

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2020

**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 2020**

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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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1992	\$2,011,578,430
Forestry & Logging 113	817	\$1,450,828,059
Fishing & Hunting 114	293	\$242,882,856
Ag & Forestry Support Activities 115	1164	\$842,310,910
Total:	4,266	\$4,547,600,255
Mining 21		
Sand & Gravel, Quarrying 2123	114	\$389,672,089
Other Extraction & Support Act. 211, 2121, 2122, 213	57	\$201,871,079
Total:	171	\$591,543,168
Utilities 22		
Hydroelectric Power Generation 221111	15	\$1,545,607,053
Alternative Power Generation 221114-221117	23	\$229,372,141
Other Electric Power Generation 221112, 221113, 221118	8	\$1,146,158,322
Electric Power Generation & Trans. 221121, 221122	60	\$8,024,792,586
Natural Gas Distribution 2212	15	\$726,809,363
Water & Sewer 2213	683	\$4,583,688,422
Total:	804	\$16,256,427,887
Construction 23		
Residential Building & Remodeling 2361	21,062	\$13,916,019,959
Nonresidential Building 2362	1,194	\$16,814,345,313
Heavy Construction & Highways 237	1,368	\$9,202,940,120
Special Trade Contractors 238	30,426	\$32,557,359,945
Electrical 23821	3,218	\$6,373,360,715
Plumbing & Heating 23822	3,469	\$6,190,726,966
Painting 23832	4,154	\$1,150,511,114
Masonry/drywall 23814, 23831	1,868	\$1,911,639,429
Roofing 23816	1,297	\$1,552,072,709
Other Contractors 238 Not Listed Above	16,420	\$15,379,049,012
Total:	54,050	\$72,490,665,337
Manufacturing 31-33		
Food Products 311	1,648	\$19,158,049,867
Milling Of Grains 3112	22	\$778,806,602
Fruits & Vegetables 3114	99	\$5,094,222,452
Dairy Products 3115	44	\$2,736,529,836
Meat Products 3116	89	\$2,157,205,701
Seafood Products 3117	59	\$2,761,530,925
Bakery Products 3118	913	\$2,191,477,832
Other Food Items 3111, 3113, 3119	422	\$3,438,276,519
Beverages 312	1,397	\$2,878,521,676
Textiles 313,314	669	\$846,578,883
Apparel 315	504	\$183,870,135
Leather & Allied Products 316	85	\$131,042,740
Lumber & Wood Products 321	669	\$9,217,951,504
Sawmills 3211	103	\$4,084,310,142
Plywood & Trusses 3212	50	\$1,217,882,323
Millwork, Windows, Wood Products 3219	516	\$3,915,759,039

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	124	\$6,405,766,074
Pulp & Paper Mills 3221	39	\$3,748,498,667
Other Paper Products 3222	85	\$2,657,267,407
Commercial Printing 323	1066	\$786,825,206
Petroleum & Coal Products 324	44	\$9,298,270,820
Petroleum Refining 32411	17	\$8,519,499,953
Asphalt/petroleum/coal Products 32412, 32419	27	\$778,770,867
Chemicals 325	877	\$7,947,154,988
Chemicals, Pesticides & Fertilizers 3251, 3253	111	\$2,985,220,220
Resins, Synthetic Fibers & Filaments 3252	36	\$935,615,891
Pharmaceuticals 3254	392	\$2,390,713,554
Paint, Coating & Adhesives 3255	38	\$164,461,701
Soap, Cleaning Compound & Toiletries 3256	222	\$953,703,657
Other Chemical Products 3259	78	\$517,439,965
Plastics & Rubber Products 326	283	\$2,901,169,996
Nonmetallic Minerals 327	498	\$3,128,945,451
Primary Metals 331	163	\$2,620,896,985
Iron & Steel Mills 3311, 3312	77	\$1,246,317,588
Aluminum Smelting 3313	22	\$630,271,078
Other Nonferrous Metals 3314	19	\$85,787,345
Foundries 3315	45	\$658,520,974
Fabricated Metal Products 332	1,681	\$7,092,124,526
Machinery 333	888	\$5,740,362,056
Farm & Construction Implements 3331	112	\$725,680,753
Industrial Machinery 3332	171	\$1,271,905,083
Commercial & Other Equipment 3333-3336 & 3339	605	\$3,742,776,220
Computers & Electronics 334	697	\$10,785,022,675
Computer Hardware 3341	48	\$336,627,833
Telephone & Communications Equipment 3342	91	\$652,756,727
Audio & Video Equipment 3343	39	\$149,618,836
Semiconductors 3344	118	\$3,210,464,194
Instruments 3345	331	\$6,318,788,091
Software, Other Magnetic & Optical Media 3346	70	\$116,766,994
Electrical Equipment & Appliances 335	217	\$3,796,150,164
Lighting Equipment 3351	61	\$206,991,680
Household Appliances 3352	20	\$9,924,581
Other Electric Equipment 3353, 3359	136	\$3,579,233,903
Transportation Equipment 336	625	\$36,408,071,976
Motor Vehicles & Parts 3361, 3362, 3363	179	\$1,991,598,014
Aircraft, Aerospace & Parts 3364	157	\$32,877,899,184
Ships & Boats 3366	232	\$1,367,575,435
Railroad, Other Transportation Equip. 3365, 3369	57	\$170,999,343
Furniture & Related Products 337	819	\$1,579,380,740
Other Manufacturing 339	2,611	\$5,371,804,595
Other Medical Equip & Supplies 339112, 339115	188	\$644,237,192
Dental Laboratories 339116	295	\$170,478,740
Sporting And Athletic Goods 33992	161	\$816,281,086
All Other Miscellaneous Mfg 3399 Not Listed Above	1967	\$3,740,807,577
Total:	15,565	\$136,277,961,057

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)
Calendar Year, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	11,273	\$86,215,598,813
Motor Vehicles & Parts 4231	811	\$13,395,592,871
Furniture & Home Furnishings 4232	634	\$1,880,083,654
Lumber & Construction Materials 4233	922	\$11,533,018,083
Professional & Commercial Equipment 4234	1,928	\$15,435,495,048
Metal & Mineral (except Petroleum) 4235	394	\$3,269,473,466
Electrical Equipment 4236	1,413	\$8,966,468,599
Hardware, Plumbing, Heating Equipment 4237	677	\$5,082,095,972
Machinery & Equipment 4238	2,395	\$13,218,615,629
Sporting & Recreational Goods & Supplies 423910	505	\$1,624,922,512
Toy & Hobby Goods & Supplies 423920	160	\$7,384,361,291
Other Misc Durable Goods 423930, 423940, 423990	1434	\$4,425,471,688
Nondurable Goods: 424	9,254	\$91,890,464,010
Paper & Paper Products 4241	348	\$2,616,700,179
Drugs & Sundries 4242	558	\$11,680,131,905
Apparel 4243	604	\$4,745,596,276
Food Products 4244	2,551	\$38,927,853,584
Farm Products 4245	457	\$1,917,724,469
Chemicals & Plastics 4246	552	\$3,402,804,450
Petroleum Products 4247	211	\$10,565,156,778
Beer & Ale 424810	207	\$1,109,581,465
Wine & Distilled Alcoholic Beverages 424820	769	\$4,918,766,222
Farm Supplies 42491	350	\$4,088,534,559
Tobacco & Tobacco Products 42494	93	\$1,305,623,069
Other Misc Nondurable Goods 4249 Not Listed Above	2,554	\$6,611,991,054
Electronic Markets, Agents, Brokers 425	701	\$1,469,424,039
Total:	21,228	\$179,575,486,862
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,785	\$29,400,210,432
New & Used Auto Dealers 4411	1,589	\$21,979,973,128
Rv, Boat, Motorcycle Dealers 4412	660	\$3,262,842,754
Automotive Parts & Tires 4413	1,536	\$4,157,394,550
Furniture & Home Furnishings 442	2,281	\$4,013,031,839
Electronics & Appliances 443	3,163	\$11,137,028,737
Household Appliances 443141	233	\$672,518,818
Electronic Stores 443142	2,930	\$10,464,509,919
Bldg. Materials, Garden Supplies 444	3,335	\$14,081,169,301
Building Materials 4441	2,021	\$12,105,010,178
Lawn & Garden Supplies 4442	1314	\$1,976,159,123
Food & Beverages (off-premises) 445	4,708	\$21,329,805,344
Grocery & Convenience Stores 4451	2,104	\$18,639,218,764
Other Food Stores/specialty Foods 4452	1615	\$1,851,600,796
Beer, Wine And Liquor Stores 4453	989	\$838,985,784
Drug Stores & Personal Care Stores 446	4,166	\$13,511,195,702
Gas Stations (incl. Convenience Stores) 447	1,541	\$8,572,455,026
Apparel & Accessories 448	5,610	\$4,593,814,288
Clothing Stores 4481	4,156	\$3,470,979,863
Shoe Stores 4482	236	\$345,475,644
Jewelry & Luggage Stores 4483	1218	\$777,358,781
Sporting Goods, Toy/hobby/book/music 451	4,304	\$5,465,973,434
Sporting Goods 45111	1,924	\$3,273,605,105
Hobby & Toy Stores 45112	797	\$1,205,987,406
Sewing Supplies 45113	388	\$179,468,883
Musical Instruments 45114	279	\$240,738,831
Book, Periodical & Music Stores 45121	916	\$566,173,209

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	22	\$1,020,155,261
Warehouse Clubs And Superstores 452311	9	\$33,844,224,028
All Other General Merchandise Stores 452319	1795	\$1,199,655,967
Electronic Shopping And Mail-order Houses 4541	1368	\$4,389,906,597
Miscellaneous Retailers 453, 4542, 4543	20,556	\$23,582,240,057
Total:	56,643	\$176,140,866,013
Transportation 48-492		
Air Transportation 481	71	\$118,169,565
Railroads 482	20	\$220,801,520
Water Transportation 483	65	\$238,933,526
Truck Transportation 484	6,513	\$6,274,597,756
Transit & Ground Passenger Transport 485	1554	\$660,829,472
Pipeline Transportation 486	8	\$84,026,277
Scenic & Sightseeing Transportation 487	303	\$90,315,123
Support Activities For Transportation 488	1,626	\$5,620,973,583
Postal Service, Couriers And Messengers 491, 492	1255	\$1,588,957,649
Total:	11,415	\$14,897,604,471
Warehousing & Storage 493		
Total:	306	\$1,086,382,679
Information 51		
Publishing (except Internet) 511	2330	\$8,187,965,928
Newspapers 51111	115	\$328,749,693
Books & Periodicals 51112, 51113	661	\$451,236,044
Software 5112	1413	\$6,377,836,783
Other Publishers 51114, 51119	141	\$1,030,143,408
Motion Picture Production 512	1669	\$975,488,336
Radio & Tv Broadcasting, Cable Tv 515	251	\$3,936,487,371
Telecommunications 517	840	\$12,088,986,083
Wired Telecommunications Carriers 517311	307	\$2,969,009,476
Wireless Telecommunications Carriers 517312	168	\$5,262,104,517
Satellite And Other Telecommunications 5174, 5179	365	\$3,857,872,090
Isps, Web Search Portals, Data Proc. Svcs. 518	1021	\$4,999,980,816
Other Information Services 519	731	\$2,526,219,598
Total:	6,842	\$32,715,128,132
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,122	\$26,877,709,414
Securities & Other Financial Investment 523, 525	3,316	\$11,892,176,197
Insurance Agents & Brokers 524	4,108	\$10,020,089,794
Real Estate Agents & Brokers 531	7,836	\$7,404,281,415
Rental Of Tangible Personal Property 532	2,434	\$6,350,530,224
Lessors Of Nonfinancial Intangibles 533	196	\$540,475,449
Total:	20,012	\$63,085,262,493
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	58,197	\$77,712,805,125
Legal Services 5411	6,434	\$7,969,944,532
Accounting Services 5412	6,580	\$4,114,716,125
Architectural Services 54131	1,588	\$2,029,327,860
Engineering Services 54133	2,554	\$6,110,389,439
Other Related Services 54132, 54134-54138	1,901	\$899,966,785
Specialized Design Services 5414	4,174	\$1,246,140,838
Computer System Design Services 5415	8,439	\$27,117,972,984
Consulting Services 5416	15,060	\$15,015,789,271

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	709	\$4,577,157,876
Advertising & Public Relations 5418	1462	\$2,102,720,302
Other Professional Services 5419	9,296	\$6,528,679,113
Management Services 55	489	\$590,389,162
Administrative & Support Services 561	25,328	\$37,289,043,288
Employment Services 5613	1283	\$3,989,985,005
Travel Services 5615	746	\$7,716,283,953
Investigation & Security Services 5616	1067	\$1,676,773,895
Building Services & Janitorial 5617	16,782	\$4,316,709,074
Other 5611, 5612, 5614, 5619	5,450	\$19,589,291,361
Waste Treatment/collection 562	766	\$4,338,101,824
Schools (public, Private, Technical) 61	7,054	\$2,564,310,572
Health Services 62	25,966	\$53,429,892,193
Ambulatory Health Care Services 621	20,347	\$24,506,245,761
Physicians 6211	3,571	\$9,896,045,010
Dentists 6212	3,327	\$3,675,751,261
Other Health Practitioners 6213	11,783	\$3,848,555,558
Outpatient Care Centers 6214	746	\$3,519,844,822
Medical & Diagnostic Laboratories 6215	228	\$1,709,090,334
Home Health Care 6216	324	\$1,079,309,029
Other Ambulatory Health Care 6219	368	\$777,649,747
Hospitals 622	150	\$23,781,250,817
Nursing & Retirement Homes 623	849	\$2,854,196,356
Social Services & Day Care 624	4,620	\$2,288,199,259
Arts, Entertainment, & Recreation 71	9,230	\$2,410,805,389
Performing Arts, Spectator Sports 711	5,098	\$788,997,022
Museums, Historical Sites, Etc. 712	156	\$68,326,293
Amusement, Gambling, Recreation 713	3,976	\$1,553,482,074
Accommodations 721	4,615	\$2,164,923,708
Restaurants, Food Services 7223, 7225	14,540	\$12,867,477,956
Drinking Places 7224	1,139	\$522,795,818
Auto Repair & Services 8111	6,502	\$3,122,726,955
Other Repair Services 8112-8114	4,959	\$2,540,873,700
Personal Services 812	18,059	\$3,102,812,756
Personal Care (barber, Beauty, Etc.) 8121	12,851	\$1,175,621,983
Death Care Services 8122	245	\$261,215,206
Laundry & Dry Cleaning 8123	719	\$446,445,297
Other Personal Services 8129	4,244	\$1,219,530,270
Religious, Civic & Other Organizations 813, 814	1899	\$1,161,245,566
Public Administration, 92	333	\$551,795,424
Total:	179,076	\$204,369,999,436
Total All Industries		
Total:	370,378	\$902,034,927,790

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, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$167,998,827	\$5,597,629	\$162,401,198	0.00484	\$786,022
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$7,661,589,382	\$392,959,953	\$7,268,629,429	0.00138	\$10,030,709
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$4,333,030,149	\$427,783,133	\$3,905,247,016	0.00275	\$10,739,429
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$3,497,143,457	\$710,054,886	\$2,787,088,571	0.00484	\$13,489,509
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$8,762,593,684	\$353,516,989	\$8,409,076,695	0.00138	\$11,604,526
6	Processing for Hire/Printing and Publishing	10	\$1,844,087,769	\$138,174,601	\$1,705,913,168	0.00484	\$8,256,620
7	Manufacturing	7	\$24,877,418,787	\$880,149,220	\$23,997,269,567	0.00484	\$116,146,785
8	Royalties	80	\$4,765,854,974	\$1,155,566,193	\$3,610,288,781	0.015	\$54,154,332
9	Wholesaling	3	\$251,589,897,521	\$83,556,888,986	\$168,033,008,535	0.00484	\$813,279,761
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$7,286,434,178	\$663,585,567	\$6,622,848,611	0.00484	\$32,054,587
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$19,957,277,407	\$9,497,872,701	\$10,459,404,706	0.015	\$156,891,071
12	For Profit Hospitals; Scientific R&D	135	\$1,634,732,278	\$903,394,556	\$731,337,722	0.015	\$10,970,066
13	Cleanup of Radioactive Waste for US Government	83	\$3,177,979,040	\$5,169,903	\$3,172,809,137	0.00471	\$14,943,931
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$90,385,812,942	\$21,799,842,994	\$68,585,969,948	0.015	\$1,028,789,549
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$93,872,884,638	\$23,354,671,578	\$70,518,213,060	0.0175	\$1,234,068,729
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$10,850,414,899	0.012	\$130,204,979
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$43,707,284
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$295,586,661	\$110,109,292	\$185,477,369	0.0163	\$3,023,281
19	Retailing of Interstate Transportation Equip	19	\$1,382,824,174	\$297,167,984	\$1,085,656,190	0.00484	\$5,254,576
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$244,383,000	\$168,354,558	\$76,028,442	0.00275	\$209,078
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$4,445,763,876	\$4,158,136,441	\$287,627,435	0.009	\$2,588,647
22	Retailing	2	\$289,660,625,889	\$64,601,471,240	\$225,059,154,649	0.00471	\$1,060,028,618
23	Non-Manufacturing Aerospace Product Development	188	\$271,431,512	\$6,570,365	\$264,861,147	0.009	\$2,383,750
24	Federal Aviation Administration (FAR) Repair Station	189	\$258,778,305	\$5,618,298	\$253,160,007	0.0029	\$735,177
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$220,349,191	\$0	\$220,349,191	0.0029	\$639,894
27	Manufacturing of Solar Energy Systems	127	\$13,850,134	\$5,532	\$13,844,602	0.00275	\$38,073
28	Wholesaling of Solar Energy Systems	128	\$59,975,469	\$25,607,841	\$34,367,628	0.00275	\$94,511
29	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$3,097,519,525	\$5,229,950	\$3,092,289,575	0.0029	\$8,980,009
30	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$2,521,544,240	\$1,115,764,933	\$1,405,779,307	0.0029	\$4,082,383
31	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,385,338,063	\$3,201,579,214	\$2,183,758,849	0.0029	\$6,341,636
32	Manufacturing of Commercial Airplanes or Components	1005	\$4,686,871,828	\$10,137,906	\$4,676,733,922	0.00484	\$22,635,392
33	Wholesaling of Commercial Airplanes or Components	1006	\$4,391,032,036	\$2,079,816,622	\$2,311,215,414	0.00484	\$11,186,283
34	Retailing of Commercial Airplanes or Components	1007	\$11,611,851,851	\$4,120,378,504	\$7,491,473,347	0.00484	\$36,258,731
35	Publication of Newspapers	126	\$341,423,483	\$2,386,474	\$339,037,009	0.0035	\$1,186,630

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

36	Parimutuel Wagering	193	\$43,863,922	\$30,340,455	\$13,523,467	0.0013	\$17,581
37	Processing for Hire Timber Products	300	\$227,916,341	\$266,752	\$227,649,589	0.00342	\$779,472
38	Extracting Timber, Extracting for Hire Timber	301	\$457,356,682	\$15,989,173	\$441,367,509	0.00342	\$1,511,242
39	Manufacturing of Timber or Wood Products	302	\$4,297,545,276	\$371,759,172	\$3,925,786,104	0.00342	\$13,441,892
40	Wholesaling of Timber or Wood Products	303	\$11,020,737,903	\$5,749,685,386	\$5,271,052,517	0.00342	\$18,048,084
41	Sale of Standing Timber	304	\$74,938,075	\$0	\$74,938,075	0.00342	\$256,588
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$429,959,784	\$2,316,579	\$427,643,205	0.00275	\$1,176,019
	Total:		\$869,256,202,253	\$229,923,921,560	\$650,182,695,592		\$4,891,015,436
	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$291,024,359,153	\$112,619,149,030	\$178,405,210,123	0.065	\$11,596,338,658
44	Use Tax	5	\$7,134,693,161	\$0	\$7,134,693,161	0.065	\$463,755,055
44	Motor Vehicle Sales / Leases	120	\$14,176,499,660	\$0	\$14,176,499,660	0.003	\$42,529,499
46	Self-Produced Fuel Use Tax	270	\$51,309,490	\$0	\$51,309,490	0.02889	\$1,482,331
	Total:		\$312,386,861,464	\$112,619,149,030	\$199,767,712,434		\$12,104,105,543
	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$1,598,792,928	\$134,240,230	\$1,464,552,698	0.05029	\$73,652,355
48	Sewer Collection	61	\$797,002,776	\$389,936,616	\$407,066,160	0.03852	\$15,680,188
49	Power	49	\$9,179,845,807	\$1,929,834,755	\$7,250,011,052	0.03873	\$280,821,928
50	Gas Distribution-Telegraph	26	\$1,493,718,745	\$10,973,959	\$1,482,744,786	0.03852	\$57,115,329
51	Motor Transportation-Railroad-Railroad Car	8	\$6,463,103,532	\$4,336,354,793	\$2,126,748,739	0.01926	\$40,961,181
52	Log Hauling Over Public Highways	125	\$237,549,202	\$93,727,469	\$143,821,733	0.0137	\$1,969,782
53	Urban Transportation/Vessels Under 65 ft	12	\$1,119,098,961	\$293,004,725	\$826,094,236	0.00642	\$5,303,525
54	Other Public Service Business	13	\$1,540,281,007	\$1,258,044,157	\$282,236,850	0.01926	\$5,435,882
	Total:		\$22,429,392,958	\$8,446,116,704	\$13,983,276,254		\$480,940,170
	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$90,613,398,270	\$0	\$90,613,398,270	0.00015	\$13,592,010
56	Tobacco Products/Cigars (less than \$0.69)	20	\$34,275,806	\$0	\$34,275,806	0.95	\$32,562,016
57	Cigar Tax (\$0.69 or more)	194	\$4,132,096	\$0	\$4,132,096	0.65	\$2,685,862
58	Little Cigar Tax (acetate integrated filters)	198	\$20,154,997	\$0	\$20,154,997	0.15125	\$3,048,443
59	Moist Snuff (1.2 oz. or less)	162	\$36,284,767	\$0	\$36,284,767	2.526	\$91,655,321
60	Moist Snuff (more than 1.2 oz.)	163	\$7,330,188	\$0	\$7,330,188	2.105	\$15,430,046
61	All Other Vapor Products	164	\$28,325,918	\$0	\$28,325,918	0.27	\$7,647,998
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$79,464,355	\$0	\$79,464,355	0.09	\$7,151,792
63	Spirits Sales to On-premises Licensees	251	\$85,192,600	\$2,963,603	\$82,228,997	0.137	\$11,265,373
64	Spirits Liter Sales to On-premises Licensees	253	\$4,900,533	\$0	\$4,900,533	2.4408	\$11,961,221
65	Spirits Sales to Consumers	252	\$939,157,178	\$2,104,919	\$937,052,259	0.205	\$192,095,713
66	Spirits Liter Sales to Consumers	254	\$46,181,688	\$0	\$46,181,688	3.7708	\$174,141,909
67	Refuse Collection	64	\$2,158,620,864	\$633,226,513	\$1,525,394,351	0.036	\$54,914,197
68	Hazardous Substance Tax by Value	65	\$1,911,448,210	\$38,119,428	\$1,873,328,782	0.007	\$13,113,301
69	Hazardous Substance Tax by Volume	81	\$222,602,926	\$0	\$222,602,926	1.13	\$251,541,306
70	Intermediate Care Facility	79	\$168,650,555	\$0	\$168,650,555	0.06	\$10,119,033
71	Solid Fuel Burning Device Fee	59	\$8,095	\$0	\$8,095	30	\$242,850
72	Syrup Tax	54	\$5,342,216	\$0	\$5,342,216	1	\$5,342,216
73	Tire Fee	73	\$4,523,091	\$0	\$4,523,091	0.9	\$4,070,782
74	Studded Tire Fee	77	\$62,759	\$0	\$62,759	4.5	\$282,416
75	Local E911 Wireline	793	\$9,948,477	\$0	\$9,948,477	0.95	\$9,451,053
76	Local E911 Wireless Tax	794	\$74,309,800	\$0	\$74,309,800	0.95	\$70,594,310
77	Local E911 VOIP Tax	795	\$14,774,658	\$0	\$14,774,658	0.95	\$14,035,925
78	Local E911 Prepaid Wireless Tax	796	\$12,389,815	\$0	\$12,389,815	0.95	\$11,770,324
	Total:		\$96,481,479,862	\$676,414,463	\$95,805,065,399		\$1,008,715,417

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Calendar Year, 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2019 COUNT	CAL/2019 TAXABLE	CAL/2020 COUNT	CAL/2020 TAXABLE	
0100	ADAMS UNINC COUNTY	3,600	\$ 112,676,484	4,459	\$ 197,299,129	75.102%
0101	HATTON	424	\$ 705,727	484	\$ 553,353	-21.591%
0102	LIND	1,105	\$ 5,793,020	1,316	\$ 4,915,587	-15.146%
0103	OTHELLO	4,948	\$ 186,507,316	5,759	\$ 224,453,189	20.346%
0104	RITZVILLE	2,779	\$ 53,683,025	3,383	\$ 51,465,032	-4.132%
0105	WASHTUCNA	642	\$ 1,448,265	795	\$ 3,980,261	174.830%
0199	ADAMS COUNTY	13,498	\$ 360,813,837	16,196	\$ 482,666,551	33.772%
0200	ASOTIN UNINC COUNTY	4,070	\$ 72,729,344	5,098	\$ 78,824,472	8.381%
0201	ASOTIN CITY	1,699	\$ 8,920,205	2,137	\$ 11,122,489	24.689%
0202	CLARKSTON	5,293	\$ 290,943,397	6,205	\$ 307,093,266	5.551%
0299	ASOTIN COUNTY	11,062	\$ 372,592,946	13,440	\$ 397,040,227	6.561%
0300	BENTON UNINC COUNTY	7,993	\$ 385,391,486	9,428	\$ 395,042,848	2.504%
0301	BENTON CITY	3,795	\$ 46,506,256	4,464	\$ 44,747,857	-3.781%
0302	KENNEWICK	14,846	\$ 2,334,011,401	16,569	\$ 2,344,190,698	0.436%
0303	PROSSER	5,479	\$ 181,277,570	6,488	\$ 216,748,137	19.567%
0304	RICHLAND	13,996	\$ 1,522,409,959	15,761	\$ 1,479,476,283	-2.820%
0305	WEST RICHLAND	6,317	\$ 161,462,213	7,851	\$ 194,582,173	20.513%
0399	BENTON COUNTY	52,426	\$ 4,631,058,885	60,561	\$ 4,674,787,996	0.944%
0400	CHELAN UNINC COUNTY	9,625	\$ 526,256,007	11,346	\$ 570,702,688	8.446%
0401	CASHMERE	3,830	\$ 64,342,685	4,761	\$ 58,960,313	-8.365%
0402	CHELAN CITY	5,349	\$ 217,674,074	6,375	\$ 217,321,371	-0.162%
0403	ENTIAT	1,935	\$ 14,010,420	2,421	\$ 19,410,850	38.546%
0404	LEAVENWORTH	4,857	\$ 219,283,099	5,927	\$ 209,859,494	-4.297%
0405	WENATCHEE	12,310	\$ 1,170,532,051	13,871	\$ 1,194,118,904	2.015%
0499	CHELAN COUNTY	37,906	\$ 2,212,098,336	44,701	\$ 2,270,373,620	2.634%
0500	CLALLAM UNINC COUNTY	9,089	\$ 513,852,857	10,687	\$ 551,895,739	7.403%
0501	FORKS	3,078	\$ 68,118,953	3,655	\$ 72,688,821	6.709%
0502	PORT ANGELES	9,500	\$ 410,001,531	10,858	\$ 440,587,500	7.460%
0503	SEQUIM	7,955	\$ 416,985,369	9,052	\$ 419,152,111	0.520%
0599	CLALLAM COUNTY	29,622	\$ 1,408,958,710	34,252	\$ 1,484,324,171	5.349%
0600	CLARK UNINC COUNTY	17,042	\$ 2,423,972,032	19,341	\$ 2,684,848,729	10.762%
0601	BATTLE GROUND	9,442	\$ 392,762,494	10,955	\$ 436,152,235	11.047%
0602	CAMAS	10,376	\$ 424,961,693	12,389	\$ 495,060,215	16.495%
0603	LA CENTER	4,188	\$ 39,898,884	5,404	\$ 71,095,847	78.190%
0604	RIDGEFIELD	7,540	\$ 342,218,631	9,186	\$ 321,761,032	-5.978%
0605	VANCOUVER	24,125	\$ 4,651,825,788	26,084	\$ 4,839,966,088	4.044%
0606	WASHOUGAL	8,073	\$ 200,942,105	9,515	\$ 222,944,842	10.950%
0607	YACOLT	2,784	\$ 15,867,189	3,407	\$ 19,289,180	21.566%
0699	CLARK COUNTY	83,570	\$ 8,492,448,816	96,281	\$ 9,091,118,168	7.049%
0700	COLUMBIA UNINC COUNTY	1,752	\$ 155,659,887	2,225	\$ 52,841,921	-66.053%
0701	DAYTON	3,077	\$ 36,308,894	3,729	\$ 36,271,395	-0.103%
0702	STARBUCK	567	\$ 1,761,921	650	\$ 1,594,835	-9.483%
0799	COLUMBIA COUNTY	5,396	\$ 193,730,702	6,604	\$ 90,708,151	-53.178%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Calendar Year, 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2019 COUNT	CAL/2019 TAXABLE	CAL/2020 COUNT	CAL/2020 TAXABLE	
0800	COWLITZ UNINC COUNTY	8,391	\$ 311,934,019	10,215	\$ 432,868,109	38.769%
0801	CASTLE ROCK	3,578	\$ 56,579,241	4,330	\$ 61,685,349	9.025%
0802	KALAMA	4,025	\$ 68,719,931	4,971	\$ 99,222,460	44.387%
0803	KELSO	6,921	\$ 310,367,318	8,046	\$ 337,193,731	8.643%
0804	LONGVIEW	10,966	\$ 1,037,602,309	12,358	\$ 1,094,912,754	5.523%
0805	WOODLAND	6,364	\$ 193,691,494	7,332	\$ 226,609,788	16.995%
0899	COWLITZ COUNTY	40,245	\$ 1,978,894,312	47,252	\$ 2,252,492,191	13.826%
0900	DOUGLAS UNINC COUNTY	6,787	\$ 647,564,348	8,261	\$ 697,988,827	7.787%
0901	BRIDGEPORT	1,237	\$ 20,099,330	1,476	\$ 11,213,390	-44.210%
0902	EAST WENATCHEE	7,205	\$ 475,188,482	8,456	\$ 482,584,862	1.557%
0903	MANSFIELD	710	\$ 2,780,774	929	\$ 5,627,259	102.363%
0904	ROCK ISLAND	1,345	\$ 8,077,598	1,994	\$ 10,992,788	36.090%
0905	WATERVILLE	1,654	\$ 10,147,503	2,126	\$ 12,613,219	24.299%
0999	DOUGLAS COUNTY	18,938	\$ 1,163,858,035	23,242	\$ 1,221,020,345	4.911%
1000	FERRY UNINC COUNTY	3,816	\$ 50,903,340	4,407	\$ 45,334,243	-10.941%
1001	REPUBLIC	2,056	\$ 20,375,084	2,526	\$ 21,374,032	4.903%
1099	FERRY COUNTY	5,872	\$ 71,278,424	6,933	\$ 66,708,275	-6.412%
1100	FRANKLIN UNINC COUNTY	5,733	\$ 190,095,876	6,708	\$ 220,531,195	16.011%
1101	CONNELL	2,522	\$ 29,296,925	3,044	\$ 36,941,954	26.095%
1102	KAHLOTUS	1,070	\$ 1,669,489	1,435	\$ 2,099,556	25.760%
1103	MESA	1,195	\$ 8,266,583	1,308	\$ 9,329,721	12.861%
1104	PASCO	12,780	\$ 1,535,003,365	14,348	\$ 1,687,498,602	9.935%
1199	FRANKLIN COUNTY	23,300	\$ 1,764,332,238	26,843	\$ 1,956,401,028	10.886%
1200	GARFIELD UNINC COUNTY	1,226	\$ 18,346,060	1,517	\$ 18,663,040	1.728%
1201	POMEROY	1,902	\$ 19,754,766	2,310	\$ 20,543,256	3.991%
1299	GARFIELD COUNTY	3,128	\$ 38,100,826	3,827	\$ 39,206,296	2.901%
1300	GRANT UNINC COUNTY	7,726	\$ 527,962,438	9,201	\$ 540,838,175	2.439%
1301	COULEE CITY	1,340	\$ 8,748,949	1,716	\$ 11,792,262	34.785%
1302	ELECTRIC CITY	1,346	\$ 7,966,358	1,827	\$ 9,513,589	19.422%
1303	EPHRATA	5,595	\$ 187,947,574	6,600	\$ 208,723,793	11.054%
1304	GEORGE	1,019	\$ 14,989,794	1,470	\$ 15,561,808	3.816%
1305	GRAND COULEE	2,044	\$ 36,080,093	2,485	\$ 39,658,909	9.919%
1306	HARTLINE	556	\$ 972,228	777	\$ 1,366,626	40.566%
1307	KRUPP	263	\$ 247,343	339	\$ 288,562	16.665%
1308	MATTAWA	1,881	\$ 27,681,353	2,245	\$ 28,512,827	3.004%
1309	MOSES LAKE	10,046	\$ 807,519,558	11,285	\$ 844,982,354	4.639%
1310	QUINCY	5,040	\$ 1,116,661,159	5,901	\$ 624,432,260	-44.080%
1311	ROYAL CITY	1,921	\$ 43,070,546	2,323	\$ 36,887,224	-14.356%
1312	SOAP LAKE	1,935	\$ 14,363,701	2,426	\$ 18,526,129	28.979%
1313	WARDEN	2,070	\$ 27,048,194	2,542	\$ 26,217,318	-3.072%
1315	WILSON CREEK	704	\$ 1,374,244	864	\$ 1,519,358	10.560%
1399	GRANT COUNTY	43,486	\$ 2,822,633,532	52,001	\$ 2,408,821,194	-14.661%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Calendar Year, 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2019 COUNT	CAL/2019 TAXABLE	CAL/2020 COUNT	CAL/2020 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	7,250	\$ 265,005,731	8,831	\$ 277,601,996	4.753%
1401	ABERDEEN	7,385	\$ 473,492,877	8,460	\$ 496,276,734	4.812%
1402	COSMOPOLIS	1,942	\$ 21,004,360	2,356	\$ 14,275,587	-32.035%
1403	ELMA	3,932	\$ 83,285,818	4,570	\$ 81,274,822	-2.415%
1404	HOQUIAM	4,425	\$ 93,788,511	5,427	\$ 92,348,748	-1.535%
1405	MCCLEARY	2,597	\$ 18,357,494	3,409	\$ 19,857,728	8.172%
1406	MONTESANO	4,297	\$ 68,480,339	5,059	\$ 73,095,872	6.740%
1407	OAKVILLE	1,420	\$ 7,179,224	1,865	\$ 15,396,931	114.465%
1408	WESTPORT	2,915	\$ 57,277,814	3,449	\$ 56,971,871	-0.534%
1409	OCEAN SHORES	4,686	\$ 143,257,451	5,831	\$ 155,830,642	8.777%
1499	GRAYS HARBOR COUNTY	40,849	\$ 1,231,129,619	49,257	\$ 1,282,930,931	4.208%
1500	ISLAND UNINC COUNTY	13,664	\$ 706,302,532	15,727	\$ 768,549,078	8.813%
1501	COUPEVILLE	4,380	\$ 63,245,568	5,101	\$ 59,578,587	-5.798%
1502	LANGLEY	3,678	\$ 54,158,175	4,507	\$ 47,587,089	-12.133%
1503	OAK HARBOR	8,962	\$ 460,627,472	10,500	\$ 494,935,703	7.448%
1599	ISLAND COUNTY	30,684	\$ 1,284,333,747	35,835	\$ 1,370,650,457	6.721%
1600	JEFFERSON UNINC COUNTY	9,240	\$ 308,169,356	10,863	\$ 326,697,794	6.012%
1601	PORT TOWNSEND	8,079	\$ 274,927,351	9,267	\$ 249,715,344	-9.170%
1699	JEFFERSON COUNTY	17,319	\$ 583,096,707	20,130	\$ 576,413,138	-1.146%
1700	KING UNINC COUNTY	25,144	\$ 2,505,129,478	27,488	\$ 2,797,680,267	11.678%
1701	ALGONA	3,090	\$ 33,771,368	3,683	\$ 32,454,484	-3.899%
1702	AUBURN/KING	17,829	\$ 2,012,821,554	19,502	\$ 2,071,509,189	2.916%
1703	BEAUX ARTS VILLAGE	1,626	\$ 7,883,583	1,992	\$ 7,106,649	-9.855%
1704	BELLEVUE	30,213	\$ 8,616,422,488	31,499	\$ 7,556,514,404	-12.301%
1705	BLACK DIAMOND	5,777	\$ 109,775,195	7,161	\$ 134,047,865	22.111%
1706	BOTHELL/KING	14,599	\$ 754,764,461	16,176	\$ 752,744,323	-0.268%
1707	CARNATION	4,966	\$ 47,782,101	5,882	\$ 50,261,735	5.189%
1708	CLYDE HILL	4,416	\$ 110,880,675	5,288	\$ 69,685,066	-37.153%
1709	DES MOINES	10,351	\$ 432,529,969	11,956	\$ 355,412,375	-17.829%
1710	DUVALL	7,353	\$ 132,649,185	8,965	\$ 145,640,270	9.794%
1711	ENUMCLAW	9,427	\$ 397,831,741	10,609	\$ 422,449,730	6.188%
1712	COVINGTON	8,676	\$ 586,725,874	10,536	\$ 630,976,330	7.542%
1713	HUNTS POINT	1,901	\$ 26,225,014	2,394	\$ 28,574,620	8.959%
1714	ISSAQUAH	17,468	\$ 1,691,384,455	19,061	\$ 1,743,696,791	3.093%
1715	KENT	22,480	\$ 2,797,917,543	24,005	\$ 2,894,527,656	3.453%
1716	KIRKLAND	23,513	\$ 3,032,960,061	25,537	\$ 3,009,403,336	-0.777%
1717	LAKE FOREST PARK	8,141	\$ 134,691,872	9,653	\$ 154,327,075	14.578%
1718	MEDINA	5,669	\$ 156,633,339	6,737	\$ 192,719,781	23.039%
1719	MERCER ISLAND	13,659	\$ 515,155,815	15,293	\$ 529,072,388	2.701%
1720	MAPLE VALLEY	11,305	\$ 434,360,678	13,131	\$ 469,056,009	7.988%
1721	NORMANDY PARK	5,801	\$ 76,979,844	7,198	\$ 91,823,487	19.283%
1722	NORTH BEND	8,207	\$ 326,528,960	9,704	\$ 311,880,508	-4.486%
1723	PACIFIC/KING	4,269	\$ 61,238,645	5,200	\$ 70,771,451	15.567%
1724	REDMOND	21,545	\$ 3,920,858,415	22,951	\$ 4,040,639,068	3.055%
1725	RENTON	22,043	\$ 3,133,535,522	23,884	\$ 2,887,907,556	-7.839%
1726	SEATTLE	58,844	\$ 29,953,200,188	58,515	\$ 25,904,879,115	-13.515%
1727	SKYKOMISH	1,088	\$ 8,020,877	1,358	\$ 8,123,077	1.274%
1728	SNOQUALMIE	9,460	\$ 323,907,122	11,133	\$ 301,629,749	-6.878%
1729	TUKWILA	12,488	\$ 2,287,334,657	13,585	\$ 1,877,940,408	-17.898%
1730	YARROW POINT	2,682	\$ 32,075,354	3,301	\$ 29,934,049	-6.676%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2019 COUNT	CAL/2019 TAXABLE	CAL/2020 COUNT	CAL/2020 TAXABLE	
1731	MILTON/KING	2,678	\$ 13,029,640	3,292	\$ 17,398,782	33.532%
1732	FEDERAL WAY	17,456	\$ 1,817,166,563	19,127	\$ 1,849,409,177	1.774%
1733	SEATAC	10,162	\$ 2,038,663,188	10,952	\$ 1,229,918,933	-39.670%
1734	BURIEN	13,023	\$ 917,579,570	14,827	\$ 934,414,151	1.835%
1735	WOODINVILLE	15,229	\$ 860,175,179	16,454	\$ 773,479,691	-10.079%
1736	NEWCASTLE	7,335	\$ 190,461,938	8,842	\$ 182,896,659	-3.972%
1737	SHORELINE	15,504	\$ 1,266,408,409	17,559	\$ 1,321,836,197	4.377%
1738	KENMORE	11,077	\$ 316,593,526	12,825	\$ 352,654,891	11.390%
1739	SAMMAMISH	14,731	\$ 703,126,177	16,663	\$ 720,498,660	2.471%
1799	KING COUNTY	501,225	\$ 72,785,180,223	553,918	\$ 66,955,895,952	-8.009%
1800	KITSAP UNINC COUNTY	19,203	\$ 2,406,348,962	21,471	\$ 2,532,501,666	5.242%
1801	BREMERTON	13,154	\$ 1,109,085,432	14,931	\$ 1,144,567,928	3.199%
1802	PORT ORCHARD	10,365	\$ 625,153,312	11,921	\$ 688,743,739	10.172%
1803	POULSBO	9,679	\$ 494,105,265	11,143	\$ 499,306,224	1.053%
1804	BAINBRIDGE ISLAND	11,599	\$ 609,678,584	13,452	\$ 578,595,043	-5.098%
1899	KITSAP COUNTY	64,000	\$ 5,244,371,555	72,918	\$ 5,443,714,600	3.801%
1900	KITTITAS UNINC COUNTY	7,795	\$ 500,228,494	9,548	\$ 517,971,296	3.547%
1901	CLE ELUM	5,029	\$ 120,727,856	6,162	\$ 136,122,719	12.752%
1902	ELLENSBURG	9,182	\$ 585,589,551	10,459	\$ 593,976,246	1.432%
1903	KITTITAS CITY	1,783	\$ 10,489,639	2,310	\$ 13,584,975	29.509%
1904	ROSLYN	2,121	\$ 22,142,200	2,792	\$ 21,318,733	-3.719%
1905	SOUTH CLE ELUM	1,379	\$ 3,790,045	1,907	\$ 4,183,109	10.371%
1999	KITTITAS COUNTY	27,289	\$ 1,242,967,785	33,178	\$ 1,287,157,078	3.555%
2000	KLICKITAT UNINC COUNTY	6,664	\$ 266,404,500	8,186	\$ 212,147,912	-20.366%
2001	BINGEN	1,962	\$ 34,771,047	2,342	\$ 26,094,227	-24.954%
2002	GOLDENDALE	3,752	\$ 63,519,893	4,519	\$ 70,388,867	10.814%
2003	WHITE SALMON	3,585	\$ 51,157,887	4,478	\$ 55,286,132	8.070%
2099	KLICKITAT COUNTY	15,963	\$ 415,853,327	19,525	\$ 363,917,138	-12.489%
2100	LEWIS UNINC COUNTY	10,010	\$ 657,242,588	11,742	\$ 613,089,899	-6.718%
2101	CENTRALIA	8,349	\$ 471,286,619	9,581	\$ 383,217,149	-18.687%
2102	CHEHALIS	7,781	\$ 571,156,998	8,794	\$ 601,444,632	5.303%
2103	MORTON	2,337	\$ 36,283,858	2,848	\$ 43,253,632	19.209%
2104	MOSSYROCK	1,599	\$ 9,379,134	1,948	\$ 11,167,882	19.072%
2105	NAPAVINE	2,299	\$ 46,011,276	2,885	\$ 51,957,114	12.923%
2106	PE ELL	1,016	\$ 4,448,686	1,272	\$ 5,202,645	16.948%
2107	TOLEDO	2,040	\$ 14,671,771	2,528	\$ 17,665,965	20.408%
2108	VADER	1,134	\$ 3,378,720	1,581	\$ 4,389,302	29.910%
2109	WINLOCK	2,441	\$ 21,766,614	2,997	\$ 24,210,772	11.229%
2199	LEWIS COUNTY	39,006	\$ 1,835,626,264	46,176	\$ 1,755,598,992	-4.360%
2200	LINCOLN UNINC COUNTY	3,818	\$ 61,684,652	4,943	\$ 71,419,143	15.781%
2201	ALMIRA	921	\$ 2,637,484	1,135	\$ 2,621,236	-0.616%
2202	CRESTON	780	\$ 1,741,476	936	\$ 2,074,041	19.097%
2203	DAVENPORT	2,881	\$ 33,211,264	3,494	\$ 41,574,469	25.182%
2204	HARRINGTON	1,059	\$ 2,612,522	1,327	\$ 6,284,537	140.554%
2205	ODESSA	1,724	\$ 11,684,258	2,078	\$ 12,130,417	3.818%
2206	REARDAN	1,326	\$ 14,554,197	1,631	\$ 8,166,470	-43.889%
2207	SPRAGUE	927	\$ 3,668,641	1,173	\$ 5,291,721	44.242%
2208	WILBUR	1,713	\$ 12,457,166	2,040	\$ 12,451,663	-0.044%
2299	LINCOLN COUNTY	15,149	\$ 144,251,660	18,757	\$ 162,013,697	12.313%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2019 COUNT	CAL/2019 TAXABLE	CAL/2020 COUNT	CAL/2020 TAXABLE	
2300	MASON UNINC COUNTY	11,769	\$ 532,019,392	13,684	\$ 625,506,144	17.572%
2301	SHELTON	7,447	\$ 338,036,021	8,670	\$ 317,998,571	-5.928%
2399	MASON COUNTY	19,216	\$ 870,055,413	22,354	\$ 943,504,715	8.442%
2400	OKANOGAN UNINC COUNTY	6,648	\$ 197,615,281	8,153	\$ 234,020,168	18.422%
2401	BREWSTER	2,411	\$ 53,579,090	2,916	\$ 56,220,302	4.930%
2402	CONCONULLY	802	\$ 2,406,089	841	\$ 2,421,221	0.629%
2403	COULEE DAM	1,295	\$ 9,021,899	1,714	\$ 7,425,282	-17.697%
2404	ELMER CITY	660	\$ 993,181	881	\$ 1,126,288	13.402%
2405	NESPELEM	935	\$ 2,084,379	1,135	\$ 2,125,880	1.991%
2406	OKANOGAN CITY	2,853	\$ 53,108,511	3,458	\$ 54,845,856	3.271%
2407	OMAK	4,418	\$ 226,564,674	5,070	\$ 241,711,014	6.685%
2408	OROVILLE	3,542	\$ 31,580,006	3,519	\$ 30,519,129	-3.359%
2409	PATEROS	1,241	\$ 10,430,276	1,501	\$ 9,979,338	-4.323%
2410	RIVERSIDE	1,081	\$ 3,073,288	1,390	\$ 3,002,894	-2.291%
2411	TONASKET	2,535	\$ 34,816,726	3,044	\$ 38,474,049	10.505%
2412	TWISP	2,674	\$ 32,931,507	3,303	\$ 37,589,127	14.143%
2413	WINTHROP	2,557	\$ 51,459,433	3,123	\$ 53,040,050	3.072%
2499	OKANOGAN COUNTY	33,652	\$ 709,664,340	40,048	\$ 772,500,598	8.854%
2500	PACIFIC UNINC COUNTY	6,372	\$ 154,051,971	7,730	\$ 169,333,243	9.920%
2501	ILWACO	1,998	\$ 22,870,482	2,373	\$ 21,798,531	-4.687%
2502	LONG BEACH	2,978	\$ 83,460,609	3,572	\$ 74,657,317	-10.548%
2503	RAYMOND	3,291	\$ 42,836,303	4,004	\$ 45,469,725	6.148%
2504	SOUTH BEND	1,893	\$ 24,521,298	2,428	\$ 32,294,375	31.699%
2599	PACIFIC COUNTY	16,532	\$ 327,740,663	20,107	\$ 343,553,191	4.825%
2600	PEND OREILLE UNINC COUNTY	4,599	\$ 84,281,921	5,674	\$ 93,476,012	10.909%
2601	CUSICK	908	\$ 2,362,234	1,050	\$ 2,684,257	13.632%
2602	IONE	1,184	\$ 6,473,730	1,511	\$ 6,818,639	5.328%
2603	METALINE	596	\$ 6,196,900	727	\$ 1,580,762	-74.491%
2604	METALINE FALLS	1,077	\$ 3,106,559	1,175	\$ 2,727,759	-12.194%
2605	NEWPORT	3,415	\$ 52,688,843	4,010	\$ 51,129,850	-2.959%
2699	PEND OREILLE COUNTY	11,779	\$ 155,110,187	14,147	\$ 158,417,279	2.132%
2700	PIERCE UNINC COUNTY	24,897	\$ 3,938,830,741	27,423	\$ 4,542,142,726	15.317%
2701	BONNEY LAKE	10,627	\$ 694,288,348	12,444	\$ 787,054,437	13.361%
2702	BUCKLEY	5,957	\$ 158,916,737	7,065	\$ 168,129,529	5.797%
2703	CARBONADO	1,228	\$ 13,410,312	1,478	\$ 4,624,871	-65.513%
2704	DUPONT	6,325	\$ 197,545,579	7,645	\$ 142,800,445	-27.713%
2705	EATONVILLE	4,331	\$ 48,920,155	5,117	\$ 60,039,974	22.731%
2706	FIFE	8,619	\$ 1,024,554,040	9,742	\$ 1,114,096,034	8.740%
2707	FIRCREST	5,252	\$ 66,501,520	6,407	\$ 73,191,542	10.060%
2708	GIG HARBOR	13,574	\$ 817,149,626	14,904	\$ 874,737,480	7.047%
2709	MILTON/PIERCE	5,205	\$ 129,533,459	6,368	\$ 161,339,064	24.554%
2710	ORTING	5,688	\$ 90,389,069	6,851	\$ 100,802,834	11.521%
2711	PUYALLUP	18,770	\$ 2,741,242,922	20,013	\$ 2,625,460,502	-4.224%
2712	ROY	2,987	\$ 19,574,873	3,394	\$ 22,456,423	14.721%
2713	RUSTON	2,388	\$ 33,869,719	3,053	\$ 38,317,982	13.133%
2714	SOUTH PRAIRIE	1,730	\$ 6,696,882	2,074	\$ 6,613,054	-1.252%
2715	STEILACOOM	5,646	\$ 49,792,661	6,783	\$ 58,995,444	18.482%
2716	SUMNER	10,106	\$ 771,966,034	11,609	\$ 816,961,011	5.829%
2717	TACOMA	29,698	\$ 5,887,578,667	31,238	\$ 5,700,693,214	-3.174%
2718	WILKESON	1,292	\$ 4,470,057	1,663	\$ 3,768,759	-15.689%
2719	UNIVERSITY PLACE	10,609	\$ 360,024,255	12,519	\$ 386,446,126	7.339%

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2720	EDGEWOOD	7,111	\$ 161,888,024	8,633	\$ 179,975,831	11.173%
2721	LAKEWOOD	14,800	\$ 1,372,619,955	16,519	\$ 1,383,077,381	0.762%
2723	PACIFIC/PIERCE	1,736	\$ 66,354,028	2,003	\$ 55,533,299	-16.308%
2724	AUBURN/PIERCE	5,145	\$ 90,821,345	6,388	\$ 100,697,323	10.874%
2799	PIERCE COUNTY	203,721	\$ 18,746,939,008	231,333	\$ 19,407,955,285	3.526%
2800	SAN JUAN UNINC COUNTY	8,909	\$ 443,638,382	10,567	\$ 441,058,042	-0.582%
2801	FRIDAY HARBOR	5,155	\$ 156,166,767	6,110	\$ 137,787,426	-11.769%
2899	SAN JUAN COUNTY	14,064	\$ 599,805,149	16,677	\$ 578,845,468	-3.494%
2900	SKAGIT UNINC COUNTY	11,234	\$ 533,971,100	13,244	\$ 572,931,760	7.296%
2901	ANACORTES	10,501	\$ 552,826,727	12,033	\$ 530,059,084	-4.118%
2902	BURLINGTON	8,525	\$ 1,019,395,291	9,657	\$ 965,593,509	-5.278%
2903	CONCRETE	2,105	\$ 16,112,761	2,455	\$ 17,594,653	9.197%
2904	HAMILTON	842	\$ 6,852,016	1,197	\$ 6,932,146	1.169%
2905	LA CONNER	3,175	\$ 55,640,911	3,704	\$ 53,418,154	-3.995%
2906	LYMAN	1,048	\$ 4,476,343	1,311	\$ 4,822,534	7.734%
2907	MOUNT VERNON	12,362	\$ 884,997,763	13,834	\$ 910,766,784	2.912%
2908	SEDRO WOOLLEY	6,949	\$ 185,191,793	8,175	\$ 196,915,563	6.331%
2999	SKAGIT COUNTY	56,741	\$ 3,259,464,705	65,610	\$ 3,259,034,187	-0.013%
3000	SKAMANIA UNINC COUNTY	4,886	\$ 77,052,765	6,244	\$ 92,505,400	20.055%
3001	NORTH BONNEVILLE	1,559	\$ 31,299,473	2,091	\$ 7,489,516	-76.071%
3002	STEVENSON	2,772	\$ 67,783,488	3,416	\$ 51,367,217	-24.219%
3099	SKAMANIA COUNTY	9,217	\$ 176,135,726	11,751	\$ 151,362,133	-14.065%
3100	SNOHOMISH UNINC COUNTY	23,435	\$ 3,879,854,275	25,517	\$ 3,942,408,883	1.612%
3101	ARLINGTON	11,536	\$ 692,922,679	12,880	\$ 748,998,523	8.093%
3102	BRIER	5,064	\$ 40,699,395	6,403	\$ 46,279,037	13.709%
3103	DARRINGTON	1,895	\$ 16,905,439	2,325	\$ 20,631,275	22.039%
3104	EDMONDS	16,952	\$ 980,652,498	18,665	\$ 975,752,701	-0.500%
3105	EVERETT	23,552	\$ 3,177,978,369	25,058	\$ 3,065,244,792	-3.547%
3106	GOLD BAR	2,674	\$ 25,721,712	3,230	\$ 30,265,642	17.666%
3107	GRANITE FALLS	4,556	\$ 84,237,361	5,512	\$ 82,825,327	-1.676%
3108	INDEX	866	\$ 2,269,109	1,278	\$ 3,022,906	33.220%
3109	LAKE STEVENS	11,323	\$ 522,445,935	13,294	\$ 595,377,240	13.960%
3110	LYNNWOOD	17,903	\$ 2,747,723,640	19,315	\$ 2,454,573,808	-10.669%
3111	MARYSVILLE	14,749	\$ 1,398,726,372	16,481	\$ 1,527,987,669	9.241%
3112	MONROE	11,438	\$ 633,499,201	12,700	\$ 647,039,873	2.137%
3113	MOUNTLAKE TERRACE	9,540	\$ 331,424,636	11,279	\$ 408,373,978	23.218%
3114	MUKILTEO	11,643	\$ 336,048,237	13,126	\$ 332,572,125	-1.034%
3115	SNOHOMISH CITY	11,041	\$ 526,776,040	12,490	\$ 556,811,125	5.702%
3116	STANWOOD	7,722	\$ 250,625,190	8,791	\$ 279,331,293	11.454%
3117	SULTAN	4,445	\$ 65,454,143	5,734	\$ 85,021,467	29.895%
3118	WOODWAY	2,846	\$ 24,260,628	3,683	\$ 23,661,549	-2.469%
3119	MILL CREEK	10,359	\$ 368,269,285	11,868	\$ 424,279,999	15.209%
3120	BOTHELL/SNOHOMISH	12,123	\$ 755,335,241	13,853	\$ 828,863,534	9.735%
3199	SNOHOMISH COUNTY	215,662	\$ 16,861,829,385	243,482	\$ 17,079,322,746	1.290%

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3200	SPOKANE UNINC COUNTY	16,735	\$ 1,857,503,928	18,797	\$ 1,961,657,968	5.607%
3201	AIRWAY HEIGHTS	5,270	\$ 277,103,225	6,207	\$ 269,582,460	-2.714%
3202	CHENEY	6,255	\$ 222,559,800	7,434	\$ 194,300,071	-12.698%
3203	DEER PARK	4,735	\$ 115,412,925	5,727	\$ 135,754,338	17.625%
3204	FAIRFIELD	1,178	\$ 6,211,125	1,459	\$ 6,987,356	12.497%
3205	LATAH	576	\$ 1,739,807	788	\$ 1,098,131	-36.882%
3206	MEDICAL LAKE	3,775	\$ 51,464,539	4,601	\$ 52,183,881	1.398%
3207	MILLWOOD	2,152	\$ 63,242,775	2,840	\$ 70,954,327	12.194%
3208	ROCKFORD	1,213	\$ 7,342,156	1,468	\$ 8,174,674	11.339%
3209	SPANGLE	1,289	\$ 5,881,154	1,492	\$ 5,405,550	-8.087%
3210	SPOKANE CITY	23,935	\$ 5,701,414,640	25,535	\$ 5,533,511,372	-2.945%
3211	WAVERLY	394	\$ 431,921	550	\$ 424,845	-1.638%
3212	LIBERTY LAKE	7,516	\$ 399,433,792	8,879	\$ 489,973,141	22.667%
3213	SPOKANE VALLEY	15,622	\$ 2,751,001,109	17,364	\$ 2,910,785,762	5.808%
3299	SPOKANE COUNTY	90,645	\$ 11,460,742,896	103,141	\$ 11,640,793,876	1.571%
3300	STEVENS UNINC COUNTY	8,011	\$ 224,055,780	9,422	\$ 268,552,926	19.860%
3301	CHEWELAH	3,477	\$ 43,968,307	4,168	\$ 48,735,138	10.842%
3302	COLVILLE	5,467	\$ 236,530,594	6,235	\$ 250,835,720	6.048%
3303	KETTLE FALLS	2,592	\$ 24,486,829	3,097	\$ 26,059,383	6.422%
3304	MARCUS	379	\$ 337,427	601	\$ 417,054	23.598%
3305	NORTHPORT	1,651	\$ 4,882,820	1,638	\$ 4,743,529	-2.853%
3306	SPRINGDALE	1,068	\$ 3,709,932	1,301	\$ 4,478,026	20.704%
3399	STEVENS COUNTY	22,645	\$ 537,971,689	26,462	\$ 603,821,776	12.240%
3400	THURSTON UNINC COUNTY	14,920	\$ 1,033,259,539	16,947	\$ 1,157,086,401	11.984%
3401	BUCODA	954	\$ 1,982,957	1,291	\$ 2,464,009	24.259%
3402	LACEY	14,013	\$ 1,517,071,463	15,838	\$ 1,588,261,623	4.693%
3403	OLYMPIA	19,223	\$ 2,376,395,061	20,924	\$ 2,368,788,377	-0.320%
3404	RAINIER	2,962	\$ 22,059,738	3,838	\$ 26,674,797	20.921%
3405	TENINO	3,498	\$ 30,546,827	4,195	\$ 32,739,662	7.179%
3406	TUMWATER	10,575	\$ 932,349,789	12,262	\$ 1,150,444,192	23.392%
3407	YELM	6,687	\$ 244,875,431	8,098	\$ 285,557,811	16.614%
3499	THURSTON COUNTY	72,832	\$ 6,158,540,805	83,393	\$ 6,612,016,872	7.363%
3500	WAHAKIUM UNINC COUNTY	2,988	\$ 24,981,394	3,847	\$ 30,951,391	23.898%
3501	CATHLAMET	2,116	\$ 15,785,399	2,544	\$ 16,211,288	2.698%
3599	WAHAKIUM COUNTY	5,104	\$ 40,766,793	6,391	\$ 47,162,679	15.689%
3600	WALLA WALLA UNINC COUNTY	7,463	\$ 252,332,878	8,739	\$ 316,356,388	25.373%
3601	COLLEGE PLACE	4,980	\$ 164,272,589	6,222	\$ 188,440,272	14.712%
3602	PRESCOTT	1,074	\$ 4,723,391	1,355	\$ 4,484,322	-5.061%
3603	WAITSBURG	1,743	\$ 8,130,617	2,303	\$ 10,729,441	31.963%
3604	WALLA WALLA CITY	10,591	\$ 695,415,712	12,157	\$ 698,741,404	0.478%
3699	WALLA WALLA COUNTY	25,851	\$ 1,124,875,187	30,776	\$ 1,218,751,827	8.346%
3700	WHATCOM UNINC COUNTY	14,042	\$ 869,180,015	15,338	\$ 884,260,118	1.735%
3701	BELLINGHAM	19,512	\$ 3,028,814,108	21,302	\$ 2,944,364,867	-2.788%
3702	BLAINE	9,492	\$ 230,508,387	9,354	\$ 173,641,923	-24.670%
3703	EVERSON	3,618	\$ 40,328,722	4,346	\$ 45,387,578	12.544%
3704	FERNDALE	8,322	\$ 280,679,157	9,866	\$ 319,238,808	13.738%
3705	LYNDEN	8,285	\$ 313,294,475	9,403	\$ 328,068,403	4.716%
3706	NOOKSACK	1,798	\$ 12,806,848	2,353	\$ 16,862,071	31.664%
3707	SUMAS	5,365	\$ 48,243,089	4,658	\$ 35,795,526	-25.802%
3799	WHATCOM COUNTY	70,434	\$ 4,823,854,801	76,620	\$ 4,747,619,294	-1.580%

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3800	WHITMAN UNINC COUNTY	4,690	\$ 88,505,384	5,758	\$ 117,787,525	33.085%
3801	ALBION	1,201	\$ 1,753,011	1,585	\$ 1,960,383	11.829%
3802	COLFAX	3,615	\$ 67,419,158	4,306	\$ 77,371,475	14.762%
3803	COLTON	1,110	\$ 3,077,093	1,384	\$ 3,126,726	1.613%
3804	ENDICOTT	829	\$ 9,121,084	1,008	\$ 6,392,063	-29.920%
3805	FARMINGTON	640	\$ 1,000,432	822	\$ 1,126,070	12.558%
3806	GARFIELD	1,078	\$ 3,295,412	1,339	\$ 3,861,932	17.191%
3807	LA CROSSE	823	\$ 4,006,437	1,032	\$ 4,262,343	6.387%
3808	LAMONT	277	\$ 656,406	344	\$ 325,233	-50.452%
3809	MALDEN	401	\$ 472,479	556	\$ 1,831,202	287.573%
3810	OAKESDALE	1,050	\$ 3,503,838	1,282	\$ 3,459,575	-1.263%
3811	PALOUSE	1,821	\$ 9,465,355	2,303	\$ 10,003,784	5.688%
3812	PULLMAN	9,150	\$ 562,220,432	10,404	\$ 555,817,941	-1.139%
3813	ROSALIA	1,269	\$ 5,001,282	1,554	\$ 6,596,332	31.893%
3814	ST. JOHN	1,326	\$ 6,790,645	1,697	\$ 8,632,047	27.117%
3815	TEKOA	1,245	\$ 7,117,481	1,533	\$ 6,904,648	-2.990%
3816	UNIONTOWN	855	\$ 2,241,858	1,059	\$ 2,595,271	15.764%
3899	WHITMAN COUNTY	31,380	\$ 775,647,787	37,966	\$ 812,054,550	4.694%
3900	YAKIMA UNINC COUNTY	10,341	\$ 660,094,347	11,957	\$ 732,767,583	11.010%
3901	GRANDVIEW	4,183	\$ 135,554,142	4,895	\$ 121,695,062	-10.224%
3902	GRANGER	1,950	\$ 18,125,717	2,425	\$ 20,567,208	13.470%
3903	HARRAH	962	\$ 3,644,017	1,252	\$ 16,620,611	356.107%
3904	MABTON	1,368	\$ 9,982,416	1,706	\$ 11,256,156	12.760%
3905	MOXEE CITY	3,042	\$ 40,402,784	3,961	\$ 44,022,612	8.959%
3906	NACHES	2,393	\$ 32,339,300	2,871	\$ 28,601,145	-11.559%
3907	SELAH	5,469	\$ 163,895,091	6,584	\$ 186,438,602	13.755%
3908	SUNNYSIDE	5,881	\$ 340,489,184	6,659	\$ 376,449,721	10.561%
3909	TIETON	1,416	\$ 22,321,577	1,731	\$ 11,683,250	-47.659%
3910	TOPPENISH	3,421	\$ 86,235,352	4,052	\$ 101,634,024	17.857%
3911	UNION GAP	4,606	\$ 582,710,585	5,248	\$ 533,847,381	-8.386%
3912	WAPATO	2,750	\$ 36,283,495	3,215	\$ 41,331,082	13.912%
3913	YAKIMA CITY	15,126	\$ 2,080,956,999	16,638	\$ 2,163,870,905	3.984%
3914	ZILLAH	3,219	\$ 53,280,224	3,951	\$ 54,898,431	3.037%
3999	YAKIMA COUNTY	66,127	\$ 4,266,315,230	77,145	\$ 4,445,683,773	4.204%
9999	Grand Total	2,085,535	\$ 181,173,070,250	2,389,230	\$ 178,456,360,445	-1.500%

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,003,207,660	\$1,267,964,240	\$6,455,336
Forestry & Logging 113	\$1,304,287,391	\$1,120,144,379	\$4,331,559
Fishing & Hunting 114	\$242,873,256	\$59,231,922	\$368,886
Ag & Forestry Support Activities 115	\$838,948,936	\$533,028,027	\$5,813,857
Total:	\$4,389,317,243	\$2,980,368,568	\$16,969,638
Mining 21			
Sand & Gravel, Quarrying 2123	\$386,590,650	\$371,525,987	\$2,111,279
Other Extraction & Support Act. 211, 2121, 2122, 213	\$201,862,711	\$84,978,594	\$635,672
Total:	\$588,453,361	\$456,504,581	\$2,746,951
Utilities 22			
Hydroelectric Power Generation 221111	\$33,370,923	\$30,035,847	\$358,096
Alternative Power Generation 221114-221117	\$63,371,284	\$54,403,782	\$292,067
Other Electric Power Generation 221112, 221113, 221118	\$96,580,232	\$24,172,628	\$194,923
Electric Power Generation & Trans. 221121, 221122	\$532,978,189	\$481,532,038	\$6,356,192
Natural Gas Distribution 2212	\$383,297,010	\$106,868,677	\$727,124
Water & Sewer 2213	\$2,204,869,404	\$1,958,998,274	\$31,773,335
Total:	\$3,314,467,042	\$2,656,011,246	\$39,701,737
Construction 23			
Residential Building & Remodeling 2361	\$13,908,247,070	\$12,876,447,231	\$64,262,497
Nonresidential Building 2362	\$16,812,063,577	\$15,446,727,239	\$73,969,711
Heavy Construction & Highways 237	\$9,146,843,084	\$7,247,970,471	\$37,727,426
Special Trade Contractors 238	\$32,440,357,977	\$29,103,416,666	\$142,773,135
Electrical 23821	\$6,369,672,315	\$5,633,381,973	\$27,957,197
Plumbing & Heating 23822	\$6,190,450,227	\$5,762,464,533	\$28,403,513
Painting 23832	\$1,149,933,478	\$1,099,722,529	\$5,321,170
Masonry/drywall 23814, 23831	\$1,911,639,429	\$1,757,173,636	\$8,442,817
Roofing 23816	\$1,552,060,869	\$1,433,009,399	\$6,831,195
Other Contractors 238 Not Listed Above	\$15,266,601,659	\$13,417,664,596	\$65,817,243
Total:	\$72,307,511,708	\$64,674,561,607	\$318,732,769
Manufacturing 31-33			
Food Products 311	\$19,156,606,788	\$7,354,967,674	\$27,921,028
Milling Of Grains 3112	\$778,806,602	\$437,362,696	\$1,990,222
Fruits & Vegetables 3114	\$5,094,222,452	\$566,149,672	\$2,557,977
Dairy Products 3115	\$2,736,516,917	\$372,825,634	\$1,812,437
Meat Products 3116	\$2,157,131,002	\$2,146,413,870	\$3,335,025
Seafood Products 3117	\$2,761,522,462	\$507,777,415	\$2,537,936
Bakery Products 3118	\$2,191,131,502	\$1,110,804,716	\$5,405,299
Other Food Items 3111, 3113, 3119	\$3,437,275,851	\$2,213,633,671	\$10,282,132
Beverages 312	\$2,877,910,155	\$1,767,819,000	\$8,587,191
Textiles 313,314	\$846,578,883	\$484,931,144	\$2,354,024
Apparel 315	\$183,870,135	\$112,546,763	\$562,312
Leather & Allied Products 316	\$131,042,740	\$61,903,275	\$303,125
Lumber & Wood Products 321	\$9,205,101,979	\$5,541,386,703	\$22,002,738
Sawmills 3211	\$4,073,697,517	\$2,466,273,178	\$8,773,954

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$1,217,219,078	\$754,130,975	\$3,030,838
Millwork, Windows, Wood Products 3219	\$3,914,185,384	\$2,320,982,550	\$10,197,946
Paper Products 322	\$6,405,514,017	\$3,846,337,319	\$15,163,888
Pulp & Paper Mills 3221	\$3,748,498,667	\$2,127,042,935	\$7,658,279
Other Paper Products 3222	\$2,657,015,350	\$1,719,294,384	\$7,505,609
Commercial Printing 323	\$786,816,546	\$592,397,432	\$2,943,786
Petroleum & Coal Products 324	\$9,287,354,076	\$8,234,066,286	\$40,259,502
Petroleum Refining 32411	\$8,508,583,209	\$7,689,720,986	\$37,603,868
Asphalt/petroleum/coal Products 32412, 32419	\$778,770,867	\$544,345,300	\$2,655,634
Chemicals 325	\$7,945,462,733	\$4,575,289,071	\$22,611,894
Chemicals, Pesticides & Fertilizers 3251, 3253	\$2,983,527,965	\$1,621,841,457	\$8,298,922
Resins, Synthetic Fibers & Filaments 3252	\$935,615,891	\$561,016,856	\$2,460,101
Pharmaceuticals 3254	\$2,390,713,554	\$1,492,271,268	\$7,308,585
Paint, Coating & Adhesives 3255	\$164,461,701	\$98,636,299	\$526,838
Soap, Cleaning Compound & Toiletries 3256	\$953,703,657	\$478,239,969	\$2,314,275
Other Chemical Products 3259	\$517,439,965	\$323,283,222	\$1,703,173
Plastics & Rubber Products 326	\$2,898,057,868	\$1,863,199,116	\$8,956,781
Nonmetallic Minerals 327	\$3,128,647,725	\$2,341,798,493	\$11,714,571
Primary Metals 331	\$2,620,896,985	\$1,789,942,062	\$8,090,933
Iron & Steel Mills 3311, 3312	\$1,246,317,588	\$809,457,257	\$3,872,814
Aluminum Smelting 3313	\$630,271,078	\$528,801,055	\$2,023,163
Other Nonferrous Metals 3314	\$85,787,345	\$81,626,072	\$394,891
Foundries 3315	\$658,520,974	\$370,057,678	\$1,800,065
Fabricated Metal Products 332	\$7,091,761,255	\$4,619,080,227	\$22,075,650
Machinery 333	\$5,736,663,791	\$3,206,054,602	\$15,773,439
Farm & Construction Implements 3331	\$725,676,073	\$392,381,866	\$1,895,120
Industrial Machinery 3332	\$1,271,905,083	\$597,405,287	\$2,976,153
Commercial & Other Equipment 3333-3336 & 3339	\$3,739,082,635	\$2,216,267,449	\$10,902,166
Computers & Electronics 334	\$10,712,078,053	\$5,336,998,291	\$26,636,545
Computer Hardware 3341	\$336,627,833	\$171,853,557	\$988,702
Telephone & Communications Equipment 3342	\$579,812,105	\$281,838,520	\$1,388,819
Audio & Video Equipment 3343	\$149,618,836	\$51,177,073	\$280,652
Semiconductors 3344	\$3,210,464,194	\$1,490,045,628	\$6,587,536
Instruments 3345	\$6,318,788,091	\$3,270,009,144	\$16,951,265
Software, Other Magnetic & Optical Media 3346	\$116,766,994	\$72,074,369	\$439,571
Electrical Equipment & Appliances 335	\$3,796,150,164	\$1,246,681,431	\$6,466,665
Lighting Equipment 3351	\$206,991,680	\$56,333,778	\$301,795
Household Appliances 3352	\$9,924,581	\$9,172,181	\$44,606
Other Electric Equipment 3353, 3359	\$3,579,233,903	\$1,181,175,472	\$6,120,264
Transportation Equipment 336	\$36,408,071,976	\$21,879,316,784	\$95,512,302
Motor Vehicles & Parts 3361, 3362, 3363	\$1,991,598,014	\$1,252,662,338	\$6,071,225
Aircraft, Aerospace & Parts 3364	\$32,877,899,184	\$19,425,779,906	\$83,501,357
Ships & Boats 3366	\$1,367,575,435	\$1,065,789,440	\$5,280,298
Railroad, Other Transportation Equip. 3365, 3369	\$170,999,343	\$135,085,100	\$659,422
Furniture & Related Products 337	\$1,579,380,740	\$1,094,427,944	\$5,281,917
Other Manufacturing 339	\$5,370,271,977	\$3,165,161,930	\$16,117,335
Other Medical Equip & Supplies 339112, 339115	\$644,237,192	\$419,769,813	\$2,500,991
Dental Laboratories 339116	\$170,478,740	\$145,674,577	\$877,514
Sporting And Athletic Goods 33992	\$816,281,086	\$244,458,513	\$1,196,751

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$3,739,274,959	\$2,355,259,027	\$11,542,079
Total:	\$136,168,238,586	\$79,114,305,547	\$359,335,626
Wholesale Trade 42			
Durable Goods 423	\$85,999,934,472	\$63,421,176,871	\$320,667,843
Motor Vehicles & Parts 4231	\$13,395,456,798	\$11,916,479,322	\$59,838,163
Furniture & Home Furnishings 4232	\$1,880,083,654	\$1,375,376,445	\$6,793,290
Lumber & Construction Materials 4233	\$11,406,236,113	\$8,792,233,161	\$41,718,694
Professional & Commercial Equipment 4234	\$15,435,495,048	\$11,991,320,257	\$65,360,918
Metal & Mineral (except Petroleum) 4235	\$3,269,473,466	\$2,428,340,717	\$11,654,940
Electrical Equipment 4236	\$8,889,177,572	\$7,654,853,707	\$38,553,524
Hardware, Plumbing, Heating Equipment 4237	\$5,082,095,972	\$4,181,314,093	\$20,456,317
Machinery & Equipment 4238	\$13,209,729,658	\$10,416,683,261	\$50,859,180
Sporting & Recreational Goods & Supplies 423910	\$1,624,922,512	\$1,049,783,056	\$5,162,862
Toy & Hobby Goods & Supplies 423920	\$7,384,361,291	\$404,394,091	\$2,303,502
Other Misc Durable Goods 423930, 423940, 423990	\$4,422,902,388	\$3,210,398,761	\$17,966,453
Nondurable Goods: 424	\$91,787,619,794	\$63,611,064,565	\$272,739,079
Paper & Paper Products 4241	\$2,612,787,593	\$2,167,070,655	\$10,135,589
Drugs & Sundries 4242	\$11,680,131,905	\$10,743,864,755	\$27,122,938
Apparel 4243	\$4,745,596,276	\$1,125,664,951	\$5,525,638
Food Products 4244	\$38,862,186,460	\$23,899,109,353	\$102,850,066
Farm Products 4245	\$1,915,823,459	\$1,045,822,615	\$5,322,599
Chemicals & Plastics 4246	\$3,402,804,450	\$2,499,109,884	\$12,108,575
Petroleum Products 4247	\$10,546,633,016	\$9,322,031,384	\$47,506,474
Beer & Ale 424810	\$1,109,268,089	\$1,077,431,692	\$5,218,162
Wine & Distilled Alcoholic Beverages 424820	\$4,918,274,596	\$3,762,755,137	\$18,383,717
Farm Supplies 42491	\$4,079,674,118	\$2,398,777,357	\$11,887,386
Tobacco & Tobacco Products 42494	\$1,305,623,069	\$1,190,523,102	\$5,762,197
Other Misc Nondurable Goods 4249 Not Listed Above	\$6,608,816,763	\$4,378,903,680	\$20,915,738
Electronic Markets, Agents, Brokers 425	\$1,468,843,752	\$920,838,968	\$6,633,575
Total:	\$179,256,398,018	\$127,953,080,404	\$600,040,497
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$29,397,441,949	\$26,246,665,912	\$135,480,826
New & Used Auto Dealers 4411	\$21,979,442,598	\$19,957,955,383	\$104,016,356
Rv, Boat, Motorcycle Dealers 4412	\$3,262,842,229	\$2,722,595,308	\$14,099,375
Automotive Parts & Tires 4413	\$4,155,157,122	\$3,566,115,221	\$17,365,095
Furniture & Home Furnishings 442	\$4,005,967,254	\$3,633,700,874	\$17,488,180
Electronics & Appliances 443	\$11,136,922,159	\$9,570,510,385	\$60,220,637
Household Appliances 443141	\$672,513,818	\$654,856,322	\$3,157,145
Electronic Stores 443142	\$10,464,408,341	\$8,915,654,063	\$57,063,492
Bldg. Materials, Garden Supplies 444	\$14,066,211,370	\$13,158,911,913	\$63,087,326
Building Materials 4441	\$12,101,514,008	\$11,414,841,133	\$54,482,422
Lawn & Garden Supplies 4442	\$1,964,697,362	\$1,744,070,780	\$8,604,904
Food & Beverages (off-premises) 445	\$21,329,192,565	\$19,803,402,580	\$97,040,603
Grocery & Convenience Stores 4451	\$18,639,061,511	\$17,644,088,585	\$87,164,418
Other Food Stores/specialty Foods 4452	\$1,851,239,844	\$1,484,752,287	\$6,577,413
Beer, Wine And Liquor Stores 4453	\$838,891,210	\$674,561,708	\$3,298,772
Drug Stores & Personal Care Stores 446	\$13,509,957,328	\$12,401,421,118	\$62,407,836
Gas Stations (incl. Convenience Stores) 447	\$8,561,277,679	\$6,678,294,313	\$33,348,878
Apparel & Accessories 448	\$4,593,741,544	\$4,091,290,239	\$19,863,154
Clothing Stores 4481	\$3,470,907,119	\$3,174,800,482	\$15,445,201

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$345,475,644	\$322,387,207	\$1,523,114
Jewelry & Luggage Stores 4483	\$777,358,781	\$594,102,550	\$2,894,839
Sporting Goods, Toy/hobby/book/music 451	\$5,465,786,483	\$3,784,079,421	\$18,700,060
Sporting Goods 45111	\$3,273,474,595	\$2,729,509,781	\$13,338,509
Hobby & Toy Stores 45112	\$1,205,987,406	\$432,370,100	\$2,138,749
Sewing Supplies 45113	\$179,468,883	\$162,775,074	\$777,777
Musical Instruments 45114	\$240,716,646	\$212,643,168	\$1,113,928
Book, Periodical & Music Stores 45121	\$566,138,953	\$246,781,298	\$1,331,097
Department Stores 4522	\$1,020,155,261	\$986,020,004	\$4,764,003
Warehouse Clubs And Superstores 452311	\$33,844,224,028	\$23,736,015,352	\$113,243,107
All Other General Merchandise Stores 452319	\$1,199,450,972	\$995,623,533	\$4,802,620
Electronic Shopping And Mail-order Houses 4541	\$4,389,641,880	\$3,196,851,559	\$18,127,759
Miscellaneous Retailers 453, 4542, 4543	\$23,575,437,251	\$12,771,430,970	\$78,664,857
Total:	\$176,095,407,723	\$141,054,218,173	\$727,239,846
Transportation 48-492			
Air Transportation 481	\$91,619,117	\$75,067,946	\$683,860
Railroads 482	\$128,488,615	\$128,488,615	\$1,526,305
Water Transportation 483	\$92,729,803	\$61,183,355	\$460,585
Truck Transportation 484	\$1,092,183,183	\$889,484,616	\$7,401,790
Transit & Ground Passenger Transport 485	\$268,296,176	\$214,912,061	\$2,289,105
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$82,387,011	\$35,743,582	\$267,909
Support Activities For Transportation 488	\$3,999,127,241	\$3,580,433,322	\$19,838,969
Postal Service, Couriers And Messengers 491, 492	\$659,913,275	\$228,264,981	\$2,174,637
Total:	\$6,435,780,012	\$5,233,709,883	\$34,703,012
Warehousing & Storage 493			
Total:	\$1,032,243,900	\$965,929,953	\$5,420,757
Information 51			
Publishing (except Internet) 511	\$8,176,072,750	\$5,282,631,272	\$53,653,948
Newspapers 51111	\$328,019,868	\$324,896,293	\$1,344,409
Books & Periodicals 51112, 51113	\$440,115,387	\$361,205,298	\$2,554,160
Software 5112	\$6,377,794,087	\$3,646,523,715	\$28,170,969
Other Publishers 51114, 51119	\$1,030,143,408	\$950,005,966	\$21,584,410
Motion Picture Production 512	\$975,280,689	\$777,135,649	\$10,557,153
Radio & Tv Broadcasting, Cable Tv 515	\$3,511,833,906	\$3,011,367,135	\$45,055,199
Telecommunications 517	\$12,088,106,400	\$11,881,539,811	\$132,972,542
Wired Telecommunications Carriers 517311	\$2,968,129,793	\$2,951,977,139	\$29,682,723
Wireless Telecommunications Carriers 517312	\$5,262,104,517	\$5,232,543,138	\$58,508,215
Satellite And Other Telecommunications 5174, 5179	\$3,857,872,090	\$3,697,019,534	\$44,781,604
Isps, Web Search Portals, Data Proc. Svcs. 518	\$4,999,971,719	\$2,335,019,081	\$31,884,257
Other Information Services 519	\$2,526,199,067	\$1,856,536,189	\$31,018,581
Total:	\$32,277,464,531	\$25,144,229,137	\$305,141,680
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$26,608,397,945	\$21,969,861,714	\$456,241,794
Securities & Other Financial Investment 523, 525	\$11,414,834,047	\$7,837,128,432	\$136,205,814
Insurance Agents & Brokers 524	\$10,019,975,876	\$5,235,958,969	\$49,613,499
Real Estate Agents & Brokers 531	\$7,397,614,409	\$6,894,307,201	\$104,651,740
Rental Of Tangible Personal Property 532	\$6,333,680,407	\$5,615,600,031	\$31,242,953
Lessors Of Nonfinancial Intangibles 533	\$540,475,449	\$492,542,202	\$7,212,720
Total:	\$62,314,978,133	\$48,045,398,549	\$785,168,520

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$74,788,819,035	\$45,610,380,635	\$607,763,813
Legal Services 5411	\$6,342,697,098	\$5,819,871,070	\$90,713,406
Accounting Services 5412	\$4,018,879,052	\$3,641,142,988	\$56,944,582
Architectural Services 54131	\$1,979,171,402	\$1,725,704,074	\$28,021,914
Engineering Services 54133	\$6,110,387,314	\$5,369,900,665	\$64,032,346
Other Related Services 54132, 54134-54138	\$899,966,785	\$772,342,805	\$11,230,793
Specialized Design Services 5414	\$1,246,104,183	\$890,743,395	\$9,323,062
Computer System Design Services 5415	\$27,050,198,980	\$10,141,466,632	\$116,891,506
Consulting Services 5416	\$14,827,771,059	\$10,216,496,468	\$143,303,700
Scientific Research & Development Services 5417	\$4,577,157,876	\$1,503,658,244	\$14,026,867
Advertising & Public Relations 5418	\$1,824,378,294	\$1,468,433,253	\$20,644,994
Other Professional Services 5419	\$5,912,106,992	\$4,060,621,041	\$52,630,643
Management Services 55	\$590,355,795	\$432,056,178	\$6,258,521
Administrative & Support Services 561	\$37,167,941,802	\$26,248,039,463	\$284,787,316
Employment Services 5613	\$3,984,730,550	\$3,484,343,811	\$52,683,164
Travel Services 5615	\$7,713,971,182	\$489,983,944	\$5,763,878
Investigation & Security Services 5616	\$1,628,903,340	\$1,480,666,267	\$17,657,824
Building Services & Janitorial 5617	\$4,308,022,806	\$4,124,560,771	\$35,391,984
Other 5611, 5612, 5614, 5619	\$19,532,313,924	\$16,668,484,670	\$173,290,466
Waste Treatment/collection 562	\$4,289,131,242	\$4,047,835,787	\$46,332,503
Schools (public, Private, Technical) 61	\$2,563,280,668	\$1,352,760,801	\$17,967,094
Health Services 62	\$53,423,689,243	\$37,642,498,810	\$563,406,107
Ambulatory Health Care Services 621	\$24,502,706,652	\$20,603,128,131	\$326,480,991
Physicians 6211	\$9,895,970,170	\$7,975,817,161	\$131,634,321
Dentists 6212	\$3,675,751,261	\$3,632,261,984	\$58,600,270
Other Health Practitioners 6213	\$3,848,088,599	\$3,569,845,620	\$53,146,799
Outpatient Care Centers 6214	\$3,519,820,841	\$2,630,048,314	\$40,922,698
Medical & Diagnostic Laboratories 6215	\$1,709,090,334	\$1,046,845,194	\$16,859,837
Home Health Care 6216	\$1,079,309,029	\$1,036,052,455	\$12,999,601
Other Ambulatory Health Care 6219	\$774,676,418	\$712,257,403	\$12,317,465
Hospitals 622	\$23,781,250,817	\$13,243,022,521	\$193,943,481
Nursing & Retirement Homes 623	\$2,854,193,349	\$2,534,744,382	\$26,395,909
Social Services & Day Care 624	\$2,285,538,425	\$1,261,603,776	\$16,585,726
Arts, Entertainment, & Recreation 71	\$2,396,993,726	\$1,971,146,221	\$18,954,183
Performing Arts, Spectator Sports 711	\$788,700,395	\$551,207,996	\$7,537,904
Museums, Historical Sites, Etc. 712	\$67,802,727	\$31,344,521	\$348,624
Amusement, Gambling, Recreation 713	\$1,540,490,604	\$1,388,593,704	\$11,067,655
Accommodations 721	\$2,164,016,613	\$1,911,203,420	\$11,312,479
Restaurants, Food Services 7223, 7225	\$12,865,922,088	\$12,641,903,117	\$64,875,949
Drinking Places 7224	\$522,795,818	\$470,182,359	\$2,676,304
Auto Repair & Services 8111	\$3,113,751,398	\$3,018,249,279	\$14,562,585
Other Repair Services 8112-8114	\$2,538,575,103	\$1,861,485,326	\$9,917,519
Personal Services 812	\$3,082,597,026	\$2,887,999,866	\$33,166,821
Personal Care (barber, Beauty, Etc.) 8121	\$1,175,356,405	\$1,147,019,302	\$15,822,773
Death Care Services 8122	\$261,200,353	\$254,920,277	\$3,274,322
Laundry & Dry Cleaning 8123	\$446,435,135	\$437,148,928	\$3,184,582
Other Personal Services 8129	\$1,199,605,133	\$1,048,911,359	\$10,885,144
Religious, Civic & Other Organizations 813, 814	\$1,077,473,692	\$537,697,218	\$7,676,429
Public Administration, 92	\$465,108,243	\$430,674,066	\$6,497,377
Total:	\$201,050,451,492	\$141,064,112,546	\$1,696,155,000
Total All Industries			
Total:	\$875,230,711,749	\$639,342,430,194	\$4,891,356,033

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, 2020

*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	\$22,463,149,041	\$17,893,982,504	\$1,163,109,110
New & Used Auto Dealers 4411	\$17,122,227,939	\$13,556,156,281	\$881,150,349
Rv, Boat, Motorcycle Dealers 4412	\$2,725,602,461	\$2,102,247,381	\$136,646,112
Automotive Parts & Tire 4413	\$2,615,318,641	\$2,235,578,842	\$145,312,649
Furniture & Home Furnishings 442	\$3,064,668,340	\$2,711,862,229	\$176,271,060
Electronics & Appliances 443	\$7,174,652,052	\$5,416,810,316	\$352,092,756
Building Materials, Garden Equip & Supplies 444	\$9,910,192,542	\$9,220,167,001	\$599,310,935
Building Materials 4441	\$8,527,447,166	\$8,126,165,268	\$528,200,793
Lawn & Garden Supplies & Equipment 4442	\$1,382,745,376	\$1,094,001,733	\$71,110,142
Food & Beverage Stores 445	\$19,007,565,841	\$4,690,177,225	\$304,861,606
Grocery & Convenience Stores 4451	\$17,532,474,426	\$4,194,579,903	\$272,647,740
Other Food & Beverage Stores 4452, 4453	\$1,475,091,415	\$495,597,322	\$32,213,866
Drug/health Stores 446	\$10,764,691,638	\$3,713,048,904	\$241,348,349
Gas Stations & Convenience Stores W/pumps 447	\$7,205,612,825	\$1,948,755,029	\$126,669,109
Apparel & Accessories 448	\$4,194,102,933	\$3,777,697,419	\$245,550,452
Clothing & Shoe Stores 4481, 4482	\$3,483,898,831	\$3,252,492,662	\$211,412,120
Jewelry & Luggage Stores 4483	\$710,204,102	\$525,204,757	\$34,138,332
Sporting Goods, Toys, Book & Music Stores 451	\$3,969,874,916	\$3,145,759,939	\$204,474,517
Sporting Goods, Toys, Hobby/craft Stores 4511	\$3,443,862,523	\$2,926,990,916	\$190,254,508
Book/periodical/music Store 4512	\$526,012,393	\$218,769,023	\$14,220,009
General Merchandise Stores 452	\$34,968,818,385	\$12,395,342,772	\$805,697,329
Department Stores 4522	\$1,008,948,536	\$951,656,643	\$61,857,679
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$33,959,869,849	\$11,443,686,129	\$743,839,650
Electronic Shopping And Mail-order Houses 4541	\$3,308,948,503	\$2,257,576,120	\$146,742,461
Miscellaneous Retailers 453, 4542, 4543	\$18,132,293,687	\$13,784,412,472	\$895,987,231
Total:	\$144,164,570,703	\$80,955,591,930	\$5,262,114,915
Agriculture, Forestry, Fishing 11			
Total:	\$336,827,683	\$109,735,828	\$7,132,900
Mining 21			
Total:	\$173,396,128	\$86,092,996	\$5,596,055
Utilities 22			
Total:	\$247,059,694	\$94,135,502	\$6,118,827
Construction 23			
Construction Of Buildings 236	\$25,472,233,055	\$22,114,695,175	\$1,437,455,934
Heavy Construction & Highways 237	\$4,632,448,896	\$2,948,506,214	\$191,652,955
Special Trade Contractors 238	\$13,495,272,463	\$12,023,555,167	\$781,532,249
Total:	\$43,599,954,414	\$37,086,756,556	\$2,410,641,138

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$12,222,002,893	\$3,138,657,542	\$204,013,065
Wholesale Trade 42			
Durable Goods 423	\$16,335,190,002	\$9,316,336,126	\$605,562,012
Nondurable Goods 424	\$4,676,927,317	\$2,141,446,573	\$139,194,086
Electronic Markets, Agents & Brokers 425	\$126,671,961	\$79,239,077	\$5,150,549
Total:	\$21,138,789,280	\$11,537,021,776	\$749,906,647
Transportation & Warehousing 48-49			
Total:	\$1,261,392,140	\$946,925,528	\$61,550,191
Information 51			
Total:	\$10,022,932,163	\$6,807,735,278	\$442,502,934
Finance, Insurance 52			
Total:	\$2,098,660,880	\$1,518,263,474	\$98,687,134
Real Estate, Rental/leasing 53			
Total:	\$4,501,029,694	\$3,786,046,338	\$246,093,189
Professional, Scientific & Technical Services 54			
Total:	\$19,291,197,169	\$5,166,444,485	\$335,819,328
Management, Education & Health Services 55-62			
Total:	\$11,869,035,935	\$8,966,984,752	\$582,854,799
Arts, Entertainment & Recreation 71			
Total:	\$1,162,545,562	\$1,038,215,619	\$67,484,233
Accommodations & Food Services 72			
Accommodations 721	\$1,883,680,571	\$1,598,074,595	\$103,874,961
Restaurants, Food Services & Drinking Places 722	\$12,015,403,425	\$11,288,909,958	\$733,779,514
Total:	\$13,899,083,996	\$12,886,984,553	\$837,654,475
Other Services 81			
Repair & Maintenance 811	\$3,853,487,554	\$3,258,165,685	\$211,781,088
Personal Service 812	\$994,081,442	\$882,139,470	\$57,339,276
Religious, Civic & Other Organization 813, 814	\$101,793,467	\$60,286,791	\$3,918,678
Total:	\$4,949,362,463	\$4,200,591,946	\$273,039,042
Public Administration 92			
Total:	\$86,518,356	\$79,026,020	\$5,136,698
Total All Industries			
Total:	\$291,024,359,153	\$178,405,210,123	\$11,596,345,570

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2020

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$1,446,337,973	\$1,317,323,331	\$66,248,186
Miscellaneous	0	\$152,454,955	\$147,229,367	\$7,404,158
Total:	0.05	\$1,598,792,928	\$1,464,552,698	\$73,652,344
Sewer Collection				
Sewerage Systems	0	\$437,361,177	\$168,475,204	\$6,489,663
Miscellaneous	0	\$359,641,599	\$238,590,956	\$9,190,532
Total:	0.039	\$797,002,776	\$407,066,160	\$15,680,195
Power				
Total:	0.039	\$9,179,845,807	\$7,250,011,052	\$280,821,924
Gas Distribution/telegraph				
Total:	0.039	\$1,493,718,745	\$1,482,744,786	\$57,115,331
Motor Transportation				
Local/suburban Transit	0	\$623,521,702	\$227,071,824	\$4,373,430
Trucking	0	\$4,663,484,375	\$1,193,135,001	\$22,979,861
Railroads	0	\$88,848,040	\$64,904,928	\$1,250,068
Miscellaneous	0	\$1,087,249,415	\$641,636,986	\$12,357,926
Total:	0.019	\$6,463,103,532	\$2,126,748,739	\$40,961,285
Urban Transportation				
Local/suburban Transit	0	\$232,774,027	\$194,762,954	\$1,250,388
Trucking	0	\$363,238,973	\$250,687,677	\$1,609,433
Miscellaneous	0	\$523,085,961	\$380,643,605	\$2,443,745
Total:	0.006	\$1,119,098,961	\$826,094,236	\$5,303,566
Other Public Service				
Water Transport	0	\$310,990,796	\$113,401,445	\$2,184,113
Miscellaneous	0	\$1,229,290,211	\$168,835,405	\$3,251,770
Total:	0.019	\$1,540,281,007	\$282,236,850	\$5,435,883
Log Hauling Over Public Highways				
Total:	0.014	\$237,549,202	\$143,821,733	\$1,969,788
Total Public Utility Taxes				
Total:	N/A	\$22,429,392,958	\$13,983,276,254	\$480,940,316

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 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.**