center tax, special hotel/motel tax, tourism promotion area tax, and an added tax on rental cars.  
3 In fiscal year 2016, these taxes generated approximately \$145 million in revenue from  
4 international and domestic tourists, as well as local residents.

5 11. The tax revenue figures I have provided do not include revenue generated from other  
6 state taxes, such as Washington's spirits tax, marijuana excise tax, or cigarette tax.

7 I declare under penalty of perjury of the laws of Washington that the foregoing is true  
8 and correct.

9 SIGNED this 1 day of February 2017, at Olympia, Washington.

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11 KATHY OLINÉ  
12 Assistant Director of Research and Fiscal Analysis  
13 Washington State Department of Revenue  
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