

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1, 2018**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January, February, March 2018**

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**August 2018**

**The Quarterly Business Review can be found on the Internet at [http://dor.wa.gov/content/aboutus/statisticsandreports/stats\\_qbr.aspx](http://dor.wa.gov/content/aboutus/statisticsandreports/stats_qbr.aspx)**

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

TABLE OF CONTENTS

OVERVIEW

Table 1: STATE GROSS BUSINESS INCOME BY INDUSTRY (NAICS<sup>1</sup>)

Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING  
Amounts by Tax Types and Tax Classifications

Table 3&4A: TAXABLE RETAIL SALES COMPARISON FOR ALL CITIES AND COUNTIES  
Previous to Current Period Comparison

Table 3: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)

Table 4: TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS<sup>1</sup>)

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)

Table 6: STATE RETAIL SALES TAX BY (NAICS<sup>1</sup>)

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>)  
& TAX CLASSIFICATION

APPENDIX A: FREQUENTLY ASKED QUESTIONS

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<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

- Compares the same period of the prior year to the current year.
- 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 (NAICS<sup>1</sup>)** 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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 (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

**Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

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

**Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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.

**Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE  
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)  
 1st Quarter, 2018

Industry and NAICS Number	Current Units	1st Quarter 2018
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	688	\$288,406,691
Forestry & Logging 113	494	\$439,074,644
Fishing & Hunting 114	124	\$51,600,851
Ag & Forestry Support Activities 115	492	\$128,555,138
<b>Total:</b>	<b>1,798</b>	<b>\$907,637,324</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	101	\$79,618,309
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$27,231,983
<b>Total:</b>	<b>141</b>	<b>\$106,850,292</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	19	\$426,188,852
Alternative Power Generation 221114-221117	12	\$44,106,333
Other Electric Power Generation 221112, 221113, 221118	7	\$186,006,940
Electric Power Generation & Trans. 221121, 221122	55	\$2,384,673,404
Natural Gas Distribution 2212	9	\$238,575,065
Water & Sewer 2213	574	\$939,046,111
<b>Total:</b>	<b>676</b>	<b>\$4,218,596,705</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	13,819	\$2,491,157,749
Nonresidential Building 2362	1,020	\$3,730,387,307
Heavy Construction & Highways 237	1,040	\$1,242,302,198
Special Trade Contractors 238	22,715	\$6,796,136,718
Electrical 23821	2,699	\$1,347,381,202
Plumbing & Heating 23822	2,886	\$1,296,804,963
Painting 23832	2,777	\$217,547,955
Masonry/drywall 23814, 23831	1,449	\$430,113,856
Roofing 23816	941	\$284,910,334
Other Contractors 238 Not Listed Above	11,963	\$3,219,378,408
<b>Total:</b>	<b>38,594</b>	<b>\$14,259,983,972</b>
<b>Manufacturing 31-33</b>		
Food Products 311	977	\$4,562,557,101
Milling Of Grains 3112	25	\$244,509,353
Fruits & Vegetables 3114	73	\$1,203,729,604
Dairy Products 3115	29	\$601,771,102
Meat Products 3116	70	\$493,619,820
Seafood Products 3117	53	\$765,615,379
Bakery Products 3118	465	\$437,114,354
Other Food Items 3111, 3113, 3119	262	\$816,197,489
Beverages 312	1,000	\$552,751,962
Textiles 313,314	267	\$212,047,371
Apparel 315	196	\$44,285,409
Leather & Allied Products 316	44	\$31,277,073
Lumber & Wood Products 321	426	\$2,301,284,239
Sawmills 3211	76	\$988,388,208
Plywood & Trusses 3212	45	\$358,275,897

**Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE  
BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Current Units	1st Quarter 2018
Millwork, Windows, Wood Products 3219	305	\$954,620,134
Paper Products 322	101	\$1,719,256,341
Pulp & Paper Mills 3221	32	\$1,288,859,964
Other Paper Products 3222	69	\$430,396,377
Commercial Printing 323	731	\$209,239,393
Petroleum & Coal Products 324	36	\$5,381,594,577
Petroleum Refining 32411	15	\$5,242,564,011
Asphalt/petroleum/coal Products 32412, 32419	21	\$139,030,566
Chemicals 325	631	\$1,945,410,970
Chemicals, Pesticides & Fertilizers 3251, 3253	81	\$711,535,315
Resins, Synthetic Fibers & Filaments 3252	29	\$403,516,138
Pharmaceuticals 3254	352	\$477,518,417
Paint, Coating & Adhesives 3255	26	\$28,735,013
Soap, Cleaning Compound & Toiletries 3256	82	\$190,768,117
Other Chemical Products 3259	61	\$133,337,970
Plastics & Rubber Products 326	239	\$824,036,904
Nonmetallic Minerals 327	318	\$780,875,832
Primary Metals 331	123	\$789,472,602
Iron & Steel Mills 3311, 3312	56	\$345,960,848
Aluminum Smelting 3313	17	\$218,290,111
Other Nonferrous Metals 3314	13	\$35,881,367
Foundries 3315	37	\$189,340,276
Fabricated Metal Products 332	1,176	\$1,670,406,936
Machinery 333	643	\$1,595,468,824
Farm & Construction Implements 3331	68	\$148,397,921
Industrial Machinery 3332	126	\$353,515,372
Commercial & Other Equipment 3333-3336 & 3339	449	\$1,093,555,531
Computers & Electronics 334	503	\$2,648,089,297
Computer Hardware 3341	35	\$101,312,767
Telephone & Communications Equipment 3342	60	\$134,949,235
Audio & Video Equipment 3343	25	\$46,749,053
Semiconductors 3344	88	\$827,477,442
Instruments 3345	236	\$1,509,985,761
Software, Other Magnetic & Optical Media 3346	59	\$27,615,039
Electrical Equipment & Appliances 335	146	\$654,938,624
Lighting Equipment 3351	41	\$148,160,923
Household Appliances 3352	9	\$1,680,696
Other Electric Equipment 3353, 3359	96	\$505,097,005
Transportation Equipment 336	448	\$16,735,785,388
Motor Vehicles & Parts 3361, 3362, 3363	118	\$458,323,493
Aircraft, Aerospace & Parts 3364	115	\$15,949,115,974
Ships & Boats 3366	174	\$295,185,616
Railroad, Other Transportation Equip. 3365, 3369	41	\$33,160,305
Furniture & Related Products 337	564	\$383,797,051
Other Manufacturing 339	1,360	\$1,260,731,692
Other Medical Equip & Supplies 339112, 339115	121	\$158,886,230
Dental Laboratories 339116	224	\$43,294,058
Sporting And Athletic Goods 33992	105	\$216,779,265
All Other Miscellaneous Mfg 3399 Not Listed Above	910	\$841,772,139
<b>Total:</b>	<b>9,929</b>	<b>\$44,303,307,586</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	8,480	\$20,000,124,614
Motor Vehicles & Parts 4231	646	\$3,550,088,310
Furniture & Home Furnishings 4232	470	\$437,152,231
Lumber & Construction Materials 4233	720	\$2,138,645,725

**Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE  
BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Current Units	1st Quarter 2018
Professional & Commercial Equipment 4234	1,553	\$3,371,656,145
Metal & Mineral (except Petroleum) 4235	312	\$894,098,731
Electrical Equipment 4236	1,062	\$2,735,126,663
Hardware, Plumbing, Heating Equipment 4237	542	\$1,081,005,735
Machinery & Equipment 4238	1,912	\$3,601,279,876
Sporting & Recreational Goods & Supplies 423910	349	\$333,904,639
Toy & Hobby Goods & Supplies 423920	96	\$872,270,004
Other Misc Durable Goods 423930, 423940, 423990	818	\$984,896,555
<b>Nondurable Goods: 424</b>	<b>6,476</b>	<b>\$20,261,250,299</b>
Paper & Paper Products 4241	283	\$641,449,162
Drugs & Sundries 4242	385	\$2,325,328,264
Apparel 4243	435	\$1,091,360,522
Food Products 4244	1,842	\$8,449,772,688
Farm Products 4245	346	\$420,997,804
Chemicals & Plastics 4246	428	\$786,870,323
Petroleum Products 4247	185	\$2,681,942,339
Beer & Ale 424810	122	\$284,783,872
Wine & Distilled Alcoholic Beverages 424820	523	\$928,596,335
Farm Supplies 42491	260	\$957,538,122
Tobacco & Tobacco Products 42494	72	\$278,082,181
Other Misc Nondurable Goods 4249 Not Listed Above	1,595	\$1,414,528,687
Electronic Markets, Agents, Brokers 425	387	\$247,585,117
<b>Total:</b>	<b>15,343</b>	<b>\$40,508,960,030</b>
<b>Retail Trade 44-45</b>		
<b>Motor Vehicles &amp; Parts 441</b>	<b>2,970</b>	<b>\$6,900,668,225</b>
New & Used Auto Dealers 4411	1,305	\$5,327,351,137
Rv, Boat, Motorcycle Dealers 4412	533	\$642,913,044
Automotive Parts & Tires 4413	1,132	\$930,404,044
Furniture & Home Furnishings 442	1,583	\$849,312,717
Electronics & Appliances 443	2,119	\$1,856,031,705
Household Appliances 443141	170	\$151,499,782
Electronic Stores 443142	1,949	\$1,704,531,923
<b>Bldg. Materials, Garden Supplies 444</b>	<b>2,260</b>	<b>\$2,473,212,382</b>
Building Materials 4441	1,510	\$2,101,426,046
Lawn & Garden Supplies 4442	750	\$371,786,336
<b>Food &amp; Beverages (off-premises) 445</b>	<b>3,361</b>	<b>\$4,339,811,849</b>
Grocery & Convenience Stores 4451	1,921	\$3,801,474,655
Other Food Stores/specialty Foods 4452	830	\$413,164,471
Beer, Wine And Liquor Stores 4453	610	\$125,172,723
Drug Stores & Personal Care Stores 446	2,695	\$2,666,951,794
Gas Stations (incl. Convenience Stores) 447	1,509	\$2,388,654,234
<b>Apparel &amp; Accessories 448</b>	<b>3,271</b>	<b>\$1,251,464,829</b>
Clothing Stores 4481	2,465	\$1,013,858,930
Shoe Stores 4482	145	\$88,472,060
Jewelry & Luggage Stores 4483	661	\$149,133,839
<b>Sporting Goods, Toy/hobby/book/music 451</b>	<b>2,500</b>	<b>\$907,677,883</b>
Sporting Goods 45111	1,254	\$514,616,356
Hobby & Toy Stores 45112	438	\$185,891,467
Sewing Supplies 45113	182	\$38,169,672
Musical Instruments 45114	174	\$42,895,304
Book, Periodical & Music Stores 45121	452	\$126,105,084
Department Stores 4521	22	\$763,786,559
General Merchandise Stores 4529	199	\$5,672,820,762
E-commerce & Mail Order 4541	869	\$1,172,198,202
Miscellaneous Retailers 453, 4542, 4543	11,960	\$4,370,164,320
<b>Total:</b>	<b>35,318</b>	<b>\$35,612,755,461</b>

**Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE  
BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Current Units	1st Quarter 2018
<b>Transportation 48-492</b>		
Air Transportation 481	47	\$20,265,403
Railroads 482	13	\$46,396,938
Water Transportation 483	48	\$40,107,864
Truck Transportation 484	2,919	\$1,096,187,225
Transit & Ground Passenger Transport 485	460	\$166,217,216
Pipeline Transportation 486	8	\$17,036,438
Scenic & Sightseeing Transportation 487	114	\$23,427,592
Support Activities For Transportation 488	1,142	\$1,353,751,983
Postal Service, Couriers And Messengers 491, 492	496	\$140,850,406
<b>Total:</b>	<b>5,247</b>	<b>\$2,904,241,065</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>183</b>	<b>\$243,790,129</b>
<b>Information 51</b>		
Publishing (except Internet) 511	877	\$1,320,135,403
Newspapers 51111	92	\$92,233,935
Books & Periodicals 51112, 51113	273	\$113,051,751
Software 5112	432	\$955,752,451
Other Publishers 51114, 51119	80	\$159,097,266
Motion Picture Production 512	681	\$257,127,827
Radio & Tv Broadcasting, Cable Tv 515	166	\$604,488,067
Telephone & Telecommunications 517	659	\$3,036,834,901
Isps, Web Search Portals, Data Proc. Svcs. 518	649	\$647,420,115
Other Information Services 519	359	\$475,497,358
<b>Total:</b>	<b>3,391</b>	<b>\$6,341,503,671</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,479	\$5,126,964,468
Securities & Other Financial Investment 523, 525	1,899	\$2,092,906,565
Insurance Agents & Brokers 524	2,609	\$2,101,086,212
Real Estate Agents & Brokers 531	4,167	\$1,303,717,592
Rental Of Tangible Personal Property 532	1,681	\$1,568,434,824
Lessors Of Nonfinancial Intangibles 533	133	\$130,066,978
<b>Total:</b>	<b>11,968</b>	<b>\$12,323,176,639</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	30,250	\$14,343,151,539
Legal Services 5411	4,681	\$1,213,871,766
Accounting Services 5412	2,811	\$895,293,259
Architectural Services 54131	1,002	\$415,031,099
Engineering Services 54133	1,661	\$1,472,060,563
Other Related Services 54132, 54134-54138	956	\$178,806,688
Specialized Design Services 5414	1,875	\$249,144,710
Computer System Design Services 5415	4,793	\$5,297,181,503
Consulting Services 5416	7,162	\$2,562,151,888
Scientific Research & Development Services 5417	406	\$765,507,436
Advertising & Public Relations 5418	945	\$369,159,757
Other Professional Services 5419	3,958	\$924,942,870
Management Services 55	222	\$109,622,564
Administrative & Support Services 561	13,794	\$5,748,205,665
Employment Services 5613	942	\$809,262,771
Travel Services 5615	375	\$289,336,411
Investigation & Security Services 5616	661	\$342,084,407
Building Services & Janitorial 5617	8,637	\$764,431,405

**Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE  
BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Current Units	1st Quarter 2018
Other 5611, 5612, 5614, 5619	3,179	\$3,543,090,671
Waste Treatment/collection 562	517	\$906,549,316
Schools (public, Private, Technical) 61	2,650	\$594,631,284
Health Services 62	14,613	\$12,211,588,771
Ambulatory Health Care Services 621	12,626	\$5,834,581,518
Physicians 6211	2,623	\$2,322,586,623
Dentists 6212	3,210	\$985,292,752
Other Health Practitioners 6213	5,784	\$825,645,338
Outpatient Care Centers 6214	511	\$845,060,186
Medical & Diagnostic Laboratories 6215	158	\$342,894,232
Home Health Care 6216	167	\$337,734,212
Other Ambulatory Health Care 6219	173	\$175,368,175
Hospitals 622	120	\$5,332,268,723
Nursing & Retirement Homes 623	550	\$625,585,643
Social Services & Day Care 624	1,317	\$419,152,887
Arts, Entertainment, & Recreation 71	3,871	\$817,971,533
Performing Arts, Spectator Sports 711	1,444	\$242,828,939
Museums, Historical Sites, Etc. 712	80	\$18,106,052
Amusement, Gambling, Recreation 713	2,347	\$557,036,542
Accommodations 721	2,439	\$814,430,219
Restaurants, Food Services 7223, 7225	12,514	\$3,662,268,415
Drinking Places 7224	1,117	\$238,748,474
Auto Repair & Services 8111	4,985	\$768,543,545
Other Repair Services 8112-8114	3,200	\$569,589,633
Personal Services 812	8,042	\$809,959,465
Personal Care (barber, Beauty, Etc.) 8121	5,452	\$314,661,155
Death Care Services 8122	199	\$62,305,401
Laundry & Dry Cleaning 8123	686	\$117,846,601
Other Personal Services 8129	1,705	\$315,146,308
Religious, Civic & Other Organizations 813, 814	839	\$229,221,521
Public Administration, Other 92, 00	231	\$146,384,291
<b>Total:</b>	<b>99,284</b>	<b>\$41,970,866,235</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>221,872</b>	<b>\$203,701,669,109</b>

Quarterly Business Review

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2018

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$41,129,505	\$1,285,869	\$39,843,636	0.00484	\$192,843
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,622,709,745	\$56,701,000	\$1,566,008,745	0.00138	\$2,161,092
3	Travel Agent Com;Intl Charter Freight Brokers;Stevedoring;Tour Operators; Assisted Living Facilities	28	\$1,816,443,922	\$382,439,045	\$1,434,004,877	0.00275	\$3,943,513
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$671,920,845	\$65,426,611	\$606,494,234	0.00484	\$2,935,432
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,761,096,858	\$48,820,906	\$1,712,275,952	0.00138	\$2,362,941
6	Processing for Hire/Printing and Publishing	10	\$525,459,219	\$34,348,715	\$491,110,504	0.00484	\$2,376,975
7	Manufacturing	7	\$6,774,349,259	\$207,107,968	\$6,567,241,291	0.00484	\$31,785,448
8	Royalties	80	\$755,156,041	\$65,796,178	\$689,359,863	0.015	\$10,340,398
9	Wholesaling	3	\$58,287,301,822	\$18,281,793,015	\$40,005,508,807	0.00484	\$193,626,663
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,393,377,748	\$145,914,328	\$1,247,463,420	0.00484	\$6,037,723
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,620,351,242	\$2,090,706,287	\$2,529,644,955	0.015	\$37,944,674
12	For Profit Hospitals; Scientific R&D	135	\$270,346,536	\$148,189,307	\$122,157,229	0.015	\$1,832,358
13	Cleanup of Radioactive Waste for US Government	83	\$722,935,271	\$225,463	\$722,709,808	0.00471	\$3,403,963
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$37,257,643,626	\$8,797,661,269	\$28,459,982,357	0.015	\$426,899,735
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$133,098,049	\$48,716,256	\$84,381,793	0.0163	\$1,375,423
16	Retailing of Interstate Transportation Equip	19	\$391,044,499	\$57,299,492	\$333,745,007	0.00484	\$1,615,326
17	Retailing	2	\$60,814,584,736	\$11,849,499,993	\$48,965,084,743	0.00471	\$230,625,549
18	Non-Manufacturing Aerospace Product Development	188	\$104,192,518	\$5,579,630	\$98,612,888	0.009	\$887,516
19	Federal Aviation Administration (FAR) Repair Station	189	\$99,480,612	\$1,904,406	\$97,576,206	0.0029	\$283,361
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$41,237,173	\$36,591,576	\$4,645,597	0.00275	\$12,775
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$675,348,750	\$1,415,426	\$673,933,324	0.0029	\$1,957,102
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$4,065,157,858	\$684,903,994	\$3,380,253,864	0.0029	\$9,816,257
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$9,754,827,172	\$161,599,034	\$9,593,228,138	0.0029	\$27,858,735
27	Publication of Newspapers	126	\$102,218,473	\$381,587	\$101,836,886	0.0035	\$356,429
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$53,921,726	\$18,276	\$53,903,450	0.00342	\$184,565
30	Extracting Timber, Extracting for Hire Timber	301	\$112,514,984	\$4,009,312	\$108,505,672	0.00342	\$371,523
31	Manufacturing of Timber or Wood Products	302	\$1,113,217,599	\$94,756,142	\$1,018,461,457	0.00342	\$3,487,212
32	Wholesaling of Timber or Wood Products	303	\$2,842,876,425	\$1,399,896,579	\$1,442,979,846	0.00342	\$4,940,763
33	Sale of Standing Timber	304	\$15,722,573	\$0	\$15,722,573	0.00342	\$53,834
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$196,839,664,786</b>	<b>\$44,672,987,664</b>	<b>\$152,166,677,122</b>		<b>\$1,009,670,128</b>
<b>State Sales Tax and Use Tax</b>							
35	Retail Sales	1	\$61,027,248,369	\$23,477,013,540	\$37,550,234,829	0.065	\$2,440,765,264
36	Use Tax	5	\$1,664,690,856	\$0	\$1,664,690,856	0.065	\$108,204,906
37	Motor Vehicle Sales / Leases	120	\$3,412,672,307	\$0	\$3,412,672,307	0.003	\$10,238,017
38	Self-Produced Fuel Use Tax	270	\$20,203,518	\$0	\$20,203,518	0.00963	\$194,560
	<b>Total:</b>		<b>\$66,124,815,050</b>	<b>\$23,477,013,540</b>	<b>\$42,647,801,510</b>		<b>\$2,559,402,747</b>
<b>State Public Utility Tax</b>							
39	Water Distribution	60	\$311,076,473	\$26,353,494	\$284,722,979	0.05029	\$14,318,719
40	Sewer Collection	61	\$182,762,570	\$90,306,843	\$92,455,727	0.03852	\$3,561,395
41	Power	49	\$2,442,406,752	\$367,406,887	\$2,074,999,865	0.03873	\$80,373,045
42	Gas Distribution-Telegraph	26	\$575,908,038	\$2,073,548	\$573,834,490	0.03852	\$22,104,105
43	Motor Transportation-Railroad-Railroad Car	8	\$1,168,967,365	\$742,353,987	\$426,613,378	0.01926	\$8,216,574
44	Log Hauling Over Public Highways	125	\$57,157,217	\$22,313,979	\$34,843,238	0.0137	\$477,213
45	Urban Transportation/Vessels Under 65 ft	12	\$251,759,117	\$93,862,626	\$157,896,491	0.00642	\$1,013,695
46	Other Public Service Business	13	\$312,481,809	\$246,103,315	\$66,378,494	0.01926	\$1,278,450
	<b>Total:</b>		<b>\$5,302,519,341</b>	<b>\$1,590,774,679</b>	<b>\$3,711,744,662</b>		<b>\$131,343,196</b>

Quarterly Business Review

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2018

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>Other Taxes</b>						
47	Litter Tax	36	\$18,899,495,715	\$0	\$18,899,495,715	0.00015	\$2,834,924
48	Tobacco Products/Cigars (less than \$0.69)	20	\$7,738,316	\$0	\$7,738,316	0.95	\$7,351,400
49	Cigar Tax (\$0.69 or more)	194	\$486,973	\$0	\$486,973	0.65	\$316,532
50	Little Cigar Tax (acetate integrated filters)	198	\$5,939,016	\$0	\$5,939,016	0.15125	\$898,276
51	Moist Snuff (1.2 oz. or less)	162	\$10,202,879	\$0	\$10,202,879	2.526	\$25,772,472
52	Moist Snuff (more than 1.2 oz.)	163	\$171,337	\$0	\$171,337	2.105	\$360,664
53	Spirits Sales to On-premises Licensees	251	\$39,289,843	\$996,987	\$38,292,856	0.137	\$5,246,121
54	Spirits Sales to Consumers	252	147,440,250	32,467	147,407,783	0.205	\$30,218,596
55	Spirits Liter Sales to On-premises Licensees	253	\$2,357,140	\$0	\$2,357,140	2.4408	\$5,753,307
56	Spirits Liter Sales to Consumers	254	7,981,038	0	7,981,038	3.7708	\$30,094,898
57	Refuse Collection	64	476,563,622	140,944,221	335,619,401	0.036	\$12,082,298
58	Petroleum Tax	57	\$0	\$0	\$0	0.003	\$0
59	Hazardous Substance	65	\$5,765,426,507	\$172,393,404	\$5,593,033,103	0.007	\$39,151,232
60	Intermediate Care Facility	79	\$43,093,746	\$0	\$43,093,746	0.06	\$2,585,625
61	Solid Fuel Burning Device Fee	59	\$1,408	\$0	\$1,408	30	\$42,240
62	Syrup Tax	54	\$1,681,346	\$0	\$1,681,346	1	\$1,681,346
63	Tire Fee	73	\$996,840	\$0	\$996,840	0.9	\$897,156
64	Studded Tire Fee	77	\$9,041	\$0	\$9,041	4.5	\$40,685
65	Local E911 Wireline	793	\$3,017,050	\$0	\$3,017,050	0.95	\$2,866,198
66	Local E911 Wireless Tax	794	\$17,143,367	\$0	\$17,143,367	0.95	\$16,286,199
67	Local E911 VOIP Tax	795	\$3,397,604	\$0	\$3,397,604	0.95	\$3,227,724
68	Local E911 Prepaid Wireless Tax	796	\$3,055,253	\$0	\$3,055,253	0.95	\$2,902,490
	<b>Total:</b>		<b>\$25,435,488,291</b>	<b>\$314,367,079</b>	<b>\$25,121,121,212</b>		<b>\$190,610,383</b>

Quarterly Business Review

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

1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
0100	UNIC. ADAMS COUNTY	1,119	\$ 15,449,300	1,179	\$ 18,567,206	20.182%
0101	HATTON	102	\$ 75,102	131	\$ 108,652	44.673%
0102	LIND	430	\$ 928,305	444	\$ 822,580	-11.389%
0103	OTHELLO	2,160	\$ 39,047,372	2,203	\$ 35,108,519	-10.087%
0104	RITZVILLE	1,254	\$ 10,161,319	1,217	\$ 9,501,573	-6.493%
0105	WASHTUCNA	212	\$ 232,145	238	\$ 283,093	21.947%
0199	ADAMS COUNTY TOTAL	5,277	\$ 65,893,543	5,412	\$ 64,391,623	-2.279%
0200	UNIC. ASOTIN COUNTY	1,284	\$ 11,548,470	1,382	\$ 12,372,420	7.135%
0201	ASOTIN CITY	675	\$ 1,637,169	637	\$ 2,177,213	32.986%
0202	CLARKSTON	2,543	\$ 56,514,226	2,541	\$ 58,856,646	4.145%
0299	ASOTIN COUNTY TOTAL	4,502	\$ 69,699,865	4,560	\$ 73,406,279	5.318%
0300	UNIC. BENTON COUNTY	2,764	\$ 55,950,889	3,071	\$ 66,971,069	19.696%
0301	BENTON CITY	1,663	\$ 8,407,526	1,662	\$ 9,113,277	8.394%
0302	KENNEWICK	7,629	\$ 434,705,095	7,683	\$ 480,711,719	10.583%
0303	PROSSER	2,489	\$ 36,557,338	2,503	\$ 39,086,751	6.919%
0304	RICHLAND	6,742	\$ 274,837,339	6,859	\$ 297,496,451	8.245%
0305	WEST RICHLAND	2,470	\$ 25,529,068	2,545	\$ 26,952,891	5.577%
0399	BENTON COUNTY TOTAL	23,757	\$ 835,987,255	24,323	\$ 920,332,158	10.089%
0400	UNIC. CHELAN COUNTY	3,667	\$ 89,914,126	3,873	\$ 91,316,660	1.560%
0401	CASHMERE	1,574	\$ 9,149,673	1,572	\$ 10,804,887	18.090%
0402	CHELAN CITY	2,219	\$ 33,389,557	2,271	\$ 32,040,286	-4.041%
0403	ENTIAT	719	\$ 1,728,256	747	\$ 2,175,499	25.878%
0404	LEAVENWORTH	2,089	\$ 29,082,270	2,055	\$ 39,222,678	34.868%
0405	WENATCHEE	5,971	\$ 237,138,740	6,026	\$ 260,760,470	9.961%
0499	CHELAN COUNTY TOTAL	16,239	\$ 400,402,622	16,544	\$ 436,320,480	8.970%
0500	UNIC. CLALLAM COUNTY	3,471	\$ 91,031,622	3,675	\$ 100,072,611	9.932%
0501	FORKS	1,308	\$ 11,396,686	1,304	\$ 12,248,582	7.475%
0502	PORT ANGELES	4,579	\$ 80,528,241	4,486	\$ 85,594,424	6.291%
0503	SEQUIM	3,558	\$ 70,503,814	3,561	\$ 83,897,167	18.997%
0599	CLALLAM COUNTY TOTAL	12,916	\$ 253,460,363	13,026	\$ 281,812,784	11.186%
0600	UNIC. CLARK COUNTY	8,049	\$ 446,360,347	8,384	\$ 500,065,923	12.032%
0601	BATTLE GROUND	4,272	\$ 70,695,452	4,357	\$ 79,916,484	13.043%
0602	CAMAS	4,758	\$ 67,702,097	4,698	\$ 88,344,038	30.489%
0603	LA CENTER	1,718	\$ 16,077,670	1,659	\$ 7,417,332	-53.866%
0604	RIDGEFIELD	3,171	\$ 31,354,714	3,207	\$ 52,790,238	68.365%
0605	VANCOUVER	13,104	\$ 868,003,523	13,113	\$ 980,485,331	12.959%
0606	WASHOUGAL	3,500	\$ 37,168,430	3,507	\$ 42,316,550	13.851%
0607	YACOLT	1,103	\$ 3,084,773	1,099	\$ 3,333,736	8.071%
0699	CLARK COUNTY TOTAL	39,675	\$ 1,540,447,006	40,024	\$ 1,754,669,632	13.907%
0700	UNIC. COLUMBIA COUNTY	446	\$ 7,331,808	525	\$ 8,080,724	10.215%
0701	DAYTON	1,321	\$ 7,614,132	1,375	\$ 8,209,961	7.825%
0702	STARBUCK	172	\$ 99,898	194	\$ 279,431	179.716%
0799	COLUMBIA COUNTY TOTAL	1,939	\$ 15,045,838	2,094	\$ 16,570,116	10.131%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
0800	UNIC. COWLITZ COUNTY	3,112	\$ 55,536,404	3,259	\$ 61,249,341	10.287%
0801	CASTLE ROCK	1,506	\$ 9,434,425	1,553	\$ 10,458,021	10.850%
0802	KALAMA	1,599	\$ 11,091,547	1,600	\$ 15,769,229	42.173%
0803	KELSO	3,072	\$ 64,696,426	3,150	\$ 62,318,354	-3.676%
0804	LONGVIEW	5,370	\$ 202,641,786	5,437	\$ 227,678,712	12.355%
0805	WOODLAND	2,646	\$ 36,334,488	2,695	\$ 39,747,227	9.393%
0899	COWLITZ COUNTY TOTAL	17,305	\$ 379,735,076	17,694	\$ 417,220,884	9.872%
0900	UNIC. DOUGLAS COUNTY	2,229	\$ 100,308,464	2,520	\$ 102,180,772	1.867%
0901	BRIDGEPORT	508	\$ 1,348,897	535	\$ 1,933,328	43.327%
0902	EAST WENATCHEE	3,219	\$ 86,819,442	3,204	\$ 106,325,254	22.467%
0903	MANSFIELD	318	\$ 628,270	307	\$ 527,259	-16.078%
0904	ROCK ISLAND	518	\$ 1,362,885	526	\$ 1,508,963	10.718%
0905	WATERVILLE	643	\$ 1,368,081	598	\$ 1,978,606	44.626%
0999	DOUGLAS COUNTY TOTAL	7,435	\$ 191,836,039	7,690	\$ 214,454,182	11.790%
1000	UNIC. FERRY COUNTY	1,269	\$ 5,111,144	1,320	\$ 6,151,210	20.349%
1001	REPUBLIC	933	\$ 4,033,718	833	\$ 4,006,771	-0.668%
1099	FERRY COUNTY TOTAL	2,202	\$ 9,144,862	2,153	\$ 10,157,981	11.079%
1100	UNIC. FRANKLIN COUNTY	2,050	\$ 31,349,686	2,143	\$ 42,565,968	35.778%
1101	CONNELL	1,092	\$ 5,416,217	1,061	\$ 6,508,063	20.159%
1102	KAHLOTUS	256	\$ 282,594	281	\$ 222,111	-21.403%
1103	MESA	533	\$ 1,516,868	545	\$ 2,282,122	50.450%
1104	PASCO	6,188	\$ 306,213,753	6,346	\$ 325,401,645	6.266%
1199	FRANKLIN COUNTY TOTAL	10,119	\$ 344,779,118	10,376	\$ 376,979,909	9.340%
1200	UNIC. GARFIELD COUNTY	300	\$ 3,425,581	328	\$ 3,496,414	2.068%
1201	POMEROY	855	\$ 3,363,942	847	\$ 3,617,014	7.523%
1299	GARFIELD COUNTY TOTAL	1,155	\$ 6,789,523	1,175	\$ 7,113,428	4.771%
1300	UNIC. GRANT COUNTY	2,728	\$ 91,885,426	2,969	\$ 109,455,282	19.121%
1301	COULEE CITY	570	\$ 1,235,512	542	\$ 1,387,719	12.319%
1302	ELECTRIC CITY	495	\$ 1,241,268	476	\$ 2,479,763	99.777%
1303	EPHRATA	2,394	\$ 35,456,652	2,457	\$ 37,219,828	4.973%
1304	GEORGE	327	\$ 2,702,825	354	\$ 3,098,804	14.651%
1305	GRAND COULEE	830	\$ 6,867,227	818	\$ 8,200,582	19.416%
1306	HARTLINE	222	\$ 153,896	223	\$ 191,716	24.575%
1307	KRUPP	109	\$ 28,732	86	\$ 56,803	97.699%
1308	MATTAWA	844	\$ 5,795,747	875	\$ 6,121,503	5.621%
1309	MOSES LAKE	4,798	\$ 161,453,080	4,877	\$ 171,598,354	6.284%
1310	QUINCY	2,192	\$ 101,558,376	2,248	\$ 148,554,657	46.275%
1311	ROYAL CITY	850	\$ 5,919,326	861	\$ 6,803,829	14.943%
1312	SOAP LAKE	744	\$ 1,754,015	766	\$ 2,220,804	26.613%
1313	WARDEN	896	\$ 4,400,059	942	\$ 5,917,692	34.491%
1315	WILSON CREEK	211	\$ 161,400	255	\$ 261,406	61.962%
1399	GRANT COUNTY TOTAL	18,210	\$ 420,613,541	18,749	\$ 503,568,742	19.722%
1400	UNIC. GRAYS HARBOR COUNTY	2,738	\$ 43,529,829	2,825	\$ 50,071,111	15.027%
1401	ABERDEEN	3,665	\$ 97,109,244	3,550	\$ 99,584,086	2.549%
1402	COSMOPOLIS	702	\$ 3,479,689	690	\$ 4,749,852	36.502%
1403	ELMA	1,682	\$ 13,888,892	1,618	\$ 17,790,501	28.092%
1404	HOQUIAM	1,921	\$ 17,106,558	1,896	\$ 18,978,944	10.945%
1405	MCCLEARY	982	\$ 2,890,331	1,012	\$ 3,117,063	7.844%
1406	MONTESANO	1,738	\$ 11,823,476	1,732	\$ 13,984,470	18.277%
1407	OAKVILLE	596	\$ 1,380,219	605	\$ 1,620,576	17.414%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
1408	WESTPORT	1,166	\$ 11,381,810	1,178	\$ 9,951,475	-12.567%
1409	OCEAN SHORES	1,790	\$ 23,189,354	1,792	\$ 24,276,076	4.686%
1499	GRAYS HARBOR COUNTY TOTAL	16,980	\$ 225,779,402	16,898	\$ 244,124,154	8.125%
1500	UNIC. ISLAND COUNTY	5,893	\$ 119,524,775	6,003	\$ 138,028,488	15.481%
1501	COUPEVILLE	1,965	\$ 19,360,628	1,854	\$ 13,914,433	-28.130%
1502	LANGLEY	1,634	\$ 9,502,298	1,488	\$ 10,265,763	8.035%
1503	OAK HARBOR	4,309	\$ 94,892,645	4,177	\$ 110,740,816	16.701%
1599	ISLAND COUNTY TOTAL	13,801	\$ 243,280,346	13,522	\$ 272,949,500	12.195%
		0	\$ -	0	\$ -	0.000%
1600	UNIC. JEFFERSON COUNTY	3,804	\$ 49,054,755	3,831	\$ 54,411,565	10.920%
1601	PORT TOWNSEND	3,576	\$ 55,893,976	3,573	\$ 61,424,247	9.894%
1699	JEFFERSON COUNTY TOTAL	7,380	\$ 104,948,731	7,404	\$ 115,835,812	10.374%
1700	UNIC. KING COUNTY	11,514	\$ 439,129,564	11,982	\$ 567,677,716	29.273%
1701	ALGONA	1,286	\$ 6,964,197	1,312	\$ 9,121,682	30.980%
1702	AUBURN/KING	9,331	\$ 435,255,779	9,236	\$ 447,309,275	2.769%
1703	BEAUX ARTS VILLAGE	518	\$ 1,915,176	423	\$ 1,248,186	-34.827%
1704	BELLEVUE	16,684	\$ 1,770,121,251	16,720	\$ 1,829,493,629	3.354%
1705	BLACK DIAMOND	2,094	\$ 14,340,627	2,043	\$ 14,881,685	3.773%
1706	BOTHELL/KING	6,835	\$ 160,530,694	6,923	\$ 172,548,344	7.486%
1707	CARNATION	2,134	\$ 10,854,422	1,958	\$ 11,486,032	5.819%
1708	CLYDE HILL	1,755	\$ 14,919,473	1,693	\$ 17,792,309	19.256%
1709	DES MOINES	4,550	\$ 80,361,867	4,529	\$ 97,487,817	21.311%
1710	DUVALL	2,985	\$ 21,653,604	3,043	\$ 26,458,634	22.190%
1711	ENUMCLAW	4,164	\$ 71,487,624	4,189	\$ 83,737,428	17.136%
1712	COVINGTON	3,791	\$ 124,880,425	3,862	\$ 133,636,328	7.011%
1713	HUNTS POINT	601	\$ 3,462,602	605	\$ 4,385,992	26.668%
1714	ISSAQUAH	8,850	\$ 341,964,208	8,725	\$ 367,030,986	7.330%
1715	KENT	11,969	\$ 522,244,931	11,928	\$ 557,064,841	6.667%
1716	KIRKLAND	12,438	\$ 581,642,453	12,332	\$ 615,752,364	5.864%
1717	LAKE FOREST PARK	3,291	\$ 25,422,336	3,231	\$ 28,973,849	13.970%
1718	MEDINA	2,330	\$ 23,262,817	2,245	\$ 28,180,369	21.139%
1719	MERCER ISLAND	6,431	\$ 114,431,220	6,454	\$ 113,712,242	-0.628%
1720	MAPLE VALLEY	5,178	\$ 88,381,925	5,066	\$ 93,009,372	5.236%
1721	NORMANDY PARK	2,179	\$ 14,525,873	2,190	\$ 15,724,046	8.249%
1722	NORTH BEND	3,584	\$ 52,954,912	3,540	\$ 62,436,723	17.905%
1723	PACIFIC/KING	1,660	\$ 12,849,236	1,674	\$ 13,385,406	4.173%
1724	REDMOND	11,120	\$ 649,341,412	11,086	\$ 761,113,378	17.213%
1725	RENTON	11,545	\$ 664,254,361	11,369	\$ 706,263,381	6.324%
1726	SEATTLE	36,663	\$ 5,829,963,492	36,358	\$ 6,379,339,072	9.423%
1727	SKYKOMISH	425	\$ 1,543,531	420	\$ 1,668,412	8.091%
1728	SNOQUALMIE	4,106	\$ 49,227,301	4,114	\$ 75,997,012	54.380%
1729	TUKWILA	6,410	\$ 456,064,797	6,444	\$ 489,393,056	7.308%
1730	YARROW POINT	990	\$ 7,916,928	876	\$ 7,339,995	-7.287%
1731	MILTON/KING	961	\$ 1,632,447	968	\$ 2,165,855	32.675%
1732	FEDERAL WAY	9,069	\$ 370,976,184	8,985	\$ 387,563,284	4.471%
1733	SEATAC	4,634	\$ 309,265,221	4,678	\$ 346,752,411	12.121%
1734	BURIEN	6,074	\$ 201,876,850	6,077	\$ 209,299,939	3.677%
1735	WOODINVILLE	7,409	\$ 157,320,083	7,335	\$ 175,208,804	11.371%
1736	NEWCASTLE	3,130	\$ 42,044,381	3,026	\$ 33,063,982	-21.359%
1737	SHORELINE	7,305	\$ 222,520,243	7,191	\$ 242,812,894	9.119%
1738	KENMORE	4,925	\$ 58,781,068	4,826	\$ 63,656,448	8.294%
1739	SAMMAMISH	6,955	\$ 138,029,153	6,934	\$ 164,763,975	19.369%
1799	KING COUNTY TOTAL	247,873	\$ 14,094,314,668	246,590	\$ 15,358,937,153	8.973%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
1800	UNIC. KITSAP COUNTY	9,172	\$ 433,550,582	9,413	\$ 520,548,576	20.066%
1801	BREMERTON	6,461	\$ 227,575,404	6,412	\$ 246,136,848	8.156%
1802	PORT ORCHARD	4,887	\$ 119,678,780	4,819	\$ 132,449,418	10.671%
1803	POULSBO	4,589	\$ 92,918,554	4,544	\$ 105,034,508	13.039%
1804	BAINBRIDGE ISLAND	5,187	\$ 105,364,188	5,181	\$ 119,830,097	13.729%
1899	KITSAP COUNTY TOTAL	30,296	\$ 979,087,508	30,369	\$ 1,123,999,447	14.801%
1900	UNIC. KITTITAS COUNTY	2,562	\$ 67,540,122	2,776	\$ 84,241,277	24.728%
1901	CLE ELUM	2,017	\$ 20,509,107	1,935	\$ 23,186,245	13.053%
1902	ELLENSBURG	4,335	\$ 121,569,562	4,216	\$ 114,179,832	-6.079%
1903	KITTITAS CITY	620	\$ 2,054,070	613	\$ 2,325,512	13.215%
1904	ROSLYN	708	\$ 2,598,554	753	\$ 3,211,792	23.599%
1905	SOUTH CLE ELUM	411	\$ 389,374	437	\$ 475,980	22.242%
1999	KITTITAS COUNTY TOTAL	10,653	\$ 214,660,789	10,730	\$ 227,620,638	6.037%
2000	UNIC. KLICKITAT COUNTY	2,391	\$ 31,324,473	2,529	\$ 36,770,419	17.386%
2001	BINGEN	710	\$ 4,809,883	786	\$ 8,078,606	67.958%
2002	GOLDENDALE	1,650	\$ 10,200,566	1,593	\$ 12,122,953	18.846%
2003	WHITE SALMON	1,474	\$ 8,078,577	1,498	\$ 9,916,681	22.753%
2099	KLICKITAT COUNTY TOTAL	6,225	\$ 54,413,499	6,406	\$ 66,888,659	22.927%
2100	UNIC. LEWIS COUNTY	3,886	\$ 79,645,869	3,978	\$ 95,897,393	20.405%
2101	CENTRALIA	3,994	\$ 75,158,437	3,917	\$ 77,475,275	3.083%
2102	CHEHALIS	3,719	\$ 115,841,764	3,698	\$ 134,799,264	16.365%
2103	MORTON	920	\$ 7,404,755	950	\$ 7,434,962	0.408%
2104	MOSSYROCK	636	\$ 1,558,120	635	\$ 1,528,908	-1.875%
2105	NAPAVINE	806	\$ 7,955,220	839	\$ 9,098,765	14.375%
2106	PE ELL	347	\$ 765,698	389	\$ 781,005	1.999%
2107	TOLEDO	925	\$ 2,513,111	867	\$ 2,588,886	3.015%
2108	VADER	389	\$ 518,588	409	\$ 601,121	15.915%
2109	WINLOCK	1,066	\$ 3,826,450	993	\$ 4,421,951	15.563%
2199	LEWIS COUNTY TOTAL	16,688	\$ 295,188,012	16,675	\$ 334,627,530	13.361%
2200	UNIC. LINCOLN COUNTY	1,226	\$ 8,564,355	1,303	\$ 13,994,102	63.399%
2201	ALMIRA	351	\$ 374,260	384	\$ 520,787	39.151%
2202	CRESTON	311	\$ 257,240	311	\$ 302,902	17.751%
2203	DAVENPORT	1,185	\$ 5,796,128	1,185	\$ 6,009,955	3.689%
2204	HARRINGTON	393	\$ 606,286	422	\$ 535,183	-11.728%
2205	ODESSA	723	\$ 2,214,340	694	\$ 2,582,160	16.611%
2206	REARDAN	522	\$ 979,806	493	\$ 1,087,383	10.979%
2207	SPRAGUE	357	\$ 605,055	377	\$ 755,043	24.789%
2208	WILBUR	669	\$ 2,000,070	691	\$ 1,851,282	-7.439%
2299	LINCOLN COUNTY TOTAL	5,737	\$ 21,397,540	5,860	\$ 27,638,797	29.168%
2300	UNIC. MASON COUNTY	4,896	\$ 89,182,072	5,061	\$ 99,286,686	11.330%
2301	SHELTON	3,427	\$ 52,719,561	3,417	\$ 56,544,741	7.256%
2399	MASON COUNTY TOTAL	8,323	\$ 141,901,633	8,478	\$ 155,831,427	9.817%
2400	UNIC. OKANOGAN COUNTY	2,255	\$ 29,438,342	2,377	\$ 31,064,491	5.524%
2401	BREWSTER	1,106	\$ 9,897,506	1,076	\$ 11,041,178	11.555%
2402	CONCONULLY	206	\$ 201,196	231	\$ 305,175	51.680%
2403	COULEE DAM	484	\$ 1,263,401	484	\$ 1,792,559	41.884%
2404	ELMER CITY	242	\$ 139,919	240	\$ 158,114	13.004%
2405	NESPELEM	388	\$ 404,118	366	\$ 414,103	2.471%
2406	OKANOGAN CITY	1,226	\$ 8,488,401	1,230	\$ 10,856,899	27.903%
2407	OMAK	1,975	\$ 42,565,744	1,970	\$ 46,078,360	8.252%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
2408	OROVILLE	1,273	\$ 5,290,350	1,294	\$ 6,103,707	15.374%
2409	PATEROS	551	\$ 1,605,962	509	\$ 2,548,001	58.659%
2410	RIVERSIDE	351	\$ 534,362	379	\$ 686,395	28.451%
2411	TONASKET	1,172	\$ 6,378,543	1,152	\$ 6,560,115	2.847%
2412	TWISP	904	\$ 4,556,277	932	\$ 5,131,513	12.625%
2413	WINTHROP	1,010	\$ 6,945,471	1,023	\$ 7,398,370	6.521%
2499	OKANOGAN COUNTY TOTAL	13,143	\$ 117,709,592	13,263	\$ 130,138,980	10.559%
2500	UNIC. PACIFIC COUNTY	2,432	\$ 24,788,306	2,456	\$ 26,730,893	7.837%
2501	ILWACO	821	\$ 3,232,083	792	\$ 4,029,822	24.682%
2502	LONG BEACH	1,216	\$ 10,678,222	1,263	\$ 12,566,117	17.680%
2503	RAYMOND	1,381	\$ 7,859,070	1,361	\$ 8,731,692	11.103%
2504	SOUTH BEND	841	\$ 4,061,935	799	\$ 4,316,669	6.271%
2599	PACIFIC COUNTY TOTAL	6,691	\$ 50,619,616	6,671	\$ 56,375,193	11.370%
2600	UNIC. PEND OREILLE COUNTY	1,461	\$ 15,155,893	1,500	\$ 17,069,617	12.627%
2601	CUSICK	398	\$ 428,996	349	\$ 488,290	13.822%
2602	IONE	511	\$ 1,064,691	478	\$ 1,207,277	13.392%
2603	METALINE	214	\$ 251,555	228	\$ 361,306	43.629%
2604	METALINE FALLS	424	\$ 697,043	431	\$ 701,460	0.634%
2605	NEWPORT	1,534	\$ 9,573,333	1,460	\$ 9,448,356	-1.305%
2699	PEND OREILLE COUNTY TOTAL	4,542	\$ 27,171,511	4,446	\$ 29,276,306	7.746%
2700	UNIC. PIERCE COUNTY	12,454	\$ 656,245,199	12,757	\$ 786,518,122	19.851%
2701	BONNEY LAKE	4,765	\$ 112,399,232	4,721	\$ 132,961,155	18.294%
2702	BUCKLEY	2,506	\$ 19,941,699	2,447	\$ 26,783,520	34.309%
2703	CARBONADO	397	\$ 594,316	427	\$ 850,270	43.067%
2704	DUPONT	2,652	\$ 19,747,722	2,677	\$ 23,513,546	19.070%
2705	EATONVILLE	1,763	\$ 9,025,644	1,731	\$ 9,729,498	7.798%
2706	FIFE	3,970	\$ 219,308,021	3,970	\$ 224,549,795	2.390%
2707	FIRCREST	2,004	\$ 9,980,128	1,960	\$ 11,262,381	12.848%
2708	GIG HARBOR	6,516	\$ 179,342,870	6,520	\$ 179,325,469	-0.010%
2709	MILTON/PIERCE	1,969	\$ 20,861,644	1,982	\$ 25,256,983	21.069%
2710	ORTING	2,407	\$ 17,084,924	2,395	\$ 21,141,425	23.743%
2711	PUYALLUP	9,605	\$ 546,935,892	9,444	\$ 597,766,419	9.294%
2712	ROY	1,323	\$ 4,136,742	1,228	\$ 4,527,527	9.447%
2713	RUSTON	783	\$ 3,931,031	816	\$ 5,785,167	47.167%
2714	SOUTH PRAIRIE	527	\$ 1,188,895	561	\$ 1,401,442	17.878%
2715	STEILACOOM	2,060	\$ 8,490,570	2,055	\$ 9,641,598	13.557%
2716	SUMNER	4,681	\$ 157,802,436	4,815	\$ 149,811,456	-5.064%
2717	TACOMA	16,177	\$ 1,242,722,966	16,262	\$ 1,359,231,276	9.375%
2718	WILKESON	383	\$ 514,855	420	\$ 3,111,463	504.338%
2719	UNIVERSITY PLACE	4,787	\$ 66,282,984	4,753	\$ 74,856,395	12.935%
2720	EDGEWOOD	2,806	\$ 25,139,415	2,838	\$ 31,421,668	24.990%
2721	LAKEWOOD	7,477	\$ 272,783,615	7,435	\$ 283,851,905	4.058%
2723	PACIFIC/PIERCE	682	\$ 9,325,596	693	\$ 10,870,172	16.563%
2724	AUBURN/PIERCE	1,856	\$ 15,920,101	1,898	\$ 21,518,390	35.165%
2799	PIERCE COUNTY TOTAL	94,550	\$ 3,619,706,497	94,805	\$ 3,995,687,042	10.387%
2800	UNIC. SAN JUAN COUNTY	3,618	\$ 71,309,078	3,621	\$ 75,111,672	5.333%
2801	FRIDAY HARBOR	2,232	\$ 24,236,533	2,141	\$ 25,137,018	3.715%
2899	SAN JUAN COUNTY TOTAL	5,850	\$ 95,545,611	5,762	\$ 100,248,690	4.922%
2900	UNIC. SKAGIT COUNTY	4,281	\$ 76,026,695	4,534	\$ 99,129,500	30.388%
2901	ANACORTES	4,822	\$ 100,701,094	4,836	\$ 125,696,718	24.822%
2902	BURLINGTON	4,100	\$ 215,758,135	4,240	\$ 229,697,599	6.461%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
2903	CONCRETE	894	\$ 2,673,036	859	\$ 3,159,043	18.182%
2904	HAMILTON	242	\$ 1,059,834	283	\$ 1,514,072	42.859%
2905	LA CONNER	1,368	\$ 12,101,014	1,372	\$ 10,777,222	-10.940%
2906	LYMAN	303	\$ 718,590	312	\$ 623,195	-13.275%
2907	MOUNT VERNON	5,953	\$ 178,081,804	5,982	\$ 201,535,566	13.170%
2908	SEDRO WOOLLEY	3,100	\$ 37,352,080	3,058	\$ 45,081,201	20.693%
2999	SKAGIT COUNTY TOTAL	25,063	\$ 624,472,282	25,476	\$ 717,214,116	14.851%
3000	UNIC. SKAMANIA COUNTY	1,616	\$ 8,994,864	1,747	\$ 12,737,671	41.610%
3001	NORTH BONNEVILLE	554	\$ 1,077,256	570	\$ 2,727,454	153.185%
3002	STEVENSON	1,185	\$ 8,965,495	1,137	\$ 11,403,265	27.191%
3099	SKAMANIA COUNTY TOTAL	3,355	\$ 19,037,615	3,454	\$ 26,868,390	41.133%
3100	UNIC. SNOHOMISH COUNTY	10,861	\$ 691,922,049	11,369	\$ 786,584,536	13.681%
3101	ARLINGTON	5,504	\$ 111,179,968	5,435	\$ 127,442,368	14.627%
3102	BRIER	1,823	\$ 7,072,277	1,761	\$ 8,561,136	21.052%
3103	DARRINGTON	709	\$ 2,988,569	726	\$ 3,355,380	12.274%
3104	EDMONDS	8,307	\$ 192,537,798	8,185	\$ 218,085,880	13.269%
3105	EVERETT	12,603	\$ 662,001,640	12,563	\$ 698,987,779	5.587%
3106	GOLD BAR	1,002	\$ 4,189,577	992	\$ 4,608,318	9.995%
3107	GRANITE FALLS	1,784	\$ 12,166,502	1,785	\$ 17,020,932	39.900%
3108	INDEX	276	\$ 318,922	295	\$ 378,282	18.613%
3109	LAKE STEVENS	5,161	\$ 82,962,291	5,081	\$ 90,806,607	9.455%
3110	LYNNWOOD	9,227	\$ 550,866,641	9,203	\$ 596,663,322	8.314%
3111	MARYSVILLE	7,213	\$ 255,672,715	7,222	\$ 269,083,679	5.245%
3112	MONROE	5,349	\$ 131,859,155	5,348	\$ 136,551,418	3.559%
3113	MOUNTLAKE TERRACE	4,208	\$ 55,601,892	4,151	\$ 71,678,567	28.914%
3114	MUKILTEO	5,414	\$ 68,163,719	5,317	\$ 69,491,142	1.947%
3115	SNOHOMISH CITY	5,351	\$ 104,968,090	5,067	\$ 108,993,616	3.835%
3116	STANWOOD	3,457	\$ 36,009,431	3,363	\$ 39,492,926	9.674%
3117	SULTAN	1,709	\$ 9,621,068	1,736	\$ 10,607,094	10.249%
3118	WOODWAY	951	\$ 3,535,743	959	\$ 6,107,959	72.749%
3119	MILL CREEK	4,647	\$ 70,545,578	4,566	\$ 77,532,869	9.905%
3120	BOTHELL/SNOHOMISH	5,559	\$ 123,784,574	5,601	\$ 158,058,765	27.689%
3199	SNOHOMISH COUNTY TOTAL	101,115	\$ 3,177,968,199	100,725	\$ 3,500,092,575	10.136%
3200	UNIC. SPOKANE COUNTY	7,385	\$ 248,977,456	7,739	\$ 284,690,577	14.344%
3201	AIRWAY HEIGHTS	2,115	\$ 49,775,684	2,237	\$ 56,411,352	13.331%
3202	CHENEY	2,801	\$ 38,048,548	2,782	\$ 37,558,834	-1.287%
3203	DEER PARK	1,996	\$ 20,199,231	2,001	\$ 23,863,391	18.140%
3204	FAIRFIELD	463	\$ 986,494	459	\$ 1,122,021	13.738%
3205	LATAH	220	\$ 128,900	227	\$ 184,738	43.319%
3206	MEDICAL LAKE	1,576	\$ 7,112,465	1,581	\$ 7,745,630	8.902%
3207	MILLWOOD	667	\$ 12,156,767	707	\$ 12,892,252	6.050%
3208	ROCKFORD	488	\$ 1,350,234	469	\$ 1,481,540	9.725%
3209	SPANGLE	548	\$ 1,311,529	559	\$ 1,552,774	18.394%
3210	SPOKANE CITY	13,431	\$ 1,106,834,581	13,156	\$ 1,202,834,607	8.673%
3211	WAVERLY	138	\$ 54,759	165	\$ 57,790	5.535%
3212	LIBERTY LAKE	3,200	\$ 82,005,262	3,269	\$ 90,417,547	10.258%
3213	SPOKANE VALLEY	7,835	\$ 508,744,279	8,001	\$ 567,445,167	11.538%
3299	SPOKANE COUNTY TOTAL	42,863	\$ 2,077,686,189	43,352	\$ 2,288,258,220	10.135%
3300	UNIC. STEVENS COUNTY	2,960	\$ 34,213,854	3,104	\$ 43,413,033	26.887%
3301	CHEWELAH	1,391	\$ 8,279,049	1,383	\$ 8,836,034	6.728%
3302	COLVILLE	2,527	\$ 43,128,423	2,551	\$ 47,044,818	9.081%
3303	KETTLE FALLS	1,022	\$ 3,853,327	1,040	\$ 4,360,578	13.164%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
3304	MARCUS	120	\$ 63,844	129	\$ 63,826	-0.028%
3305	NORTHPORT	538	\$ 660,811	532	\$ 809,569	22.511%
3306	SPRINGDALE	455	\$ 701,513	448	\$ 756,270	7.806%
3399	STEVENS COUNTY TOTAL	9,013	\$ 90,900,821	9,187	\$ 105,284,128	15.823%
3400	UNIC. THURSTON COUNTY	6,371	\$ 176,502,404	6,588	\$ 212,467,438	20.377%
3401	BUCODA	313	\$ 404,304	316	\$ 353,230	-12.633%
3402	LACEY	6,631	\$ 271,620,683	6,866	\$ 306,619,776	12.885%
3403	OLYMPIA	10,093	\$ 494,173,807	9,846	\$ 497,228,537	0.618%
3404	RAINIER	1,174	\$ 3,563,584	1,135	\$ 4,170,644	17.035%
3405	TENINO	1,502	\$ 5,995,209	1,439	\$ 6,402,252	6.789%
3406	TUMWATER	5,051	\$ 155,343,621	5,122	\$ 184,522,587	18.783%
3407	YELM	2,981	\$ 46,374,509	2,961	\$ 50,340,951	8.553%
3499	THURSTON COUNTY TOTAL	34,116	\$ 1,153,978,121	34,273	\$ 1,262,105,415	9.370%
3500	UNIC. WAHIAKUM COUNTY	910	\$ 4,456,203	927	\$ 4,629,389	3.886%
3501	CATHLAMET	887	\$ 2,923,952	838	\$ 3,124,767	6.868%
3599	WAHIAKUM COUNTY TOTAL	1,797	\$ 7,380,155	1,765	\$ 7,754,156	5.068%
3600	UNIC. WALLA WALLA COUNTY	2,772	\$ 40,476,169	2,893	\$ 40,756,934	0.694%
3601	COLLEGE PLACE	2,047	\$ 28,596,174	2,096	\$ 33,992,775	18.872%
3602	PRESCOTT	442	\$ 1,208,777	448	\$ 1,203,685	-0.421%
3603	WAITSBURG	703	\$ 1,632,559	685	\$ 1,810,244	10.884%
3604	WALLA WALLA CITY	5,175	\$ 126,232,365	5,168	\$ 146,242,108	15.852%
3699	WALLA WALLA COUNTY TOTAL	11,139	\$ 198,146,044	11,290	\$ 224,005,746	13.051%
3700	UNIC. WHATCOM COUNTY	6,049	\$ 161,620,723	6,233	\$ 187,218,469	15.838%
3701	BELLINGHAM	10,201	\$ 584,880,226	10,204	\$ 638,803,289	9.220%
3702	BLAINE	3,856	\$ 36,267,068	3,857	\$ 44,997,696	24.073%
3703	EVERSON	1,564	\$ 6,948,031	1,514	\$ 7,276,284	4.724%
3704	FERNDALE	3,732	\$ 50,411,131	3,738	\$ 58,745,132	16.532%
3705	LYNDEN	3,646	\$ 60,680,997	3,659	\$ 64,014,888	5.494%
3706	NOOKSACK	622	\$ 6,215,547	616	\$ 2,913,145	-53.131%
3707	SUMAS	1,819	\$ 6,326,899	1,849	\$ 8,189,551	29.440%
3799	WHATCOM COUNTY TOTAL	31,489	\$ 913,350,622	31,670	\$ 1,012,158,454	10.818%
3800	UNIC. WHITMAN COUNTY	1,473	\$ 17,311,953	1,495	\$ 16,477,351	-4.821%
3801	ALBION	346	\$ 322,432	367	\$ 399,004	23.748%
3802	COLFAX	1,574	\$ 11,412,880	1,598	\$ 11,808,621	3.467%
3803	COLTON	445	\$ 495,265	437	\$ 542,524	9.542%
3804	ENDICOTT	297	\$ 381,479	317	\$ 417,854	9.535%
3805	FARMINGTON	255	\$ 177,062	255	\$ 191,034	7.891%
3806	GARFIELD	415	\$ 516,534	423	\$ 662,479	28.255%
3807	LA CROSSE	356	\$ 980,292	373	\$ 854,146	-12.868%
3808	LAMONT	130	\$ 91,300	119	\$ 64,845	-28.976%
3809	MALDEN	131	\$ 74,489	144	\$ 89,027	19.517%
3810	OAKESDALE	415	\$ 565,797	426	\$ 675,874	19.455%
3811	PALOUSE	677	\$ 1,334,971	699	\$ 1,962,115	46.978%
3812	PULLMAN	4,331	\$ 131,326,597	4,285	\$ 129,726,084	-1.219%
3813	ROSALIA	525	\$ 825,411	530	\$ 1,030,344	24.828%
3814	ST. JOHN	546	\$ 849,702	531	\$ 1,867,452	119.777%
3815	TEKOA	448	\$ 1,205,002	469	\$ 1,362,403	13.062%
3816	UNIONTOWN	353	\$ 639,337	348	\$ 679,736	6.319%
3899	WHITMAN COUNTY TOTAL	12,717	\$ 168,510,503	12,816	\$ 168,810,893	0.178%

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES  
1st Quarter, 2018

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2017 COUNT	Q1/2017 TAXABLE	Q1/2018 COUNT	Q1/2018 TAXABLE	
3900	UNIC. YAKIMA COUNTY	4,120	\$ 113,905,687	4,449	\$ 133,846,929	17.507%
3901	GRANDVIEW	1,840	\$ 21,989,799	1,885	\$ 31,542,026	43.439%
3902	GRANGER	800	\$ 5,085,716	808	\$ 3,400,235	-33.141%
3903	HARRAH	429	\$ 616,762	432	\$ 799,928	29.698%
3904	MABTON	625	\$ 2,018,460	635	\$ 2,368,786	17.356%
3905	MOXEE CITY	1,157	\$ 6,321,857	1,192	\$ 7,545,368	19.354%
3906	NACHES	991	\$ 4,020,849	987	\$ 4,129,222	2.695%
3907	SELAH	2,428	\$ 29,293,566	2,376	\$ 31,656,364	8.066%
3908	SUNNYSIDE	2,945	\$ 64,562,757	2,963	\$ 73,777,656	14.273%
3909	TIETON	617	\$ 2,109,629	600	\$ 6,512,659	208.711%
3910	TOPPENISH	1,645	\$ 17,391,761	1,683	\$ 19,010,619	9.308%
3911	UNION GAP	2,053	\$ 120,388,144	2,140	\$ 145,424,046	20.796%
3912	WAPATO	1,330	\$ 9,145,320	1,328	\$ 11,877,366	29.874%
3913	YAKIMA CITY	7,967	\$ 415,280,396	7,932	\$ 453,461,631	9.194%
3914	ZILLAH	1,380	\$ 8,000,331	1,402	\$ 10,726,465	34.075%
3999	YAKIMA COUNTY TOTAL	30,327	\$ 820,131,034	30,812	\$ 936,079,300	14.138%
	Grand Total	952,457	\$ 34,071,121,191	956,519	\$ 37,565,808,919	10.257%

## 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.

Statistics & Reports

### Quarterly Business Review

This system produces totals of gross business income, state and local taxable retail sales, public utility taxes and other taxes reported on the combined excise tax return. For more information on this data visit our [Frequently Asked Questions](#).

Beginning with the Quarter 1, 2012 data, various NAICS codes were changed to ensure the relevance, accuracy, and timeliness of the classifications. To see how 2007 NAICS codes correspond to 2012 NAICS codes click [here](#)

Because of the 2012 NAICS changes, Table 1 "Gross Business Income" will not display values or totals for some of the previous quarter data that the current quarter is compared with.

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

[A complete list of NAICS titles can be seen here.](#)

- 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

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$287,723,215	\$163,123,248	\$825,035
Forestry & Logging 113	\$402,097,708	\$311,810,589	\$1,169,235
Fishing & Hunting 114	\$51,600,851	\$16,485,433	\$94,195
Ag & Forestry Support Activities 115	\$127,982,750	\$85,072,853	\$829,972
<b>Total:</b>	<b>\$869,404,524</b>	<b>\$576,492,123</b>	<b>\$2,918,437</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$78,089,989	\$73,202,773	\$405,567
Other Extraction & Support Act. 211, 2121, 2122, 213	\$27,231,983	\$14,751,081	\$79,805
<b>Total:</b>	<b>\$105,321,972</b>	<b>\$87,953,854</b>	<b>\$485,372</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$7,577,454	\$7,227,634	\$84,669
Alternative Power Generation 221114-221117	\$4,007,578	\$3,858,822	\$26,407
Other Electric Power Generation 221112, 221113, 221118	\$10,863,747	\$6,780,624	\$60,566
Electric Power Generation & Trans. 221121, 221122	\$159,059,444	\$147,562,929	\$1,756,908
Natural Gas Distribution 2212	\$109,648,275	\$24,204,276	\$164,646
Water & Sewer 2213	\$454,700,263	\$397,647,631	\$5,751,047
<b>Total:</b>	<b>\$745,856,761</b>	<b>\$587,281,916</b>	<b>\$7,844,243</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$2,489,771,284	\$2,349,588,771	\$11,496,250
Nonresidential Building 2362	\$3,730,095,316	\$3,312,059,825	\$15,840,681
Heavy Construction & Highways 237	\$1,229,585,058	\$1,095,704,106	\$5,697,532
Special Trade Contractors 238	\$6,780,429,960	\$6,064,633,261	\$30,384,026
Electrical 23821	\$1,346,731,103	\$1,158,044,869	\$5,797,929
Plumbing & Heating 23822	\$1,296,743,659	\$1,198,381,172	\$5,851,951
Painting 23832	\$217,410,620	\$204,828,634	\$987,937
Masonry/drywall 23814, 23831	\$430,113,856	\$401,119,710	\$1,927,207
Roofing 23816	\$284,875,342	\$264,791,269	\$1,265,283
Other Contractors 238 Not Listed Above	\$3,204,555,380	\$2,837,467,607	\$14,553,719
<b>Total:</b>	<b>\$14,229,881,618</b>	<b>\$12,821,985,963</b>	<b>\$63,418,489</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$4,562,384,477	\$1,761,154,363	\$6,695,916
Milling Of Grains 3112	\$244,470,052	\$147,424,041	\$679,974
Fruits & Vegetables 3114	\$1,203,729,604	\$146,983,391	\$661,476
Dairy Products 3115	\$601,713,396	\$83,664,398	\$405,811
Meat Products 3116	\$493,610,529	\$491,242,961	\$735,578
Seafood Products 3117	\$765,613,379	\$111,108,369	\$547,484
Bakery Products 3118	\$437,074,718	\$223,190,868	\$1,077,985
Other Food Items 3111, 3113, 3119	\$816,172,799	\$557,540,335	\$2,587,608
Beverages 312	\$552,624,536	\$339,785,586	\$1,655,607
Textiles 313,314	\$212,047,371	\$127,657,549	\$615,957
Apparel 315	\$44,285,409	\$28,494,597	\$140,813
Leather & Allied Products 316	\$31,277,073	\$15,519,102	\$77,433
Lumber & Wood Products 321	\$2,298,318,628	\$1,450,520,835	\$5,663,665
Sawmills 3211	\$985,904,019	\$627,168,669	\$2,229,719
Plywood & Trusses 3212	\$358,094,015	\$225,087,911	\$909,840

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Millwork, Windows, Wood Products 3219	\$954,320,594	\$598,264,255	\$2,524,106
Paper Products 322	\$1,717,847,331	\$1,046,388,063	\$4,056,159
Pulp & Paper Mills 3221	\$1,287,528,427	\$749,544,816	\$2,666,635
Other Paper Products 3222	\$430,318,904	\$296,843,247	\$1,389,524
Commercial Printing 323	\$209,233,699	\$163,833,704	\$810,324
Petroleum & Coal Products 324	\$5,381,594,577	\$4,992,028,958	\$24,229,509
Petroleum Refining 32411	\$5,242,564,011	\$4,907,807,187	\$23,815,973
Asphalt/petroleum/coal Products 32412, 32419	\$139,030,566	\$84,221,771	\$413,536
Chemicals 325	\$1,944,900,895	\$1,086,795,342	\$5,082,123
Chemicals, Pesticides & Fertilizers 3251, 3253	\$711,146,496	\$363,657,207	\$1,797,799
Resins, Synthetic Fibers & Filaments 3252	\$403,516,138	\$223,772,108	\$834,685
Pharmaceuticals 3254	\$477,518,417	\$280,462,534	\$1,376,512
Paint, Coating & Adhesives 3255	\$28,735,013	\$19,101,293	\$92,392
Soap, Cleaning Compound & Toiletries 3256	\$190,768,117	\$99,556,578	\$482,587
Other Chemical Products 3259	\$133,216,714	\$100,245,622	\$498,148
Plastics & Rubber Products 326	\$823,295,259	\$511,975,377	\$2,395,052
Nonmetallic Minerals 327	\$780,654,871	\$570,223,712	\$2,715,433
Primary Metals 331	\$789,472,602	\$487,608,501	\$2,130,135
Iron & Steel Mills 3311, 3312	\$345,960,848	\$210,251,186	\$978,098
Aluminum Smelting 3313	\$218,290,111	\$135,126,094	\$469,621
Other Nonferrous Metals 3314	\$35,881,367	\$34,900,981	\$168,776
Foundries 3315	\$189,340,276	\$107,330,240	\$513,640
Fabricated Metal Products 332	\$1,670,226,282	\$1,135,315,197	\$5,121,110
Machinery 333	\$1,594,637,667	\$901,954,969	\$4,313,838
Farm & Construction Implements 3331	\$148,397,921	\$84,013,660	\$406,273
Industrial Machinery 3332	\$353,515,372	\$160,720,895	\$790,724
Commercial & Other Equipment 3333-3336 & 3339	\$1,092,724,374	\$657,220,414	\$3,116,841
Computers & Electronics 334	\$2,648,089,297	\$1,383,605,373	\$6,619,372
Computer Hardware 3341	\$101,312,767	\$25,506,174	\$145,946
Telephone & Communications Equipment 3342	\$134,949,235	\$62,625,008	\$307,600
Audio & Video Equipment 3343	\$46,749,053	\$11,044,535	\$56,204
Semiconductors 3344	\$827,477,442	\$403,946,692	\$1,699,010
Instruments 3345	\$1,509,985,761	\$863,052,213	\$4,291,085
Software, Other Magnetic & Optical Media 3346	\$27,615,039	\$17,430,751	\$119,527
Electrical Equipment & Appliances 335	\$654,938,624	\$300,561,091	\$1,472,445
Lighting Equipment 3351	\$148,160,923	\$40,662,741	\$200,704
Household Appliances 3352	\$1,680,696	\$1,509,115	\$8,669
Other Electric Equipment 3353, 3359	\$505,097,005	\$258,389,235	\$1,263,072
Transportation Equipment 336	\$16,735,770,937	\$13,156,377,765	\$40,023,404
Motor Vehicles & Parts 3361, 3362, 3363	\$458,323,113	\$301,633,178	\$1,515,000
Aircraft, Aerospace & Parts 3364	\$15,949,115,974	\$12,609,958,514	\$37,288,977
Ships & Boats 3366	\$295,171,545	\$218,547,414	\$1,092,007
Railroad, Other Transportation Equip. 3365, 3369	\$33,160,305	\$26,238,659	\$127,420
Furniture & Related Products 337	\$383,797,051	\$270,041,687	\$1,294,262
Other Manufacturing 339	\$1,260,349,088	\$731,180,287	\$3,462,115
Other Medical Equip & Supplies 339112, 339115	\$158,886,230	\$89,766,447	\$453,781
Dental Laboratories 339116	\$43,294,058	\$38,185,598	\$226,968
Sporting And Athletic Goods 33992	\$216,779,265	\$49,131,560	\$241,807
All Other Miscellaneous Mfg 3399 Not Listed Above	\$841,389,535	\$554,096,682	\$2,539,559
<b>Total:</b>	<b>\$44,295,745,674</b>	<b>\$30,461,022,058</b>	<b>\$118,574,672</b>

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$19,998,013,528	\$15,342,374,693	\$76,959,117
Motor Vehicles & Parts 4231	\$3,550,054,495	\$3,202,446,679	\$15,897,871
Furniture & Home Furnishings 4232	\$437,152,231	\$297,521,460	\$1,469,476
Lumber & Construction Materials 4233	\$2,137,099,490	\$1,517,653,024	\$7,136,038
Professional & Commercial Equipment 4234	\$3,371,656,145	\$2,707,010,735	\$14,244,842
Metal & Mineral (except Petroleum) 4235	\$894,098,731	\$649,182,275	\$3,081,795
Electrical Equipment 4236	\$2,735,118,403	\$2,149,814,232	\$11,829,864
Hardware, Plumbing, Heating Equipment 4237	\$1,081,005,735	\$888,302,199	\$4,339,641
Machinery & Equipment 4238	\$3,600,991,528	\$2,910,802,845	\$13,610,806
Sporting & Recreational Goods & Supplies 423910	\$333,904,639	\$191,703,582	\$939,221
Toy & Hobby Goods & Supplies 423920	\$872,270,004	\$45,131,784	\$238,127
Other Misc Durable Goods 423930, 423940, 423990	\$984,662,127	\$782,805,878	\$4,171,436
Nondurable Goods: 424	\$20,238,773,726	\$14,203,214,393	\$61,316,609
Paper & Paper Products 4241	\$640,120,564	\$511,655,431	\$2,390,172
Drugs & Sundries 4242	\$2,325,328,264	\$2,189,070,112	\$5,538,953
Apparel 4243	\$1,091,360,522	\$311,301,637	\$1,532,622
Food Products 4244	\$8,436,083,794	\$5,285,919,800	\$22,940,462
Farm Products 4245	\$420,584,132	\$210,740,928	\$1,037,585
Chemicals & Plastics 4246	\$786,870,323	\$625,855,447	\$3,010,474
Petroleum Products 4247	\$2,677,875,174	\$2,329,479,903	\$11,647,019
Beer & Ale 424810	\$284,553,855	\$273,287,903	\$1,324,173
Wine & Distilled Alcoholic Beverages 424820	\$928,508,548	\$667,295,495	\$3,271,378
Farm Supplies 42491	\$955,036,608	\$570,486,811	\$2,830,373
Tobacco & Tobacco Products 42494	\$278,082,181	\$258,926,812	\$1,253,362
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,414,369,761	\$969,194,114	\$4,540,036
Electronic Markets, Agents, Brokers 425	\$247,319,656	\$138,868,658	\$1,180,577
<b>Total:</b>	<b>\$40,484,106,910</b>	<b>\$29,684,457,744</b>	<b>\$139,456,303</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$6,900,619,824	\$6,137,698,471	\$31,304,228
New & Used Auto Dealers 4411	\$5,327,333,485	\$4,800,456,993	\$24,703,295
Rv, Boat, Motorcycle Dealers 4412	\$642,904,891	\$552,931,349	\$2,806,819
Automotive Parts & Tires 4413	\$930,381,448	\$784,310,129	\$3,794,114
Furniture & Home Furnishings 442	\$849,281,146	\$779,326,418	\$3,795,331
Electronics & Appliances 443	\$1,856,031,705	\$1,563,150,662	\$8,580,560
Household Appliances 443141	\$151,499,782	\$149,244,118	\$719,029
Electronic Stores 443142	\$1,704,531,923	\$1,413,906,544	\$7,861,531
Bldg. Materials, Garden Supplies 444	\$2,470,115,478	\$2,299,902,915	\$11,008,251
Building Materials 4441	\$2,100,613,927	\$1,982,766,678	\$9,462,010
Lawn & Garden Supplies 4442	\$369,501,551	\$317,136,237	\$1,546,241
Food & Beverages (off-premises) 445	\$4,339,659,752	\$4,014,170,514	\$19,223,333
Grocery & Convenience Stores 4451	\$3,801,388,873	\$3,640,090,397	\$17,486,016
Other Food Stores/specialty Foods 4452	\$413,119,747	\$271,726,543	\$1,241,996
Beer, Wine And Liquor Stores 4453	\$125,151,132	\$102,353,574	\$495,321
Drug Stores & Personal Care Stores 446	\$2,666,756,964	\$2,487,192,143	\$12,279,133
Gas Stations (incl. Convenience Stores) 447	\$2,385,732,764	\$1,872,764,357	\$9,176,249
Apparel & Accessories 448	\$1,251,463,629	\$1,029,017,582	\$4,996,693
Clothing Stores 4481	\$1,013,858,930	\$816,529,071	\$3,983,437

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$88,472,060	\$83,692,276	\$395,761
Jewelry & Luggage Stores 4483	\$149,132,639	\$128,796,235	\$617,495
Sporting Goods, Toy/hobby/book/music 451	\$907,563,526	\$666,228,344	\$3,286,985
Sporting Goods 45111	\$514,583,733	\$417,739,586	\$2,058,035
Hobby & Toy Stores 45112	\$185,891,467	\$106,116,681	\$511,800
Sewing Supplies 45113	\$38,169,672	\$35,512,374	\$170,716
Musical Instruments 45114	\$42,813,570	\$37,585,508	\$190,970
Book, Periodical & Music Stores 45121	\$126,105,084	\$69,274,195	\$355,464
Department Stores 4521	\$763,786,559	\$738,186,118	\$3,539,886
General Merchandise Stores 4529	\$5,672,760,966	\$4,647,496,488	\$22,216,266
E-commerce & Mail Order 4541	\$1,172,118,929	\$907,503,978	\$5,010,289
Miscellaneous Retailers 453, 4542, 4543	\$4,368,478,890	\$2,754,539,786	\$14,712,043
<b>Total:</b>	<b>\$35,604,370,132</b>	<b>\$29,897,177,776</b>	<b>\$149,129,247</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$16,977,155	\$14,062,642	\$142,070
Railroads 482	\$30,290,965	\$30,290,965	\$337,906
Water Transportation 483	\$20,861,055	\$13,392,004	\$78,818
Truck Transportation 484	\$174,199,840	\$140,461,564	\$1,274,379
Transit & Ground Passenger Transport 485	\$52,341,148	\$43,113,157	\$572,660
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$21,268,048	\$8,984,884	\$58,369
Support Activities For Transportation 488	\$986,415,195	\$868,894,752	\$4,664,861
Postal Service, Couriers And Messengers 491, 492	\$25,562,382	\$22,646,951	\$221,830
<b>Total:</b>	<b>\$1,331,158,958</b>	<b>\$1,144,550,710</b>	<b>\$7,363,979</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$232,709,640</b>	<b>\$210,838,119</b>	<b>\$1,123,058</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$1,319,915,218	\$837,539,817	\$6,670,253
Newspapers 51111	\$92,013,750	\$91,252,698	\$370,961
Books & Periodicals 51112, 51113	\$113,051,751	\$89,051,025	\$638,245
Software 5112	\$955,752,451	\$504,633,881	\$3,495,171
Other Publishers 51114, 51119	\$159,097,266	\$152,602,213	\$2,165,876
Motion Picture Production 512	\$257,123,153	\$222,253,679	\$2,841,917
Radio & Tv Broadcasting, Cable Tv 515	\$604,488,067	\$532,141,227	\$6,819,016
Telephone & Telecommunications 517	\$3,036,642,828	\$2,970,562,390	\$27,428,989
Isps, Web Search Portals, Data Proc. Svcs. 518	\$646,438,765	\$422,049,601	\$5,349,414
Other Information Services 519	\$475,497,358	\$414,558,702	\$5,039,381
<b>Total:</b>	<b>\$6,340,105,389</b>	<b>\$5,399,105,416</b>	<b>\$54,148,970</b>

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$5,125,961,988	\$4,249,610,835	\$60,231,377
Securities & Other Financial Investment 523, 525	\$2,080,939,961	\$1,493,558,601	\$14,729,232
Insurance Agents & Brokers 524	\$2,101,081,392	\$1,037,199,395	\$8,937,042
Real Estate Agents & Brokers 531	\$1,302,126,747	\$1,237,221,005	\$17,574,083
Rental Of Tangible Personal Property 532	\$1,564,544,418	\$1,271,505,346	\$6,827,589
Lessors Of Nonfinancial Intangibles 533	\$130,066,978	\$124,410,554	\$1,807,706
<b>Total:</b>	<b>\$12,304,721,484</b>	<b>\$9,413,505,736</b>	<b>\$110,107,029</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$14,320,590,240	\$9,481,163,540	\$116,406,011
Legal Services 5411	\$1,213,869,693	\$1,131,788,509	\$16,411,001
Accounting Services 5412	\$895,147,538	\$833,493,494	\$12,224,891
Architectural Services 54131	\$415,031,099	\$360,957,163	\$5,378,582
Engineering Services 54133	\$1,472,058,293	\$1,254,550,142	\$12,809,727
Other Related Services 54132, 54134-54138	\$177,846,217	\$156,903,260	\$2,140,624
Specialized Design Services 5414	\$249,144,650	\$196,960,487	\$1,902,656
Computer System Design Services 5415	\$5,296,786,231	\$2,448,601,262	\$26,881,893
Consulting Services 5416	\$2,541,723,063	\$1,779,265,239	\$22,593,308
Scientific Research & Development Services 5417	\$765,507,436	\$280,825,492	\$2,769,321
Advertising & Public Relations 5418	\$369,148,750	\$291,064,930	\$3,966,740
Other Professional Services 5419	\$924,327,270	\$746,753,562	\$9,327,268
Management Services 55	\$107,565,594	\$90,870,261	\$1,004,737
Administrative & Support Services 561	\$5,729,228,112	\$5,092,318,973	\$54,721,824
Employment Services 5613	\$807,031,630	\$727,488,959	\$9,675,744
Travel Services 5615	\$286,766,086	\$179,954,280	\$1,422,078
Investigation & Security Services 5616	\$329,887,821	\$307,676,299	\$3,469,647
Building Services & Janitorial 5617	\$764,172,140	\$739,309,275	\$6,053,229
Other 5611, 5612, 5614, 5619	\$3,541,370,435	\$3,137,890,160	\$34,101,126
Waste Treatment/collection 562	\$891,472,852	\$827,707,362	\$9,038,814
Schools (public, Private, Technical) 61	\$594,453,734	\$306,737,786	\$4,011,863
Health Services 62	\$12,210,322,622	\$8,893,312,223	\$124,085,689
Ambulatory Health Care Services 621	\$5,833,666,217	\$4,968,589,212	\$70,388,192
Physicians 6211	\$2,322,586,623	\$1,884,035,207	\$27,888,923
Dentists 6212	\$985,292,752	\$974,567,333	\$14,573,184
Other Health Practitioners 6213	\$825,621,193	\$771,662,632	\$10,693,191
Outpatient Care Centers 6214	\$845,060,186	\$636,095,348	\$8,685,523
Medical & Diagnostic Laboratories 6215	\$342,894,232	\$206,096,168	\$3,072,794
Home Health Care 6216	\$337,731,149	\$330,997,411	\$3,098,960
Other Ambulatory Health Care 6219	\$174,480,082	\$165,135,113	\$2,375,617
Hospitals 622	\$5,332,268,723	\$3,118,131,865	\$45,321,867
Nursing & Retirement Homes 623	\$625,585,643	\$559,880,328	\$5,520,385
Social Services & Day Care 624	\$418,802,039	\$246,710,818	\$2,855,245
Arts, Entertainment, & Recreation 71	\$814,676,290	\$686,519,749	\$6,152,140
Performing Arts, Spectator Sports 711	\$242,773,593	\$172,943,332	\$2,245,144
Museums, Historical Sites, Etc. 712	\$17,998,450	\$8,744,623	\$98,810
Amusement, Gambling, Recreation 713	\$553,904,247	\$504,831,794	\$3,808,186

**Quarterly Business Review**

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME AND TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)  
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Accommodations 721	\$814,230,192	\$769,110,345	\$4,168,609
Restaurants, Food Services 7223, 7225	\$3,662,015,953	\$3,596,723,894	\$18,484,139
Drinking Places 7224	\$238,748,474	\$215,890,429	\$1,250,144
Auto Repair & Services 8111	\$766,410,164	\$747,146,608	\$3,636,954
Other Repair Services 8112-8114	\$569,479,723	\$403,688,257	\$2,073,458
Personal Services 812	\$808,947,797	\$769,309,825	\$8,255,210
Personal Care (barber, Beauty, Etc.) 8121	\$314,636,238	\$305,821,084	\$4,055,899
Death Care Services 8122	\$62,305,401	\$60,788,633	\$714,297
Laundry & Dry Cleaning 8123	\$117,846,601	\$115,329,500	\$740,041
Other Personal Services 8129	\$314,159,557	\$287,370,608	\$2,744,973
Religious, Civic & Other Organizations 813, 814	\$228,499,169	\$107,569,655	\$1,349,187
Public Administration, Other 92, 00	\$99,125,790	\$75,660,272	\$1,027,933
<b>Total:</b>	<b>\$41,855,766,706</b>	<b>\$32,063,729,179</b>	<b>\$355,666,712</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$198,399,149,768</b>	<b>\$152,348,100,594</b>	<b>\$1,010,236,511</b>

**Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

GROSS INCOME, TAXABLE INCOME AND TAX DUE

Statewide Amounts By Industry (NAICS)

1st Quarter, 2018

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$5,090,084,646	\$4,125,302,966	\$268,144,723
New & Used Auto Dealers 4411	\$4,026,642,508	\$3,272,499,515	\$212,712,502
Rv, Boat, Motorcycle Dealers 4412	\$527,776,128	\$402,716,462	\$26,176,568
Automotive Parts & Tire 4413	\$535,666,010	\$450,086,989	\$29,255,653
Furniture & Home Furnishings 442	\$636,709,674	\$567,711,557	\$36,901,249
Electronics & Appliances 443	\$1,254,747,544	\$962,068,833	\$62,534,491
Building Materials, Garden Equip & Supplies 444	\$1,665,287,268	\$1,525,438,982	\$99,153,553
Building Materials 4441	\$1,426,341,890	\$1,339,074,747	\$87,039,869
Lawn & Garden Supplies & Equipment 4442	\$238,945,378	\$186,364,235	\$12,113,684
Food & Beverage Stores 445	\$3,798,968,706	\$944,250,085	\$61,376,266
Grocery & Convenience Stores 4451	\$3,570,821,886	\$856,840,106	\$55,694,624
Other Food & Beverage Stores 4452, 4453	\$228,146,820	\$87,409,979	\$5,681,642
Drug/health Stores 446	\$2,136,076,697	\$733,066,906	\$47,649,361
Gas Stations & Convenience Stores W/pumps 447	\$2,012,359,595	\$399,380,663	\$25,959,763
Apparel & Accessories 448	\$1,166,350,335	\$949,962,494	\$61,747,577
Clothing & Shoe Stores 4481, 4482	\$1,030,894,870	\$837,559,247	\$54,441,354
Jewelry & Luggage Stores 4483	\$135,455,465	\$112,403,247	\$7,306,223
Sporting Goods, Toys, Book & Music Stores 451	\$751,469,803	\$575,335,276	\$37,396,809
Sporting Goods, Toys, Hobby/craft Stores 4511	\$631,435,243	\$509,442,134	\$33,113,753
Book/periodical/music Store 4512	\$120,034,560	\$65,893,142	\$4,283,056
General Merchandise Stores 452	\$6,193,601,225	\$2,523,470,914	\$164,025,607
Department Stores 4521	\$756,075,993	\$644,041,786	\$41,862,714
General Merchandise Stores 4529	\$5,437,525,232	\$1,879,429,128	\$122,162,893
E-commerce & Mail Order 4541	\$523,732,368	\$334,364,766	\$21,733,717
Miscellaneous Retailers 453, 4542, 4543	\$3,082,003,888	\$2,136,539,920	\$138,875,209
<b>Total:</b>	<b>\$28,311,391,749</b>	<b>\$15,776,893,362</b>	<b>\$1,025,498,325</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$37,726,161</b>	<b>\$12,640,889</b>	<b>\$821,668</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$27,438,406</b>	<b>\$14,920,845</b>	<b>\$969,854</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$51,009,521</b>	<b>\$24,840,415</b>	<b>\$1,614,636</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$5,353,642,851	\$4,447,997,882	\$289,120,009
Heavy Construction & Highways 237	\$575,177,454	\$449,099,851	\$29,191,489
Special Trade Contractors 238	\$2,817,135,923	\$2,451,880,309	\$159,372,339
<b>Total:</b>	<b>\$8,745,956,228</b>	<b>\$7,348,978,042</b>	<b>\$477,683,837</b>

**Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

GROSS INCOME, TAXABLE INCOME AND TAX DUE

Statewide Amounts By Industry (NAICS)

1st Quarter, 2018

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,466,489,919</b>	<b>\$703,395,478</b>	<b>\$45,720,754</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$3,711,415,790	\$2,132,587,886	\$138,618,247
Nondurable Goods 424	\$1,261,336,080	\$506,391,633	\$32,915,477
Electronic Markets, Agents & Brokers 425	\$20,656,686	\$6,738,836	\$438,022
<b>Total:</b>	<b>\$4,993,408,556</b>	<b>\$2,645,718,355</b>	<b>\$171,971,746</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$186,050,971</b>	<b>\$144,038,624</b>	<b>\$9,362,515</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$2,277,314,465</b>	<b>\$1,688,445,844</b>	<b>\$109,748,994</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$409,282,993</b>	<b>\$299,284,581</b>	<b>\$19,453,500</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$996,840,424</b>	<b>\$857,217,567</b>	<b>\$55,719,153</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$3,443,713,675</b>	<b>\$932,765,913</b>	<b>\$60,629,914</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$2,078,972,241</b>	<b>\$1,482,816,266</b>	<b>\$96,383,227</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$410,886,734</b>	<b>\$387,572,786</b>	<b>\$25,192,241</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$725,813,202	\$691,374,514	\$44,939,375
Restaurants, Food Services & Drinking Places 722	\$3,551,727,811	\$3,434,900,098	\$223,268,603
<b>Total:</b>	<b>\$4,277,541,013</b>	<b>\$4,126,274,612</b>	<b>\$268,207,978</b>

**Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

GROSS INCOME, TAXABLE INCOME AND TAX DUE

Statewide Amounts By Industry (NAICS)

1st Quarter, 2018

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Other Services 81</b>			
Repair & Maintenance 811	\$976,961,612	\$798,710,003	\$51,916,213
Personal Service 812	\$290,845,740	\$268,585,669	\$17,458,102
Religious, Civic & Other Organization 813, 814	\$28,733,241	\$20,984,430	\$1,364,001
<b>Total:</b>	<b>\$1,296,540,593</b>	<b>\$1,088,280,102</b>	<b>\$70,738,316</b>
<b>Public Administration, Other 92,00</b>			
<b>Total:</b>	<b>\$16,684,720</b>	<b>\$16,151,148</b>	<b>\$1,049,828</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$61,027,248,369</b>	<b>\$37,550,234,829</b>	<b>\$2,440,766,486</b>

**Quarterly Business Review**

TABLE 7: PUBLIC UTILITY TAX

GROSS INCOME, TAXABLE INCOME AND TAX DUE

STATEWIDE AMOUNTS BY INDUSTRY (NAICS)

1st Quarter, 2018

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>	<b>5.03%</b>			
Water Supply		\$271,230,994	\$255,430,348	\$12,845,169
Miscellaneous		\$39,845,479	\$29,292,631	\$1,473,021
<b>Total:</b>		<b>\$311,076,473</b>	<b>\$284,722,979</b>	<b>\$14,318,190</b>
<b>Sewer Collection</b>	<b>3.85%</b>			
Sewerage Systems		\$97,594,245	\$35,603,969	\$1,371,466
Miscellaneous		\$85,168,325	\$56,851,758	\$2,189,875
<b>Total:</b>		<b>\$182,762,570</b>	<b>\$92,455,727</b>	<b>\$3,561,341</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$2,442,406,752</b>	<b>\$2,074,999,865</b>	<b>\$80,372,970</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$575,908,038</b>	<b>\$573,834,490</b>	<b>\$22,104,105</b>
<b>Motor Transportation</b>	<b>1.93%</b>			
Local/suburban Transit		\$156,838,848	\$67,779,872	\$1,305,410
Trucking		\$820,898,624	\$249,824,472	\$4,811,299
Railroads		\$13,993,666	\$11,092,379	\$213,640
Miscellaneous		\$177,236,227	\$97,916,655	\$1,885,053
<b>Total:</b>		<b>\$1,168,967,365</b>	<b>\$426,613,378</b>	<b>\$8,215,402</b>
<b>Urban Transportation</b>	<b>0.64%</b>			
Local/suburban Transit		\$69,884,739	\$39,173,142	\$251,469
Trucking		\$70,847,659	\$58,265,163	\$374,049
Miscellaneous		\$111,026,719	\$60,458,186	\$388,052
<b>Total:</b>		<b>\$251,759,117</b>	<b>\$157,896,491</b>	<b>\$1,013,570</b>
<b>Other Public Service</b>	<b>1.93%</b>			
Water Transport		\$106,285,231	\$27,077,479	\$521,512
Miscellaneous		\$206,196,578	\$39,301,015	\$756,814
<b>Total:</b>		<b>\$312,481,809</b>	<b>\$66,378,494</b>	<b>\$1,278,326</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$57,157,217</b>	<b>\$34,843,238</b>	<b>\$477,175</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$5,302,519,341</b>	<b>\$3,711,744,662</b>	<b>\$131,341,079</b>

## APPENDIX A: Frequently Asked Questions

<b><u>1. General Questions</u></b>	<b><u>Page</u></b>
i. What does a "D" in the data mean?.....	2
ii. What are reporting periods? .....	2
iii. Why is the QBR typically published six months after the end of the reporting period?.....	2
iv. Why doesn't the sum of the quarterly data for a given NAICS grouping equal the annual figure?.....	3
v. What is an accrual period?.....	3
vi. What is the difference between QBR tables 1 and 5?.....	3
 <b><u>2. SIC and NAICS codes</u></b>	
vii. What are SIC and NAICS codes?.....	4
viii. What is the difference between a SIC and a NAICS code?.....	4
ix. Can I get SIC code data after 2004?.....	4
x. Can I compare historical SIC data to NAICS data?.....	4
xi. What do I do if I need historical QBR data in the NAICS version?.....	5
 <b><u>3. Unit Counts</u></b>	
xii. What are units?.....	5
xiii. Why do the unit counts differ between quarterly and calendar year data?...	5
xiv. Can I add unit counts for 4 quarters to get the annual unit count?.....	5
 <b><u>4. Gross Business Income</u></b>	
xv. What is gross business income?.....	5
xvi. Can I get gross business income by location?.....	6
 <b><u>5. Business and Occupation (B&amp;O) Tax</u></b>	
xvii. What is the B&O tax?.....	6
xviii. Do cities levy a B&O tax?.....	6
xix. What is the difference between gross and taxable income?.....	6

xx.	Does the B&O tax due amount account for any tax credits?.....	7
xxi.	What are the state B&O tax rates?.....	7
xxii.	Can I get B&O tax data by location?.....	7

**6. Retail Sales and Use Tax**

xxiii.	What is the retail sales tax?.....	7
xxiv.	Are there exemptions to the retail sales and use taxes?.....	7
xxv.	What is the difference between gross and taxable retail sales?.....	7
xxvi.	Do the retail sales and use tax due amounts account for any credits?.....	8
xxvii.	What are the state retail sales tax rates?.....	8

**7. Public Utility Tax**

xxviii.	What is the public utility tax?.....	8
xxix.	What is operating income?.....	8
xxx.	What is the difference between gross and taxable operating income?.....	8
xxxi.	Does the public utility tax due amount account for any credits?.....	8
xxxii.	What are the public utility tax rates?.....	9
xxxiii.	Can I get public utility tax data by location?.....	9

**1. General Questions**

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

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

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

**ii. What are reporting periods?**

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

**iii. Why is the QBR typically published six months after the end of the reporting period?**

There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

#### **v. What is an accrual period?**

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

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

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

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

## **2. SIC and NAICS Codes**

### **vii. What are SIC and NAICS codes?**

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

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

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

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

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

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

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

### **ix. Can I get SIC code data after 2004?**

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

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

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

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

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

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

## **3. Unit Counts**

### **xii. What are units?**

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

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

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

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

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

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

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

## **4. Gross Business Income (GBI)**

### **xv. What is gross business income?**

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

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

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

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

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

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

**xvii. What is the B&O tax?**

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

**xviii. Do cities levy a B&O tax?**

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

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

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

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

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

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

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

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

For more information about the B&O tax visit the Department's web site at

<https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

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

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

**6. Retail Sales and Use Tax:**

**xxiii. What is the retail sales tax?**

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

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

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

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

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

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

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, motor vehicle fuel, 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.**