

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2019

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for January to December 2019**

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & TAX CLASSIFICATION

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1758	\$1,617,259,889
Forestry & Logging 113	811	\$1,413,620,097
Fishing & Hunting 114	292	\$285,243,389
Ag & Forestry Support Activities 115	1127	\$810,219,830
Total:	3,988	\$4,126,343,205
Mining 21		
Sand & Gravel, Quarrying 2123	122	\$381,515,838
Other Extraction & Support Act. 211, 2121, 2122, 213	58	\$211,510,403
Total:	180	\$593,026,241
Utilities 22		
Hydroelectric Power Generation 221111	18	\$1,586,295,875
Alternative Power Generation 221114-221117	22	\$196,478,779
Other Electric Power Generation 221112, 221113, 221118	8	\$1,173,006,350
Electric Power Generation & Trans. 221121, 221122	60	\$7,926,924,466
Natural Gas Distribution 2212	15	\$797,837,377
Water & Sewer 2213	682	\$4,492,097,784
Total:	805	\$16,172,640,631
Construction 23		
Residential Building & Remodeling 2361	20,724	\$13,744,007,210
Nonresidential Building 2362	1,283	\$17,802,647,347
Heavy Construction & Highways 237	1,357	\$9,090,771,062
Special Trade Contractors 238	31,186	\$33,413,452,594
Electrical 23821	3,299	\$6,651,490,439
Plumbing & Heating 23822	3,497	\$6,234,943,997
Painting 23832	4,252	\$1,231,052,621
Masonry/drywall 23814, 23831	1,911	\$2,039,984,832
Roofing 23816	1,280	\$1,556,126,223
Other Contractors 238 Not Listed Above	16,947	\$15,699,854,482
Total:	54,550	\$74,050,878,213
Manufacturing 31-33		
Food Products 311	1,609	\$19,244,499,886
Milling Of Grains 3112	28	\$734,954,469
Fruits & Vegetables 3114	108	\$4,997,900,994
Dairy Products 3115	41	\$2,864,508,724
Meat Products 3116	94	\$2,139,472,774
Seafood Products 3117	59	\$2,852,007,602
Bakery Products 3118	868	\$2,049,583,417
Other Food Items 3111, 3113, 3119	411	\$3,606,071,906
Beverages 312	1,362	\$2,615,841,045
Textiles 313,314	648	\$984,760,200
Apparel 315	493	\$219,891,247
Leather & Allied Products 316	98	\$139,941,927
Lumber & Wood Products 321	656	\$8,386,098,389
Sawmills 3211	104	\$3,496,680,545
Plywood & Trusses 3212	52	\$1,217,509,625

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Millwork, Windows, Wood Products 3219	500	\$3,671,908,219
Paper Products 322	120	\$7,061,394,650
Pulp & Paper Mills 3221	37	\$4,787,855,832
Other Paper Products 3222	83	\$2,273,538,818
Commercial Printing 323	1089	\$825,653,195
Petroleum & Coal Products 324	40	\$23,450,888,090
Petroleum Refining 32411	17	\$22,515,365,264
Asphalt/petroleum/coal Products 32412, 32419	23	\$935,522,826
Chemicals 325	874	\$8,392,301,393
Chemicals, Pesticides & Fertilizers 3251, 3253	110	\$3,236,411,962
Resins, Synthetic Fibers & Filaments 3252	37	\$1,396,547,659
Pharmaceuticals 3254	419	\$2,352,054,743
Paint, Coating & Adhesives 3255	34	\$139,568,726
Soap, Cleaning Compound & Toiletries 3256	195	\$751,817,788
Other Chemical Products 3259	79	\$515,900,515
Plastics & Rubber Products 326	283	\$3,129,680,044
Nonmetallic Minerals 327	540	\$3,350,348,550
Primary Metals 331	166	\$3,145,865,089
Iron & Steel Mills 3311, 3312	77	\$1,256,710,537
Aluminum Smelting 3313	22	\$1,037,425,099
Other Nonferrous Metals 3314	21	\$113,056,102
Foundries 3315	46	\$738,673,351
Fabricated Metal Products 332	1,610	\$7,489,773,252
Machinery 333	858	\$6,459,408,783
Farm & Construction Implements 3331	98	\$728,284,978
Industrial Machinery 3332	170	\$1,393,288,872
Commercial & Other Equipment 3333-3336 & 3339	590	\$4,337,834,933
Computers & Electronics 334	681	\$10,828,889,958
Computer Hardware 3341	47	\$432,138,828
Telephone & Communications Equipment 3342	93	\$588,967,675
Audio & Video Equipment 3343	41	\$160,334,700
Semiconductors 3344	112	\$3,295,819,530
Instruments 3345	319	\$6,231,949,719
Software, Other Magnetic & Optical Media 3346	69	\$119,679,506
Electrical Equipment & Appliances 335	223	\$2,322,684,868
Lighting Equipment 3351	63	\$227,983,675
Household Appliances 3352	18	\$8,999,223
Other Electric Equipment 3353, 3359	142	\$2,085,701,970
Transportation Equipment 336	610	\$76,955,433,629
Motor Vehicles & Parts 3361, 3362, 3363	171	\$2,482,192,303
Aircraft, Aerospace & Parts 3364	149	\$72,910,927,677
Ships & Boats 3366	229	\$1,398,847,728
Railroad, Other Transportation Equip. 3365, 3369	61	\$163,465,921
Furniture & Related Products 337	830	\$1,718,927,540
Other Manufacturing 339	2,583	\$5,763,264,050
Other Medical Equip & Supplies 339112, 339115	172	\$686,151,370
Dental Laboratories 339116	301	\$185,010,338
Sporting And Athletic Goods 33992	172	\$911,172,669
All Other Miscellaneous Mfg 3399 Not Listed Above	1938	\$3,980,929,673
Total:	15,373	\$192,485,545,785

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	11,189	\$86,130,839,632
Motor Vehicles & Parts 4231	826	\$14,681,687,983
Furniture & Home Furnishings 4232	647	\$1,909,750,224
Lumber & Construction Materials 4233	922	\$10,255,989,038
Professional & Commercial Equipment 4234	1,944	\$15,193,819,275
Metal & Mineral (except Petroleum) 4235	379	\$3,784,133,453
Electrical Equipment 4236	1,395	\$9,881,488,166
Hardware, Plumbing, Heating Equipment 4237	689	\$5,000,584,714
Machinery & Equipment 4238	2,391	\$14,765,434,677
Sporting & Recreational Goods & Supplies 423910	486	\$1,528,815,435
Toy & Hobby Goods & Supplies 423920	153	\$5,654,302,706
Other Misc Durable Goods 423930, 423940, 42399C	1357	\$3,474,833,961
Nondurable Goods: 424	9,262	\$89,901,250,461
Paper & Paper Products 4241	357	\$2,722,793,019
Drugs & Sundries 4242	521	\$10,743,030,866
Apparel 4243	608	\$4,932,237,011
Food Products 4244	2,553	\$39,054,410,797
Farm Products 4245	478	\$1,814,631,694
Chemicals & Plastics 4246	554	\$3,534,573,245
Petroleum Products 4247	216	\$9,281,889,635
Beer & Ale 424810	190	\$1,100,800,597
Wine & Distilled Alcoholic Beverages 424820	776	\$4,804,428,565
Farm Supplies 42491	344	\$4,325,156,413
Tobacco & Tobacco Products 42494	89	\$1,203,069,706
Other Misc Nondurable Goods 4249 Not Listed Above	2,576	\$6,384,228,913
Electronic Markets, Agents, Brokers 425	610	\$1,165,064,691
Total:	21,061	\$177,197,154,784
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,803	\$29,897,556,172
New & Used Auto Dealers 4411	1,614	\$22,830,444,467
Rv, Boat, Motorcycle Dealers 4412	685	\$2,991,408,382
Automotive Parts & Tires 4413	1,504	\$4,075,703,323
Furniture & Home Furnishings 442	2,367	\$4,103,361,687
Electronics & Appliances 443	3,149	\$9,107,708,965
Household Appliances 443141	239	\$648,370,051
Electronic Stores 443142	2,910	\$8,459,338,914
Bldg. Materials, Garden Supplies 444	3,268	\$12,270,870,595
Building Materials 4441	2,035	\$10,496,454,588
Lawn & Garden Supplies 4442	1233	\$1,774,416,007
Food & Beverages (off-premises) 445	4,597	\$19,161,126,969
Grocery & Convenience Stores 4451	2,129	\$16,817,128,003
Other Food Stores/specialty Foods 4452	1556	\$1,700,032,262
Beer, Wine And Liquor Stores 4453	912	\$643,966,704
Drug Stores & Personal Care Stores 446	4,014	\$11,968,894,068
Gas Stations (incl. Convenience Stores) 447	1,600	\$10,916,026,156
Apparel & Accessories 448	5,735	\$5,916,545,752
Clothing Stores 4481	4,149	\$4,655,338,648
Shoe Stores 4482	241	\$436,652,998
Jewelry & Luggage Stores 4483	1345	\$824,554,106
Sporting Goods, Toy/hobby/book/music 451	4,365	\$4,714,049,531
Sporting Goods 45111	1,932	\$2,744,238,479
Hobby & Toy Stores 45112	831	\$972,912,056
Sewing Supplies 45113	368	\$173,355,083
Musical Instruments 45114	275	\$235,080,683
Book, Periodical & Music Stores 45121	959	\$588,463,230

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	25	\$1,625,056,718
Warehouse Clubs And Superstores 452311	9	\$28,704,153,761
All Other General Merchandise Stores 452319	732	\$799,144,309
Electronic Shopping And Mail-order Houses 4541	1384	\$3,494,255,059
Miscellaneous Retailers 453, 4542, 4543	23,206	\$21,989,451,615
Total:	58,254	\$164,668,201,357
Transportation 48-492		
Air Transportation 481	65	\$152,818,080
Railroads 482	18	\$205,962,248
Water Transportation 483	67	\$286,903,596
Truck Transportation 484	6,376	\$6,591,837,410
Transit & Ground Passenger Transport 485	2100	\$921,150,622
Pipeline Transportation 486	8	\$108,390,517
Scenic & Sightseeing Transportation 487	340	\$159,817,710
Support Activities For Transportation 488	1,590	\$6,074,910,263
Postal Service, Couriers And Messengers 491, 492	1261	\$831,801,434
Total:	11,825	\$15,333,591,880
Warehousing & Storage 493		
Total:	264	\$1,062,946,433
Information 51		
Publishing (except Internet) 511	1998	\$7,024,761,469
Newspapers 51111	109	\$375,722,311
Books & Periodicals 51112, 51113	639	\$502,490,928
Software 5112	1096	\$5,291,423,324
Other Publishers 51114, 51119	154	\$855,124,906
Motion Picture Production 512	1580	\$1,324,175,797
Radio & Tv Broadcasting, Cable Tv 515	252	\$4,735,494,112
Telecommunications 517	838	\$11,737,383,953
Wired Telecommunications Carriers 517311	322	\$3,026,288,852
Wireless Telecommunications Carriers 517312	153	\$5,322,324,480
Satellite And Other Telecommunications 5174, 5179	363	\$3,388,770,621
Isps, Web Search Portals, Data Proc. Svcs. 518	1013	\$4,814,136,604
Other Information Services 519	706	\$2,479,335,550
Total:	6,387	\$32,115,287,485
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,042	\$23,879,158,031
Securities & Other Financial Investment 523, 525	3,008	\$10,297,934,131
Insurance Agents & Brokers 524	4,063	\$9,292,137,930
Real Estate Agents & Brokers 531	7,637	\$6,875,680,007
Rental Of Tangible Personal Property 532	2,512	\$6,828,953,195
Lessors Of Nonfinancial Intangibles 533	180	\$629,580,808
Total:	19,442	\$57,803,444,102
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	56,676	\$68,409,044,880
Legal Services 5411	6,298	\$6,038,606,387
Accounting Services 5412	6,345	\$3,638,492,471
Architectural Services 54131	1,569	\$1,911,473,438
Engineering Services 54133	2,520	\$6,108,337,131
Other Related Services 54132, 54134-54138	1,829	\$885,731,906
Specialized Design Services 5414	3,973	\$1,219,687,121
Computer System Design Services 5415	8,326	\$23,457,707,823
Consulting Services 5416	14,106	\$13,930,472,851

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	692	\$3,944,567,908
Advertising & Public Relations 5418	1400	\$1,826,281,063
Other Professional Services 5419	9,618	\$5,447,686,781
Management Services 55	434	\$466,839,170
Administrative & Support Services 561	25,724	\$41,262,662,763
Employment Services 5613	1323	\$4,098,198,840
Travel Services 5615	855	\$11,631,768,272
Investigation & Security Services 5616	1059	\$1,617,422,961
Building Services & Janitorial 5617	17,012	\$4,219,173,376
Other 5611, 5612, 5614, 5615	5,475	\$19,696,099,314
Waste Treatment/collection 562	707	\$4,285,561,304
Schools (public, Private, Technical) 61	6,947	\$2,724,900,629
Health Services 62	24,920	\$53,851,553,489
Ambulatory Health Care Services 621	19,756	\$24,907,251,558
Physicians 6211	3,363	\$10,082,892,359
Dentists 6212	3,426	\$4,056,105,156
Other Health Practitioners 6213	11,343	\$3,868,676,451
Outpatient Care Centers 6214	756	\$3,597,863,453
Medical & Diagnostic Laboratories 6215	217	\$1,570,593,637
Home Health Care 6216	302	\$969,529,365
Other Ambulatory Health Care 6219	349	\$761,591,137
Hospitals 622	157	\$23,859,092,109
Nursing & Retirement Homes 623	811	\$2,778,211,335
Social Services & Day Care 624	4,196	\$2,306,998,487
Arts, Entertainment, & Recreation 71	9,139	\$4,183,115,396
Performing Arts, Spectator Sports 711	5,044	\$1,607,935,665
Museums, Historical Sites, Etc. 712	142	\$138,117,952
Amusement, Gambling, Recreation 713	3,953	\$2,437,061,779
Accommodations 721	4,674	\$4,534,850,120
Restaurants, Food Services 7223, 7225	15,375	\$16,961,750,821
Drinking Places 7224	1,228	\$1,016,658,120
Auto Repair & Services 8111	6,626	\$3,338,531,838
Other Repair Services 8112-8114	4,890	\$2,950,518,086
Personal Services 812	18,710	\$3,973,628,022
Personal Care (barber, Beauty, Etc.) 8121	13,384	\$1,681,651,471
Death Care Services 8122	239	\$253,082,278
Laundry & Dry Cleaning 8123	754	\$528,196,918
Other Personal Services 8129	4,333	\$1,510,697,355
Religious, Civic & Other Organizations 813, 814	1751	\$1,210,853,884
Public Administration, 92	324	\$627,969,253
Total:	178,125	\$209,798,437,775
Total All Industries		
Total:	370,254	\$945,407,497,891

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

Calendar Year, 2019

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$191,402,569	\$9,677,511	\$181,725,058	0.00484	\$879,549
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$7,686,435,621	\$423,416,496	\$7,263,019,125	0.00138	\$10,022,966
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$8,390,091,031	\$3,087,027,706	\$5,303,063,325	0.00275	\$14,583,424
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$3,396,362,610	\$687,544,752	\$2,708,817,858	0.00484	\$13,110,678
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$7,629,180,937	\$127,068,912	\$7,502,112,025	0.00138	\$10,352,915
6	Processing for Hire/Printing and Publishing	10	\$2,087,871,847	\$162,964,301	\$1,924,907,546	0.00484	\$9,316,553
7	Manufacturing	7	\$28,327,246,577	\$932,560,923	\$27,394,685,654	0.00484	\$132,590,279
8	Royalties	80	\$5,514,693,277	\$1,768,139,635	\$3,746,553,642	0.015	\$56,198,305
9	Wholesaling	3	\$259,796,448,852	\$82,247,027,450	\$177,549,421,402	0.00484	\$859,339,190
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$7,220,528,411	\$644,855,647	\$6,575,672,764	0.00484	\$31,826,256
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$19,991,262,557	\$9,116,409,303	\$10,874,853,254	0.015	\$163,122,799
12	For Profit Hospitals; Scientific R&D	135	\$1,849,105,154	\$996,912,433	\$852,192,721	0.015	\$12,782,891
13	Cleanup of Radioactive Waste for US Government	83	\$3,211,483,738	\$4,441,867	\$3,207,041,871	0.00471	\$15,105,167
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$178,643,309,078	\$43,609,119,514	\$135,034,189,564	0.015	\$2,025,512,843
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$534,380,997	\$200,088,905	\$334,292,092	0.0163	\$5,448,961
16	Retailing of Interstate Transportation Equip	19	\$1,645,492,309	\$363,469,219	\$1,282,023,090	0.00484	\$6,204,992
17	Travel Agent/Tour Operator (\$250,000 or less)	27	\$354,644,989	\$248,584,694	\$106,060,295	0.00275	\$291,666
18	Travel Agent/Tour Operator (Over \$250,000)	250	\$5,091,880,861	\$4,872,466,367	\$219,414,494	0.009	\$1,974,730
19	Retailing	2	\$284,376,717,627	\$54,231,387,690	\$230,145,329,937	0.00471	\$1,083,984,504
20	Non-Manufacturing Aerospace Product Development	188	\$366,607,098	\$5,838,605	\$360,768,493	0.009	\$3,246,916
21	Federal Aviation Administration (FAR) Repair Station	189	\$375,359,762	\$4,560,409	\$370,799,353	0.0029	\$1,076,801
22	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
23	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
24	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
25	Wholesaling of Solar Energy Systems	128	\$84,500,624	\$65,400,909	\$19,099,715	0.00275	\$52,524
26	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$24,393,095,561	\$30,006,996	\$24,363,088,565	0.0029	\$70,750,409
27	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$24,685,782,385	\$19,129,338,717	\$5,556,443,668	0.0029	\$16,135,912
28	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$24,895,098,630	\$11,741,080,407	\$13,154,018,223	0.0029	\$38,199,269
29	Publication of Newspapers	126	\$397,369,049	\$2,310,919	\$395,058,130	0.0035	\$1,382,703
30	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
31	Processing for Hire Timber Products	300	\$217,290,034	\$1,201,428	\$216,088,606	0.00342	\$739,887
32	Extracting Timber, Extracting for Hire Timber	301	\$488,226,368	\$15,272,046	\$472,954,322	0.00342	\$1,619,396
33	Manufacturing of Timber or Wood Products	302	\$4,264,732,902	\$388,697,597	\$3,876,035,305	0.00342	\$13,271,545
34	Wholesaling of Timber or Wood Products	303	\$10,101,167,823	\$5,261,118,971	\$4,840,048,852	0.00342	\$16,572,327
35	Sale of Standing Timber	304	\$43,752,009	\$130,002	\$43,622,007	0.00342	\$149,362
36	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$916,251,519,287	\$240,378,120,331	\$675,873,398,956		\$4,615,845,719
State Sales Tax and Use Tax							
37	Retail Sales	1	\$285,534,290,368	\$104,391,984,194	\$181,142,306,174	0.065	\$11,774,249,901
38	Use Tax	5	\$7,316,078,406	\$0	\$7,316,078,406	0.065	\$475,545,096
39	Motor Vehicle Sales / Leases	120	\$14,706,556,879	\$0	\$14,706,556,879	0.003	\$44,119,671
40	Self-Produced Fuel Use Tax	270	\$88,812,456	\$0	\$88,812,456	0.01926	\$1,710,528
	Total:		\$307,645,738,109	\$104,391,984,194	\$203,253,753,915		\$12,295,625,196
State Public Utility Tax							
41	Water Distribution	60	\$1,547,033,014	\$164,809,105	\$1,382,223,909	0.05029	\$69,512,040
42	Sewer Collection	61	\$793,348,139	\$390,386,593	\$402,961,546	0.03852	\$15,522,079
43	Power	49	\$8,987,851,378	\$1,733,411,785	\$7,254,439,593	0.03873	\$280,993,463
44	Gas Distribution-Telegraph	26	\$1,401,699,144	\$7,666,390	\$1,394,032,754	0.03852	\$53,698,142
45	Motor Transportation-Railroad-Railroad Car	8	\$6,670,948,853	\$4,600,543,936	\$2,070,404,917	0.01926	\$39,875,999
46	Log Hauling Over Public Highways	125	\$231,269,152	\$88,693,813	\$142,575,339	0.0137	\$1,952,712
47	Urban Transportation/Vessels Under 65 ft	12	\$1,230,900,317	\$389,086,585	\$841,813,732	0.00642	\$5,404,444
48	Other Public Service Business	13	\$1,488,595,261	\$1,192,994,067	\$295,601,194	0.01926	\$5,693,279

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

Calendar Year, 2019

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Total:		\$22,351,645,258	\$8,567,592,274	\$13,784,052,984		\$472,652,158
	Other Taxes						
49	Litter Tax	36	\$86,484,394,707	\$0	\$86,484,394,707	0.00015	\$12,972,659
50	Tobacco Products/Cigars (less than \$0.69)	20	\$35,660,664	\$0	\$35,660,664	0.95	\$33,877,631
51	Cigar Tax (\$0.69 or more)	194	2,865,311	0	2,865,311	0.65	\$1,862,452
52	Little Cigar Tax (acetate integrated filters)	198	\$25,103,960	\$0	\$25,103,960	0.15125	\$3,796,974
53	Moist Snuff (1.2 oz. or less)	162	42,298,132	0	42,298,132	2.526	\$106,845,081
54	Moist Snuff (more than 1.2 oz.)	163	1,633,887	0	1,633,887	2.105	\$3,439,332
55	All Other Vapor Products	164	\$3,546,850	\$0	\$3,546,850	0.27	\$957,650
56	Accessible Containers of Vapor Solution Greater than 5 ml	165	\$5,171,415	\$0	\$5,171,415	0.09	\$465,427
57	Spirits Sales to On-premises Licensees	251	\$176,693,008	\$4,659,222	\$172,033,786	0.137	\$23,568,629
58	Spirits Sales to Consumers	252	\$733,483,945	\$225,522	\$733,258,423	0.205	\$150,317,977
59	Spirits Liter Sales to On-premises Licensees	253	\$10,305,404	\$0	\$10,305,404	2.4408	\$25,153,430
60	Spirits Liter Sales to Consumers	254	\$37,620,494	\$0	\$37,620,494	3.7708	\$141,859,359
61	Refuse Collection	64	\$2,106,402,331	\$634,820,225	\$1,471,582,106	0.036	\$52,976,956
62	Hazardous Substance Tax by Value	65	\$12,503,712,657	\$357,155,547	\$12,146,557,110	0.007	\$85,025,900
63	Hazardous Substance Tax by Volume	81	\$136,127,282	\$0	\$136,127,282	1.09	\$148,378,737
64	Intermediate Care Facility	79	\$175,119,244	\$0	\$175,119,244	0.06	\$10,507,155
65	Solid Fuel Burning Device Fee	59	\$6,970	\$0	\$6,970	\$30.00	\$209,100
66	Syrup Tax	54	\$7,322,848	\$0	\$7,322,848	\$1.00	\$7,322,848
67	Tire Fee	73	\$4,879,058	\$0	\$4,879,058	\$0.90	\$4,391,152
68	Studded Tire Fee	77	\$73,263	\$0	\$73,263	\$4.50	\$329,684
69	Local E911 Wireline	793	\$10,561,391	\$0	\$10,561,391	\$0.95	\$10,033,321
70	Local E911 Wireless Tax	794	\$70,908,327	\$0	\$70,908,327	\$0.95	\$67,362,911
71	Local E911 VOIP Tax	795	\$14,117,988	\$0	\$14,117,988	\$0.95	\$13,412,089
72	Local E911 Prepaid Wireless Tax	796	\$11,989,825	\$0	\$11,989,825	\$0.95	\$11,390,334
	Total:		\$102,599,998,961	\$996,860,516	\$101,603,138,445		\$916,456,788

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
0100	UNINC. ADAMS COUNTY	2,715	\$ 97,204,036	3,600	\$ 112,676,484	15.92%
0101	HATTON	287	\$ 453,684	424	\$ 705,727	55.56%
0102	LIND	950	\$ 4,073,404	1,105	\$ 5,793,020	42.22%
0103	OTHELLO	4,038	\$ 177,986,105	4,948	\$ 186,507,316	4.79%
0104	RITZVILLE	2,352	\$ 45,031,979	2,779	\$ 53,683,025	19.21%
0105	WASHTUCNA	533	\$ 1,359,328	642	\$ 1,448,265	6.54%
0199	ADAMS COUNTY TOTAL	10,875	\$ 326,108,536	13,498	\$ 360,813,837	10.64%
0200	UNINC. ASOTIN COUNTY	2,993	\$ 60,862,426	4,070	\$ 72,729,344	19.50%
0201	ASOTIN CITY	1,342	\$ 9,614,166	1,699	\$ 8,920,205	-7.22%
0202	CLARKSTON	4,512	\$ 267,582,815	5,293	\$ 290,943,397	8.73%
0299	ASOTIN COUNTY TOTAL	8,847	\$ 338,059,407	11,062	\$ 372,592,946	10.22%
0300	UNINC. BENTON COUNTY	6,061	\$ 309,523,720	7,993	\$ 385,391,486	24.51%
0301	BENTON CITY	3,213	\$ 41,417,454	3,795	\$ 46,506,256	12.29%
0302	KENNEWICK	12,918	\$ 2,185,588,492	14,846	\$ 2,334,011,401	6.79%
0303	PROSSER	4,650	\$ 171,424,703	5,479	\$ 181,277,570	5.75%
0304	RICHLAND	11,884	\$ 1,329,523,203	13,996	\$ 1,522,409,959	14.51%
0305	WEST RICHLAND	4,854	\$ 129,293,261	6,317	\$ 161,462,213	24.88%
0399	BENTON COUNTY TOTAL	43,580	\$ 4,166,770,833	52,426	\$ 4,631,058,885	11.14%
0400	UNINC. CHELAN COUNTY	7,807	\$ 512,277,760	9,625	\$ 526,256,007	2.73%
0401	CASHMERE	3,162	\$ 61,766,309	3,830	\$ 64,342,685	4.17%
0402	CHELAN CITY	4,357	\$ 205,895,510	5,349	\$ 217,674,074	5.72%
0403	ENTIAT	1,551	\$ 11,489,960	1,935	\$ 14,010,420	21.94%
0404	LEAVENWORTH	4,053	\$ 215,165,891	4,857	\$ 219,283,099	1.91%
0405	WENATCHEE	10,485	\$ 1,153,006,219	12,310	\$ 1,170,532,051	1.52%
0499	CHELAN COUNTY TOTAL	31,415	\$ 2,159,601,649	37,906	\$ 2,212,098,336	2.43%
0500	UNINC. CLALLAM COUNTY	7,273	\$ 469,529,885	9,089	\$ 513,852,857	9.44%
0501	FORKS	2,482	\$ 60,352,201	3,078	\$ 68,118,953	12.87%
0502	PORT ANGELES	8,184	\$ 396,982,526	9,500	\$ 410,001,531	3.28%
0503	SEQUIM	6,709	\$ 395,878,966	7,955	\$ 416,985,369	5.33%
0599	CLALLAM COUNTY TOTAL	24,648	\$ 1,322,743,578	29,622	\$ 1,408,958,710	6.52%
0600	UNINC. CLARK COUNTY	14,594	\$ 2,291,929,707	17,042	\$ 2,423,972,032	5.76%
0601	BATTLE GROUND	7,919	\$ 366,062,595	9,442	\$ 392,762,494	7.29%
0602	CAMAS	8,704	\$ 403,496,334	10,376	\$ 424,961,693	5.32%
0603	LA CENTER	3,405	\$ 32,846,377	4,188	\$ 39,898,884	21.47%
0604	RIDGEFIELD	6,166	\$ 269,737,655	7,540	\$ 342,218,631	26.87%
0605	VANCOUVER	21,771	\$ 4,337,873,066	24,125	\$ 4,651,825,788	7.24%
0606	WASHOUGAL	6,674	\$ 199,054,154	8,073	\$ 200,942,105	0.95%
0607	YACOLT	2,218	\$ 13,514,667	2,784	\$ 15,867,189	17.41%
0699	CLARK COUNTY TOTAL	71,451	\$ 7,914,514,555	83,570	\$ 8,492,448,816	7.30%
0700	UNINC. COLUMBIA COUNTY	1,259	\$ 64,673,230	1,752	\$ 155,659,887	140.69%
0701	DAYTON	2,602	\$ 35,885,418	3,077	\$ 36,308,894	1.18%
0702	STARBUCK	433	\$ 1,238,440	567	\$ 1,761,921	42.27%
0799	COLUMBIA COUNTY TOTAL	4,294	\$ 101,797,088	5,396	\$ 193,730,702	90.31%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
0800	UNINC. COWLITZ COUNTY	6,663	\$ 298,284,566	8,391	\$ 311,934,019	4.58%
0801	CASTLE ROCK	2,971	\$ 49,025,721	3,578	\$ 56,579,241	15.41%
0802	KALAMA	3,272	\$ 64,491,348	4,025	\$ 68,719,931	6.56%
0803	KELSO	5,723	\$ 279,094,579	6,921	\$ 310,367,318	11.21%
0804	LONGVIEW	9,353	\$ 1,006,679,992	10,966	\$ 1,037,602,309	3.07%
0805	WOODLAND	5,240	\$ 178,543,779	6,364	\$ 193,691,494	8.48%
0899	COWLITZ COUNTY TOTAL	33,222	\$ 1,876,119,985	40,245	\$ 1,978,894,312	5.48%
0900	UNINC. DOUGLAS COUNTY	5,106	\$ 514,398,499	6,787	\$ 647,564,348	25.89%
0901	BRIDGEPORT	1,062	\$ 8,918,641	1,237	\$ 20,099,330	125.36%
0902	EAST WENATCHEE	5,905	\$ 467,947,392	7,205	\$ 475,188,482	1.55%
0903	MANSFIELD	614	\$ 2,610,507	710	\$ 2,780,774	6.52%
0904	ROCK ISLAND	1,068	\$ 7,772,034	1,345	\$ 8,077,598	3.93%
0905	WATERVILLE	1,313	\$ 9,474,124	1,654	\$ 10,147,503	7.11%
0999	DOUGLAS COUNTY TOTAL	15,068	\$ 1,011,121,197	18,938	\$ 1,163,858,035	15.11%
1000	UNINC. FERRY COUNTY	2,971	\$ 41,480,872	3,816	\$ 50,903,340	22.72%
1001	REPUBLIC	1,731	\$ 19,336,699	2,056	\$ 20,375,084	5.37%
1099	FERRY COUNTY TOTAL	4,702	\$ 60,817,571	5,872	\$ 71,278,424	17.20%
1100	UNINC. FRANKLIN COUNTY	4,325	\$ 180,300,771	5,733	\$ 190,095,876	5.43%
1101	CONNELL	2,037	\$ 31,525,222	2,522	\$ 29,296,925	-7.07%
1102	KAHLOTUS	624	\$ 1,797,759	1,070	\$ 1,669,489	-7.14%
1103	MESA	1,035	\$ 10,023,431	1,195	\$ 8,266,583	-17.53%
1104	PASCO	10,830	\$ 1,432,202,852	12,780	\$ 1,535,003,365	7.18%
1199	FRANKLIN COUNTY TOTAL	18,851	\$ 1,655,850,035	23,300	\$ 1,764,332,238	6.55%
1200	UNINC. GARFIELD COUNTY	834	\$ 14,803,743	1,226	\$ 18,346,060	23.93%
1201	POMEROY	1,634	\$ 17,586,729	1,902	\$ 19,754,766	12.33%
1299	GARFIELD COUNTY TOTAL	2,468	\$ 32,390,472	3,128	\$ 38,100,826	17.63%
1300	UNINC. GRANT COUNTY	6,133	\$ 467,636,310	7,726	\$ 527,962,438	12.90%
1301	COULEE CITY	1,160	\$ 6,893,722	1,340	\$ 8,748,949	26.91%
1302	ELECTRIC CITY	1,053	\$ 10,108,713	1,346	\$ 7,966,358	-21.19%
1303	EPHRATA	4,503	\$ 172,931,645	5,595	\$ 187,947,574	8.68%
1304	GEORGE	746	\$ 14,109,172	1,019	\$ 14,989,794	6.24%
1305	GRAND COULEE	1,674	\$ 35,520,912	2,044	\$ 36,080,093	1.57%
1306	HARTLINE	490	\$ 899,821	556	\$ 972,228	8.05%
1307	KRUPP	197	\$ 258,498	263	\$ 247,343	-4.32%
1308	MATTAWA	1,721	\$ 27,620,655	1,881	\$ 27,681,353	0.22%
1309	MOSES LAKE	8,441	\$ 762,840,707	10,046	\$ 807,519,558	5.86%
1310	QUINCY	4,118	\$ 920,292,158	5,040	\$ 1,116,661,159	21.34%
1311	ROYAL CITY	1,617	\$ 32,421,478	1,921	\$ 43,070,546	32.85%
1312	SOAP LAKE	1,509	\$ 11,391,287	1,935	\$ 14,363,701	26.09%
1313	WARDEN	1,792	\$ 25,380,142	2,070	\$ 27,048,194	6.57%
1315	WILSON CREEK	525	\$ 1,138,979	704	\$ 1,374,244	20.66%
1399	GRANT COUNTY TOTAL	35,679	\$ 2,489,444,199	43,486	\$ 2,822,633,532	13.38%
1400	UNINC. GRAYS HARBOR COUNTY	5,799	\$ 239,996,488	7,250	\$ 265,005,731	10.42%
1401	ABERDEEN	6,268	\$ 449,142,979	7,385	\$ 473,492,877	5.42%
1402	COSMOPOLIS	1,447	\$ 22,750,748	1,942	\$ 21,004,360	-7.68%
1403	ELMA	3,153	\$ 87,579,658	3,932	\$ 83,285,818	-4.90%
1404	HOQUIAM	3,577	\$ 83,946,346	4,425	\$ 93,788,511	11.72%
1405	MCCLEARY	2,087	\$ 15,641,566	2,597	\$ 18,357,494	17.36%
1406	MONTESANO	3,395	\$ 61,046,947	4,297	\$ 68,480,339	12.18%
1407	OAKVILLE	1,218	\$ 6,254,963	1,420	\$ 7,179,224	14.78%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
1408	WESTPORT	2,321	\$ 50,824,482	2,915	\$ 57,277,814	12.70%
1409	OCEAN SHORES	3,764	\$ 128,634,294	4,686	\$ 143,257,451	11.37%
1499	GRAYS HARBOR COUNTY TOTAL	33,029	\$ 1,145,818,471	40,849	\$ 1,231,129,619	7.45%
1500	UNINC. ISLAND COUNTY	11,572	\$ 637,890,502	13,664	\$ 706,302,532	10.73%
1501	COUPEVILLE	3,643	\$ 66,328,133	4,380	\$ 63,245,568	-4.65%
1502	LANGLEY	3,077	\$ 49,900,612	3,678	\$ 54,158,175	8.53%
1503	OAK HARBOR	7,632	\$ 485,778,333	8,962	\$ 460,627,472	-5.18%
1599	ISLAND COUNTY TOTAL	25,924	\$ 1,239,897,580	30,684	\$ 1,284,333,747	3.58%
1600	UNINC. JEFFERSON COUNTY	7,619	\$ 263,832,848	9,240	\$ 308,169,356	16.81%
1601	PORT TOWNSEND	6,823	\$ 287,029,148	8,079	\$ 274,927,351	-4.22%
1699	JEFFERSON COUNTY TOTAL	14,442	\$ 550,861,996	17,319	\$ 583,096,707	5.85%
1700	UNINC. KING COUNTY	22,074	\$ 2,472,417,146	25,144	\$ 2,505,129,478	1.32%
1701	ALGONA	2,539	\$ 35,133,955	3,090	\$ 33,771,368	-3.88%
1702	AUBURN/KING	15,956	\$ 1,915,564,049	17,829	\$ 2,012,821,554	5.08%
1703	BEAUX ARTS VILLAGE	1,222	\$ 7,766,937	1,626	\$ 7,883,583	1.50%
1704	BELLEVUE	27,964	\$ 8,231,597,007	30,213	\$ 8,616,422,488	4.68%
1705	BLACK DIAMOND	4,464	\$ 79,304,973	5,777	\$ 109,775,195	38.42%
1706	BOTHELL/KING	12,902	\$ 732,108,899	14,599	\$ 754,764,461	3.10%
1707	CARNATION	4,214	\$ 53,090,105	4,966	\$ 47,782,101	-10.00%
1708	CLYDE HILL	3,553	\$ 83,378,408	4,416	\$ 110,880,675	32.99%
1709	DES MOINES	8,771	\$ 422,766,036	10,351	\$ 432,529,969	2.31%
1710	DUVALL	6,121	\$ 120,435,049	7,353	\$ 132,649,185	10.14%
1711	ENUMCLAW	8,002	\$ 370,346,510	9,427	\$ 397,831,741	7.42%
1712	COVINGTON	7,361	\$ 597,129,803	8,676	\$ 586,725,874	-1.74%
1713	HUNTS POINT	1,392	\$ 16,122,016	1,901	\$ 26,225,014	62.67%
1714	ISSAQUAH	15,637	\$ 1,681,161,362	17,468	\$ 1,691,384,455	0.61%
1715	KENT	20,312	\$ 2,507,380,772	22,480	\$ 2,797,917,543	11.59%
1716	KIRKLAND	21,255	\$ 2,769,484,255	23,513	\$ 3,032,960,061	9.51%
1717	LAKE FOREST PARK	6,810	\$ 137,408,369	8,141	\$ 134,691,872	-1.98%
1718	MEDINA	4,691	\$ 128,690,312	5,669	\$ 156,633,339	21.71%
1719	MERCER ISLAND	11,998	\$ 513,952,635	13,659	\$ 515,155,815	0.23%
1720	MAPLE VALLEY	9,661	\$ 421,240,747	11,305	\$ 434,360,678	3.12%
1721	NORMANDY PARK	4,617	\$ 71,626,821	5,801	\$ 76,979,844	7.47%
1722	NORTH BEND	6,854	\$ 298,194,938	8,207	\$ 326,528,960	9.50%
1723	PACIFIC/KING	3,330	\$ 60,384,640	4,269	\$ 61,238,645	1.41%
1724	REDMOND	19,338	\$ 3,805,030,207	21,545	\$ 3,920,858,415	3.04%
1725	RENTON	19,682	\$ 3,066,280,176	22,043	\$ 3,133,535,522	2.19%
1726	SEATTLE	56,978	\$ 28,292,069,881	58,844	\$ 29,953,200,188	5.87%
1727	SKYKOMISH	931	\$ 8,180,678	1,088	\$ 8,020,877	-1.95%
1728	SNOQUALMIE	7,999	\$ 335,978,979	9,460	\$ 323,907,122	-3.59%
1729	TUKWILA	10,925	\$ 2,255,439,002	12,488	\$ 2,287,334,657	1.41%
1730	YARROW POINT	2,034	\$ 27,564,256	2,682	\$ 32,075,354	16.37%
1731	MILTON/KING	2,026	\$ 19,845,183	2,678	\$ 13,029,640	-34.34%
1732	FEDERAL WAY	15,473	\$ 1,671,698,212	17,456	\$ 1,817,166,563	8.70%
1733	SEATAC	8,593	\$ 1,818,240,385	10,162	\$ 2,038,663,188	12.12%
1734	BURIEN	11,176	\$ 875,025,340	13,023	\$ 917,579,570	4.86%
1735	WOODINVILLE	13,429	\$ 840,000,552	15,229	\$ 860,175,179	2.40%
1736	NEWCASTLE	6,009	\$ 153,472,291	7,335	\$ 190,461,938	24.10%
1737	SHORELINE	13,509	\$ 1,103,168,616	15,504	\$ 1,266,408,409	14.80%
1738	KENMORE	9,422	\$ 287,916,424	11,077	\$ 316,593,526	9.96%
1739	SAMMAMISH	12,936	\$ 731,890,059	14,731	\$ 703,126,177	-3.93%
1799	KING COUNTY TOTAL	442,160	\$ 69,018,485,985	501,225	\$ 72,785,180,223	5.46%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
1800	UNINC. KITSAP COUNTY	16,771	\$ 2,366,029,121	19,203	\$ 2,406,348,962	1.70%
1801	BREMERTON	11,551	\$ 1,038,380,642	13,154	\$ 1,109,085,432	6.81%
1802	PORT ORCHARD	8,874	\$ 596,487,338	10,365	\$ 625,153,312	4.81%
1803	POULSBO	8,268	\$ 484,036,676	9,679	\$ 494,105,265	2.08%
1804	BAINBRIDGE ISLAND	9,730	\$ 567,509,897	11,599	\$ 609,678,584	7.43%
1899	KITSAP COUNTY TOTAL	55,194	\$ 5,052,443,674	64,000	\$ 5,244,371,555	3.80%
1900	UNINC. KITTITAS COUNTY	5,934	\$ 432,944,589	7,795	\$ 500,228,494	15.54%
1901	CLE ELUM	4,130	\$ 117,787,592	5,029	\$ 120,727,856	2.50%
1902	ELLENSBURG	7,723	\$ 555,794,525	9,182	\$ 585,589,551	5.36%
1903	KITTITAS CITY	1,345	\$ 10,871,883	1,783	\$ 10,489,639	-3.52%
1904	ROSLYN	1,639	\$ 20,955,420	2,121	\$ 22,142,200	5.66%
1905	SOUTH CLE ELUM	984	\$ 2,959,205	1,379	\$ 3,790,045	28.08%
1999	KITTITAS COUNTY TOTAL	21,755	\$ 1,141,313,214	27,289	\$ 1,242,967,785	8.91%
2000	UNINC. KLUCKITAT COUNTY	5,302	\$ 204,337,829	6,664	\$ 266,404,500	30.38%
2001	BINGEN	1,617	\$ 62,614,743	1,962	\$ 34,771,047	-44.47%
2002	GOLDENDALE	3,143	\$ 59,493,682	3,752	\$ 63,519,893	6.77%
2003	WHITE SALMON	2,983	\$ 48,122,375	3,585	\$ 51,157,887	6.31%
2099	KLUCKITAT COUNTY TOTAL	13,045	\$ 374,568,629	15,963	\$ 415,853,327	11.02%
2100	UNINC. LEWIS COUNTY	8,134	\$ 444,166,208	10,010	\$ 657,242,588	47.97%
2101	CENTRALIA	7,099	\$ 410,816,437	8,349	\$ 471,286,619	14.72%
2102	CHEHALIS	6,688	\$ 574,190,728	7,781	\$ 571,156,998	-0.53%
2103	MORTON	1,906	\$ 34,703,044	2,337	\$ 36,283,858	4.56%
2104	MOSSYROCK	1,303	\$ 8,166,949	1,599	\$ 9,379,134	14.84%
2105	NAPAVINE	1,710	\$ 42,320,976	2,299	\$ 46,011,276	8.72%
2106	PE ELL	789	\$ 3,535,323	1,016	\$ 4,448,686	25.84%
2107	TOLEDO	1,782	\$ 12,611,091	2,040	\$ 14,671,771	16.34%
2108	VADER	903	\$ 3,027,431	1,134	\$ 3,378,720	11.60%
2109	WINLOCK	1,991	\$ 21,961,394	2,441	\$ 21,766,614	-0.89%
2199	LEWIS COUNTY TOTAL	32,305	\$ 1,555,499,581	39,006	\$ 1,835,626,264	18.01%
2200	UNINC. LINCOLN COUNTY	2,939	\$ 63,919,373	3,818	\$ 61,684,652	-3.50%
2201	ALMIRA	800	\$ 2,593,545	921	\$ 2,637,484	1.69%
2202	CRESTON	665	\$ 1,628,624	780	\$ 1,741,476	6.93%
2203	DAVENPORT	2,344	\$ 30,383,050	2,881	\$ 33,211,264	9.31%
2204	HARRINGTON	885	\$ 2,699,132	1,059	\$ 2,612,522	-3.21%
2205	ODESSA	1,442	\$ 11,371,492	1,724	\$ 11,684,258	2.75%
2206	REARDAN	1,066	\$ 12,291,476	1,326	\$ 14,554,197	18.41%
2207	SPRAGUE	771	\$ 4,134,422	927	\$ 3,668,641	-11.27%
2208	WILBUR	1,411	\$ 10,523,856	1,713	\$ 12,457,166	18.37%
2299	LINCOLN COUNTY TOTAL	12,323	\$ 139,544,970	15,149	\$ 144,251,660	3.37%
2300	UNINC. MASON COUNTY	9,804	\$ 481,362,834	11,769	\$ 532,019,392	10.52%
2301	SHELTON	6,345	\$ 280,130,675	7,447	\$ 338,036,021	20.67%
2399	MASON COUNTY TOTAL	16,149	\$ 761,493,509	19,216	\$ 870,055,413	14.26%
2400	UNINC. OKANOGAN COUNTY	5,194	\$ 180,894,698	6,648	\$ 197,615,281	9.24%
2401	BREWSTER	2,113	\$ 56,398,375	2,411	\$ 53,579,090	-5.00%
2402	CONCONULLY	598	\$ 2,149,203	802	\$ 2,406,089	11.95%
2403	COULEE DAM	1,013	\$ 8,947,421	1,295	\$ 9,021,899	0.83%
2404	ELMER CITY	507	\$ 802,719	660	\$ 993,181	23.73%
2405	NESPELEM	793	\$ 1,863,584	935	\$ 2,084,379	11.85%
2406	OKANOGAN CITY	2,352	\$ 53,372,947	2,853	\$ 53,108,511	-0.50%
2407	OMAK	3,709	\$ 231,148,436	4,418	\$ 226,564,674	-1.98%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
2408	OROVILLE	2,764	\$ 31,391,070	3,542	\$ 31,580,006	0.60%
2409	PATEROS	1,098	\$ 12,410,024	1,241	\$ 10,430,276	-15.95%
2410	RIVERSIDE	818	\$ 2,744,596	1,081	\$ 3,073,288	11.98%
2411	TONASKET	2,225	\$ 32,310,374	2,535	\$ 34,816,726	7.76%
2412	TWISP	2,091	\$ 31,223,359	2,674	\$ 32,931,507	5.47%
2413	WINTHROP	2,092	\$ 45,665,232	2,557	\$ 51,459,433	12.69%
2499	OKANOGAN COUNTY TOTAL	27,367	\$ 691,322,038	33,652	\$ 709,664,340	2.65%
2500	UNINC. PACIFIC COUNTY	5,025	\$ 136,483,433	6,372	\$ 154,051,971	12.87%
2501	ILWACO	1,622	\$ 21,271,828	1,998	\$ 22,870,482	7.52%
2502	LONG BEACH	2,471	\$ 70,130,283	2,978	\$ 83,460,609	19.01%
2503	RAYMOND	2,624	\$ 41,294,250	3,291	\$ 42,836,303	3.73%
2504	SOUTH BEND	1,578	\$ 20,150,729	1,893	\$ 24,521,298	21.69%
2599	PACIFIC COUNTY TOTAL	13,320	\$ 289,330,523	16,532	\$ 327,740,663	13.28%
2600	UNINC. PEND OREILLE COUNTY	3,411	\$ 107,078,043	4,599	\$ 84,281,921	-21.29%
2601	CUSICK	796	\$ 2,552,715	908	\$ 2,362,234	-7.46%
2602	IONE	999	\$ 5,898,118	1,184	\$ 6,473,730	9.76%
2603	METALINE	475	\$ 1,845,503	596	\$ 6,196,900	235.78%
2604	METALINE FALLS	919	\$ 3,254,004	1,077	\$ 3,106,559	-4.53%
2605	NEWPORT	2,968	\$ 52,175,323	3,415	\$ 52,688,843	0.98%
2699	PEND OREILLE COUNTY TOTAL	9,568	\$ 172,803,706	11,779	\$ 155,110,187	-10.24%
2700	UNINC. PIERCE COUNTY	21,934	\$ 3,514,961,857	24,897	\$ 3,938,830,741	12.06%
2701	BONNEY LAKE	9,056	\$ 644,182,420	10,627	\$ 694,288,348	7.78%
2702	BUCKLEY	4,994	\$ 125,808,141	5,957	\$ 158,916,737	26.32%
2703	CARBONADO	945	\$ 5,402,742	1,228	\$ 13,410,312	148.21%
2704	DUPONT	5,181	\$ 128,508,877	6,325	\$ 197,545,579	53.72%
2705	EATONVILLE	3,603	\$ 47,723,266	4,331	\$ 48,920,155	2.51%
2706	FIFE	7,213	\$ 982,944,408	8,619	\$ 1,024,554,040	4.23%
2707	FIRCREST	4,068	\$ 50,349,156	5,252	\$ 66,501,520	32.08%
2708	GIG HARBOR	11,940	\$ 807,888,657	13,574	\$ 817,149,626	1.15%
2709	MILTON/PIERCE	4,101	\$ 115,607,971	5,205	\$ 129,533,459	12.05%
2710	ORTING	4,735	\$ 94,892,980	5,688	\$ 90,389,069	-4.75%
2711	PUYALLUP	16,970	\$ 2,605,345,105	18,770	\$ 2,741,242,922	5.22%
2712	ROY	2,559	\$ 18,241,185	2,987	\$ 19,574,873	7.31%
2713	RUSTON	1,905	\$ 27,694,067	2,388	\$ 33,869,719	22.30%
2714	SOUTH PRAIRIE	1,240	\$ 6,540,536	1,730	\$ 6,696,882	2.39%
2715	STEILACOOM	4,377	\$ 45,520,598	5,646	\$ 49,792,661	9.39%
2716	SUMNER	8,621	\$ 658,442,504	10,106	\$ 771,966,034	17.24%
2717	TACOMA	27,123	\$ 5,821,986,175	29,698	\$ 5,887,578,667	1.13%
2718	WILKESON	956	\$ 14,909,261	1,292	\$ 4,470,057	-70.02%
2719	UNIVERSITY PLACE	8,881	\$ 335,741,375	10,609	\$ 360,024,255	7.23%
2720	EDGEWOOD	5,801	\$ 141,381,698	7,111	\$ 161,888,024	14.50%
2721	LAKEWOOD	13,017	\$ 1,252,170,834	14,800	\$ 1,372,619,955	9.62%
2723	PACIFIC/PIERCE	1,352	\$ 56,673,188	1,736	\$ 66,354,028	17.08%
2724	AUBURN/PIERCE	4,110	\$ 89,922,395	5,145	\$ 90,821,345	1.00%
2799	PIERCE COUNTY TOTAL	174,682	\$ 17,592,839,396	203,721	\$ 18,746,939,008	6.56%
2800	UNINC. SAN JUAN COUNTY	7,375	\$ 407,780,324	8,909	\$ 443,638,382	8.79%
2801	FRIDAY HARBOR	4,226	\$ 147,991,898	5,155	\$ 156,166,767	5.52%
2899	SAN JUAN COUNTY TOTAL	11,601	\$ 555,772,222	14,064	\$ 599,805,149	7.92%
2900	UNINC. SKAGIT COUNTY	9,128	\$ 497,122,491	11,234	\$ 533,971,100	7.41%
2901	ANACORTES	9,105	\$ 577,205,982	10,501	\$ 552,826,727	-4.22%
2902	BURLINGTON	7,352	\$ 1,011,468,735	8,525	\$ 1,019,395,291	0.78%

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TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
2903	CONCRETE	1,763	\$ 14,830,735	2,105	\$ 16,112,761	8.64%
2904	HAMILTON	570	\$ 5,705,655	842	\$ 6,852,016	20.09%
2905	LA CONNER	2,673	\$ 56,199,816	3,175	\$ 55,640,911	-0.99%
2906	LYMAN	716	\$ 3,345,407	1,048	\$ 4,476,343	33.81%
2907	MOUNT VERNON	10,773	\$ 882,480,730	12,362	\$ 884,997,763	0.29%
2908	SEDRO WOOLLEY	5,783	\$ 192,713,770	6,949	\$ 185,191,793	-3.90%
2999	SKAGIT COUNTY TOTAL	47,863	\$ 3,241,073,321	56,741	\$ 3,259,464,705	0.57%
3000	UNINC. SKAMANIA COUNTY	3,845	\$ 65,827,228	4,886	\$ 77,052,765	17.05%
3001	NORTH BONNEVILLE	1,211	\$ 11,733,566	1,559	\$ 31,299,473	166.75%
3002	STEVENSON	2,335	\$ 61,224,298	2,772	\$ 67,783,488	10.71%
3099	SKAMANIA COUNTY TOTAL	7,391	\$ 138,785,092	9,217	\$ 176,135,726	26.91%
3100	UNINC. SNOHOMISH COUNTY	20,373	\$ 3,669,181,816	23,435	\$ 3,879,854,275	5.74%
3101	ARLINGTON	9,985	\$ 565,435,801	11,536	\$ 692,922,679	22.55%
3102	BRIER	3,962	\$ 38,175,533	5,064	\$ 40,699,395	6.61%
3103	DARRINGTON	1,538	\$ 15,414,268	1,895	\$ 16,905,439	9.67%
3104	EDMONDS	15,262	\$ 984,635,736	16,952	\$ 980,652,498	-0.41%
3105	EVERETT	21,481	\$ 3,011,204,938	23,552	\$ 3,177,978,369	5.54%
3106	GOLD BAR	2,148	\$ 20,497,987	2,674	\$ 25,721,712	25.48%
3107	GRANITE FALLS	3,683	\$ 81,822,624	4,556	\$ 84,237,361	2.95%
3108	INDEX	715	\$ 1,788,021	866	\$ 2,269,109	26.91%
3109	LAKE STEVENS	9,750	\$ 436,815,376	11,323	\$ 522,445,935	19.60%
3110	LYNNWOOD	16,168	\$ 2,651,586,552	17,903	\$ 2,747,723,640	3.63%
3111	MARYSVILLE	12,802	\$ 1,217,694,754	14,749	\$ 1,398,726,372	14.87%
3112	MONROE	9,956	\$ 611,443,920	11,438	\$ 633,499,201	3.61%
3113	MOUNTLAKE TERRACE	7,976	\$ 274,988,379	9,540	\$ 331,424,636	20.52%
3114	MUKILTEO	9,946	\$ 304,148,986	11,643	\$ 336,048,237	10.49%
3115	SNOHOMISH CITY	9,509	\$ 499,991,608	11,041	\$ 526,776,040	5.36%
3116	STANWOOD	6,568	\$ 179,152,876	7,722	\$ 250,625,190	39.90%
3117	SULTAN	3,545	\$ 53,508,970	4,445	\$ 65,454,143	22.32%
3118	WOODWAY	2,089	\$ 23,706,013	2,846	\$ 24,260,628	2.34%
3119	MILL CREEK	8,779	\$ 336,819,605	10,359	\$ 368,269,285	9.34%
3120	BOTHELL/SNOHOMISH	10,301	\$ 695,360,682	12,123	\$ 755,335,241	8.63%
3199	SNOHOMISH COUNTY TOTAL	186,536	\$ 15,673,374,445	215,662	\$ 16,861,829,385	7.58%
3200	UNINC. SPOKANE COUNTY	14,311	\$ 1,600,640,276	16,735	\$ 1,857,503,928	16.05%
3201	AIRWAY HEIGHTS	4,120	\$ 250,093,051	5,270	\$ 277,103,225	10.80%
3202	CHENEY	5,178	\$ 183,611,258	6,255	\$ 222,559,800	21.21%
3203	DEER PARK	3,924	\$ 114,686,742	4,735	\$ 115,412,925	0.63%
3204	FAIRFIELD	963	\$ 5,578,676	1,178	\$ 6,211,125	11.34%
3205	LATAH	508	\$ 1,707,240	576	\$ 1,739,807	1.91%
3206	MEDICAL LAKE	3,102	\$ 36,619,950	3,775	\$ 51,464,539	40.54%
3207	MILLWOOD	1,467	\$ 60,143,943	2,152	\$ 63,242,775	5.15%
3208	ROCKFORD	967	\$ 6,749,256	1,213	\$ 7,342,156	8.79%
3209	SPANGLE	1,146	\$ 6,974,128	1,289	\$ 5,881,154	-15.67%
3210	SPOKANE CITY	21,494	\$ 5,410,167,352	23,935	\$ 5,701,414,640	5.38%
3211	WAVERLY	333	\$ 695,789	394	\$ 431,921	-37.92%
3212	LIBERTY LAKE	6,020	\$ 395,665,269	7,516	\$ 399,433,792	0.95%
3213	SPOKANE VALLEY	13,533	\$ 2,568,386,688	15,622	\$ 2,751,001,109	7.11%
3299	SPOKANE COUNTY TOTAL	77,066	\$ 10,641,719,618	90,645	\$ 11,460,742,896	7.70%
3300	UNINC. STEVENS COUNTY	6,424	\$ 222,613,320	8,011	\$ 224,055,780	0.65%
3301	CHEWELAH	2,713	\$ 41,612,081	3,477	\$ 43,968,307	5.66%
3302	COLVILLE	4,667	\$ 230,014,306	5,467	\$ 236,530,594	2.83%
3303	KETTLE FALLS	2,062	\$ 21,679,354	2,592	\$ 24,486,829	12.95%

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3304	MARCUS	277	\$ 351,334	379	\$ 337,427	-3.96%
3305	NORTHPORT	1,217	\$ 4,707,922	1,651	\$ 4,882,820	3.72%
3306	SPRINGDALE	898	\$ 3,695,117	1,068	\$ 3,709,932	0.40%
3399	STEVENS COUNTY TOTAL	18,258	\$ 524,673,434	22,645	\$ 537,971,689	2.54%
3400	UNINC. THURSTON COUNTY	12,227	\$ 930,994,330	14,920	\$ 1,033,259,539	10.99%
3401	BUCODA	732	\$ 1,995,791	954	\$ 1,982,957	-0.64%
3402	LACEY	12,036	\$ 1,464,413,736	14,013	\$ 1,517,071,463	3.60%
3403	OLYMPIA	17,166	\$ 2,162,792,491	19,223	\$ 2,376,395,061	9.88%
3404	RAINIER	2,377	\$ 19,046,576	2,962	\$ 22,059,738	15.82%
3405	TENINO	2,908	\$ 28,507,540	3,498	\$ 30,546,827	7.15%
3406	TUMWATER	9,106	\$ 818,553,178	10,575	\$ 932,349,789	13.90%
3407	YELM	5,569	\$ 226,204,419	6,687	\$ 244,875,431	8.25%
3499	THURSTON COUNTY TOTAL	62,121	\$ 5,652,508,061	72,832	\$ 6,158,540,805	8.95%
3500	UNINC. WAHIAKUM COUNTY	2,198	\$ 20,700,568	2,988	\$ 24,981,394	20.68%
3501	CATHLAMET	1,771	\$ 14,965,299	2,116	\$ 15,785,399	5.48%
3599	WAHIAKUM COUNTY TOTAL	3,969	\$ 35,665,867	5,104	\$ 40,766,793	14.30%
3600	UNINC. WALLA WALLA COUNTY	5,856	\$ 209,248,714	7,463	\$ 252,332,878	20.59%
3601	COLLEGE PLACE	3,936	\$ 149,000,532	4,980	\$ 164,272,589	10.25%
3602	PRESCOTT	899	\$ 4,809,878	1,074	\$ 4,723,391	-1.80%
3603	WAITSBURG	1,396	\$ 11,345,784	1,743	\$ 8,130,617	-28.34%
3604	WALLA WALLA CITY	9,046	\$ 679,119,055	10,591	\$ 695,415,712	2.40%
3699	WALLA WALLA COUNTY TOTAL	21,133	\$ 1,053,523,963	25,851	\$ 1,124,875,187	6.77%
3700	UNINC. WHATCOM COUNTY	11,769	\$ 798,934,539	14,042	\$ 869,180,015	8.79%
3701	BELLINGHAM	17,457	\$ 2,903,777,757	19,512	\$ 3,028,814,108	4.31%
3702	BLAINE	7,733	\$ 208,109,966	9,492	\$ 230,508,387	10.76%
3703	EVERSON	3,005	\$ 35,129,290	3,618	\$ 40,328,722	14.80%
3704	FERNDALE	7,010	\$ 249,270,926	8,322	\$ 280,679,157	12.60%
3705	LYNDEN	6,868	\$ 304,238,269	8,285	\$ 313,294,475	2.98%
3706	NOOKSACK	1,337	\$ 12,890,935	1,798	\$ 12,806,848	-0.65%
3707	SUMAS	4,011	\$ 36,536,425	5,365	\$ 48,243,089	32.04%
3799	WHATCOM COUNTY TOTAL	59,190	\$ 4,548,888,107	70,434	\$ 4,823,854,801	6.05%
3800	UNINC. WHITMAN COUNTY	3,413	\$ 93,801,750	4,690	\$ 88,505,384	-5.65%
3801	ALBION	774	\$ 1,558,551	1,201	\$ 1,753,011	12.48%
3802	COLFAX	2,979	\$ 53,795,625	3,615	\$ 67,419,158	25.33%
3803	COLTON	906	\$ 2,596,667	1,110	\$ 3,077,093	18.50%
3804	ENDICOTT	675	\$ 4,132,979	829	\$ 9,121,084	120.69%
3805	FARMINGTON	521	\$ 764,235	640	\$ 1,000,432	30.91%
3806	GARFIELD	896	\$ 3,010,753	1,078	\$ 3,295,412	9.46%
3807	LA CROSSE	729	\$ 4,112,413	823	\$ 4,006,437	-2.58%
3808	LAMONT	253	\$ 260,750	277	\$ 656,406	151.74%
3809	MALDEN	314	\$ 316,027	401	\$ 472,479	49.51%
3810	OAKESDALE	865	\$ 3,045,346	1,050	\$ 3,503,838	15.06%
3811	PALOUSE	1,429	\$ 8,544,362	1,821	\$ 9,465,355	10.78%
3812	PULLMAN	7,596	\$ 597,162,642	9,150	\$ 562,220,432	-5.85%
3813	ROSALIA	1,055	\$ 4,774,862	1,269	\$ 5,001,282	4.74%
3814	ST. JOHN	1,090	\$ 6,790,195	1,326	\$ 6,790,645	0.01%
3815	TEKOA	1,002	\$ 6,907,304	1,245	\$ 7,117,481	3.04%
3816	UNIONTOWN	718	\$ 2,765,413	855	\$ 2,241,858	-18.93%
3899	WHITMAN COUNTY TOTAL	25,215	\$ 794,339,874	31,380	\$ 775,647,787	-2.35%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		CAL/2018 Count	CAL/2018 Taxable	CAL/2019 Count	CAL/2019 Taxable	
3900	UNINC. YAKIMA COUNTY	8,404	\$ 628,914,272	10,341	\$ 660,094,347	4.96%
3901	GRANDVIEW	3,518	\$ 126,972,167	4,183	\$ 135,554,142	6.76%
3902	GRANGER	1,566	\$ 15,450,527	1,950	\$ 18,125,717	17.32%
3903	HARRAH	848	\$ 3,357,277	962	\$ 3,644,017	8.54%
3904	MABTON	1,218	\$ 12,579,525	1,368	\$ 9,982,416	-20.65%
3905	MOXEE CITY	2,364	\$ 32,589,028	3,042	\$ 40,402,784	23.98%
3906	NACHES	1,992	\$ 30,237,472	2,393	\$ 32,339,300	6.95%
3907	SELAH	4,417	\$ 144,845,183	5,469	\$ 163,895,091	13.15%
3908	SUNNYSIDE	5,100	\$ 328,290,882	5,881	\$ 340,489,184	3.72%
3909	TIETON	1,214	\$ 35,709,518	1,416	\$ 22,321,577	-37.49%
3910	TOPPENISH	2,999	\$ 87,011,477	3,421	\$ 86,235,352	-0.89%
3911	UNION GAP	3,733	\$ 614,615,584	4,606	\$ 582,710,585	-5.19%
3912	WAPATO	2,362	\$ 46,506,724	2,750	\$ 36,283,495	-21.98%
3913	YAKIMA CITY	13,210	\$ 1,986,421,571	15,126	\$ 2,080,956,999	4.76%
3914	ZILLAH	2,667	\$ 47,282,940	3,219	\$ 53,280,224	12.68%
3999	YAKIMA COUNTY TOTAL	55,612	\$ 4,140,784,147	66,127	\$ 4,266,315,230	3.03%
	Grand Total	1,772,318	\$ 170,182,670,528	2,085,535	\$ 181,173,070,250	6.46%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click 'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income

Table 2 - Summary Of Excise Tax Returns

Table 3a - County Taxable Retail Sales

Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

Select a Location (Note: this only works when Tables 3 & 4 are selected):

0100 Unincorporated Adams County ▼

Table 4a - City Taxable Retail Sales

Table 5 - Business And Occupation Tax

Table 6 - State Retail Sales Tax

Table 7 - Public Utility Tax

Select a Format:

Html Excel

Create QBR Report

- Click '**Create QBR Report**' to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	32	\$232,726
New & Used Auto Dealers 4411	7	\$221,936
Rv, Boat, Motorcycle Dealers 4412	6	\$757
Automotive Parts & Tire 4413	19	\$10,033
Furniture & Home Furnishing 442	54	\$87,599
Electronics & Appliances 443	62	\$271,606
Building Materials, Garden Equip & Supplies 444	37	\$814,258
Building Materials 4441	24	\$129,747
Lawn & Garden Supplies & Equip 4442	13	\$684,511
Food & Beverage Stores 445	11	\$2,571

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$1,608,402,226	\$931,147,905	\$4,778,262
Forestry & Logging 113	\$1,264,809,361	\$980,002,278	\$3,720,990
Fishing & Hunting 114	\$285,228,989	\$61,215,648	\$367,986
Ag & Forestry Support Activities 115	\$807,244,411	\$522,054,135	\$5,609,319
Total:	\$3,965,684,987	\$2,494,419,966	\$14,476,557
Mining 21			
Sand & Gravel, Quarrying 2123	\$375,999,972	\$360,749,194	\$2,012,572
Other Extraction & Support Act. 211, 2121, 2122, 213	\$211,504,775	\$65,649,892	\$491,420
Total:	\$587,504,747	\$426,399,086	\$2,503,992
Utilities 22			
Hydroelectric Power Generation 221111	\$41,803,724	\$38,958,436	\$465,922
Alternative Power Generation 221114-221117	\$57,052,041	\$55,153,644	\$301,514
Other Electric Power Generation 221112, 221113, 221118	\$256,420,653	\$22,154,947	\$187,879
Electric Power Generation & Trans. 221121, 221122	\$560,493,468	\$471,857,443	\$5,763,496
Natural Gas Distribution 2212	\$484,482,107	\$100,685,990	\$673,606
Water & Sewer 2213	\$2,210,581,225	\$1,952,062,995	\$28,132,045
Total:	\$3,610,833,218	\$2,640,873,455	\$35,524,462
Construction 23			
Residential Building & Remodeling 2361	\$13,739,089,945	\$12,898,601,518	\$65,067,730
Nonresidential Building 2362	\$17,800,095,735	\$16,505,826,575	\$78,977,498
Heavy Construction & Highways 237	\$9,042,870,745	\$7,724,330,207	\$39,343,814
Special Trade Contractors 238	\$33,340,372,982	\$30,138,964,689	\$147,909,177
Electrical 23821	\$6,648,050,763	\$5,889,942,200	\$29,356,888
Plumbing & Heating 23822	\$6,234,721,050	\$5,792,980,556	\$28,407,819
Painting 23832	\$1,230,101,654	\$1,183,428,832	\$5,740,245
Masonry/drywall 23814, 23831	\$2,039,984,832	\$1,904,540,762	\$9,159,964
Roofing 23816	\$1,556,121,908	\$1,431,702,355	\$6,829,502
Other Contractors 238 Not Listed Above	\$15,631,392,775	\$13,936,369,984	\$68,414,759
Total:	\$73,922,429,407	\$67,267,722,989	\$331,298,219
Manufacturing 31-33			
Food Products 311	\$19,243,523,189	\$7,530,100,717	\$28,746,319
Milling Of Grains 3112	\$734,887,722	\$455,013,831	\$2,058,316
Fruits & Vegetables 3114	\$4,997,900,994	\$568,275,593	\$2,557,303
Dairy Products 3115	\$2,864,331,369	\$392,755,349	\$1,908,763
Meat Products 3116	\$2,139,387,668	\$2,134,656,365	\$3,270,005
Seafood Products 3117	\$2,852,005,122	\$508,720,002	\$2,526,906
Bakery Products 3118	\$2,049,460,248	\$1,073,083,510	\$5,233,070
Other Food Items 3111, 3113, 3119	\$3,605,550,066	\$2,397,596,067	\$11,191,956
Beverages 312	\$2,614,968,243	\$1,679,445,544	\$8,179,918
Textiles 313,314	\$984,760,200	\$578,861,573	\$2,804,717
Apparel 315	\$219,853,932	\$143,414,001	\$716,142
Leather & Allied Products 316	\$139,941,927	\$69,520,782	\$345,097
Lumber & Wood Products 321	\$8,371,589,110	\$5,091,758,019	\$19,831,554
Sawmills 3211	\$3,484,433,797	\$2,090,155,238	\$7,174,027

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Calendar Year, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$1,216,378,621	\$763,935,990	\$3,040,605
Millwork, Windows, Wood Products 3219	\$3,670,776,692	\$2,237,666,791	\$9,616,922
Paper Products 322	\$7,058,428,729	\$4,271,679,715	\$16,219,969
Pulp & Paper Mills 3221	\$4,785,201,117	\$2,750,551,133	\$9,417,185
Other Paper Products 3222	\$2,273,227,612	\$1,521,128,582	\$6,802,784
Commercial Printing 323	\$825,623,102	\$653,559,061	\$3,250,155
Petroleum & Coal Products 324	\$23,450,888,090	\$21,643,810,918	\$105,202,236
Petroleum Refining 32411	\$22,515,365,264	\$20,971,599,822	\$101,929,976
Asphalt/petroleum/coal Products 32412, 32419	\$935,522,826	\$672,211,096	\$3,272,260
Chemicals 325	\$8,390,182,739	\$4,834,925,142	\$22,977,213
Chemicals, Pesticides & Fertilizers 3251, 3253	\$3,234,293,308	\$1,788,513,122	\$9,118,745
Resins, Synthetic Fibers & Filaments 3252	\$1,396,547,659	\$834,633,795	\$2,975,806
Pharmaceuticals 3254	\$2,352,054,743	\$1,403,504,870	\$6,874,686
Paint, Coating & Adhesives 3255	\$139,568,726	\$92,086,161	\$446,162
Soap, Cleaning Compound & Toiletries 3256	\$751,817,788	\$386,878,592	\$1,872,355
Other Chemical Products 3259	\$515,900,515	\$329,308,602	\$1,689,459
Plastics & Rubber Products 326	\$3,126,566,364	\$2,046,749,056	\$9,590,227
Nonmetallic Minerals 327	\$3,350,183,022	\$2,450,194,245	\$12,015,487
Primary Metals 331	\$3,145,865,089	\$2,295,264,992	\$9,410,784
Iron & Steel Mills 3311, 3312	\$1,256,710,537	\$834,635,586	\$3,872,802
Aluminum Smelting 3313	\$1,037,425,099	\$937,714,681	\$3,039,630
Other Nonferrous Metals 3314	\$113,056,102	\$108,570,488	\$525,366
Foundries 3315	\$738,673,351	\$414,344,237	\$1,972,986
Fabricated Metal Products 332	\$7,488,939,228	\$4,996,862,138	\$22,517,413
Machinery 333	\$6,455,591,564	\$3,569,374,855	\$17,065,384
Farm & Construction Implements 3331	\$728,284,978	\$360,616,082	\$1,744,665
Industrial Machinery 3332	\$1,393,288,872	\$638,016,990	\$3,156,291
Commercial & Other Equipment 3333-3336 & 3339	\$4,334,017,714	\$2,570,741,783	\$12,164,428
Computers & Electronics 334	\$10,828,889,958	\$5,686,315,351	\$27,420,938
Computer Hardware 3341	\$432,138,828	\$198,793,166	\$1,116,587
Telephone & Communications Equipment 3342	\$588,967,675	\$288,967,527	\$1,423,126
Audio & Video Equipment 3343	\$160,334,700	\$47,472,197	\$251,310
Semiconductors 3344	\$3,295,819,530	\$1,577,795,379	\$6,605,705
Instruments 3345	\$6,231,949,719	\$3,500,301,262	\$17,580,857
Software, Other Magnetic & Optical Media 3346	\$119,679,506	\$72,985,820	\$443,353
Electrical Equipment & Appliances 335	\$2,322,684,868	\$1,151,973,833	\$5,622,549
Lighting Equipment 3351	\$227,983,675	\$71,035,250	\$373,437
Household Appliances 3352	\$8,999,223	\$8,345,677	\$41,385
Other Electric Equipment 3353, 3359	\$2,085,701,970	\$1,072,592,906	\$5,207,727
Transportation Equipment 336	\$76,955,401,593	\$41,652,356,594	\$129,183,566
Motor Vehicles & Parts 3361, 3362, 3363	\$2,482,192,303	\$1,547,854,216	\$7,488,408
Aircraft, Aerospace & Parts 3364	\$72,910,927,677	\$38,906,157,841	\$115,673,075
Ships & Boats 3366	\$1,398,845,934	\$1,063,643,618	\$5,369,044
Railroad, Other Transportation Equip. 3365, 3369	\$163,435,679	\$134,700,919	\$653,039
Furniture & Related Products 337	\$1,718,921,540	\$1,191,500,375	\$5,718,110
Other Manufacturing 339	\$5,761,311,993	\$3,447,219,460	\$16,344,479
Other Medical Equip & Supplies 339112, 339115	\$686,151,370	\$404,312,428	\$2,049,736
Dental Laboratories 339116	\$185,010,338	\$164,182,436	\$947,963
Sporting And Athletic Goods 33992	\$911,172,669	\$216,571,272	\$1,062,158

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$3,978,977,616	\$2,662,153,324	\$12,284,622
Total:	\$192,454,114,480	\$114,984,886,371	\$463,162,257
Wholesale Trade 42			
Durable Goods 423	\$86,118,985,173	\$64,589,123,132	\$320,643,076
Motor Vehicles & Parts 4231	\$14,681,429,387	\$13,148,596,314	\$65,668,947
Furniture & Home Furnishings 4232	\$1,909,750,224	\$1,433,013,354	\$7,095,099
Lumber & Construction Materials 4233	\$10,247,639,589	\$7,453,224,781	\$35,332,130
Professional & Commercial Equipment 4234	\$15,193,819,275	\$11,802,400,238	\$62,080,409
Metal & Mineral (except Petroleum) 4235	\$3,784,133,453	\$2,796,939,988	\$13,193,460
Electrical Equipment 4236	\$9,881,467,688	\$8,444,623,264	\$41,338,171
Hardware, Plumbing, Heating Equipment 4237	\$5,000,584,714	\$4,097,081,596	\$20,009,143
Machinery & Equipment 4238	\$14,763,511,625	\$11,686,644,574	\$55,228,451
Sporting & Recreational Goods & Supplies 423910	\$1,528,815,435	\$985,025,336	\$4,819,435
Toy & Hobby Goods & Supplies 423920	\$5,654,302,706	\$346,565,248	\$2,491,013
Other Misc Durable Goods 423930, 423940, 42399C	\$3,473,531,077	\$2,395,008,439	\$13,386,818
Nondurable Goods: 424	\$89,796,723,595	\$61,368,524,482	\$263,872,997
Paper & Paper Products 4241	\$2,719,153,533	\$2,252,418,291	\$10,466,062
Drugs & Sundries 4242	\$10,743,030,866	\$9,754,180,997	\$25,097,818
Apparel 4243	\$4,932,237,011	\$1,345,009,466	\$6,619,937
Food Products 4244	\$38,988,317,017	\$23,926,145,691	\$102,833,340
Farm Products 4245	\$1,812,731,642	\$1,068,297,190	\$5,380,175
Chemicals & Plastics 4246	\$3,534,573,245	\$2,711,924,220	\$13,048,929
Petroleum Products 4247	\$9,262,709,378	\$7,770,311,213	\$39,563,501
Beer & Ale 424810	\$1,100,231,634	\$1,059,662,348	\$5,140,507
Wine & Distilled Alcoholic Beverages 424820	\$4,803,973,395	\$3,554,076,719	\$17,461,921
Farm Supplies 42491	\$4,315,204,401	\$2,548,760,857	\$12,628,884
Tobacco & Tobacco Products 42494	\$1,203,069,706	\$1,100,656,624	\$5,328,485
Other Misc Nondurable Goods 4249 Not Listed Above	\$6,381,491,767	\$4,277,080,866	\$20,303,438
Electronic Markets, Agents, Brokers 425	\$1,163,903,988	\$707,126,963	\$5,449,270
Total:	\$177,079,612,756	\$126,664,774,577	\$589,965,343
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$29,896,293,952	\$26,765,263,638	\$136,731,808
New & Used Auto Dealers 4411	\$22,829,717,361	\$20,736,100,381	\$106,845,726
Rv, Boat, Motorcycle Dealers 4412	\$2,991,338,777	\$2,540,501,747	\$12,957,588
Automotive Parts & Tires 4413	\$4,075,237,814	\$3,488,661,510	\$16,928,494
Furniture & Home Furnishings 442	\$4,098,770,473	\$3,726,690,020	\$17,896,038
Electronics & Appliances 443	\$9,107,451,519	\$7,746,699,935	\$44,738,652
Household Appliances 443141	\$648,370,051	\$632,004,730	\$3,054,192
Electronic Stores 443142	\$8,459,081,468	\$7,114,695,205	\$41,684,460
Bldg. Materials, Garden Supplies 444	\$12,256,201,804	\$11,479,606,972	\$55,016,548
Building Materials 4441	\$10,492,559,951	\$9,937,947,213	\$47,438,583
Lawn & Garden Supplies 4442	\$1,763,641,853	\$1,541,659,759	\$7,577,965
Food & Beverages (off-premises) 445	\$19,160,575,488	\$17,922,477,766	\$86,503,586
Grocery & Convenience Stores 4451	\$16,816,918,745	\$16,051,441,764	\$78,018,983
Other Food Stores/specialty Foods 4452	\$1,699,766,497	\$1,332,856,695	\$5,883,643
Beer, Wine And Liquor Stores 4453	\$643,890,246	\$538,179,307	\$2,600,960
Drug Stores & Personal Care Stores 446	\$11,967,971,812	\$11,255,374,929	\$55,512,585
Gas Stations (incl. Convenience Stores) 447	\$10,905,214,201	\$8,457,669,937	\$41,517,694
Apparel & Accessories 448	\$5,916,346,334	\$5,290,598,535	\$25,605,550
Clothing Stores 4481	\$4,655,154,089	\$4,202,430,043	\$20,417,625

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$436,652,998	\$413,475,002	\$1,952,891
Jewelry & Luggage Stores 4483	\$824,539,247	\$674,693,490	\$3,235,034
Sporting Goods, Toy/hobby/book/music 451	\$4,713,760,156	\$3,389,599,360	\$16,749,925
Sporting Goods 45111	\$2,744,168,769	\$2,302,044,228	\$11,192,076
Hobby & Toy Stores 45112	\$972,867,397	\$403,909,120	\$1,978,167
Sewing Supplies 45113	\$173,355,083	\$156,544,482	\$755,365
Musical Instruments 45114	\$234,989,449	\$202,253,925	\$1,062,293
Book, Periodical & Music Stores 45121	\$588,379,458	\$324,847,605	\$1,762,024
Department Stores 4522	\$1,625,056,718	\$1,580,400,401	\$7,613,224
Warehouse Clubs And Superstores 452311	\$28,704,153,761	\$22,250,680,571	\$106,134,947
All Other General Merchandise Stores 452319	\$798,929,014	\$735,837,793	\$3,535,210
Electronic Shopping And Mail-order Houses 4541	\$3,493,848,704	\$2,449,879,206	\$13,837,890
Miscellaneous Retailers 453, 4542, 4543	\$21,980,935,279	\$13,150,259,215	\$70,115,799
Total:	\$164,625,509,215	\$136,201,038,278	\$681,509,456
Transportation 48-492			
Air Transportation 481	\$123,350,655	\$116,821,662	\$1,042,110
Railroads 482	\$129,873,415	\$129,873,415	\$1,450,959
Water Transportation 483	\$126,931,681	\$84,348,293	\$554,880
Truck Transportation 484	\$1,141,492,166	\$950,831,252	\$7,200,267
Transit & Ground Passenger Transport 485	\$340,900,284	\$298,095,599	\$3,130,100
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$148,478,454	\$72,701,101	\$502,413
Support Activities For Transportation 488	\$4,464,724,969	\$4,015,654,049	\$22,653,015
Postal Service, Couriers And Messengers 491, 492	\$197,495,685	\$141,682,694	\$1,455,239
Total:	\$6,713,734,755	\$5,847,041,684	\$38,143,982
Warehousing & Storage 493			
Total:	\$1,024,218,216	\$951,393,631	\$5,247,658
Information 51			
Publishing (except Internet) 511	\$7,022,737,349	\$4,437,919,681	\$35,879,081
Newspapers 51111	\$374,955,384	\$371,012,110	\$1,507,855
Books & Periodicals 51112, 51113	\$501,233,735	\$412,054,701	\$2,855,639
Software 5112	\$5,291,423,324	\$2,839,835,443	\$19,948,586
Other Publishers 51114, 51119	\$855,124,906	\$815,017,427	\$11,567,001
Motion Picture Production 512	\$1,323,887,647	\$1,170,754,485	\$15,132,696
Radio & Tv Broadcasting, Cable Tv 515	\$4,735,494,112	\$3,047,241,930	\$39,485,606
Telecommunications 517	\$11,736,375,248	\$11,471,353,452	\$113,894,787
Wired Telecommunications Carriers 517311	\$3,025,280,147	\$2,951,825,062	\$27,426,994
Wireless Telecommunications Carriers 517312	\$5,322,324,480	\$5,299,171,179	\$48,078,783
Satellite And Other Telecommunications 5174, 5179	\$3,388,770,621	\$3,220,357,211	\$38,389,010
Isps, Web Search Portals, Data Proc. Svcs. 518	\$4,814,088,026	\$2,173,814,192	\$26,911,715
Other Information Services 519	\$2,479,317,602	\$1,907,022,740	\$23,586,084
Total:	\$32,111,899,984	\$24,208,106,480	\$254,889,969
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$23,873,528,857	\$19,281,047,262	\$272,376,595
Securities & Other Financial Investment 523, 525	\$10,277,082,825	\$7,531,563,980	\$90,609,950
Insurance Agents & Brokers 524	\$9,292,020,374	\$4,769,297,320	\$40,923,805
Real Estate Agents & Brokers 531	\$6,868,977,288	\$6,528,136,161	\$92,929,781
Rental Of Tangible Personal Property 532	\$6,813,696,076	\$6,139,139,457	\$33,003,962
Lessors Of Nonfinancial Intangibles 533	\$629,580,808	\$593,231,592	\$8,552,792
Total:	\$57,754,886,228	\$44,842,415,772	\$538,396,885

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$68,210,135,013	\$44,429,464,789	\$551,505,189
Legal Services 5411	\$6,038,587,000	\$5,599,004,314	\$80,097,195
Accounting Services 5412	\$3,637,835,236	\$3,458,328,860	\$50,032,699
Architectural Services 54131	\$1,911,473,438	\$1,663,748,170	\$24,633,157
Engineering Services 54133	\$6,108,332,238	\$5,250,218,691	\$56,056,644
Other Related Services 54132, 54134-54138	\$885,719,316	\$760,218,131	\$10,268,166
Specialized Design Services 5414	\$1,219,623,281	\$946,562,410	\$9,278,196
Computer System Design Services 5415	\$23,455,193,119	\$10,750,948,555	\$119,069,950
Consulting Services 5416	\$13,738,431,937	\$9,339,639,054	\$121,168,248
Scientific Research & Development Services 5417	\$3,944,567,908	\$1,324,518,462	\$13,217,118
Advertising & Public Relations 5418	\$1,825,716,317	\$1,411,982,415	\$18,887,216
Other Professional Services 5419	\$5,444,655,223	\$3,924,295,727	\$48,796,600
Management Services 55	\$466,839,170	\$380,148,782	\$4,627,986
Administrative & Support Services 561	\$41,170,310,635	\$26,341,635,051	\$277,324,161
Employment Services 5613	\$4,090,853,387	\$3,715,986,867	\$50,049,491
Travel Services 5615	\$11,620,862,014	\$906,415,591	\$8,166,454
Investigation & Security Services 5616	\$1,569,555,428	\$1,443,732,363	\$15,858,942
Building Services & Janitorial 5617	\$4,212,057,565	\$4,038,530,686	\$32,849,101
Other 5611, 5612, 5614, 5615	\$19,676,982,241	\$16,236,969,544	\$170,400,173
Waste Treatment/collection 562	\$4,222,187,913	\$3,981,403,105	\$42,055,208
Schools (public, Private, Technical) 61	\$2,723,661,328	\$1,525,348,162	\$19,635,598
Health Services 62	\$53,844,250,648	\$38,307,372,351	\$538,519,148
Ambulatory Health Care Services 621	\$24,902,039,745	\$20,864,993,957	\$299,940,306
Physicians 6211	\$10,082,541,963	\$7,937,589,863	\$117,316,795
Dentists 6212	\$4,056,105,156	\$4,007,501,071	\$59,752,551
Other Health Practitioners 6213	\$3,868,365,128	\$3,607,286,547	\$50,677,670
Outpatient Care Centers 6214	\$3,597,863,453	\$2,689,949,312	\$36,632,369
Medical & Diagnostic Laboratories 6215	\$1,570,573,295	\$972,936,555	\$14,456,392
Home Health Care 6216	\$969,446,754	\$939,188,268	\$10,949,114
Other Ambulatory Health Care 6219	\$757,143,996	\$710,542,341	\$10,155,415
Hospitals 622	\$23,859,092,109	\$13,750,371,408	\$200,536,459
Nursing & Retirement Homes 623	\$2,777,879,325	\$2,450,925,510	\$23,569,187
Social Services & Day Care 624	\$2,305,239,469	\$1,241,081,476	\$14,473,196
Arts, Entertainment, & Recreation 71	\$4,162,547,887	\$3,395,798,922	\$32,206,461
Performing Arts, Spectator Sports 711	\$1,607,121,623	\$1,131,050,216	\$14,669,198
Museums, Historical Sites, Etc. 712	\$135,171,242	\$57,776,912	\$662,561
Amusement, Gambling, Recreation 713	\$2,420,255,022	\$2,206,971,794	\$16,874,702
Accommodations 721	\$4,533,892,757	\$4,293,085,721	\$23,798,130
Restaurants, Food Services 7223, 7225	\$16,960,343,379	\$16,682,027,698	\$85,979,834
Drinking Places 7224	\$1,016,658,120	\$925,204,679	\$5,309,640
Auto Repair & Services 8111	\$3,327,739,177	\$3,234,802,336	\$15,800,933
Other Repair Services 8112-8114	\$2,948,826,522	\$1,995,114,136	\$10,502,052
Personal Services 812	\$3,968,580,817	\$3,772,458,747	\$41,906,359
Personal Care (barber, Beauty, Etc.) 8121	\$1,681,327,378	\$1,642,192,515	\$22,327,017
Death Care Services 8122	\$253,011,511	\$246,368,406	\$2,924,233
Laundry & Dry Cleaning 8123	\$528,153,541	\$517,875,783	\$3,400,230
Other Personal Services 8129	\$1,506,088,387	\$1,366,022,043	\$13,254,879
Religious, Civic & Other Organizations 813, 814	\$1,207,141,193	\$587,208,745	\$7,540,186
Public Administration, 92	\$442,310,081	\$407,493,004	\$5,540,204
Total:	\$209,205,424,640	\$150,258,566,228	\$1,662,251,089
Total All Industries			
Total:	\$923,055,852,633	\$676,787,638,517	\$4,617,369,869

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$22,160,882,246	\$18,005,052,303	\$1,170,328,644
New & Used Auto Dealers 4411	\$17,293,036,540	\$14,013,671,398	\$910,888,815
Rv, Boat, Motorcycle Dealers 4412	\$2,454,757,008	\$1,889,658,554	\$122,827,830
Automotive Parts & Tire 4413	\$2,413,088,698	\$2,101,722,351	\$136,611,999
Furniture & Home Furnishings 442	\$3,109,221,029	\$2,771,773,042	\$180,165,274
Electronics & Appliances 443	\$6,013,893,997	\$4,565,107,922	\$296,732,052
Building Materials, Garden Equip & Supplies 444	\$8,442,457,673	\$7,789,003,923	\$506,285,303
Building Materials 4441	\$7,232,844,485	\$6,853,042,803	\$445,447,804
Lawn & Garden Supplies & Equipment 4442	\$1,209,613,188	\$935,961,120	\$60,837,499
Food & Beverage Stores 445	\$16,861,348,517	\$4,373,110,051	\$284,252,242
Grocery & Convenience Stores 4451	\$15,676,614,780	\$3,913,220,678	\$254,359,383
Other Food & Beverage Stores 4452, 4453	\$1,184,733,737	\$459,889,373	\$29,892,859
Drug/health Stores 446	\$9,696,597,885	\$3,343,236,209	\$217,310,441
Gas Stations & Convenience Stores W/pumps 447	\$9,131,522,186	\$1,913,639,250	\$124,386,602
Apparel & Accessories 448	\$5,430,690,918	\$4,896,162,271	\$318,250,715
Clothing & Shoe Stores 4481, 4482	\$4,669,851,400	\$4,302,972,854	\$279,693,366
Jewelry & Luggage Stores 4483	\$760,839,518	\$593,189,417	\$38,557,349
Sporting Goods, Toys, Book & Music Stores 451	\$3,596,376,448	\$2,861,815,075	\$186,018,084
Sporting Goods, Toys, Hobby/craft Stores 4511	\$3,056,550,486	\$2,571,948,124	\$167,176,717
Book/periodical/music Store 4512	\$539,825,962	\$289,866,951	\$18,841,367
General Merchandise Stores 452	\$30,030,190,906	\$11,935,074,325	\$775,779,856
Department Stores 4522	\$1,607,841,195	\$1,522,054,621	\$98,933,551
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$28,422,349,711	\$10,413,019,704	\$676,846,305
Electronic Shopping And Mail-order Houses 4541	\$2,452,299,692	\$1,644,957,388	\$106,922,277
Miscellaneous Retailers 453, 4542, 4543	\$16,412,217,216	\$11,931,924,443	\$775,575,614
Total:	\$133,337,698,713	\$76,030,856,202	\$4,942,007,104
Agriculture, Forestry, Fishing 11			
Total:	\$265,932,827	\$94,631,342	\$6,151,080
Mining 21			
Total:	\$216,976,039	\$76,361,595	\$4,963,513
Utilities 22			
Total:	\$508,092,636	\$143,911,824	\$9,354,281
Construction 23			
Construction Of Buildings 236	\$26,610,060,054	\$23,227,847,383	\$1,509,810,817
Heavy Construction & Highways 237	\$4,501,517,165	\$3,070,305,676	\$199,569,899
Special Trade Contractors 238	\$13,713,683,852	\$12,089,321,771	\$785,807,003
Total:	\$44,825,261,071	\$38,387,474,830	\$2,495,187,719

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$13,345,716,172	\$3,337,850,150	\$216,960,542
Wholesale Trade 42			
Durable Goods 423	\$16,525,863,358	\$9,172,811,841	\$596,232,943
Nondurable Goods 424	\$5,100,261,863	\$2,119,609,653	\$137,774,734
Electronic Markets, Agents & Brokers 425	\$101,355,808	\$40,672,827	\$2,643,752
Total:	\$21,727,481,029	\$11,333,094,321	\$736,651,429
Transportation & Warehousing 48-49			
Total:	\$1,057,488,275	\$755,954,786	\$49,137,157
Information 51			
Total:	\$9,886,616,830	\$6,887,991,573	\$447,719,546
Finance, Insurance 52			
Total:	\$1,949,768,007	\$1,419,699,531	\$92,280,481
Real Estate, Rental/leasing 53			
Total:	\$4,857,898,963	\$4,178,594,690	\$271,608,803
Professional, Scientific & Technical Services 54			
Total:	\$14,979,896,087	\$4,662,991,136	\$303,094,832
Management, Education & Health Services 55-62			
Total:	\$10,498,432,815	\$7,705,860,743	\$500,881,649
Arts, Entertainment & Recreation 71			
Total:	\$1,861,294,623	\$1,744,940,800	\$113,421,325
Accommodations & Food Services 72			
Accommodations 721	\$4,071,510,524	\$3,816,991,372	\$248,104,561
Restaurants, Food Services & Drinking Places 722	\$16,273,720,853	\$15,728,145,603	\$1,022,329,787
Total:	\$20,345,231,377	\$19,545,136,975	\$1,270,434,348
Other Services 81			
Repair & Maintenance 811	\$4,351,603,494	\$3,457,579,763	\$224,743,013
Personal Service 812	\$1,291,914,075	\$1,198,979,540	\$77,933,869
Religious, Civic & Other Organization 813, 814	\$131,189,664	\$90,736,227	\$5,897,873
Total:	\$5,774,707,233	\$4,747,295,530	\$308,574,755
Public Administration 92			
Total:	\$95,797,671	\$89,660,146	\$5,827,919
Total All Industries			
Total:	\$285,534,290,368	\$181,142,306,174	\$11,774,256,483

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2019

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$1,363,210,137	\$1,239,781,688	\$62,348,640
Miscellaneous		\$183,822,877	\$142,442,221	\$7,163,421
Total:		\$1,547,033,014	\$1,382,223,909	\$69,512,061
Sewer Collection	3.85%			
Sewerage Systems		\$433,599,783	\$166,902,831	\$6,429,098
Miscellaneous		\$359,748,356	\$236,058,715	\$9,092,969
Total:		\$793,348,139	\$402,961,546	\$15,522,067
Power				
Total:	3.87%	\$8,987,851,378	\$7,254,439,593	\$280,993,467
Gas Distribution/telegraph				
Total:	3.85%	\$1,401,699,144	\$1,394,032,754	\$53,698,139
Motor Transportation	1.93%			
Local/suburban Transit		\$723,970,363	\$323,478,049	\$6,230,188
Trucking		\$4,943,491,427	\$1,204,831,456	\$23,205,150
Railroads		\$72,307,817	\$47,574,362	\$916,283
Miscellaneous		\$931,179,246	\$494,521,050	\$9,524,498
Total:		\$6,670,948,853	\$2,070,404,917	\$39,876,119
Urban Transportation	0.64%			
Local/suburban Transit		\$329,263,035	\$238,369,827	\$1,530,358
Trucking		\$374,128,877	\$286,737,405	\$1,840,874
Miscellaneous		\$527,508,405	\$316,706,500	\$2,033,261
Total:		\$1,230,900,317	\$841,813,732	\$5,404,493
Other Public Service	1.93%			
Water Transport		\$294,984,384	\$124,394,585	\$2,395,840
Miscellaneous		\$1,193,610,877	\$171,206,609	\$3,297,457
Total:		\$1,488,595,261	\$295,601,194	\$5,693,297
Log Hauling Over Public Highways				
Total:	1.37%	\$231,269,152	\$142,575,339	\$1,952,700
Total Public Utility Taxes				
Total:		\$22,351,645,258	\$13,784,052,984	\$472,652,343

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular SIC or NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**