

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1, 2019**

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

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# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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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>. 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.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	723	\$301,770,013
Forestry & Logging 113	486	\$348,072,722
Fishing & Hunting 114	137	\$48,385,045
Ag & Forestry Support Activities 115	515	\$119,472,017
<b>Total:</b>	<b>1,861</b>	<b>\$817,699,797</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	99	\$78,737,413
Other Extraction & Support Act. 211, 2121, 2122, 213	38	\$42,600,038
<b>Total:</b>	<b>137</b>	<b>\$121,337,451</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	17	\$461,693,452
Alternative Power Generation 221114-221117	11	\$28,600,063
Other Electric Power Generation 221112, 221113, 221118	7	\$234,911,889
Electric Power Generation & Trans. 221121, 221122	58	\$2,423,784,523
Natural Gas Distribution 2212	11	\$361,125,741
Water & Sewer 2213	574	\$972,729,558
<b>Total:</b>	<b>678</b>	<b>\$4,482,845,226</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	14,983	\$2,708,254,816
Nonresidential Building 2362	1,043	\$3,982,752,480
Heavy Construction & Highways 237	1,034	\$1,388,267,447
Special Trade Contractors 238	23,925	\$7,064,682,088
Electrical 23821	2,810	\$1,517,128,488
Plumbing & Heating 23822	2,982	\$1,376,426,390
Painting 23832	2,967	\$224,413,232
Masonry/drywall 23814, 23831	1,493	\$461,606,926
Roofing 23816	1,003	\$297,564,645
Other Contractors 238 Not Listed Above	12,670	\$3,187,542,407
<b>Total:</b>	<b>40,985</b>	<b>\$15,143,956,831</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,046	\$4,613,009,472
Milling Of Grains 3112	24	\$208,385,829
Fruits & Vegetables 3114	76	\$1,237,416,719
Dairy Products 3115	28	\$654,558,479
Meat Products 3116	66	\$495,704,547
Seafood Products 3117	50	\$732,989,660
Bakery Products 3118	529	\$444,622,513
Other Food Items 3111, 3113, 3119	273	\$839,331,725
Beverages 312	1,052	\$558,733,511
Textiles 313,314	303	\$233,977,401
Apparel 315	213	\$53,104,657
Leather & Allied Products 316	50	\$31,030,254
Lumber & Wood Products 321	442	\$2,003,060,650
Sawmills 3211	83	\$877,053,625
Plywood & Trusses 3212	47	\$306,153,009
Millwork, Windows, Wood Products 3219	312	\$819,854,016

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	108	\$1,776,741,891
Pulp & Paper Mills 3221	33	\$1,326,680,585
Other Paper Products 3222	75	\$450,061,306
Commercial Printing 323	768	\$187,871,485
Petroleum & Coal Products 324	36	\$5,386,175,416
Petroleum Refining 32411	15	\$5,197,582,891
Asphalt/petroleum/coal Products 32412, 32419	21	\$188,592,525
Chemicals 325	640	\$1,952,873,481
Chemicals, Pesticides & Fertilizers 3251, 3253	85	\$697,725,237
Resins, Synthetic Fibers & Filaments 3252	32	\$407,700,521
Pharmaceuticals 3254	329	\$531,253,038
Paint, Coating & Adhesives 3255	26	\$27,939,668
Soap, Cleaning Compound & Toiletries 3256	109	\$180,698,655
Other Chemical Products 3259	59	\$107,556,362
Plastics & Rubber Products 326	240	\$792,253,832
Nonmetallic Minerals 327	324	\$684,084,844
Primary Metals 331	125	\$803,053,940
Iron & Steel Mills 3311, 3312	59	\$307,055,758
Aluminum Smelting 3313	18	\$267,649,562
Other Nonferrous Metals 3314	10	\$26,569,562
Foundries 3315	38	\$201,779,058
Fabricated Metal Products 332	1,231	\$1,722,412,848
Machinery 333	675	\$1,558,027,235
Farm & Construction Implements 3331	76	\$162,620,014
Industrial Machinery 3332	133	\$339,898,822
Commercial & Other Equipment 3333-3336 & 3339	466	\$1,055,508,399
Computers & Electronics 334	529	\$2,621,503,138
Computer Hardware 3341	39	\$124,231,132
Telephone & Communications Equipment 3342	67	\$137,256,845
Audio & Video Equipment 3343	24	\$36,907,621
Semiconductors 3344	96	\$802,480,775
Instruments 3345	251	\$1,494,962,605
Software, Other Magnetic & Optical Media 3346	52	\$25,664,160
Electrical Equipment & Appliances 335	156	\$546,568,204
Lighting Equipment 3351	38	\$41,855,726
Household Appliances 3352	12	\$1,961,018
Other Electric Equipment 3353, 3359	106	\$502,751,460
Transportation Equipment 336	462	\$24,715,402,103
Motor Vehicles & Parts 3361, 3362, 3363	127	\$590,844,146
Aircraft, Aerospace & Parts 3364	119	\$23,749,487,784
Ships & Boats 3366	170	\$328,205,854
Railroad, Other Transportation Equip. 3365, 3369	46	\$46,864,319
Furniture & Related Products 337	571	\$384,697,766
Other Manufacturing 339	1,475	\$1,289,160,616
Other Medical Equip & Supplies 339112, 339115	129	\$159,466,286
Dental Laboratories 339116	233	\$44,041,027
Sporting And Athletic Goods 33992	100	\$217,598,510
All Other Miscellaneous Mfg 3399 Not Listed Above	1013	\$868,054,793
<b>Total:</b>	<b>10,446</b>	<b>\$51,913,742,744</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
<b>Wholesale Trade 42</b>		
Durable Goods 423	8,746	\$20,302,761,482
Motor Vehicles & Parts 4231	670	\$3,489,949,706
Furniture & Home Furnishings 4232	482	\$426,894,963
Lumber & Construction Materials 4233	756	\$2,247,583,869
Professional & Commercial Equipment 4234	1,592	\$3,607,580,528
Metal & Mineral (except Petroleum) 4235	316	\$920,807,452
Electrical Equipment 4236	1,107	\$2,689,156,342
Hardware, Plumbing, Heating Equipment 4237	568	\$1,143,304,242
Machinery & Equipment 4238	1,941	\$3,658,552,536
Sporting & Recreational Goods & Supplies 423910	353	\$332,992,084
Toy & Hobby Goods & Supplies 423920	96	\$978,712,682
Other Misc Durable Goods 423930, 423940, 42399C	865	\$807,227,078
Nondurable Goods: 424	6,591	\$20,416,461,997
Paper & Paper Products 4241	273	\$621,811,621
Drugs & Sundries 4242	393	\$2,505,739,096
Apparel 4243	457	\$1,164,982,261
Food Products 4244	1,903	\$8,859,732,229
Farm Products 4245	349	\$431,383,471
Chemicals & Plastics 4246	439	\$889,076,418
Petroleum Products 4247	186	\$2,141,273,411
Beer & Ale 424810	118	\$247,974,733
Wine & Distilled Alcoholic Beverages 424820	516	\$991,171,234
Farm Supplies 42491	265	\$912,723,082
Tobacco & Tobacco Products 42494	76	\$263,247,816
Other Misc Nondurable Goods 4249 Not Listed Above	1,616	\$1,387,346,625
Electronic Markets, Agents, Brokers 425	412	\$266,309,134
<b>Total:</b>	<b>15,749</b>	<b>\$40,985,532,613</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,163	\$6,829,382,992
New & Used Auto Dealers 4411	1,379	\$5,225,413,828
Rv, Boat, Motorcycle Dealers 4412	572	\$652,590,161
Automotive Parts & Tires 4413	1,212	\$951,379,003
Furniture & Home Furnishings 442	1,760	\$900,215,423
Electronics & Appliances 443	2,337	\$1,986,753,846
Household Appliances 443141	200	\$153,280,623
Electronic Stores 443142	2,137	\$1,833,473,223
Bldg. Materials, Garden Supplies 444	2,483	\$2,555,418,648
Building Materials 4441	1,670	\$2,198,249,433
Lawn & Garden Supplies 4442	813	\$357,169,215
Food & Beverages (off-premises) 445	3,489	\$4,492,095,711
Grocery & Convenience Stores 4451	1,915	\$3,945,664,348
Other Food Stores/specialty Foods 4452	902	\$413,726,132
Beer, Wine And Liquor Stores 4453	672	\$132,705,231
Drug Stores & Personal Care Stores 446	2,942	\$2,844,764,475
Gas Stations (incl. Convenience Stores) 447	1,505	\$2,299,965,679
Apparel & Accessories 448	3,688	\$1,246,945,035
Clothing Stores 4481	2,674	\$989,367,104
Shoe Stores 4482	193	\$95,053,445
Jewelry & Luggage Stores 4483	821	\$162,524,486
Sporting Goods, Toy/hobby/book/music 451	2,884	\$977,383,440
Sporting Goods 45111	1,417	\$559,630,019
Hobby & Toy Stores 45112	504	\$196,309,081
Sewing Supplies 45113	219	\$38,297,339
Musical Instruments 45114	201	\$48,654,402
Book, Periodical & Music Stores 45121	543	\$134,492,599

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE



Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	21	\$336,811,923
Warehouse Clubs And Superstores 452311	9	\$6,014,927,774
All Other General Merchandise Stores 452319	212	\$180,926,738
Electronic Shopping And Mail-order Houses 4541	836	\$798,141,210
Miscellaneous Retailers 453, 4542, 4543	13,365	\$4,979,713,505
<b>Total:</b>	<b>38,694</b>	<b>\$36,443,446,399</b>
<b>Transportation 48-492</b>		
Air Transportation 481	44	\$31,997,853
Railroads 482	14	\$44,502,019
Water Transportation 483	50	\$54,009,803
Truck Transportation 484	3,120	\$1,200,618,219
Transit & Ground Passenger Transport 485	471	\$181,958,908
Pipeline Transportation 486	8	\$20,567,842
Scenic & Sightseeing Transportation 487	121	\$26,809,026
Support Activities For Transportation 488	1,183	\$1,379,997,439
Postal Service, Couriers And Messengers 491, 492	537	\$164,580,054
<b>Total:</b>	<b>5,548</b>	<b>\$3,105,041,163</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>188</b>	<b>\$248,188,945</b>
<b>Information 51</b>		
Publishing (except Internet) 511	1076	\$1,452,248,286
Newspapers 51111	87	\$89,407,684
Books & Periodicals 51112, 51113	310	\$112,288,465
Software 5112	597	\$1,079,345,178
Other Publishers 51114, 51119	82	\$171,206,959
Motion Picture Production 512	701	\$277,453,420
Radio & Tv Broadcasting, Cable Tv 515	206	\$822,842,193
Telecommunications 517	678	\$3,013,479,138
Wired Telecommunications Carriers 517311	274	\$922,456,711
Wireless Telecommunications Carriers 517312	126	\$1,283,246,943
Satellite And Other Telecommunications 5174, 5179	278	\$807,775,484
Isps, Web Search Portals, Data Proc. Svcs. 518	672	\$1,045,163,216
Other Information Services 519	414	\$548,144,466
<b>Total:</b>	<b>3,747</b>	<b>\$7,159,330,719</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,556	\$5,600,743,648
Securities & Other Financial Investment 523, 525	2,024	\$2,618,233,890
Insurance Agents & Brokers 524	2,675	\$2,178,248,673
Real Estate Agents & Brokers 531	4,421	\$1,326,502,540
Rental Of Tangible Personal Property 532	1,748	\$1,533,875,819
Lessors Of Nonfinancial Intangibles 533	138	\$157,272,757
<b>Total:</b>	<b>12,562</b>	<b>\$13,414,877,327</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	31,385	\$15,034,141,361
Legal Services 5411	4,676	\$1,300,281,133
Accounting Services 5412	2,851	\$895,269,098
Architectural Services 54131	1,025	\$445,821,531
Engineering Services 54133	1,709	\$1,465,694,121
Other Related Services 54132, 54134-54138	1,016	\$191,059,233
Specialized Design Services 5414	1,944	\$272,096,793
Computer System Design Services 5415	4,997	\$4,882,511,049
Consulting Services 5416	7,420	\$3,133,073,730

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	397	\$869,247,267
Advertising & Public Relations 5418	955	\$406,641,622
Other Professional Services 5419	4,395	\$1,172,445,784
Management Services 55	226	\$114,945,984
Administrative & Support Services 561	14,551	\$5,955,387,062
Employment Services 5613	982	\$900,000,535
Travel Services 5615	399	\$329,942,420
Investigation & Security Services 5616	724	\$368,806,583
Building Services & Janitorial 5617	9,232	\$839,118,607
Other 5611, 5612, 5614, 5615	3,214	\$3,517,518,917
Waste Treatment/collection 562	554	\$927,638,735
Schools (public, Private, Technical) 61	2,798	\$620,905,610
Health Services 62	15,183	\$12,821,910,960
Ambulatory Health Care Services 621	13,047	\$5,913,582,479
Physicians 6211	2,606	\$2,454,145,141
Dentists 6212	3,214	\$987,259,054
Other Health Practitioners 6213	6,196	\$855,191,926
Outpatient Care Centers 6214	503	\$871,799,112
Medical & Diagnostic Laboratories 6215	172	\$332,520,557
Home Health Care 6216	169	\$232,451,379
Other Ambulatory Health Care 6219	187	\$180,215,310
Hospitals 622	140	\$5,800,183,492
Nursing & Retirement Homes 623	561	\$642,110,668
Social Services & Day Care 624	1,435	\$466,034,321
Arts, Entertainment, & Recreation 71	4,299	\$819,829,338
Performing Arts, Spectator Sports 711	1,659	\$222,586,734
Museums, Historical Sites, Etc. 712	78	\$17,687,340
Amusement, Gambling, Recreation 713	2,562	\$579,555,264
Accommodations 721	2,732	\$873,012,007
Restaurants, Food Services 7223, 7225	12,856	\$3,817,181,107
Drinking Places 7224	1,113	\$237,223,124
Auto Repair & Services 8111	5,221	\$780,330,062
Other Repair Services 8112-8114	3,329	\$638,994,100
Personal Services 812	8,760	\$853,962,906
Personal Care (barber, Beauty, Etc.) 8121	6,117	\$333,928,934
Death Care Services 8122	205	\$61,677,092
Laundry & Dry Cleaning 8123	676	\$121,954,687
Other Personal Services 8129	1,762	\$336,402,193
Religious, Civic & Other Organizations 813, 814	859	\$224,497,166
Public Administration, 92	227	\$121,417,412
<b>Total:</b>	<b>104,093</b>	<b>\$43,841,376,934</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>234,688</b>	<b>\$217,677,376,149</b>

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2019

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$38,741,902	\$1,129,751	\$37,612,151	0.00484	\$182,043
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,777,030,558	\$105,468,493	\$1,671,562,065	0.00138	\$2,306,756
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$2,062,757,579	\$528,689,649	\$1,534,067,930	0.00275	\$4,218,687
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$742,608,661	\$109,901,782	\$632,706,879	0.00484	\$3,062,301
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,821,365,003	\$46,470,340	\$1,774,894,663	0.00138	\$2,449,355
6	Processing for Hire/Printing and Publishing	10	\$549,172,152	\$44,646,438	\$504,525,714	0.00484	\$2,441,904
7	Manufacturing	7	\$6,764,699,358	\$215,790,279	\$6,548,909,079	0.00484	\$31,696,720
8	Royalties	80	\$980,646,018	\$101,502,710	\$879,143,308	0.015	\$13,187,150
9	Wholesaling	3	\$58,995,803,253	\$18,627,160,244	\$40,368,643,009	0.00484	\$195,384,232
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,405,508,237	\$141,344,967	\$1,264,163,270	0.00484	\$6,118,550
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,890,861,769	\$2,198,364,517	\$2,692,497,252	0.015	\$40,387,459
12	For Profit Hospitals; Scientific R&D	135	\$443,859,671	\$240,971,360	\$202,888,311	0.015	\$3,043,325
13	Cleanup of Radioactive Waste for US Government	83	\$700,044,521	\$574,074	\$699,470,447	0.00471	\$3,294,506
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$38,416,456,933	\$8,721,808,839	\$29,694,648,094	0.015	\$445,419,721
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$133,688,125	\$48,938,252	\$84,749,873	0.0163	\$1,381,423
16	Retailing of Interstate Transportation Equip	19	\$407,097,628	\$63,848,078	\$343,249,550	0.00484	\$1,661,328
17	Retailing	2	\$62,189,482,625	\$11,609,472,738	\$50,580,009,887	0.00471	\$238,231,847
18	Non-Manufacturing Aerospace Product Development	188	\$99,278,793	\$1,366,275	\$97,912,518	0.009	\$881,213
19	Federal Aviation Administration (FAR) Repair Station	189	\$101,326,965	\$1,675,356	\$99,651,609	0.0029	\$289,388
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	\$21,816,576	\$19,816,576	\$2,000,000	0.00275	\$5,500
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$8,119,679,611	\$6,591,699	\$8,113,087,912	0.0029	\$23,560,407
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$9,346,963,060	\$7,998,771,156	\$1,348,191,904	0.0029	\$3,915,149
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$6,657,593,683	\$3,504,569,903	\$3,153,023,780	0.0029	\$9,156,381
27	Publication of Newspapers	126	\$100,205,002	\$585,749	\$99,619,253	0.0035	\$348,667
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$52,318,763	\$818,359	\$51,500,404	0.00342	\$176,337
30	Extracting Timber, Extracting for Hire Timber	301	\$118,205,249	\$3,318,674	\$114,886,575	0.00342	\$393,372
31	Manufacturing of Timber or Wood Products	302	\$1,105,897,025	\$94,255,485	\$1,011,641,540	0.00342	\$3,463,861
32	Wholesaling of Timber or Wood Products	303	\$2,478,353,485	\$1,341,882,265	\$1,136,471,220	0.00342	\$3,891,277
33	Sale of Standing Timber	304	\$7,131,056	\$0	\$7,131,056	0.00342	\$24,417
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$210,528,593,261</b>	<b>\$55,779,734,008</b>	<b>\$154,748,859,253</b>		<b>\$1,040,573,276</b>
<b>State Sales Tax and Use Tax</b>							
35	Retail Sales	1	\$62,404,639,808	\$23,029,980,471	\$39,374,659,337	0.065	\$2,559,352,857
36	Use Tax	5	\$1,796,691,684	\$0	\$1,796,691,684	0.065	\$116,784,959
37	Motor Vehicle Sales / Leases	120	\$3,377,568,088	\$0	\$3,377,568,088	0.003	\$10,132,704
38	Self-Produced Fuel Use Tax	270	\$31,861,208	\$0	\$31,861,208	0.01926	\$613,647
	<b>Total:</b>		<b>\$67,610,760,788</b>	<b>\$23,029,980,471</b>	<b>\$44,580,780,317</b>		<b>\$2,686,884,167</b>
<b>State Public Utility Tax</b>							
39	Water Distribution	60	\$323,988,495	\$27,253,547	\$296,734,948	0.05029	\$14,922,801
40	Sewer Collection	61	\$184,981,728	\$93,142,198	\$91,839,530	0.03852	\$3,537,659
41	Power	49	\$2,585,028,640	\$451,847,690	\$2,133,180,950	0.03873	\$82,626,631
42	Gas Distribution-Telegraph	26	\$552,893,730	\$2,490,663	\$550,403,067	0.03852	\$21,201,526
43	Motor Transportation-Railroad-Railroad Car	8	\$1,231,223,078	\$782,780,294	\$448,442,784	0.01926	\$8,637,008
44	Log Hauling Over Public Highways	125	\$50,940,433	\$18,276,853	\$32,663,580	0.0137	\$447,360
45	Urban Transportation/Vessels Under 65 ft	12	\$251,320,048	\$81,715,024	\$169,605,024	0.00642	\$1,088,864
46	Other Public Service Business	13	\$343,194,924	\$275,970,938	\$67,223,986	0.01926	\$1,294,734
	<b>Total:</b>		<b>\$5,523,571,076</b>	<b>\$1,733,477,207</b>	<b>\$3,790,093,869</b>		<b>\$133,756,583</b>

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2019

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>Other Taxes</b>						
47	Litter Tax	36	\$19,807,028,549	\$0	\$19,807,028,549	0.00015	\$2,971,054
48	Tobacco Products/Cigars (less than \$0.69)	20	\$7,959,588	\$0	\$7,959,588	0.95	\$7,561,609
49	Cigar Tax (\$0.69 or more)	194	\$585,514	\$0	\$585,514	0.65	\$380,584
50	Little Cigar Tax (acetate integrated filters)	198	\$5,408,901	\$0	\$5,408,901	0.15125	\$818,096
51	Moist Snuff (1.2 oz. or less)	162	\$10,052,219	\$0	\$10,052,219	2.526	\$25,391,905
52	Moist Snuff (more than 1.2 oz.)	163	\$185,407	\$0	\$185,407	2.105	\$390,282
53	Spirits Sales to On-premises Licensees	251	\$39,667,245	\$981,407	\$38,685,838	0.137	\$5,299,960
54	Spirits Sales to Consumers	252	159,701,223	28,046	159,673,177	0.205	\$32,733,001
55	Spirits Liter Sales to On-premises Licensees	253	\$2,338,912	\$0	\$2,338,912	2.4408	\$5,708,816
56	Spirits Liter Sales to Consumers	254	8,354,860	0	8,354,860	3.7708	\$31,504,506
57	Refuse Collection	64	483,101,622	142,550,378	340,551,244	0.036	\$12,259,845
58	Petroleum Tax	57	\$4,026,837,924	\$657,102,218	\$3,369,735,706	0.003	\$10,109,202
59	Hazardous Substance	65	\$5,290,080,084	\$137,561,494	\$5,152,518,590	0.007	\$36,067,630
60	Intermediate Care Facility	79	\$43,630,275	\$0	\$43,630,275	0.06	\$2,617,817
61	Solid Fuel Burning Device Fee	59	\$1,640	\$0	\$1,640	30	\$49,200
62	Syrup Tax	54	\$1,620,911	\$0	\$1,620,911	1	\$1,620,911
63	Tire Fee	73	\$1,094,730	\$0	\$1,094,730	0.9	\$985,257
64	Studded Tire Fee	77	\$19,922	\$0	\$19,922	4.5	\$89,649
65	Local E911 Wireline	793	\$2,749,012	\$0	\$2,749,012	0.95	\$2,611,561
66	Local E911 Wireless Tax	794	\$17,399,484	\$0	\$17,399,484	0.95	\$16,529,510
67	Local E911 VOIP Tax	795	\$3,481,041	\$0	\$3,481,041	0.95	\$3,306,989
68	Local E911 Prepaid Wireless Tax	796	\$2,926,157	\$0	\$2,926,157	0.95	\$2,779,849
	<b>Total:</b>		<b>\$29,914,225,220</b>	<b>\$938,223,543</b>	<b>\$28,976,001,677</b>		<b>\$201,787,233</b>

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
0100	UNINC. ADAMS COUNTY	1,179	\$ 18,567,206	1,654	\$ 20,800,836	12.03%
0101	HATTON	131	\$ 108,652	156	\$ 167,918	54.55%
0102	LIND	444	\$ 822,580	502	\$ 849,494	3.27%
0103	OTHELLO	2,203	\$ 35,108,519	2,564	\$ 41,357,357	17.80%
0104	RITZVILLE	1,217	\$ 9,501,573	1,397	\$ 11,306,425	19.00%
0105	WASHTUCNA	238	\$ 283,093	260	\$ 295,425	4.36%
0199	ADAMS COUNTY TOTAL	5,412	\$ 64,391,623	6,533	\$ 74,777,455	16.13%
0200	UNINC. ASOTIN COUNTY	1,382	\$ 12,372,420	1,942	\$ 14,975,028	21.04%
0201	ASOTIN CITY	637	\$ 2,177,213	836	\$ 2,149,212	-1.29%
0202	CLARKSTON	2,541	\$ 58,856,646	2,936	\$ 63,174,336	7.34%
0299	ASOTIN COUNTY TOTAL	4,560	\$ 73,406,279	5,714	\$ 80,298,576	9.39%
0300	UNINC. BENTON COUNTY	3,071	\$ 66,971,069	3,885	\$ 88,111,520	31.57%
0301	BENTON CITY	1,662	\$ 9,113,277	1,887	\$ 9,335,462	2.44%
0302	KENNEWICK	7,683	\$ 480,711,719	8,798	\$ 490,415,740	2.02%
0303	PROSSER	2,503	\$ 39,086,751	2,954	\$ 36,244,316	-7.27%
0304	RICHLAND	6,859	\$ 297,496,451	7,944	\$ 298,257,711	0.26%
0305	WEST RICHLAND	2,545	\$ 26,952,891	3,202	\$ 32,560,284	20.80%
0399	BENTON COUNTY TOTAL	24,323	\$ 920,332,158	28,670	\$ 954,925,033	3.76%
0400	UNINC. CHELAN COUNTY	3,873	\$ 91,316,660	4,809	\$ 96,000,880	5.13%
0401	CASHMERE	1,572	\$ 10,804,887	1,901	\$ 13,951,697	29.12%
0402	CHELAN CITY	2,271	\$ 32,040,286	2,673	\$ 34,453,494	7.53%
0403	ENTIAT	747	\$ 2,175,499	928	\$ 2,701,325	24.17%
0404	LEAVENWORTH	2,055	\$ 39,222,678	2,431	\$ 38,714,474	-1.30%
0405	WENATCHEE	6,026	\$ 260,760,470	6,976	\$ 257,584,736	-1.22%
0499	CHELAN COUNTY TOTAL	16,544	\$ 436,320,480	19,718	\$ 443,406,606	1.62%
0500	UNINC. CLALLAM COUNTY	3,675	\$ 100,072,611	4,715	\$ 104,931,699	4.86%
0501	FORKS	1,304	\$ 12,248,582	1,543	\$ 13,590,226	10.95%
0502	PORT ANGELES	4,486	\$ 85,594,424	5,201	\$ 83,928,656	-1.95%
0503	SEQUIM	3,561	\$ 83,897,167	4,148	\$ 89,783,651	7.02%
0599	CLALLAM COUNTY TOTAL	13,026	\$ 281,812,784	15,607	\$ 292,234,232	3.70%
0600	UNINC. CLARK COUNTY	8,384	\$ 500,065,923	9,926	\$ 533,479,157	6.68%
0601	BATTLE GROUND	4,357	\$ 79,916,484	5,156	\$ 85,657,377	7.18%
0602	CAMAS	4,698	\$ 88,344,038	5,701	\$ 83,227,697	-5.79%
0603	LA CENTER	1,659	\$ 7,417,332	2,070	\$ 8,209,787	10.68%
0604	RIDGEFIELD	3,207	\$ 52,790,238	3,910	\$ 85,142,462	61.28%
0605	VANCOUVER	13,113	\$ 980,485,331	15,089	\$ 1,031,920,889	5.25%
0606	WASHOUGAL	3,507	\$ 42,316,550	4,221	\$ 44,282,927	4.65%
0607	YACOLT	1,099	\$ 3,333,736	1,379	\$ 3,535,605	6.06%
0699	CLARK COUNTY TOTAL	40,024	\$ 1,754,669,632	47,452	\$ 1,875,455,901	6.88%
0700	UNINC. COLUMBIA COUNTY	525	\$ 8,080,724	735	\$ 7,782,054	-3.70%
0701	DAYTON	1,375	\$ 8,209,961	1,591	\$ 7,535,649	-8.21%
0702	STARBUCK	194	\$ 279,431	239	\$ 313,286	12.12%
0799	COLUMBIA COUNTY TOTAL	2,094	\$ 16,570,116	2,565	\$ 15,630,989	-5.67%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
0800	UNINC. COWLITZ COUNTY	3,259	\$ 61,249,341	4,221	\$ 63,408,749	3.53%
0801	CASTLE ROCK	1,553	\$ 10,458,021	1,843	\$ 12,266,648	17.29%
0802	KALAMA	1,600	\$ 15,769,229	1,989	\$ 12,520,936	-20.60%
0803	KELSO	3,150	\$ 62,318,354	3,787	\$ 66,350,870	6.47%
0804	LONGVIEW	5,437	\$ 227,678,712	6,311	\$ 230,399,089	1.20%
0805	WOODLAND	2,695	\$ 39,747,227	3,376	\$ 42,233,269	6.26%
0899	COWLITZ COUNTY TOTAL	17,694	\$ 417,220,884	21,527	\$ 427,179,561	2.39%
0900	UNINC. DOUGLAS COUNTY	2,520	\$ 102,180,772	3,357	\$ 186,433,791	82.46%
0901	BRIDGEPORT	535	\$ 1,933,328	592	\$ 3,158,879	63.39%
0902	EAST WENATCHEE	3,204	\$ 106,325,254	3,795	\$ 96,591,321	-9.16%
0903	MANSFIELD	307	\$ 527,259	323	\$ 651,632	23.59%
0904	ROCK ISLAND	526	\$ 1,508,963	567	\$ 1,587,371	5.20%
0905	WATERVILLE	598	\$ 1,978,606	823	\$ 1,824,126	-7.81%
0999	DOUGLAS COUNTY TOTAL	7,690	\$ 214,454,182	9,457	\$ 290,247,120	35.34%
1000	UNINC. FERRY COUNTY	1,320	\$ 6,151,210	1,768	\$ 7,545,912	22.67%
1001	REPUBLIC	833	\$ 4,006,771	1,006	\$ 4,128,745	3.04%
1099	FERRY COUNTY TOTAL	2,153	\$ 10,157,981	2,774	\$ 11,674,657	14.93%
1100	UNINC. FRANKLIN COUNTY	2,143	\$ 42,565,968	2,831	\$ 42,139,064	-1.00%
1101	CONNELL	1,061	\$ 6,508,063	1,260	\$ 6,993,926	7.47%
1102	KAHLOTUS	281	\$ 222,111	394	\$ 296,162	33.34%
1103	MESA	545	\$ 2,282,122	541	\$ 1,797,685	-21.23%
1104	PASCO	6,346	\$ 325,401,645	7,386	\$ 316,598,987	-2.71%
1199	FRANKLIN COUNTY TOTAL	10,376	\$ 376,979,909	12,412	\$ 367,825,824	-2.43%
1200	UNINC. GARFIELD COUNTY	328	\$ 3,496,414	451	\$ 3,776,092	8.00%
1201	POMEROY	847	\$ 3,617,014	955	\$ 4,793,402	32.52%
1299	GARFIELD COUNTY TOTAL	1,175	\$ 7,113,428	1,406	\$ 8,569,494	20.47%
1300	UNINC. GRANT COUNTY	2,969	\$ 109,455,282	3,779	\$ 105,007,402	-4.06%
1301	COULEE CITY	542	\$ 1,387,719	638	\$ 1,756,953	26.61%
1302	ELECTRIC CITY	476	\$ 2,479,763	614	\$ 1,280,317	-48.37%
1303	EPHRATA	2,457	\$ 37,219,828	2,949	\$ 39,519,633	6.18%
1304	GEORGE	354	\$ 3,098,804	405	\$ 3,431,102	10.72%
1305	GRAND COULEE	818	\$ 8,200,582	1,022	\$ 7,333,961	-10.57%
1306	HARTLINE	223	\$ 191,716	259	\$ 236,776	23.50%
1307	KRUPP	86	\$ 56,803	124	\$ 48,432	-14.74%
1308	MATTAWA	875	\$ 6,121,503	947	\$ 5,600,769	-8.51%
1309	MOSES LAKE	4,877	\$ 171,598,354	5,706	\$ 171,808,550	0.12%
1310	QUINCY	2,248	\$ 148,554,657	2,591	\$ 362,251,231	143.85%
1311	ROYAL CITY	861	\$ 6,803,829	988	\$ 8,716,599	28.11%
1312	SOAP LAKE	766	\$ 2,220,804	915	\$ 2,850,075	28.34%
1313	WARDEN	942	\$ 5,917,692	1,043	\$ 6,983,344	18.01%
1315	WILSON CREEK	255	\$ 261,406	307	\$ 257,795	-1.38%
1399	GRANT COUNTY TOTAL	18,749	\$ 503,568,742	22,287	\$ 717,082,939	42.40%
1400	UNINC. GRAYS HARBOR COUNTY	2,825	\$ 50,071,111	3,615	\$ 48,650,616	-2.84%
1401	ABERDEEN	3,550	\$ 99,584,086	4,122	\$ 111,795,928	12.26%
1402	COSMOPOLIS	690	\$ 4,749,852	942	\$ 5,566,178	17.19%
1403	ELMA	1,618	\$ 17,790,501	1,976	\$ 20,579,801	15.68%
1404	HOQUIAM	1,896	\$ 18,978,944	2,336	\$ 23,470,422	23.67%
1405	MCCLEARY	1,012	\$ 3,117,063	1,251	\$ 3,964,619	27.19%
1406	MONTESANO	1,732	\$ 13,984,470	2,173	\$ 14,569,846	4.19%
1407	OAKVILLE	605	\$ 1,620,576	713	\$ 1,763,249	8.80%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
1408	WESTPORT	1,178	\$ 9,951,475	1,446	\$ 10,991,849	10.45%
1409	OCEAN SHORES	1,792	\$ 24,276,076	2,377	\$ 28,783,067	18.57%
1499	GRAYS HARBOR COUNTY TOTAL	16,898	\$ 244,124,154	20,951	\$ 270,135,575	10.66%
1500	UNINC. ISLAND COUNTY	6,003	\$ 138,028,488	7,215	\$ 148,052,327	7.26%
1501	COUPEVILLE	1,854	\$ 13,914,433	2,221	\$ 14,682,172	5.52%
1502	LANGLEY	1,488	\$ 10,265,763	1,810	\$ 10,251,888	-0.14%
1503	OAK HARBOR	4,177	\$ 110,740,816	4,972	\$ 103,244,476	-6.77%
1599	ISLAND COUNTY TOTAL	13,522	\$ 272,949,500	16,218	\$ 276,230,863	1.20%
1600	UNINC. JEFFERSON COUNTY	3,831	\$ 54,411,565	4,773	\$ 61,707,076	13.41%
1601	PORT TOWNSEND	3,573	\$ 61,424,247	4,307	\$ 57,467,457	-6.44%
1699	JEFFERSON COUNTY TOTAL	7,404	\$ 115,835,812	9,080	\$ 119,174,533	2.88%
1700	UNINC. KING COUNTY	11,982	\$ 567,677,716	13,832	\$ 557,894,005	-1.72%
1701	ALGONA	1,312	\$ 9,121,682	1,466	\$ 9,215,198	1.03%
1702	AUBURN/KING	9,236	\$ 447,309,275	10,295	\$ 450,314,575	0.67%
1703	BEAUX ARTS VILLAGE	423	\$ 1,248,186	691	\$ 1,961,254	57.13%
1704	BELLEVUE	16,720	\$ 1,829,493,629	18,343	\$ 1,923,130,816	5.12%
1705	BLACK DIAMOND	2,043	\$ 14,881,685	2,708	\$ 20,330,765	36.62%
1706	BOTHELL/KING	6,923	\$ 172,548,344	7,802	\$ 184,159,316	6.73%
1707	CARNATION	1,958	\$ 11,486,032	2,337	\$ 9,187,430	-20.01%
1708	CLYDE HILL	1,693	\$ 17,792,309	2,015	\$ 22,817,386	28.24%
1709	DES MOINES	4,529	\$ 97,487,817	5,357	\$ 104,400,883	7.09%
1710	DUVALL	3,043	\$ 26,458,634	3,629	\$ 26,660,925	0.77%
1711	ENUMCLAW	4,189	\$ 83,737,428	4,955	\$ 86,758,311	3.61%
1712	COVINGTON	3,862	\$ 133,636,328	4,481	\$ 123,567,783	-7.53%
1713	HUNTS POINT	605	\$ 4,385,992	736	\$ 3,340,333	-23.84%
1714	ISSAQUAH	8,725	\$ 367,030,986	9,827	\$ 364,230,031	-0.76%
1715	KENT	11,928	\$ 557,064,841	13,384	\$ 629,944,149	13.08%
1716	KIRKLAND	12,332	\$ 615,752,364	13,688	\$ 676,829,898	9.92%
1717	LAKE FOREST PARK	3,231	\$ 28,973,849	3,926	\$ 30,321,439	4.65%
1718	MEDINA	2,245	\$ 28,180,369	2,682	\$ 28,345,745	0.59%
1719	MERCER ISLAND	6,454	\$ 113,712,242	7,280	\$ 111,523,907	-1.92%
1720	MAPLE VALLEY	5,066	\$ 93,009,372	5,963	\$ 92,572,353	-0.47%
1721	NORMANDY PARK	2,190	\$ 15,724,046	2,738	\$ 16,603,888	5.60%
1722	NORTH BEND	3,540	\$ 62,436,723	4,161	\$ 68,567,168	9.82%
1723	PACIFIC/KING	1,674	\$ 13,385,406	2,062	\$ 14,014,856	4.70%
1724	REDMOND	11,086	\$ 761,113,378	12,406	\$ 802,536,941	5.44%
1725	RENTON	11,369	\$ 706,263,381	12,696	\$ 701,127,450	-0.73%
1726	SEATTLE	36,358	\$ 6,379,339,072	39,028	\$ 6,548,481,812	2.65%
1727	SKYKOMISH	420	\$ 1,668,412	458	\$ 1,734,030	3.93%
1728	SNOQUALMIE	4,114	\$ 75,997,012	4,889	\$ 75,724,546	-0.36%
1729	TUKWILA	6,444	\$ 489,393,056	7,080	\$ 503,022,192	2.79%
1730	YARROW POINT	876	\$ 7,339,995	1,074	\$ 6,021,841	-17.96%
1731	MILTON/KING	968	\$ 2,165,855	1,227	\$ 3,079,682	42.19%
1732	FEDERAL WAY	8,985	\$ 387,563,284	10,099	\$ 388,748,763	0.31%
1733	SEATAC	4,678	\$ 346,752,411	5,472	\$ 466,270,435	34.47%
1734	BURIEN	6,077	\$ 209,299,939	6,992	\$ 198,262,027	-5.27%
1735	WOODINVILLE	7,335	\$ 175,208,804	8,300	\$ 188,147,429	7.39%
1736	NEWCASTLE	3,026	\$ 33,063,982	3,570	\$ 36,508,715	10.42%
1737	SHORELINE	7,191	\$ 242,812,894	8,189	\$ 258,261,871	6.36%
1738	KENMORE	4,826	\$ 63,656,448	5,711	\$ 70,334,176	10.49%
1739	SAMMAMISH	6,934	\$ 164,763,975	7,939	\$ 156,247,043	-5.17%
1799	KING COUNTY TOTAL	246,590	\$ 15,358,937,153	279,488	\$ 15,961,201,367	3.92%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
1800	UNINC. KITSAP COUNTY	9,413	\$ 520,548,576	11,107	\$ 518,939,094	-0.31%
1801	BREMERTON	6,412	\$ 246,136,848	7,464	\$ 245,571,474	-0.23%
1802	PORT ORCHARD	4,819	\$ 132,449,418	5,648	\$ 136,290,517	2.90%
1803	POULSBO	4,544	\$ 105,034,508	5,328	\$ 107,887,625	2.72%
1804	BAINBRIDGE ISLAND	5,181	\$ 119,830,097	6,369	\$ 134,549,498	12.28%
1899	KITSAP COUNTY TOTAL	30,369	\$ 1,123,999,447	35,916	\$ 1,143,238,208	1.71%
1900	UNINC. KITTITAS COUNTY	2,776	\$ 84,241,277	3,765	\$ 99,343,195	17.93%
1901	CLE ELUM	1,935	\$ 23,186,245	2,415	\$ 21,916,925	-5.47%
1902	ELLENSBURG	4,216	\$ 114,179,832	5,008	\$ 128,515,471	12.56%
1903	KITTITAS CITY	613	\$ 2,325,512	758	\$ 2,279,850	-1.96%
1904	ROSLYN	753	\$ 3,211,792	980	\$ 4,888,644	52.21%
1905	SOUTH CLE ELUM	437	\$ 475,980	598	\$ 661,276	38.93%
1999	KITTITAS COUNTY TOTAL	10,730	\$ 227,620,638	13,524	\$ 257,605,361	13.17%
2000	UNINC. KLICKITAT COUNTY	2,529	\$ 36,770,419	3,305	\$ 39,972,221	8.71%
2001	BINGEN	786	\$ 8,078,606	937	\$ 9,580,277	18.59%
2002	GOLDENDALE	1,593	\$ 12,122,953	1,956	\$ 13,827,726	14.06%
2003	WHITE SALMON	1,498	\$ 9,916,681	1,740	\$ 11,044,078	11.37%
2099	KLICKITAT COUNTY TOTAL	6,406	\$ 66,888,659	7,938	\$ 74,424,302	11.27%
2100	UNINC. LEWIS COUNTY	3,978	\$ 95,897,393	5,103	\$ 105,307,896	9.81%
2101	CENTRALIA	3,917	\$ 77,475,275	4,628	\$ 125,582,651	62.09%
2102	CHEHALIS	3,698	\$ 134,799,264	4,240	\$ 131,733,116	-2.28%
2103	MORTON	950	\$ 7,434,962	1,171	\$ 7,970,261	7.20%
2104	MOSSYROCK	635	\$ 1,528,908	765	\$ 1,785,867	16.81%
2105	NAPAVINE	839	\$ 9,098,765	1,066	\$ 9,870,589	8.48%
2106	PE ELL	389	\$ 781,005	489	\$ 1,019,176	30.50%
2107	TOLEDO	867	\$ 2,588,886	1,040	\$ 2,985,986	15.34%
2108	VADER	409	\$ 601,121	512	\$ 700,590	16.55%
2109	WINLOCK	993	\$ 4,421,951	1,199	\$ 5,433,013	22.87%
2199	LEWIS COUNTY TOTAL	16,675	\$ 334,627,530	20,213	\$ 392,389,145	17.26%
2200	UNINC. LINCOLN COUNTY	1,303	\$ 13,994,102	1,721	\$ 11,300,867	-19.25%
2201	ALMIRA	384	\$ 520,787	443	\$ 486,005	-6.68%
2202	CRESTON	311	\$ 302,902	366	\$ 386,113	27.47%
2203	DAVENPORT	1,185	\$ 6,009,955	1,431	\$ 6,728,464	11.96%
2204	HARRINGTON	422	\$ 535,183	496	\$ 570,809	6.66%
2205	ODESSA	694	\$ 2,582,160	839	\$ 2,430,470	-5.88%
2206	REARDAN	493	\$ 1,087,383	605	\$ 2,898,606	166.57%
2207	SPRAGUE	377	\$ 755,043	432	\$ 764,273	1.22%
2208	WILBUR	691	\$ 1,851,282	787	\$ 2,053,324	10.91%
2299	LINCOLN COUNTY TOTAL	5,860	\$ 27,638,797	7,120	\$ 27,618,931	-0.07%
2300	UNINC. MASON COUNTY	5,061	\$ 99,286,686	6,240	\$ 110,318,420	11.11%
2301	SHELTON	3,417	\$ 56,544,741	3,921	\$ 75,924,087	34.27%
2399	MASON COUNTY TOTAL	8,478	\$ 155,831,427	10,161	\$ 186,242,507	19.52%
2400	UNINC. OKANOGAN COUNTY	2,377	\$ 31,064,491	3,117	\$ 32,553,634	4.79%
2401	BREWSTER	1,076	\$ 11,041,178	1,215	\$ 12,333,393	11.70%
2402	CONCONULLY	231	\$ 305,175	350	\$ 319,542	4.71%
2403	COULEE DAM	484	\$ 1,792,559	595	\$ 1,824,601	1.79%
2404	ELMER CITY	240	\$ 158,114	277	\$ 225,231	42.45%
2405	NESPELEM	366	\$ 414,103	464	\$ 437,346	5.61%
2406	OKANOGAN CITY	1,230	\$ 10,856,899	1,491	\$ 10,283,982	-5.28%
2407	OMAK	1,970	\$ 46,078,360	2,321	\$ 47,008,573	2.02%



Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
2408	OROVILLE	1,294	\$ 6,103,707	1,590	\$ 5,957,824	-2.39%
2409	PATEROS	509	\$ 2,548,001	587	\$ 2,165,926	-15.00%
2410	RIVERSIDE	379	\$ 686,395	469	\$ 675,755	-1.55%
2411	TONASKET	1,152	\$ 6,560,115	1,294	\$ 7,842,850	19.55%
2412	TWISP	932	\$ 5,131,513	1,251	\$ 5,975,255	16.44%
2413	WINTHROP	1,023	\$ 7,398,370	1,190	\$ 8,398,297	13.52%
2499	OKANOGAN COUNTY TOTAL	13,263	\$ 130,138,980	16,211	\$ 136,002,209	4.51%
2500	UNINC. PACIFIC COUNTY	2,456	\$ 26,730,893	3,257	\$ 31,792,246	18.93%
2501	ILWACO	792	\$ 4,029,822	946	\$ 5,054,620	25.43%
2502	LONG BEACH	1,263	\$ 12,566,117	1,539	\$ 16,656,436	32.55%
2503	RAYMOND	1,361	\$ 8,731,692	1,686	\$ 9,225,337	5.65%
2504	SOUTH BEND	799	\$ 4,316,669	957	\$ 4,344,367	0.64%
2599	PACIFIC COUNTY TOTAL	6,671	\$ 56,375,193	8,385	\$ 67,073,006	18.98%
2600	UNINC. PEND OREILLE COUNTY	1,500	\$ 17,069,617	2,091	\$ 17,945,807	5.13%
2601	CUSICK	349	\$ 488,290	440	\$ 528,171	8.17%
2602	IONE	478	\$ 1,207,277	568	\$ 1,340,224	11.01%
2603	METALINE	228	\$ 361,306	257	\$ 279,071	-22.76%
2604	METALINE FALLS	431	\$ 701,460	496	\$ 677,127	-3.47%
2605	NEWPORT	1,460	\$ 9,448,356	1,678	\$ 12,657,164	33.96%
2699	PEND OREILLE COUNTY TOTAL	4,446	\$ 29,276,306	5,530	\$ 33,427,564	14.18%
2700	UNINC. PIERCE COUNTY	12,757	\$ 786,518,122	14,734	\$ 875,948,644	11.37%
2701	BONNEY LAKE	4,721	\$ 132,961,155	5,575	\$ 147,388,860	10.85%
2702	BUCKLEY	2,447	\$ 26,783,520	2,916	\$ 31,965,782	19.35%
2703	CARBONADO	427	\$ 850,270	539	\$ 2,554,871	200.48%
2704	DUPONT	2,677	\$ 23,513,546	3,351	\$ 49,897,523	112.21%
2705	EATONVILLE	1,731	\$ 9,729,498	2,069	\$ 10,367,452	6.56%
2706	FIFE	3,970	\$ 224,549,795	4,563	\$ 221,439,417	-1.39%
2707	FIRCREST	1,960	\$ 11,262,381	2,430	\$ 12,810,340	13.75%
2708	GIG HARBOR	6,520	\$ 179,325,469	7,412	\$ 175,684,405	-2.03%
2709	MILTON/PIERCE	1,982	\$ 25,256,983	2,528	\$ 30,004,245	18.80%
2710	ORTING	2,395	\$ 21,141,425	2,873	\$ 22,214,796	5.08%
2711	PUYALLUP	9,444	\$ 597,766,419	10,675	\$ 604,606,643	1.14%
2712	ROY	1,228	\$ 4,527,527	1,428	\$ 4,274,490	-5.59%
2713	RUSTON	816	\$ 5,785,167	1,030	\$ 6,836,919	18.18%
2714	SOUTH PRAIRIE	561	\$ 1,401,442	749	\$ 1,719,060	22.66%
2715	STEILACOOM	2,055	\$ 9,641,598	2,707	\$ 10,906,036	13.11%
2716	SUMNER	4,815	\$ 149,811,456	5,507	\$ 158,892,257	6.06%
2717	TACOMA	16,262	\$ 1,359,231,276	18,078	\$ 1,363,239,930	0.30%
2718	WILKESON	420	\$ 3,111,463	540	\$ 1,191,574	-61.70%
2719	UNIVERSITY PLACE	4,753	\$ 74,856,395	5,601	\$ 81,413,859	8.76%
2720	EDGEWOOD	2,838	\$ 31,421,668	3,528	\$ 35,807,922	13.96%
2721	LAKESWOOD	7,435	\$ 283,851,905	8,544	\$ 321,282,669	13.19%
2723	PACIFIC/PIERCE	693	\$ 10,870,172	810	\$ 17,582,008	61.75%
2724	AUBURN/PIERCE	1,898	\$ 21,518,390	2,354	\$ 21,997,543	2.23%
2799	PIERCE COUNTY TOTAL	94,805	\$ 3,995,687,042	110,541	\$ 4,210,027,245	5.36%
2800	UNINC. SAN JUAN COUNTY	3,621	\$ 75,111,672	4,545	\$ 80,208,803	6.79%
2801	FRIDAY HARBOR	2,141	\$ 25,137,018	2,559	\$ 26,533,401	5.56%
2899	SAN JUAN COUNTY TOTAL	5,762	\$ 100,248,690	7,104	\$ 106,742,204	6.48%
2900	UNINC. SKAGIT COUNTY	4,534	\$ 99,129,500	5,806	\$ 117,981,810	19.02%
2901	ANACORTES	4,836	\$ 125,696,718	5,640	\$ 118,513,406	-5.72%
2902	BURLINGTON	4,240	\$ 229,697,599	4,794	\$ 221,742,498	-3.46%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
2903	CONCRETE	859	\$ 3,159,043	1,060	\$ 3,620,744	14.62%
2904	HAMILTON	283	\$ 1,514,072	377	\$ 2,424,396	60.12%
2905	LA CONNER	1,372	\$ 10,777,222	1,633	\$ 10,892,471	1.07%
2906	LYMAN	312	\$ 623,195	421	\$ 918,577	47.40%
2907	MOUNT VERNON	5,982	\$ 201,535,566	6,930	\$ 201,963,477	0.21%
2908	SEDRO WOOLLEY	3,058	\$ 45,081,201	3,720	\$ 43,976,346	-2.45%
2999	SKAGIT COUNTY TOTAL	25,476	\$ 717,214,116	30,381	\$ 722,033,725	0.67%
3000	UNINC. SKAMANIA COUNTY	1,747	\$ 12,737,671	2,245	\$ 12,820,532	0.65%
3001	NORTH BONNEVILLE	570	\$ 2,727,454	713	\$ 5,159,318	89.16%
3002	STEVENSON	1,137	\$ 11,403,265	1,387	\$ 13,845,554	21.42%
3099	SKAMANIA COUNTY TOTAL	3,454	\$ 26,868,390	4,345	\$ 31,825,404	18.45%
3100	UNINC. SNOHOMISH COUNTY	11,369	\$ 786,584,536	13,366	\$ 821,783,393	4.48%
3101	ARLINGTON	5,435	\$ 127,442,368	6,265	\$ 143,614,817	12.69%
3102	BRIER	1,761	\$ 8,561,136	2,300	\$ 9,439,241	10.26%
3103	DARRINGTON	726	\$ 3,355,380	864	\$ 3,438,399	2.47%
3104	EDMONDS	8,185	\$ 218,085,880	9,251	\$ 219,656,975	0.72%
3105	EVERETT	12,563	\$ 698,987,779	13,752	\$ 709,732,960	1.54%
3106	GOLD BAR	992	\$ 4,608,318	1,219	\$ 5,678,477	23.22%
3107	GRANITE FALLS	1,785	\$ 17,020,932	2,241	\$ 21,197,773	24.54%
3108	INDEX	295	\$ 378,282	330	\$ 312,182	-17.47%
3109	LAKE STEVENS	5,081	\$ 90,806,607	5,955	\$ 112,001,737	23.34%
3110	LYNNWOOD	9,203	\$ 596,663,322	10,277	\$ 599,440,493	0.47%
3111	MARYSVILLE	7,222	\$ 269,083,679	8,314	\$ 290,540,123	7.97%
3112	MONROE	5,348	\$ 136,551,418	6,047	\$ 139,349,214	2.05%
3113	MOUNTLAKE TERRACE	4,151	\$ 71,678,567	4,962	\$ 73,058,784	1.93%
3114	MUKILTEO	5,317	\$ 69,491,142	6,100	\$ 69,343,476	-0.21%
3115	SNOHOMISH CITY	5,067	\$ 108,993,616	5,823	\$ 112,820,057	3.51%
3116	STANWOOD	3,363	\$ 39,492,926	4,034	\$ 49,284,879	24.79%
3117	SULTAN	1,736	\$ 10,607,094	2,182	\$ 12,792,372	20.60%
3118	WOODWAY	959	\$ 6,107,959	1,157	\$ 5,638,633	-7.68%
3119	MILL CREEK	4,566	\$ 77,532,869	5,394	\$ 77,635,092	0.13%
3120	BOTHELL/SNOHOMISH	5,601	\$ 158,058,765	6,561	\$ 177,969,088	12.60%
3199	SNOHOMISH COUNTY TOTAL	100,725	\$ 3,500,092,575	116,394	\$ 3,654,728,165	4.42%
3200	UNINC. SPOKANE COUNTY	7,739	\$ 284,690,577	9,436	\$ 354,823,563	24.64%
3201	AIRWAY HEIGHTS	2,237	\$ 56,411,352	2,792	\$ 62,691,232	11.13%
3202	CHENEY	2,782	\$ 37,558,834	3,364	\$ 42,228,166	12.43%
3203	DEER PARK	2,001	\$ 23,863,391	2,428	\$ 23,236,439	-2.63%
3204	FAIRFIELD	459	\$ 1,122,021	575	\$ 1,261,405	12.42%
3205	LATAH	227	\$ 184,738	267	\$ 711,691	285.24%
3206	MEDICAL LAKE	1,581	\$ 7,745,630	1,910	\$ 9,663,245	24.76%
3207	MILLWOOD	707	\$ 12,892,252	914	\$ 13,948,946	8.20%
3208	ROCKFORD	469	\$ 1,481,540	542	\$ 1,544,261	4.23%
3209	SPANGLE	559	\$ 1,552,774	614	\$ 1,266,137	-18.46%
3210	SPOKANE CITY	13,156	\$ 1,202,834,607	14,801	\$ 1,225,931,047	1.92%
3211	WAVERLY	165	\$ 57,790	192	\$ 165,373	186.16%
3212	LIBERTY LAKE	3,269	\$ 90,417,547	4,016	\$ 82,690,766	-8.55%
3213	SPOKANE VALLEY	8,001	\$ 567,445,167	9,289	\$ 579,613,291	2.14%
3299	SPOKANE COUNTY TOTAL	43,352	\$ 2,288,258,220	51,140	\$ 2,399,775,562	4.87%
3300	UNINC. STEVENS COUNTY	3,104	\$ 43,413,033	4,026	\$ 42,867,317	-1.26%
3301	CHEWELAH	1,383	\$ 8,836,034	1,741	\$ 8,647,691	-2.13%
3302	COLVILLE	2,551	\$ 47,044,818	2,941	\$ 50,127,524	6.55%
3303	KETTLE FALLS	1,040	\$ 4,360,578	1,245	\$ 4,571,758	4.84%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
3304	MARCUS	129	\$ 63,826	176	\$ 67,063	5.07%
3305	NORTHPORT	532	\$ 809,569	693	\$ 1,261,703	55.85%
3306	SPRINGDALE	448	\$ 756,270	512	\$ 814,619	7.72%
3399	STEVENS COUNTY TOTAL	9,187	\$ 105,284,128	11,334	\$ 108,357,675	2.92%
3400	UNINC. THURSTON COUNTY	6,588	\$ 212,467,438	8,172	\$ 222,157,332	4.56%
3401	BUCODA	316	\$ 353,230	420	\$ 459,668	30.13%
3402	LACEY	6,866	\$ 306,619,776	7,955	\$ 330,914,713	7.92%
3403	OLYMPIA	9,846	\$ 497,228,537	11,164	\$ 508,817,812	2.33%
3404	RAINIER	1,135	\$ 4,170,644	1,435	\$ 4,553,418	9.18%
3405	TENINO	1,439	\$ 6,402,252	1,737	\$ 6,627,904	3.53%
3406	TUMWATER	5,122	\$ 184,522,587	5,839	\$ 199,841,590	8.30%
3407	YELM	2,961	\$ 50,340,951	3,522	\$ 55,516,513	10.28%
3499	THURSTON COUNTY TOTAL	34,273	\$ 1,262,105,415	40,244	\$ 1,328,888,950	5.29%
3500	UNINC. WAHIAKUM COUNTY	927	\$ 4,629,389	1,342	\$ 4,438,885	-4.12%
3501	CATHLAMET	838	\$ 3,124,767	1,049	\$ 3,236,906	3.59%
3599	WAHIAKUM COUNTY TOTAL	1,765	\$ 7,754,156	2,391	\$ 7,675,791	-1.01%
3600	UNINC. WALLA WALLA COUNTY	2,893	\$ 40,756,934	3,736	\$ 49,556,426	21.59%
3601	COLLEGE PLACE	2,096	\$ 33,992,775	2,630	\$ 31,298,157	-7.93%
3602	PRESCOTT	448	\$ 1,203,685	485	\$ 1,077,079	-10.52%
3603	WAITSBURG	685	\$ 1,810,244	871	\$ 1,955,352	8.02%
3604	WALLA WALLA CITY	5,168	\$ 146,242,108	6,119	\$ 144,927,442	-0.90%
3699	WALLA WALLA COUNTY TOTAL	11,290	\$ 224,005,746	13,841	\$ 228,814,456	2.15%
3700	UNINC. WHATCOM COUNTY	6,233	\$ 187,218,469	7,653	\$ 184,661,456	-1.37%
3701	BELLINGHAM	10,204	\$ 638,803,289	11,588	\$ 653,544,475	2.31%
3702	BLAINE	3,857	\$ 44,997,696	4,918	\$ 48,247,684	7.22%
3703	EVERSON	1,514	\$ 7,276,284	1,883	\$ 8,398,791	15.43%
3704	FERNDALE	3,738	\$ 58,745,132	4,427	\$ 63,257,877	7.68%
3705	LYNDEN	3,659	\$ 64,014,888	4,449	\$ 68,250,421	6.62%
3706	NOOKSACK	616	\$ 2,913,145	844	\$ 2,846,753	-2.28%
3707	SUMAS	1,849	\$ 8,189,551	2,517	\$ 10,923,378	33.38%
3799	WHATCOM COUNTY TOTAL	31,670	\$ 1,012,158,454	38,279	\$ 1,040,130,835	2.76%
3800	UNINC. WHITMAN COUNTY	1,495	\$ 16,477,351	2,145	\$ 17,836,825	8.25%
3801	ALBION	367	\$ 399,004	487	\$ 449,125	12.56%
3802	COLFAX	1,598	\$ 11,808,621	1,882	\$ 12,615,514	6.83%
3803	COLTON	437	\$ 542,524	537	\$ 613,251	13.04%
3804	ENDICOTT	317	\$ 417,854	410	\$ 2,681,913	541.83%
3805	FARMINGTON	255	\$ 191,034	298	\$ 224,993	17.78%
3806	GARFIELD	423	\$ 662,479	514	\$ 634,496	-4.22%
3807	LA CROSSE	373	\$ 854,146	411	\$ 836,660	-2.05%
3808	LAMONT	119	\$ 64,845	145	\$ 67,637	4.31%
3809	MALDEN	144	\$ 89,027	176	\$ 103,317	16.05%
3810	OAKESDALE	426	\$ 675,874	499	\$ 789,234	16.77%
3811	PALOUSE	699	\$ 1,962,115	862	\$ 1,896,758	-3.33%
3812	PULLMAN	4,285	\$ 129,726,084	5,074	\$ 118,934,235	-8.32%
3813	ROSALIA	530	\$ 1,030,344	598	\$ 910,910	-11.59%
3814	ST. JOHN	531	\$ 1,867,452	620	\$ 1,229,518	-34.16%
3815	TEKOA	469	\$ 1,362,403	595	\$ 1,113,349	-18.28%
3816	UNIONTOWN	348	\$ 679,736	398	\$ 459,805	-32.36%
3899	WHITMAN COUNTY TOTAL	12,816	\$ 168,810,893	15,651	\$ 161,397,540	-4.39%

Washington State Quarterly Business Review

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

1st Quarter, 2019

Location	Location Name	Previous Year		Current Year		Perc Change
		Q1/2018 Count	Q1/2018 Taxable	Q1/2019 Count	Q1/2019 Taxable	
3900	UNINC. YAKIMA COUNTY	4,449	\$ 133,846,929	5,401	\$ 135,969,846	1.59%
3901	GRANDVIEW	1,885	\$ 31,542,026	2,195	\$ 29,221,801	-7.36%
3902	GRANGER	808	\$ 3,400,235	981	\$ 3,419,271	0.56%
3903	HARRAH	432	\$ 799,928	470	\$ 598,404	-25.19%
3904	MABTON	635	\$ 2,368,786	663	\$ 2,115,843	-10.68%
3905	MOXEE CITY	1,192	\$ 7,545,368	1,499	\$ 8,670,215	14.91%
3906	NACHES	987	\$ 4,129,222	1,157	\$ 8,623,818	108.85%
3907	SELAH	2,376	\$ 31,656,364	2,809	\$ 34,397,852	8.66%
3908	SUNNYSIDE	2,963	\$ 73,777,656	3,350	\$ 73,131,944	-0.88%
3909	TIETON	600	\$ 6,512,659	659	\$ 5,687,285	-12.67%
3910	TOPPENISH	1,683	\$ 19,010,619	1,847	\$ 18,456,507	-2.92%
3911	UNION GAP	2,140	\$ 145,424,046	2,499	\$ 121,108,197	-16.72%
3912	WAPATO	1,328	\$ 11,877,366	1,493	\$ 7,801,739	-34.31%
3913	YAKIMA CITY	7,932	\$ 453,461,631	8,993	\$ 455,424,646	0.43%
3914	ZILLAH	1,402	\$ 10,726,465	1,658	\$ 9,304,270	-13.26%
3999	YAKIMA COUNTY TOTAL	30,812	\$ 936,079,300	35,674	\$ 913,931,638	-2.37%
	Grand Total	<b>956,519</b>	<b>\$37,565,808,919</b>	<b>1,124,176</b>	<b>\$ 39,418,401,148</b>	<b>4.93%</b>

**Quarterly Business Review**

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

Follow this link to our Create a Report tool:

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

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

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

What is the difference between SIC and NAICS?

**Select a Time Period:**

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income  
 Table 2 - Summary Of Excise Tax Returns  
 Table 3a - County Taxable Retail Sales  
 Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

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

0100 Unincorporated Adams County ▼

Table 4a - City Taxable Retail Sales  
 Table 5 - Business And Occupation Tax  
 Table 6 - State Retail Sales Tax  
 Table 7 - Public Utility Tax

**Select a Format:**

Html    Excel

Create QBR Report

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

**Quarterly Business Review**

Table 3 and 4:

Taxable Retail Sales for Counties or Cities\*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

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

[Back to Search](#)

[Create Excel File](#)

**Retail Trade 44-45**

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

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$300,888,743	\$175,146,769	\$868,129
Forestry & Logging 113	\$314,420,158	\$227,580,260	\$888,834
Fishing & Hunting 114	\$48,380,245	\$18,306,732	\$106,553
Ag & Forestry Support Activities 115	\$119,010,746	\$77,453,072	\$757,957
<b>Total:</b>	<b>\$782,699,892</b>	<b>\$498,486,833</b>	<b>\$2,621,473</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$77,622,995	\$73,798,958	\$405,768
Other Extraction & Support Act. 211, 2121, 2122, 213	\$42,600,038	\$12,931,719	\$71,680
<b>Total:</b>	<b>\$120,223,033</b>	<b>\$86,730,677</b>	<b>\$477,448</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$7,181,006	\$6,629,542	\$72,789
Alternative Power Generation 221114-221117	\$3,403,176	\$3,382,139	\$25,262
Other Electric Power Generation 221112, 221113, 221118	\$5,757,758	\$4,921,013	\$46,956
Electric Power Generation & Trans. 221121, 221122	\$156,893,350	\$126,554,058	\$1,525,203
Natural Gas Distribution 2212	\$235,373,540	\$37,851,075	\$234,666
Water & Sewer 2213	\$470,036,611	\$413,446,318	\$5,971,522
<b>Total:</b>	<b>\$878,645,441</b>	<b>\$592,784,145</b>	<b>\$7,876,398</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$2,707,345,445	\$2,528,904,008	\$12,311,185
Nonresidential Building 2362	\$3,982,491,230	\$3,666,761,080	\$17,529,568
Heavy Construction & Highways 237	\$1,374,546,789	\$1,151,407,264	\$5,972,627
Special Trade Contractors 238	\$7,051,320,519	\$6,373,262,877	\$31,266,059
Electrical 23821	\$1,516,359,923	\$1,340,786,614	\$6,693,281
Plumbing & Heating 23822	\$1,376,379,370	\$1,277,754,646	\$6,252,411
Painting 23832	\$224,354,231	\$216,919,836	\$1,050,933
Masonry/drywall 23814, 23831	\$461,606,926	\$433,687,276	\$2,083,980
Roofing 23816	\$297,561,750	\$275,775,135	\$1,316,551
Other Contractors 238 Not Listed Above	\$3,175,058,319	\$2,828,339,370	\$13,868,903
<b>Total:</b>	<b>\$15,115,703,983</b>	<b>\$13,720,335,229</b>	<b>\$67,079,439</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$4,612,854,561	\$1,756,076,999	\$6,679,665
Milling Of Grains 3112	\$208,363,631	\$126,061,669	\$577,400
Fruits & Vegetables 3114	\$1,237,416,719	\$128,390,749	\$575,582
Dairy Products 3115	\$654,556,119	\$87,203,870	\$422,335
Meat Products 3116	\$495,685,235	\$494,528,235	\$748,479
Seafood Products 3117	\$732,989,660	\$125,748,971	\$620,686
Bakery Products 3118	\$444,585,819	\$228,277,845	\$1,102,074
Other Food Items 3111, 3113, 3119	\$839,257,378	\$565,865,660	\$2,633,109
Beverages 312	\$558,545,158	\$353,572,914	\$1,721,554
Textiles 313,314	\$233,977,401	\$138,719,720	\$670,133
Apparel 315	\$53,104,657	\$33,350,462	\$166,139
Leather & Allied Products 316	\$31,030,254	\$15,195,803	\$74,828
Lumber & Wood Products 321	\$1,999,865,929	\$1,200,177,738	\$4,730,870
Sawmills 3211	\$874,219,531	\$523,975,811	\$1,864,572

**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$306,078,932	\$188,520,957	\$758,711
Millwork, Windows, Wood Products 3219	\$819,567,466	\$487,680,970	\$2,107,587
Paper Products 322	\$1,775,060,417	\$1,060,371,644	\$4,087,456
Pulp & Paper Mills 3221	\$1,325,069,077	\$753,408,569	\$2,659,638
Other Paper Products 3222	\$449,991,340	\$306,963,075	\$1,427,818
Commercial Printing 323	\$187,857,506	\$150,497,602	\$745,005
Petroleum & Coal Products 324	\$5,386,175,416	\$4,984,089,938	\$24,254,691
Petroleum Refining 32411	\$5,197,582,891	\$4,830,062,222	\$23,505,159
Asphalt/petroleum/coal Products 32412, 32419	\$188,592,525	\$154,027,716	\$749,532
Chemicals 325	\$1,952,261,394	\$1,086,442,584	\$5,014,528
Chemicals, Pesticides & Fertilizers 3251, 3253	\$697,113,150	\$340,761,526	\$1,683,034
Resins, Synthetic Fibers & Filaments 3252	\$407,700,521	\$245,782,266	\$870,537
Pharmaceuticals 3254	\$531,253,038	\$312,623,787	\$1,541,716
Paint, Coating & Adhesives 3255	\$27,939,668	\$18,853,349	\$91,203
Soap, Cleaning Compound & Toiletries 3256	\$180,698,655	\$91,427,197	\$442,092
Other Chemical Products 3259	\$107,556,362	\$76,994,459	\$385,946
Plastics & Rubber Products 326	\$791,525,700	\$484,830,004	\$2,263,402
Nonmetallic Minerals 327	\$684,043,959	\$499,373,097	\$2,419,011
Primary Metals 331	\$803,053,940	\$585,138,421	\$2,396,421
Iron & Steel Mills 3311, 3312	\$307,055,758	\$204,182,204	\$948,924
Aluminum Smelting 3313	\$267,649,562	\$242,474,656	\$785,653
Other Nonferrous Metals 3314	\$26,569,562	\$25,554,686	\$123,650
Foundries 3315	\$201,779,058	\$112,926,875	\$538,194
Fabricated Metal Products 332	\$1,722,320,101	\$1,173,748,458	\$5,276,086
Machinery 333	\$1,557,091,863	\$873,038,590	\$4,169,927
Farm & Construction Implements 3331	\$162,620,014	\$86,090,716	\$416,399
Industrial Machinery 3332	\$339,898,822	\$159,988,882	\$789,812
Commercial & Other Equipment 3333-3336 & 3339	\$1,054,573,027	\$626,958,992	\$2,963,716
Computers & Electronics 334	\$2,621,503,138	\$1,398,930,470	\$6,758,475
Computer Hardware 3341	\$124,231,132	\$44,310,897	\$259,174
Telephone & Communications Equipment 3342	\$137,256,845	\$73,677,350	\$362,012
Audio & Video Equipment 3343	\$36,907,621	\$10,617,249	\$53,916
Semiconductors 3344	\$802,480,775	\$389,671,253	\$1,608,374
Instruments 3345	\$1,494,962,605	\$864,752,097	\$4,375,758
Software, Other Magnetic & Optical Media 3346	\$25,664,160	\$15,901,624	\$99,241
Electrical Equipment & Appliances 335	\$546,568,204	\$268,865,653	\$1,300,297
Lighting Equipment 3351	\$41,855,726	\$14,310,772	\$77,284
Household Appliances 3352	\$1,961,018	\$1,781,940	\$9,150
Other Electric Equipment 3353, 3359	\$502,751,460	\$252,772,941	\$1,213,863
Transportation Equipment 336	\$24,715,400,309	\$12,169,750,129	\$37,218,878
Motor Vehicles & Parts 3361, 3362, 3363	\$590,844,146	\$360,650,653	\$1,745,577
Aircraft, Aerospace & Parts 3364	\$23,749,487,784	\$11,506,469,287	\$33,956,482
Ships & Boats 3366	\$328,204,060	\$262,278,049	\$1,321,916
Railroad, Other Transportation Equip. 3365, 3369	\$46,864,319	\$40,352,140	\$194,903
Furniture & Related Products 337	\$384,696,766	\$268,525,239	\$1,284,721
Other Manufacturing 339	\$1,288,678,101	\$757,410,362	\$3,619,456
Other Medical Equip & Supplies 339112, 339115	\$159,466,286	\$89,317,675	\$452,255
Dental Laboratories 339116	\$44,041,027	\$38,966,706	\$226,558
Sporting And Athletic Goods 33992	\$217,598,510	\$50,614,456	\$249,400



**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$867,572,278	\$578,511,525	\$2,691,243
<b>Total:</b>	<b>\$51,905,614,774</b>	<b>\$29,258,105,827</b>	<b>\$114,851,543</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$20,300,584,335	\$15,653,789,854	\$78,359,052
Motor Vehicles & Parts 4231	\$3,489,896,017	\$3,137,404,514	\$15,678,525
Furniture & Home Furnishings 4232	\$426,894,963	\$318,322,678	\$1,575,262
Lumber & Construction Materials 4233	\$2,246,097,538	\$1,615,513,465	\$7,678,505
Professional & Commercial Equipment 4234	\$3,607,580,528	\$2,845,166,293	\$14,798,282
Metal & Mineral (except Petroleum) 4235	\$920,807,452	\$684,023,425	\$3,234,731
Electrical Equipment 4236	\$2,689,156,342	\$2,364,778,037	\$12,189,158
Hardware, Plumbing, Heating Equipment 4237	\$1,143,304,242	\$935,626,429	\$4,582,938
Machinery & Equipment 4238	\$3,658,152,799	\$2,883,184,903	\$13,610,612
Sporting & Recreational Goods & Supplies 423910	\$332,992,084	\$205,050,500	\$1,002,079
Toy & Hobby Goods & Supplies 423920	\$978,712,682	\$82,315,245	\$771,336
Other Misc Durable Goods 423930, 423940, 42399C	\$806,989,688	\$582,404,365	\$3,234,731
Nondurable Goods: 424	\$20,393,860,340	\$14,075,951,646	\$60,168,012
Paper & Paper Products 4241	\$620,885,881	\$502,242,641	\$2,341,457
Drugs & Sundries 4242	\$2,505,739,096	\$2,330,348,653	\$6,038,754
Apparel 4243	\$1,164,982,261	\$321,123,289	\$1,579,816
Food Products 4244	\$8,846,180,989	\$5,517,653,473	\$23,710,963
Farm Products 4245	\$431,021,013	\$250,881,447	\$1,236,820
Chemicals & Plastics 4246	\$889,076,418	\$657,547,739	\$3,157,047
Petroleum Products 4247	\$2,136,777,794	\$1,819,243,335	\$9,179,347
Beer & Ale 424810	\$247,839,720	\$239,880,340	\$1,163,537
Wine & Distilled Alcoholic Beverages 424820	\$991,078,498	\$721,177,924	\$3,530,318
Farm Supplies 42491	\$910,273,637	\$481,850,188	\$2,368,513
Tobacco & Tobacco Products 42494	\$263,247,816	\$243,803,695	\$1,180,159
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,386,757,217	\$990,198,922	\$4,681,281
Electronic Markets, Agents, Brokers 425	\$266,032,420	\$162,651,561	\$1,286,538
<b>Total:</b>	<b>\$40,960,477,095</b>	<b>\$29,892,393,061</b>	<b>\$139,813,602</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$6,829,151,524	\$6,116,176,399	\$31,226,990
New & Used Auto Dealers 4411	\$5,225,231,441	\$4,742,371,873	\$24,447,938
Rv, Boat, Motorcycle Dealers 4412	\$652,587,761	\$562,122,631	\$2,853,696
Automotive Parts & Tires 4413	\$951,332,322	\$811,681,895	\$3,925,356
Furniture & Home Furnishings 442	\$899,530,737	\$824,608,900	\$3,963,331
Electronics & Appliances 443	\$1,986,704,056	\$1,698,954,327	\$9,870,907
Household Appliances 443141	\$153,280,623	\$148,688,177	\$717,225
Electronic Stores 443142	\$1,833,423,433	\$1,550,266,150	\$9,153,682
Bldg. Materials, Garden Supplies 444	\$2,552,520,390	\$2,385,687,428	\$11,433,451
Building Materials 4441	\$2,197,366,961	\$2,077,638,786	\$9,916,573
Lawn & Garden Supplies 4442	\$355,153,429	\$308,048,642	\$1,516,878
Food & Beverages (off-premises) 445	\$4,491,994,660	\$4,183,830,053	\$20,012,472
Grocery & Convenience Stores 4451	\$3,945,614,356	\$3,785,260,694	\$18,198,515
Other Food Stores/specialty Foods 4452	\$413,686,441	\$288,752,341	\$1,282,791
Beer, Wine And Liquor Stores 4453	\$132,693,863	\$109,817,018	\$531,166
Drug Stores & Personal Care Stores 446	\$2,844,568,398	\$2,650,632,983	\$13,131,092
Gas Stations (incl. Convenience Stores) 447	\$2,297,636,713	\$1,778,937,874	\$8,738,260
Apparel & Accessories 448	\$1,246,930,846	\$1,036,463,618	\$5,031,371
Clothing Stores 4481	\$989,358,054	\$814,817,488	\$3,969,770

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$95,053,445	\$88,929,844	\$420,065
Jewelry & Luggage Stores 4483	\$162,519,347	\$132,716,286	\$641,536
Sporting Goods, Toy/hobby/book/music 451	\$977,314,694	\$701,160,186	\$3,483,306
Sporting Goods 45111	\$559,613,753	\$469,131,567	\$2,300,080
Hobby & Toy Stores 45112	\$196,309,081	\$82,234,996	\$406,047
Sewing Supplies 45113	\$38,297,339	\$34,707,875	\$168,987
Musical Instruments 45114	\$48,607,954	\$43,314,766	\$221,006
Book, Periodical & Music Stores 45121	\$134,486,567	\$71,770,982	\$387,186
Department Stores 4522	\$336,811,923	\$328,109,102	\$1,591,884
Warehouse Clubs And Superstores 452311	\$6,014,927,774	\$4,776,217,829	\$22,817,830
All Other General Merchandise Stores 452319	\$180,876,579	\$169,351,507	\$817,273
Electronic Shopping And Mail-order Houses 4541	\$798,026,058	\$546,634,024	\$3,143,542
Miscellaneous Retailers 453, 4542, 4543	\$4,976,349,758	\$2,987,600,406	\$15,855,880
<b>Total:</b>	<b>\$36,433,344,110</b>	<b>\$30,184,364,636</b>	<b>\$151,117,589</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$24,592,747	\$23,873,199	\$203,740
Railroads 482	\$27,720,215	\$27,720,215	\$292,983
Water Transportation 483	\$21,395,167	\$12,685,182	\$57,255
Truck Transportation 484	\$248,774,296	\$214,757,455	\$1,559,572
Transit & Ground Passenger Transport 485	\$58,242,315	\$51,264,440	\$664,883
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$24,701,853	\$8,375,262	\$71,097
Support Activities For Transportation 488	\$995,614,124	\$901,924,440	\$4,702,960
Postal Service, Couriers And Messengers 491, 492	\$38,384,008	\$34,195,363	\$324,910
<b>Total:</b>	<b>\$1,443,362,443</b>	<b>\$1,278,116,587</b>	<b>\$7,893,473</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$238,309,677</b>	<b>\$221,768,469</b>	<b>\$1,200,876</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$1,451,467,310	\$921,584,624	\$7,453,058
Newspapers 51111	\$89,216,343	\$88,292,267	\$360,555
Books & Periodicals 51112, 51113	\$111,698,830	\$93,775,017	\$694,533
Software 5112	\$1,079,345,178	\$571,044,332	\$4,036,278
Other Publishers 51114, 51119	\$171,206,959	\$168,473,008	\$2,361,692
Motion Picture Production 512	\$277,448,128	\$241,089,548	\$3,153,974
Radio & Tv Broadcasting, Cable Tv 515	\$822,842,193	\$731,280,103	\$9,506,117
Telecommunications 517	\$3,013,255,876	\$2,951,191,156	\$27,840,588
Wired Telecommunications Carriers 517311	\$922,233,449	\$896,654,604	\$7,093,655
Wireless Telecommunications Carriers 517312	\$1,283,246,943	\$1,278,286,796	\$11,524,557
Satellite And Other Telecommunications 5174, 5179	\$807,775,484	\$776,249,756	\$9,222,376
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,045,126,478	\$529,042,860	\$6,620,483
Other Information Services 519	\$548,144,466	\$396,431,925	\$5,011,629
<b>Total:</b>	<b>\$7,158,284,451</b>	<b>\$5,770,620,216</b>	<b>\$59,585,849</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$5,599,140,043	\$4,598,814,480	\$64,952,437
Securities & Other Financial Investment 523, 525	\$2,610,431,872	\$1,763,861,172	\$18,077,698
Insurance Agents & Brokers 524	\$2,178,242,615	\$1,099,997,737	\$9,538,985
Real Estate Agents & Brokers 531	\$1,325,205,305	\$1,256,800,916	\$17,823,181
Rental Of Tangible Personal Property 532	\$1,530,618,792	\$1,366,136,869	\$7,419,924
Lessors Of Nonfinancial Intangibles 533	\$157,272,757	\$150,045,961	\$2,166,491
<b>Total:</b>	<b>\$13,400,911,384</b>	<b>\$10,235,657,135</b>	<b>\$119,978,716</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$14,987,571,381	\$9,981,710,444	\$123,221,848
Legal Services 5411	\$1,300,277,258	\$1,202,753,413	\$17,528,239
Accounting Services 5412	\$895,211,010	\$855,256,672	\$12,540,355
Architectural Services 54131	\$445,821,531	\$385,423,401	\$5,704,178
Engineering Services 54133	\$1,465,693,194	\$1,244,498,614	\$12,960,714
Other Related Services 54132, 54134-54138	\$191,059,233	\$162,822,532	\$2,220,074
Specialized Design Services 5414	\$272,088,433	\$212,185,198	\$2,018,031
Computer System Design Services 5415	\$4,882,158,388	\$2,500,855,306	\$27,289,889
Consulting Services 5416	\$3,087,711,437	\$1,973,412,495	\$25,328,223
Scientific Research & Development Services 5417	\$869,247,267	\$285,081,546	\$2,959,242
Advertising & Public Relations 5418	\$406,560,930	\$313,310,206	\$4,211,429
Other Professional Services 5419	\$1,171,742,700	\$846,111,061	\$10,461,474
Management Services 55	\$114,945,984	\$91,024,680	\$1,047,932
Administrative & Support Services 561	\$5,936,981,059	\$5,148,322,209	\$53,590,595
Employment Services 5613	\$898,020,403	\$808,984,674	\$10,780,740
Travel Services 5615	\$328,458,431	\$191,502,273	\$1,507,048
Investigation & Security Services 5616	\$356,965,644	\$330,396,471	\$3,821,019
Building Services & Janitorial 5617	\$838,392,667	\$813,212,579	\$6,699,298
Other 5611, 5612, 5614, 5619	\$3,515,143,914	\$3,004,226,212	\$30,782,490
Waste Treatment/collection 562	\$913,479,419	\$866,235,129	\$9,397,177
Schools (public, Private, Technical) 61	\$620,716,004	\$324,340,325	\$4,249,231
Health Services 62	\$12,820,597,952	\$9,132,044,758	\$128,450,668
Ambulatory Health Care Services 621	\$5,912,569,855	\$4,920,348,311	\$70,727,622
Physicians 6211	\$2,454,129,536	\$1,908,059,213	\$28,212,531
Dentists 6212	\$987,259,054	\$976,640,114	\$14,568,317
Other Health Practitioners 6213	\$855,173,567	\$795,291,303	\$11,102,638
Outpatient Care Centers 6214	\$871,799,112	\$647,240,235	\$8,822,723
Medical & Diagnostic Laboratories 6215	\$332,520,557	\$200,228,212	\$2,970,086
Home Health Care 6216	\$232,426,919	\$225,453,082	\$2,643,103
Other Ambulatory Health Care 6219	\$179,261,110	\$167,436,152	\$2,408,224
Hospitals 622	\$5,800,183,492	\$3,372,454,550	\$49,040,991
Nursing & Retirement Homes 623	\$642,110,668	\$573,609,881	\$5,586,679
Social Services & Day Care 624	\$465,733,937	\$265,632,016	\$3,095,376
Arts, Entertainment, & Recreation 71	\$816,116,739	\$692,824,844	\$5,995,806
Performing Arts, Spectator Sports 711	\$222,490,716	\$153,742,745	\$1,930,415
Museums, Historical Sites, Etc. 712	\$17,581,663	\$9,192,865	\$108,196
Amusement, Gambling, Recreation 713	\$576,044,360	\$529,889,234	\$3,957,195
Accommodations 721	\$872,827,245	\$829,822,370	\$4,771,777
Restaurants, Food Services 7223, 7225	\$3,816,719,201	\$3,750,997,472	\$19,388,389
Drinking Places 7224	\$237,223,124	\$213,798,106	\$1,238,751
Auto Repair & Services 8111	\$778,484,854	\$756,734,814	\$3,684,919
Other Repair Services 8112-8114	\$638,741,740	\$434,386,192	\$2,219,095
Personal Services 812	\$853,057,042	\$809,703,820	\$8,753,048
Personal Care (barber, Beauty, Etc.) 8121	\$333,888,176	\$324,529,658	\$4,336,979
Death Care Services 8122	\$61,677,092	\$60,572,698	\$717,952
Laundry & Dry Cleaning 8123	\$121,950,242	\$119,417,694	\$782,808
Other Personal Services 8129	\$335,541,532	\$305,183,770	\$2,915,309
Religious, Civic & Other Organizations 813, 814	\$223,807,230	\$132,543,300	\$1,703,496
Public Administration, 92	\$84,959,816	\$77,757,567	\$1,081,939
<b>Total:</b>	<b>\$43,716,228,790</b>	<b>\$33,242,246,030</b>	<b>\$368,794,671</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$212,153,805,073</b>	<b>\$154,981,608,845</b>	<b>\$1,041,291,077</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

\*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	\$5,027,264,462	\$4,137,533,702	\$268,939,762
New & Used Auto Dealers 4411	\$3,925,586,478	\$3,218,121,964	\$209,177,985
Rv, Boat, Motorcycle Dealers 4412	\$535,472,141	\$427,031,307	\$27,757,038
Automotive Parts & Tire 4413	\$566,205,843	\$492,380,431	\$32,004,739
Furniture & Home Furnishings 442	\$672,535,918	\$600,242,494	\$39,015,770
Electronics & Appliances 443	\$1,301,369,192	\$1,020,860,869	\$66,355,976
Building Materials, Garden Equip & Supplies 444	\$1,728,710,436	\$1,576,411,098	\$102,466,730
Building Materials 4441	\$1,487,299,114	\$1,394,408,662	\$90,636,560
Lawn & Garden Supplies & Equipment 4442	\$241,411,322	\$182,002,436	\$11,830,170
Food & Beverage Stores 445	\$3,938,573,092	\$985,558,959	\$64,061,357
Grocery & Convenience Stores 4451	\$3,694,981,145	\$892,096,554	\$57,986,290
Other Food & Beverage Stores 4452, 4453	\$243,591,947	\$93,462,405	\$6,075,067
Drug/health Stores 446	\$2,277,838,346	\$785,032,003	\$51,027,080
Gas Stations & Convenience Stores W/pumps 447	\$1,944,044,776	\$423,177,717	\$27,506,559
Apparel & Accessories 448	\$1,142,063,162	\$948,514,226	\$61,653,441
Clothing & Shoe Stores 4481, 4482	\$994,034,556	\$832,849,306	\$54,135,232
Jewelry & Luggage Stores 4483	\$148,028,606	\$115,664,920	\$7,518,209
Sporting Goods, Toys, Book & Music Stores 451	\$756,395,394	\$590,844,853	\$38,404,947
Sporting Goods, Toys, Hobby/craft Stores 4511	\$633,287,828	\$524,892,699	\$34,118,048
Book/periodical/music Store 4512	\$123,107,566	\$65,952,154	\$4,286,899
General Merchandise Stores 452	\$6,290,866,173	\$2,465,982,885	\$160,288,888
Department Stores 4522	\$332,098,247	\$309,086,742	\$20,090,637
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$5,958,767,926	\$2,156,896,143	\$140,198,251
Electronic Shopping And Mail-order Houses 4541	\$536,307,729	\$346,492,566	\$22,522,019
Miscellaneous Retailers 453, 4542, 4543	\$3,678,397,997	\$2,599,546,452	\$168,970,544
<b>Total:</b>	<b>\$29,294,366,677</b>	<b>\$16,480,197,824</b>	<b>\$1,071,213,073</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$49,437,745</b>	<b>\$12,950,239</b>	<b>\$841,771</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$42,269,539</b>	<b>\$14,193,938</b>	<b>\$922,610</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$68,905,707</b>	<b>\$26,013,122</b>	<b>\$1,690,850</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$5,814,951,432	\$5,013,011,712	\$325,845,919
Heavy Construction & Highways 237	\$670,015,620	\$452,340,095	\$29,402,122
Special Trade Contractors 238	\$2,834,853,168	\$2,482,682,151	\$161,374,595
<b>Total:</b>	<b>\$9,319,820,220</b>	<b>\$7,948,033,958</b>	<b>\$516,622,636</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

\*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>\$3,030,156,037</b>	<b>\$710,388,253</b>	<b>\$46,175,305</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$3,856,196,411	\$2,164,759,381	\$140,709,388
Nondurable Goods 424	\$1,169,058,251	\$490,076,883	\$31,855,022
Electronic Markets, Agents & Brokers 425	\$19,386,229	\$7,734,526	\$502,747
<b>Total:</b>	<b>\$5,044,640,891</b>	<b>\$2,662,570,790</b>	<b>\$173,067,157</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$217,071,285</b>	<b>\$156,428,724</b>	<b>\$10,167,900</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$2,399,591,686</b>	<b>\$1,703,826,865</b>	<b>\$110,748,770</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$443,144,214</b>	<b>\$310,546,866</b>	<b>\$20,185,556</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,028,627,615</b>	<b>\$880,017,134</b>	<b>\$57,201,143</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$3,031,871,228</b>	<b>\$1,069,247,809</b>	<b>\$69,501,162</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$2,222,910,546</b>	<b>\$1,602,723,669</b>	<b>\$104,177,205</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$435,040,232</b>	<b>\$410,939,180</b>	<b>\$26,711,069</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$757,685,629	\$717,254,529	\$46,621,570
Restaurants, Food Services & Drinking Places 722	\$3,674,209,210	\$3,557,600,294	\$231,244,050
<b>Total:</b>	<b>\$4,431,894,839</b>	<b>\$4,274,854,823</b>	<b>\$277,865,620</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$999,637,430	\$800,023,492	\$52,001,576
Personal Service 812	\$298,711,718	\$275,890,493	\$17,932,934
Religious, Civic & Other Organization 813, 814	\$29,990,162	\$20,166,446	\$1,310,814
<b>Total:</b>	<b>\$1,328,339,310</b>	<b>\$1,096,080,431</b>	<b>\$71,245,324</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$16,552,037</b>	<b>\$15,645,712</b>	<b>\$1,016,972</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$62,404,639,808</b>	<b>\$39,374,659,337</b>	<b>\$2,559,354,123</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>	<b>5.03%</b>			
Water Supply		\$282,340,631	\$265,138,575	\$13,333,815
Miscellaneous		\$41,647,864	\$31,596,373	\$1,588,984
<b>Total:</b>		<b>\$323,988,495</b>	<b>\$296,734,948</b>	<b>\$14,922,799</b>
<b>Sewer Collection</b>	<b>3.85%</b>			
Sewerage Systems		\$97,130,449	\$34,866,481	\$1,343,056
Miscellaneous		\$87,851,279	\$56,973,049	\$2,194,603
<b>Total:</b>		<b>\$184,981,728</b>	<b>\$91,839,530</b>	<b>\$3,537,659</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$2,585,028,640</b>	<b>\$2,133,180,950</b>	<b>\$82,626,628</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$552,893,730</b>	<b>\$550,403,067</b>	<b>\$21,201,526</b>
<b>Motor Transportation</b>	<b>1.93%</b>			
Local/suburban Transit		\$159,859,654	\$74,313,366	\$1,431,275
Trucking		\$853,724,045	\$259,605,388	\$5,000,023
Railroads		\$15,704,797	\$11,142,055	\$214,597
Miscellaneous		\$201,934,582	\$103,381,975	\$1,991,148
<b>Total:</b>		<b>\$1,231,223,078</b>	<b>\$448,442,784</b>	<b>\$8,637,043</b>
<b>Urban Transportation</b>	<b>0.64%</b>			
Local/suburban Transit		\$74,138,972	\$46,340,392	\$297,505
Trucking		\$71,793,879	\$59,840,004	\$384,178
Miscellaneous		\$105,387,197	\$63,424,628	\$407,192
<b>Total:</b>		<b>\$251,320,048</b>	<b>\$169,605,024</b>	<b>\$1,088,875</b>
<b>Other Public Service</b>	<b>1.93%</b>			
Water Transport		\$61,994,562	\$29,746,265	\$572,911
Miscellaneous		\$281,200,362	\$37,477,721	\$721,824
<b>Total:</b>		<b>\$343,194,924</b>	<b>\$67,223,986</b>	<b>\$1,294,735</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$50,940,433</b>	<b>\$32,663,580</b>	<b>\$447,359</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$5,523,571,076</b>	<b>\$3,790,093,869</b>	<b>\$133,756,624</b>

TABLE 7: PUBLIC UTILITY TAX

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**1. General Questions**

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

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

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

**ii. What are reporting periods?**

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

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



- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **3. Unit Counts**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**7. Public Utility Tax**

**xxviii. What is the public utility tax?**

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

**xxix. What is operating income?**

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

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

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

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

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

**xxxii. What are the public utility tax rates?**

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

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

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

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

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

**Still can't find what you are looking for?**

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

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

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