

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 1, 2021

**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 2021**

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	799	\$438,252,958
Forestry & Logging 113	535	\$389,473,219
Fishing & Hunting 114	127	\$38,213,389
Ag & Forestry Support Activities 115	522	\$163,834,568
Total:	1,983	\$1,029,774,134
Mining 21		
Sand & Gravel, Quarrying 2123	94	\$89,485,758
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$26,618,662
Total:	134	\$116,104,420
Utilities 22		
Hydroelectric Power Generation 221111	13	\$451,442,021
Alternative Power Generation 221114-221117	16	\$62,999,255
Other Electric Power Generation 221112, 221113, 221118	7	\$177,242,817
Electric Power Generation & Trans. 221121, 221122	59	\$2,491,273,342
Natural Gas Distribution 2212	11	\$243,875,374
Water & Sewer 2213	573	\$1,061,118,152
Total:	679	\$4,487,950,961
Construction 23		
Residential Building & Remodeling 2361	16,321	\$3,773,724,090
Nonresidential Building 2362	960	\$4,318,858,973
Heavy Construction & Highways 237	1,076	\$1,831,689,064
Special Trade Contractors 238	24,238	\$8,092,231,810
Electrical 23821	2,746	\$1,609,067,724
Plumbing & Heating 23822	3,024	\$1,619,157,733
Painting 23832	3,088	\$249,914,661
Masonry/drywall 23814, 23831	1,514	\$489,266,374
Roofing 23816	1,092	\$389,373,688
Other Contractors 238 Not Listed Above	12,774	\$3,735,451,630
Total:	42,595	\$18,016,503,937
Manufacturing 31-33		
Food Products 311	1,213	\$4,717,504,566
Milling Of Grains 3112	19	\$196,025,324
Fruits & Vegetables 3114	68	\$1,316,778,654
Dairy Products 3115	30	\$664,719,670
Meat Products 3116	66	\$553,311,816
Seafood Products 3117	48	\$706,198,905
Bakery Products 3118	680	\$500,591,547
Other Food Items 3111, 3113, 3119	302	\$779,878,650
Beverages 312	1,077	\$715,375,668
Textiles 313,314	286	\$227,537,919
Apparel 315	252	\$49,156,588
Leather & Allied Products 316	45	\$31,930,337
Lumber & Wood Products 321	428	\$2,991,659,801
Sawmills 3211	73	\$1,403,705,341
Plywood & Trusses 3212	46	\$398,479,774
Millwork, Windows, Wood Products 3219	309	\$1,189,474,686

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	106	\$1,857,775,823
Pulp & Paper Mills 3221	33	\$1,099,117,239
Other Paper Products 3222	73	\$758,658,584
Commercial Printing 323	775	\$157,268,916
Petroleum & Coal Products 324	34	\$3,337,235,677
Petroleum Refining 32411	14	\$3,115,129,423
Asphalt/petroleum/coal Products 32412, 32419	20	\$222,106,254
Chemicals 325	640	\$1,973,703,310
Chemicals, Pesticides & Fertilizers 3251, 3253	92	\$729,559,169
Resins, Synthetic Fibers & Filaments 3252	31	\$207,920,052
Pharmaceuticals 3254	309	\$655,257,558
Paint, Coating & Adhesives 3255	28	\$41,038,854
Soap, Cleaning Compound & Toiletries 3256	119	\$242,030,273
Other Chemical Products 3259	61	\$97,897,404
Plastics & Rubber Products 326	242	\$743,759,064
Nonmetallic Minerals 327	300	\$760,186,478
Primary Metals 331	130	\$656,030,853
Iron & Steel Mills 3311, 3312	59	\$373,958,833
Aluminum Smelting 3313	19	\$87,247,690
Other Nonferrous Metals 3314	15	\$17,702,452
Foundries 3315	37	\$177,121,878
Fabricated Metal Products 332	1,250	\$1,769,333,440
Machinery 333	689	\$1,455,407,373
Farm & Construction Implements 3331	90	\$206,856,554
Industrial Machinery 3332	129	\$332,600,814
Commercial & Other Equipment 3333-3336 & 3339	470	\$915,950,005
Computers & Electronics 334	538	\$2,397,429,648
Computer Hardware 3341	42	\$48,177,985
Telephone & Communications Equipment 3342	71	\$160,888,135
Audio & Video Equipment 3343	28	\$37,984,592
Semiconductors 3344	94	\$805,950,482
Instruments 3345	261	\$1,317,487,139
Software, Other Magnetic & Optical Media 3346	42	\$26,941,315
Electrical Equipment & Appliances 335	150	\$955,576,642
Lighting Equipment 3351	38	\$54,325,295
Household Appliances 3352	11	\$3,107,257
Other Electric Equipment 3353, 3359	101	\$898,144,090
Transportation Equipment 336	483	\$10,015,449,829
Motor Vehicles & Parts 3361, 3362, 3363	140	\$592,388,394
Aircraft, Aerospace & Parts 3364	133	\$9,030,612,540
Ships & Boats 3366	169	\$339,870,094
Railroad, Other Transportation Equip. 3365, 3369	41	\$52,578,801
Furniture & Related Products 337	545	\$396,280,194
Other Manufacturing 339	1,503	\$1,432,868,323
Other Medical Equip & Supplies 339112, 339115	144	\$196,132,733
Dental Laboratories 339116	202	\$49,756,718
Sporting And Athletic Goods 33992	90	\$222,911,310
All Other Miscellaneous Mfg 3399 Not Listed Above	1,067	\$964,067,562
Total:	10,686	\$36,641,470,449

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,877	\$23,355,241,932
Motor Vehicles & Parts 4231	646	\$3,822,530,706
Furniture & Home Furnishings 4232	486	\$443,833,603
Lumber & Construction Materials 4233	740	\$3,342,461,641
Professional & Commercial Equipment 4234	1,581	\$3,979,557,994
Metal & Mineral (except Petroleum) 4235	336	\$993,047,915
Electrical Equipment 4236	1,102	\$2,285,334,639
Hardware, Plumbing, Heating Equipment 4237	550	\$1,350,409,775
Machinery & Equipment 4238	1,964	\$3,439,407,278
Sporting & Recreational Goods & Supplies 423910	379	\$432,467,855
Toy & Hobby Goods & Supplies 423920	108	\$1,619,997,780
Other Misc Durable Goods 423930, 423940, 423990	985	\$1,646,192,746
Nondurable Goods: 424	6,526	\$23,101,188,414
Paper & Paper Products 4241	273	\$655,987,420
Drugs & Sundries 4242	436	\$3,338,628,725
Apparel 4243	439	\$787,942,377
Food Products 4244	1,860	\$9,280,040,706
Farm Products 4245	341	\$453,941,493
Chemicals & Plastics 4246	439	\$833,902,687
Petroleum Products 4247	185	\$3,440,741,589
Beer & Ale 424810	125	\$246,608,526
Wine & Distilled Alcoholic Beverages 424820	527	\$1,115,531,433
Farm Supplies 42491	265	\$1,055,807,715
Tobacco & Tobacco Products 42494	72	\$280,095,085
Other Misc Nondurable Goods 4249 Not Listed Above	1,564	\$1,611,960,658
Electronic Markets, Agents, Brokers 425	547	\$416,187,519
Total:	15,950	\$46,872,617,865
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,289	\$8,367,018,829
New & Used Auto Dealers 4411	1,412	\$6,425,516,075
Rv, Boat, Motorcycle Dealers 4412	562	\$864,434,699
Automotive Parts & Tires 4413	1,315	\$1,077,068,055
Furniture & Home Furnishings 442	1,795	\$1,124,298,937
Electronics & Appliances 443	2,506	\$2,837,458,165
Household Appliances 443141	201	\$181,428,340
Electronic Stores 443142	2,305	\$2,656,029,825
Bldg. Materials, Garden Supplies 444	2,724	\$3,487,890,390
Building Materials 4441	1,759	\$3,044,925,168
Lawn & Garden Supplies 4442	965	\$442,965,222
Food & Beverages (off-premises) 445	3,765	\$5,309,046,405
Grocery & Convenience Stores 4451	1,905	\$4,634,650,312
Other Food Stores/specialty Foods 4452	1,050	\$467,955,540
Beer, Wine And Liquor Stores 4453	810	\$206,440,553
Drug Stores & Personal Care Stores 446	3,305	\$3,420,480,900
Gas Stations (incl. Convenience Stores) 447	1,465	\$2,271,847,928
Apparel & Accessories 448	3,888	\$1,231,415,980
Clothing Stores 4481	2,902	\$905,273,831
Shoe Stores 4482	202	\$96,366,186
Jewelry & Luggage Stores 4483	784	\$229,775,963
Sporting Goods, Toy/hobby/book/music 451	3,124	\$1,465,921,466
Sporting Goods 45111	1,533	\$838,753,813
Hobby & Toy Stores 45112	580	\$405,336,410
Sewing Supplies 45113	264	\$42,613,524
Musical Instruments 45114	213	\$66,912,431
Book, Periodical & Music Stores 45121	534	\$112,305,288

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	17	\$249,622,510
Warehouse Clubs And Superstores 452311	9	\$7,920,197,350
All Other General Merchandise Stores 452319	1,538	\$375,753,661
Electronic Shopping And Mail-order Houses 4541	739	\$1,078,542,728
Miscellaneous Retailers 453, 4542, 4543	12,838	\$6,327,418,411
Total:	41,002	\$45,466,913,660
Transportation 48-492		
Air Transportation 481	45	\$30,465,176
Railroads 482	16	\$72,708,123
Water Transportation 483	48	\$55,071,194
Truck Transportation 484	3,180	\$1,321,176,994
Transit & Ground Passenger Transport 485	288	\$160,961,121
Pipeline Transportation 486	8	\$24,756,178
Scenic & Sightseeing Transportation 487	97	\$9,603,574
Support Activities For Transportation 488	1,199	\$1,468,008,327
Postal Service, Couriers And Messengers 491, 492	548	\$549,951,242
Total:	5,429	\$3,692,701,929
Warehousing & Storage 493		
Total:	223	\$273,276,293
Information 51		
Publishing (except Internet) 511	1,632	\$2,145,950,881
Newspapers 51111	81	\$79,043,249
Books & Periodicals 51112, 51113	327	\$109,620,656
Software 5112	1,148	\$1,666,138,536
Other Publishers 51114, 51119	76	\$291,148,440
Motion Picture Production 512	706	\$221,353,117
Radio & Tv Broadcasting, Cable Tv 515	209	\$905,822,408
Telecommunications 517	677	\$3,072,035,066
Wired Telecommunications Carriers 517311	248	\$714,372,917
Wireless Telecommunications Carriers 517312	142	\$1,402,738,487
Satellite And Other Telecommunications 5174, 5179	287	\$954,923,662
Isps, Web Search Portals, Data Proc. Svcs. 518	678	\$1,426,214,338
Other Information Services 519	448	\$757,877,334
Total:	4,350	\$8,529,253,144
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,656	\$6,474,544,490
Securities & Other Financial Investment 523, 525	2,293	\$3,005,258,183
Insurance Agents & Brokers 524	2,718	\$2,703,682,020
Real Estate Agents & Brokers 531	4,457	\$1,773,074,959
Rental Of Tangible Personal Property 532	1,766	\$1,524,726,398
Lessors Of Nonfinancial Intangibles 533	151	\$115,580,969
Total:	13,041	\$15,596,867,019
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	31,532	\$19,197,598,033
Legal Services 5411	4,585	\$1,508,787,115
Accounting Services 5412	2,836	\$984,755,227
Architectural Services 54131	1,004	\$457,195,099
Engineering Services 54133	1,698	\$1,480,612,131
Other Related Services 54132, 54134-54138	1,041	\$209,192,499
Specialized Design Services 5414	1,914	\$276,840,971
Computer System Design Services 5415	4,967	\$7,104,465,680
Consulting Services 5416	7,707	\$3,723,261,987

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	404	\$1,322,314,412
Advertising & Public Relations 5418	969	\$473,696,787
Other Professional Services 5419	4,407	\$1,656,476,125
Management Services 55	262	\$150,274,236
Administrative & Support Services 561	14,878	\$9,164,388,594
Employment Services 5613	933	\$1,068,741,199
Travel Services 5615	298	\$1,765,753,153
Investigation & Security Services 5616	737	\$418,361,301
Building Services & Janitorial 5617	9,846	\$1,017,265,337
Other 5611, 5612, 5614, 5619	3,064	\$4,894,267,604
Waste Treatment/collection 562	626	\$1,135,903,773
Schools (public, Private, Technical) 61	2,687	\$600,038,818
Health Services 62	15,521	\$14,279,311,788
Ambulatory Health Care Services 621	13,155	\$6,683,914,920
Physicians 6211	2,722	\$2,564,708,659
Dentists 6212	3,090	\$1,111,412,791
Other Health Practitioners 6213	6,303	\$972,088,206
Outpatient Care Centers 6214	461	\$994,481,718
Medical & Diagnostic Laboratories 6215	185	\$476,106,610
Home Health Care 6216	192	\$278,640,226
Other Ambulatory Health Care 6219	202	\$286,476,710
Hospitals 622	137	\$6,431,490,943
Nursing & Retirement Homes 623	559	\$653,397,851
Social Services & Day Care 624	1,670	\$510,508,074
Arts, Entertainment, & Recreation 71	4,529	\$602,520,722
Performing Arts, Spectator Sports 711	1,819	\$140,274,757
Museums, Historical Sites, Etc. 712	83	\$13,159,987
Amusement, Gambling, Recreation 713	2,627	\$449,085,978
Accommodations 721	3,029	\$454,460,164
Restaurants, Food Services 7223, 7225	12,318	\$3,338,464,281
Drinking Places 7224	936	\$136,692,927
Auto Repair & Services 8111	5,266	\$816,053,834
Other Repair Services 8112-8114	3,316	\$640,051,033
Personal Services 812	8,650	\$755,442,802
Personal Care (barber, Beauty, Etc.) 8121	6,267	\$314,076,652
Death Care Services 8122	196	\$72,152,557
Laundry & Dry Cleaning 8123	587	\$106,418,036
Other Personal Services 8129	1,600	\$262,795,557
Religious, Civic & Other Organizations 813, 814	850	\$242,709,359
Public Administration, 92	225	\$160,777,032
Total:	104,625	\$51,674,687,396
Total All Industries		
Total:	240,697	\$232,398,121,207

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$41,266,013	\$252,582	\$41,013,431	0.00484	\$198,505
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,950,540,573	\$106,125,819	\$1,844,414,754	0.00138	\$2,545,292
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,092,719,262	\$105,167,113	\$987,552,149	0.00275	\$2,715,768
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$833,617,820	\$149,162,332	\$684,455,488	0.00484	\$3,312,765
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,586,107,294	\$414,871,753	\$2,171,235,541	0.00138	\$2,996,305
6	Processing for Hire/Printing and Publishing	10	\$504,802,947	\$27,243,942	\$477,559,005	0.00484	\$2,311,386
7	Manufacturing	7	\$7,017,423,512	\$232,627,338	\$6,784,796,174	0.00484	\$32,838,413
8	Royalties	80	\$1,240,925,856	\$294,534,076	\$946,391,780	0.015	\$14,195,877
9	Wholesaling	3	\$65,213,695,628	\$20,145,718,000	\$45,067,977,628	0.00484	\$218,129,012
10	Whse-Radio/TV Brdcst-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,615,830,423	\$218,700,652	\$1,397,129,771	0.00484	\$6,762,108
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,325,072,627	\$2,752,504,507	\$2,572,568,120	0.015	\$38,588,522
12	For Profit Hospitals; Scientific R&D	135	\$421,460,324	\$246,475,588	\$174,984,736	0.015	\$2,624,771
13	Cleanup of Radioactive Waste for US Government	83	\$754,923,849	\$936,161	\$753,987,688	0.00471	\$3,551,282
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,438,993,903	\$3,329,654,847	\$10,109,339,056	0.015	\$151,640,086
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$33,305,408,213	\$8,074,683,235	\$25,230,724,978	0.0175	\$441,537,687
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,591,187,593	0.012	\$31,094,251
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$22,996,424
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$100,409,729	\$33,642,816	\$66,766,913	0.0163	\$1,088,301
19	Retailing of Interstate Transportation Equip	19	\$344,128,790	\$51,632,962	\$292,495,828	0.00484	\$1,415,680
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$46,256,329	\$30,298,167	\$15,958,162	0.00275	\$43,885
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,055,054,717	\$982,900,736	\$72,153,981	0.009	\$649,386
22	Retailing	2	\$74,306,960,104	\$16,669,871,819	\$57,637,088,285	0.00471	\$271,470,686
23	Non-Manufacturing Aerospace Product Development	188	\$46,485,801	\$1,545,666	\$44,940,135	0.009	\$404,461
24	Federal Aviation Administration (FAR) Repair Station	189	\$61,869,782	\$949,077	\$60,920,705	0.00229	\$176,914
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.00229	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.00229	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$25,683,182	\$16,862,738	\$8,820,444	0.00275	\$24,256
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,377,937,516	\$2,932,745	\$2,375,004,771	0.00484	\$11,495,023
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,866,926,284	\$1,085,983,329	\$780,942,955	0.00484	\$3,779,764
31	Retailing of Commercial Airplanes or Components	1007	\$4,261,499,704	\$1,618,333,346	\$2,643,166,358	0.00484	\$12,792,925
32	Manufacturing of Commercial Airplane Tooling	1008	\$15,801,881	\$459,453	\$15,342,428	0.00484	\$74,257
33	Wholesaling of Commercial Airplane Tooling	1009	\$65,658,330	\$22,748,785	\$42,909,545	0.00484	\$207,682
34	Retailing of Commercial Airplane Tooling	1010	\$11,795,664	\$3,893,455	\$7,902,209	0.00471	\$37,219
35	Publication of Newspapers	126	\$80,889,707	\$522,763	\$80,366,944	0.0035	\$281,284
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$64,460,085	\$0	\$64,460,085	0.00342	\$220,711
38	Extracting Timber, Extracting for Hire Timber	301	\$115,507,931	\$3,380,359	\$112,127,572	0.00342	\$383,925
39	Manufacturing of Timber or Wood Products	302	\$1,369,384,478	\$108,611,136	\$1,260,773,342	0.00342	\$4,316,888
40	Wholesaling of Timber or Wood Products	303	\$3,331,588,062	\$1,702,821,739	\$1,628,766,323	0.00342	\$5,576,896
41	Sale of Standing Timber	304	\$27,328,593	\$0	\$27,328,593	0.00342	\$93,573
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$224,918,414,913	\$58,436,049,036	\$169,073,553,470		\$1,292,572,170

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$74,701,332,183	\$28,782,003,430	\$45,919,328,753	0.065	\$2,984,756,369
44	Use Tax	5	\$1,797,752,767	\$0	\$1,797,752,767	0.065	\$116,853,930
45	Motor Vehicle Sales / Leases	120	\$4,057,940,711	\$0	\$4,057,940,711	0.003	\$12,173,822
46	Self-Produced Fuel Use Tax	270	\$16,659,779	\$0	\$16,659,779	0.03852	\$641,735
	Total:		\$80,573,685,440	\$28,782,003,430	\$51,791,682,010		\$3,114,425,856
Line No.	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$332,827,105	\$19,030,830	\$313,796,275	0.05029	\$15,780,815
48	Sewer Collection	61	\$194,763,624	\$97,352,021	\$97,411,603	0.03852	\$3,752,295
49	Power	49	\$2,525,880,640	\$401,361,401	\$2,124,519,239	0.03873	\$82,291,128
50	Gas Distribution-Telegraph	26	\$625,531,861	\$4,360,753	\$621,171,108	0.03852	\$23,927,511
51	Motor Transportation-Railroad-Railroad Car	8	\$1,422,552,272	\$862,728,355	\$559,823,917	0.01926	\$10,782,209
52	Log Hauling Over Public Highways	125	\$59,608,180	\$23,417,287	\$36,190,893	0.0137	\$495,670
53	Urban Transportation/Vessels Under 65 ft	12	\$242,197,862	\$50,472,270	\$191,725,592	0.00642	\$1,230,878
54	Other Public Service Business	13	\$384,705,231	\$308,265,669	\$76,439,562	0.01926	\$1,472,226
	Total:		\$5,788,066,775	\$1,766,988,586	\$4,021,078,189		\$139,732,732
Line No.	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$21,743,480,015	\$0	\$21,743,480,015	0.00015	\$3,261,522
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,955,614	\$0	\$7,955,614	0.95	\$7,557,833
57	Cigar Tax (\$0.69 or more)	194	\$1,073,537	\$0	\$1,073,537	0.65	\$697,799
58	Little Cigar Tax (acetate integrated filters)	198	\$4,207,651	\$0	\$4,207,651	0.15125	\$636,407
59	Moist Snuff (1.2 oz. or less)	162	\$8,592,753	\$0	\$8,592,753	2.526	\$21,705,294
60	Moist Snuff (more than 1.2 oz.)	163	\$1,794,344	\$0	\$1,794,344	2.105	\$3,777,094
61	All Other Vapor Products	164	\$8,881,480	\$0	\$8,881,480	0.27	\$2,398,000
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$27,606,687	\$0	\$27,606,687	0.09	\$2,484,602
63	Spirits Sales to On-premises Licensees	251	\$24,498,677	\$1,138,492	\$23,360,185	0.137	\$3,200,345
64	Spirits Liter Sales to On-premises Licensees	253	\$1,358,590	\$0	\$1,358,590	2.4408	\$3,316,046
65	Spirits Sales to Consumers	252	\$215,920,533	\$742,422	\$215,178,111	0.205	\$44,111,513
66	Spirits Liter Sales to Consumers	254	\$10,343,620	\$0	\$10,343,620	3.7708	\$39,003,722
67	Refuse Collection	64	\$543,394,508	\$160,717,501	\$382,677,007	0.036	\$13,776,372
68	Hazardous Substance Tax by Value	65	\$529,765,880	\$12,418,492	\$517,347,388	0.007	\$3,621,432
69	Hazardous Substance Tax by Volume	81	\$52,749,089	\$0	\$52,749,089	1.14	\$60,133,961
70	Intermediate Care Facility	79	\$39,599,349	\$0	\$39,599,349	0.06	\$2,375,961
71	Solid Fuel Burning Device Fee	59	\$2,212	\$0	\$2,212	30	\$66,360
72	Syrup Tax	54	\$1,215,623	\$0	\$1,215,623	1	\$1,215,623
73	Tire Fee	73	\$1,064,596	\$0	\$1,064,596	0.9	\$958,136
74	Studded Tire Fee	77	\$8,745	\$0	\$8,745	4.5	\$39,353
75	Local E911 Wireline	793	\$2,319,425	\$0	\$2,319,425	0.95	\$2,203,454
76	Local E911 Wireless Tax	794	\$18,950,485	\$0	\$18,950,485	0.95	\$18,002,961
77	Local E911 VOIP Tax	795	\$3,684,381	\$0	\$3,684,381	0.95	\$3,500,162
78	Local E911 Prepaid Wireless Tax	796	\$3,059,285	\$0	\$3,059,285	0.95	\$2,906,321
	Total:		\$23,251,527,079	\$175,016,907	\$23,076,510,172		\$240,950,273

WASHINGTON STATE

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0100	ADAMS UNINC COUNTY	2,131	\$ 32,481,798	2,489	\$ 142,909,775	339.969%
0101	HATTON	200	\$ 92,880	177	\$ 149,436	60.891%
0102	LIND	571	\$ 799,540	679	\$ 1,029,819	28.801%
0103	OTHELLO	3,094	\$ 54,835,464	3,672	\$ 54,021,871	-1.484%
0104	RITZVILLE	1,661	\$ 9,532,651	1,964	\$ 12,581,587	31.984%
0105	WASHTUCNA	335	\$ 436,483	418	\$ 748,153	71.405%
0199	ADAMS COUNTY	7,992	\$ 98,178,816	9,399	\$ 211,440,641	115.363%
0200	ASOTIN UNINC COUNTY	2,550	\$ 16,939,125	3,222	\$ 20,598,728	21.604%
0201	ASOTIN CITY	1,012	\$ 2,354,038	1,201	\$ 2,720,148	15.552%
0202	CLARKSTON	3,411	\$ 68,763,208	4,001	\$ 73,796,701	7.320%
0299	ASOTIN COUNTY	6,973	\$ 88,056,371	8,424	\$ 97,115,577	10.288%
0300	BENTON UNINC COUNTY	5,134	\$ 84,542,829	6,225	\$ 123,140,731	45.655%
0301	BENTON CITY	2,290	\$ 9,893,043	2,676	\$ 12,451,931	25.866%
0302	KENNEWICK	10,255	\$ 526,310,047	11,737	\$ 611,188,837	16.127%
0303	PROSSER	3,412	\$ 53,897,617	4,145	\$ 56,392,021	4.628%
0304	RICHLAND	9,523	\$ 337,310,200	11,180	\$ 390,299,637	15.709%
0305	WEST RICHLAND	4,137	\$ 42,784,050	5,220	\$ 56,469,260	31.987%
0399	BENTON COUNTY	34,751	\$ 1,054,737,786	41,183	\$ 1,249,942,417	18.507%
0400	CHELAN UNINC COUNTY	5,978	\$ 109,481,002	7,408	\$ 140,993,230	28.783%
0401	CASHMERE	2,338	\$ 11,179,861	2,874	\$ 14,750,951	31.942%
0402	CHELAN CITY	3,157	\$ 37,375,005	3,779	\$ 43,435,671	16.216%
0403	ENTIAT	1,049	\$ 3,253,637	1,381	\$ 4,704,787	44.601%
0404	LEAVENWORTH	2,865	\$ 38,639,819	3,612	\$ 54,399,566	40.786%
0405	WENATCHEE	8,122	\$ 251,730,909	9,522	\$ 303,562,991	20.590%
0499	CHELAN COUNTY	23,509	\$ 451,660,233	28,576	\$ 561,847,196	24.396%
0500	CLALLAM UNINC COUNTY	5,959	\$ 111,936,136	7,226	\$ 150,073,537	34.071%
0501	FORKS	1,753	\$ 13,756,065	2,213	\$ 17,635,770	28.204%
0502	PORT ANGELES	6,084	\$ 96,581,355	7,309	\$ 108,669,450	12.516%
0503	SEQUIM	4,888	\$ 88,571,208	5,710	\$ 105,066,053	18.623%
0599	CLALLAM COUNTY	18,684	\$ 310,844,764	22,458	\$ 381,444,810	22.712%
0600	CLARK UNINC COUNTY	11,858	\$ 560,320,642	13,894	\$ 684,962,474	22.245%
0601	BATTLE GROUND	6,114	\$ 94,331,556	7,448	\$ 115,637,593	22.586%
0602	CAMAS	6,846	\$ 107,571,728	8,419	\$ 119,795,954	11.364%
0603	LA CENTER	2,559	\$ 11,301,307	3,225	\$ 23,258,517	105.804%
0604	RIDGEFIELD	4,758	\$ 72,191,824	6,150	\$ 91,952,861	27.373%
0605	VANCOUVER	16,790	\$ 1,098,025,364	18,703	\$ 1,311,833,725	19.472%
0606	WASHOUGAL	5,087	\$ 47,356,474	6,232	\$ 59,730,417	26.129%
0607	YACOLT	1,579	\$ 4,637,051	1,990	\$ 4,756,101	2.567%
0699	CLARK COUNTY	55,591	\$ 1,995,735,946	66,061	\$ 2,411,927,642	20.854%
0700	COLUMBIA UNINC COUNTY	966	\$ 23,693,121	1,179	\$ 11,015,432	-53.508%
0701	DAYTON	1,857	\$ 8,187,542	2,254	\$ 8,900,261	8.705%
0702	STARBUCK	323	\$ 438,313	335	\$ 292,753	-33.209%
0799	COLUMBIA COUNTY	3,146	\$ 32,318,976	3,768	\$ 20,208,446	-37.472%

WASHINGTON STATE

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0800	COWLITZ UNINC COUNTY	5,439	\$ 85,991,952	6,770	\$ 109,990,365	27.908%
0801	CASTLE ROCK	2,188	\$ 12,947,339	2,618	\$ 15,847,663	22.401%
0802	KALAMA	2,446	\$ 23,583,386	2,957	\$ 22,255,060	-5.632%
0803	KELSO	4,398	\$ 72,673,624	5,150	\$ 87,334,921	20.174%
0804	LONGVIEW	7,323	\$ 247,459,966	8,441	\$ 278,451,968	12.524%
0805	WOODLAND	3,800	\$ 45,864,891	4,621	\$ 65,215,394	42.190%
0899	COWLITZ COUNTY	25,594	\$ 488,521,158	30,557	\$ 579,095,371	18.540%
0900	DOUGLAS UNINC COUNTY	4,281	\$ 125,495,150	5,406	\$ 160,724,917	28.073%
0901	BRIDGEPORT	694	\$ 2,754,859	828	\$ 2,185,367	-20.672%
0902	EAST WENATCHEE	4,450	\$ 99,131,434	5,467	\$ 121,083,638	22.145%
0903	MANSFIELD	388	\$ 1,102,207	562	\$ 717,128	-34.937%
0904	ROCK ISLAND	776	\$ 2,207,639	1,102	\$ 3,935,534	78.269%
0905	WATERVILLE	940	\$ 2,441,024	1,173	\$ 2,652,518	8.664%
0999	DOUGLAS COUNTY	11,529	\$ 233,132,313	14,538	\$ 291,299,102	24.950%
1000	FERRY UNINC COUNTY	2,189	\$ 7,884,597	2,511	\$ 10,742,295	36.244%
1001	REPUBLIC	1,164	\$ 4,220,359	1,441	\$ 5,119,947	21.315%
1099	FERRY COUNTY	3,353	\$ 12,104,956	3,952	\$ 15,862,242	31.039%
1100	FRANKLIN UNINC COUNTY	3,474	\$ 50,935,088	4,199	\$ 57,903,059	13.680%
1101	CONNELL	1,494	\$ 7,391,117	1,788	\$ 9,900,580	33.952%
1102	KAHLOTUS	647	\$ 326,227	436	\$ 404,538	24.005%
1103	MESA	634	\$ 2,496,049	751	\$ 4,037,420	61.752%
1104	PASCO	8,536	\$ 390,349,854	10,002	\$ 424,558,236	8.764%
1199	FRANKLIN COUNTY	14,785	\$ 451,498,335	17,176	\$ 496,803,833	10.034%
1200	GARFIELD UNINC COUNTY	629	\$ 4,179,233	817	\$ 4,916,603	17.644%
1201	POMEROY	1,114	\$ 4,890,775	1,381	\$ 4,335,101	-11.362%
1299	GARFIELD COUNTY	1,743	\$ 9,070,008	2,198	\$ 9,251,704	2.003%
1300	GRANT UNINC COUNTY	4,865	\$ 120,155,884	5,876	\$ 127,886,011	6.433%
1301	COULEE CITY	733	\$ 1,919,193	917	\$ 2,934,944	52.926%
1302	ELECTRIC CITY	756	\$ 1,563,146	1,021	\$ 1,795,780	14.882%
1303	EPHRATA	3,527	\$ 45,134,293	4,248	\$ 58,173,493	28.890%
1304	GEORGE	584	\$ 2,703,880	748	\$ 4,107,199	51.900%
1305	GRAND COULEE	1,222	\$ 8,134,344	1,516	\$ 9,502,828	16.824%
1306	HARTLINE	324	\$ 212,751	447	\$ 331,599	55.862%
1307	KRUPP	144	\$ 53,443	212	\$ 88,057	64.768%
1308	MATTAWA	1,039	\$ 6,020,655	1,232	\$ 6,831,440	13.467%
1309	MOSES LAKE	6,639	\$ 180,464,066	7,730	\$ 230,014,795	27.457%
1310	QUINCY	3,054	\$ 167,160,221	3,626	\$ 147,020,254	-12.048%
1311	ROYAL CITY	1,118	\$ 7,253,252	1,330	\$ 10,790,609	48.769%
1312	SOAP LAKE	1,103	\$ 2,833,524	1,410	\$ 3,602,519	27.139%
1313	WARDEN	1,216	\$ 6,689,007	1,534	\$ 7,911,164	18.271%
1315	WILSON CREEK	373	\$ 319,733	479	\$ 434,529	35.904%
1399	GRANT COUNTY	26,697	\$ 550,617,392	32,326	\$ 611,425,221	11.044%

WASHINGTON STATE

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	4,545	\$ 56,575,568	5,684	\$ 85,302,060	50.775%
1401	ABERDEEN	4,674	\$ 107,085,980	5,682	\$ 131,317,886	22.628%
1402	COSMOPOLIS	1,085	\$ 4,499,905	1,409	\$ 5,116,165	13.695%
1403	ELMA	2,315	\$ 18,305,602	2,756	\$ 22,671,342	23.849%
1404	HOQUIAM	2,884	\$ 19,524,928	3,457	\$ 25,487,421	30.538%
1405	MCCLEARY	1,614	\$ 4,536,924	2,012	\$ 5,496,486	21.150%
1406	MONTESANO	2,597	\$ 15,596,000	3,229	\$ 18,355,752	17.695%
1407	OAKVILLE	829	\$ 2,306,630	1,152	\$ 3,486,318	51.143%
1408	WESTPORT	1,709	\$ 11,196,671	2,058	\$ 13,420,466	19.861%
1409	OCEAN SHORES	2,895	\$ 30,392,245	3,675	\$ 41,114,367	35.279%
1499	GRAYS HARBOR COUNTY	25,147	\$ 270,020,453	31,114	\$ 351,768,263	30.275%
1500	ISLAND UNINC COUNTY	8,795	\$ 162,022,242	10,619	\$ 205,403,563	26.775%
1501	COUPEVILLE	2,561	\$ 13,037,276	3,075	\$ 16,072,310	23.280%
1502	LANGLEY	2,132	\$ 10,476,702	2,625	\$ 11,474,980	9.529%
1503	OAK HARBOR	5,884	\$ 105,945,962	7,148	\$ 124,780,447	17.777%
1599	ISLAND COUNTY	19,372	\$ 291,482,182	23,467	\$ 357,731,300	22.728%
1600	JEFFERSON UNINC COUNTY	5,779	\$ 69,860,561	7,168	\$ 82,307,385	17.817%
1601	PORT TOWNSEND	5,037	\$ 59,068,364	6,003	\$ 63,958,797	8.279%
1699	JEFFERSON COUNTY	10,816	\$ 128,928,925	13,171	\$ 146,266,182	13.447%
1700	KING UNINC COUNTY	16,361	\$ 625,774,782	18,659	\$ 712,158,673	13.804%
1701	ALGONA	1,762	\$ 6,534,946	2,064	\$ 9,058,678	38.619%
1702	AUBURN/KING	11,612	\$ 459,576,367	13,229	\$ 537,855,956	17.033%
1703	BEAUX ARTS VILLAGE	796	\$ 1,890,721	937	\$ 1,816,677	-3.916%
1704	BELLEVUE	20,115	\$ 2,006,163,777	21,500	\$ 1,988,718,934	-0.870%
1705	BLACK DIAMOND	3,380	\$ 30,922,087	4,227	\$ 42,907,693	38.761%
1706	BOTHELL/KING	8,819	\$ 182,654,183	10,218	\$ 171,267,389	-6.234%
1707	CARNATION	2,758	\$ 10,555,081	3,265	\$ 12,128,831	14.910%
1708	CLYDE HILL	2,441	\$ 15,331,309	3,008	\$ 17,185,886	12.097%
1709	DES MOINES	6,409	\$ 92,880,979	7,498	\$ 87,992,571	-5.263%
1710	DUVALL	4,423	\$ 29,096,056	5,486	\$ 42,455,903	45.916%
1711	ENUMCLAW	5,701	\$ 88,054,482	6,941	\$ 107,156,014	21.693%
1712	COVINGTON	5,385	\$ 135,379,325	6,633	\$ 151,123,402	11.630%
1713	HUNTS POINT	1,000	\$ 7,172,442	1,160	\$ 7,668,296	6.913%
1714	ISSAQUAH	11,267	\$ 371,624,046	12,499	\$ 423,511,239	13.962%
1715	KENT	14,874	\$ 657,968,884	16,474	\$ 776,296,798	17.984%
1716	KIRKLAND	15,509	\$ 703,025,879	17,407	\$ 806,134,562	14.666%
1717	LAKE FOREST PARK	4,745	\$ 32,579,859	5,821	\$ 40,879,821	25.476%
1718	MEDINA	3,255	\$ 43,934,456	3,786	\$ 50,445,463	14.820%
1719	MERCER ISLAND	8,553	\$ 122,335,836	9,821	\$ 125,215,628	2.354%
1720	MAPLE VALLEY	7,055	\$ 105,012,485	8,491	\$ 126,569,431	20.528%
1721	NORMANDY PARK	3,394	\$ 17,944,995	4,604	\$ 28,534,164	59.009%
1722	NORTH BEND	5,001	\$ 67,842,796	6,124	\$ 77,198,097	13.790%
1723	PACIFIC/KING	2,522	\$ 14,238,486	3,141	\$ 19,485,064	36.848%
1724	REDMOND	13,957	\$ 904,148,856	15,212	\$ 979,801,665	8.367%
1725	RENTON	14,360	\$ 671,956,502	16,192	\$ 773,834,086	15.161%
1726	SEATTLE	40,310	\$ 6,770,399,702	41,734	\$ 6,492,581,032	-4.103%
1727	SKYKOMISH	530	\$ 1,871,231	694	\$ 2,226,765	19.000%
1728	SNOQUALMIE	5,889	\$ 77,484,082	6,978	\$ 74,482,143	-3.874%
1729	TUKWILA	7,894	\$ 483,766,818	8,751	\$ 475,806,394	-1.646%
1730	YARROW POINT	1,404	\$ 7,202,840	1,744	\$ 8,577,730	19.088%

WASHINGTON STATE

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1731	MILTON/KING	1,576	\$ 3,051,573	1,784	\$ 5,594,326	83.326%
1732	FEDERAL WAY	11,354	\$ 419,904,689	12,940	\$ 445,473,341	6.089%
1733	SEATAC	6,103	\$ 389,098,986	6,849	\$ 258,856,533	-33.473%
1734	BURIEN	8,231	\$ 219,811,214	9,825	\$ 240,010,395	9.189%
1735	WOODINVILLE	9,339	\$ 187,534,341	10,453	\$ 198,105,188	5.637%
1736	NEWCASTLE	4,452	\$ 46,389,356	5,328	\$ 38,893,577	-16.158%
1737	SHORELINE	9,848	\$ 317,596,787	11,556	\$ 310,557,543	-2.216%
1738	KENMORE	6,807	\$ 70,590,964	7,952	\$ 86,317,054	22.278%
1739	SAMMAMISH	9,330	\$ 148,821,713	11,108	\$ 179,314,114	20.489%
1799	KING COUNTY	318,521	\$ 16,548,123,913	362,093	\$ 16,934,197,056	2.333%
1800	KITSAP UNINC COUNTY	12,975	\$ 537,401,925	15,021	\$ 647,191,388	20.430%
1801	BREMERTON	8,677	\$ 270,874,972	10,015	\$ 287,722,125	6.220%
1802	PORT ORCHARD	6,549	\$ 141,971,742	7,772	\$ 178,168,558	25.496%
1803	POULSBORO	6,187	\$ 106,991,566	7,295	\$ 129,464,694	21.005%
1804	BAINBRIDGE ISLAND	7,518	\$ 135,794,084	9,049	\$ 147,687,189	8.758%
1899	KITSAP COUNTY	41,906	\$ 1,193,034,289	49,152	\$ 1,390,233,954	16.529%
1900	KITTITAS UNINC COUNTY	4,807	\$ 108,911,696	6,116	\$ 129,049,937	18.490%
1901	CLE ELUM	2,919	\$ 25,552,879	3,523	\$ 29,841,892	16.785%
1902	ELLENSBURG	5,899	\$ 126,278,463	7,038	\$ 149,630,512	18.493%
1903	KITTITAS CITY	1,100	\$ 2,551,887	1,248	\$ 4,070,156	59.496%
1904	ROSLYN	1,197	\$ 4,197,030	1,704	\$ 5,560,138	32.478%
1905	SOUTH CLE ELUM	778	\$ 688,600	953	\$ 1,006,762	46.204%
1999	KITTITAS COUNTY	16,700	\$ 268,180,555	20,582	\$ 319,159,397	19.009%
2000	KLICKITAT UNINC COUNTY	4,054	\$ 43,485,215	5,116	\$ 65,293,037	50.150%
2001	BINGEN	1,055	\$ 6,600,493	1,277	\$ 7,673,823	16.261%
2002	GOLDENDALE	2,253	\$ 13,423,897	2,787	\$ 21,378,376	59.256%
2003	WHITE SALMON	2,180	\$ 11,744,791	2,614	\$ 13,406,859	14.152%
2099	KLICKITAT COUNTY	9,542	\$ 75,254,396	11,794	\$ 107,752,095	43.184%
2100	LEWIS UNINC COUNTY	6,283	\$ 114,177,511	7,797	\$ 171,357,429	50.080%
2101	CENTRALIA	5,369	\$ 86,203,734	6,222	\$ 98,839,876	14.658%
2102	CHEHALIS	4,807	\$ 128,707,698	5,659	\$ 156,796,583	21.824%
2103	MORTON	1,375	\$ 9,239,147	1,699	\$ 12,399,591	34.207%
2104	MOSSYROCK	909	\$ 1,984,908	1,136	\$ 3,028,099	52.556%
2105	NAPAVINE	1,400	\$ 11,020,889	1,667	\$ 13,062,523	18.525%
2106	PE ELL	560	\$ 1,083,230	708	\$ 1,388,146	28.149%
2107	TOLEDO	1,217	\$ 3,612,933	1,466	\$ 4,502,466	24.621%
2108	VADER	688	\$ 899,063	901	\$ 1,492,427	65.998%
2109	WINLOCK	1,416	\$ 4,956,759	1,801	\$ 6,286,229	26.821%
2199	LEWIS COUNTY	24,024	\$ 361,885,872	29,056	\$ 469,153,369	29.641%
2200	LINCOLN UNINC COUNTY	2,330	\$ 12,687,716	2,830	\$ 17,822,408	40.470%
2201	ALMIRA	518	\$ 498,564	584	\$ 655,201	31.418%
2202	CRESTON	408	\$ 449,699	530	\$ 487,613	8.431%
2203	DAVENPORT	1,642	\$ 7,800,852	2,114	\$ 11,491,865	47.316%
2204	HARRINGTON	596	\$ 667,263	724	\$ 858,858	28.714%
2205	ODESSA	961	\$ 2,613,235	1,227	\$ 2,968,087	13.579%
2206	REARDAN	742	\$ 1,480,947	918	\$ 1,911,318	29.061%
2207	SPRAGUE	519	\$ 1,208,405	673	\$ 1,052,875	-12.871%
2208	WILBUR	931	\$ 2,222,474	1,160	\$ 3,245,389	46.026%
2299	LINCOLN COUNTY	8,647	\$ 29,629,155	10,760	\$ 40,493,614	36.668%

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2300	MASON UNINC COUNTY	7,494	\$ 127,209,360	9,072	\$ 161,936,531	27.299%
2301	SHELTON	4,537	\$ 70,591,796	5,361	\$ 76,484,504	8.348%
2399	MASON COUNTY	12,031	\$ 197,801,156	14,433	\$ 238,421,035	20.536%
2400	OKANOGAN UNINC COUNTY	4,106	\$ 41,279,097	5,218	\$ 61,782,639	49.671%
2401	BREWSTER	1,381	\$ 10,235,805	1,754	\$ 14,394,203	40.626%
2402	CONCONULLY	328	\$ 552,089	449	\$ 446,837	-19.064%
2403	COULEE DAM	727	\$ 1,458,825	934	\$ 2,192,486	50.291%
2404	ELMER CITY	360	\$ 200,251	438	\$ 315,876	57.740%
2405	NESPELEM	521	\$ 422,487	569	\$ 619,334	46.592%
2406	OKANOGAN CITY	1,762	\$ 10,242,895	2,153	\$ 12,927,477	26.209%
2407	OMAK	2,685	\$ 48,680,782	3,180	\$ 60,267,963	23.802%
2408	OROVILLE	1,935	\$ 6,252,206	1,885	\$ 7,556,082	20.855%
2409	PATEROS	658	\$ 1,519,900	841	\$ 2,220,337	46.084%
2410	RIVERSIDE	555	\$ 581,964	755	\$ 879,266	51.086%
2411	TONASKET	1,509	\$ 7,021,197	1,834	\$ 8,954,246	27.532%
2412	TWISP	1,505	\$ 7,044,920	1,881	\$ 8,315,918	18.041%
2413	WINTHROP	1,399	\$ 9,356,064	1,732	\$ 12,119,273	29.534%
2499	OKANOGAN COUNTY	19,431	\$ 144,848,482	23,623	\$ 192,991,937	33.237%
2500	PACIFIC UNINC COUNTY	3,950	\$ 31,842,777	4,932	\$ 41,796,434	31.259%
2501	ILWACO	1,110	\$ 3,996,154	1,356	\$ 5,066,249	26.778%
2502	LONG BEACH	1,753	\$ 14,554,474	2,201	\$ 18,619,980	27.933%
2503	RAYMOND	1,994	\$ 9,767,442	2,384	\$ 12,257,405	25.492%
2504	SOUTH BEND	1,190	\$ 7,459,884	1,427	\$ 6,591,749	-11.637%
2599	PACIFIC COUNTY	9,997	\$ 67,620,731	12,300	\$ 84,331,817	24.713%
2600	PEND OREILLE UNINC COUNTY	2,696	\$ 13,700,421	3,273	\$ 15,505,924	13.178%
2601	CUSICK	461	\$ 515,565	539	\$ 699,852	35.745%
2602	IONE	650	\$ 1,203,050	834	\$ 1,545,884	28.497%
2603	METALINE	295	\$ 296,548	390	\$ 340,162	14.707%
2604	METALINE FALLS	533	\$ 561,731	612	\$ 698,920	24.423%
2605	NEWPORT	2,019	\$ 11,582,940	2,343	\$ 11,849,872	2.305%
2699	PEND OREILLE COUNTY	6,654	\$ 27,860,255	7,991	\$ 30,640,614	9.980%
2700	PIERCE UNINC COUNTY	17,078	\$ 961,689,984	19,531	\$ 1,226,719,114	27.559%
2701	BONNEY LAKE	6,652	\$ 167,630,521	8,074	\$ 192,435,157	14.797%
2702	BUCKLEY	3,431	\$ 36,087,431	4,281	\$ 40,358,667	11.836%
2703	CARBONADO	657	\$ 911,537	778	\$ 936,351	2.722%
2704	DUPONT	4,014	\$ 40,734,675	4,683	\$ 68,680,885	68.605%
2705	EATONVILLE	2,449	\$ 12,024,749	3,060	\$ 15,599,881	29.731%
2706	FIFE	5,302	\$ 242,021,629	6,077	\$ 306,613,146	26.688%
2707	FIRCREST	3,111	\$ 16,932,869	3,813	\$ 20,371,743	20.309%
2708	GIG HARBOR	8,420	\$ 186,753,398	9,485	\$ 214,656,015	14.941%
2709	MILTON/PIERCE	3,072	\$ 35,318,787	3,728	\$ 36,083,005	2.164%
2710	ORTING	3,358	\$ 20,708,176	4,114	\$ 26,012,580	25.615%
2711	PUYALLUP	11,996	\$ 595,588,725	13,287	\$ 710,256,771	19.253%
2712	ROY	1,632	\$ 5,022,445	1,902	\$ 6,205,776	23.561%
2713	RUSTON	1,282	\$ 12,139,469	1,570	\$ 7,980,034	-34.264%
2714	SOUTH PRAIRIE	944	\$ 1,687,207	1,052	\$ 1,601,674	-5.070%
2715	STEILACOOM	3,317	\$ 12,930,574	4,006	\$ 14,147,850	9.414%
2716	SUMNER	6,472	\$ 188,104,916	7,336	\$ 205,196,132	9.086%
2717	TACOMA	19,895	\$ 1,318,131,237	21,823	\$ 1,514,159,571	14.872%
2718	WILKESON	666	\$ 780,690	918	\$ 1,020,210	30.681%
2719	UNIVERSITY PLACE	6,804	\$ 85,924,864	8,137	\$ 97,730,585	13.740%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2720	EDGEWOOD	4,353	\$ 38,687,848	5,376	\$ 46,940,270	21.331%
2721	LAKEWOOD	9,749	\$ 324,231,440	11,191	\$ 391,119,864	20.630%
2723	PACIFIC/PIERCE	1,034	\$ 15,254,825	1,011	\$ 12,474,681	-18.225%
2724	AUBURN/PIERCE	3,190	\$ 21,594,568	3,695	\$ 23,779,690	10.119%
2799	PIERCE COUNTY	128,878	\$ 4,340,892,564	148,928	\$ 5,181,079,652	19.355%
2800	SAN JUAN UNINC COUNTY	5,448	\$ 86,884,912	6,915	\$ 112,830,193	29.862%
2801	FRIDAY HARBOR	3,018	\$ 25,701,996	3,744	\$ 31,783,249	23.661%
2899	SAN JUAN COUNTY	8,466	\$ 112,586,908	10,659	\$ 144,613,442	28.446%
2900	SKAGIT UNINC COUNTY	7,181	\$ 113,915,448	8,765	\$ 146,611,113	28.702%
2901	ANACORTES	6,657	\$ 113,012,794	7,851	\$ 136,885,132	21.124%
2902	BURLINGTON	5,406	\$ 225,312,890	6,176	\$ 260,305,047	15.530%
2903	CONCRETE	1,129	\$ 3,390,454	1,418	\$ 4,362,659	28.675%
2904	HAMILTON	505	\$ 1,586,232	569	\$ 2,907,785	83.314%
2905	LA CONNER	1,776	\$ 10,970,924	2,100	\$ 12,958,659	18.118%
2906	LYMAN	534	\$ 934,722	625	\$ 1,153,429	23.398%
2907	MOUNT VERNON	7,873	\$ 200,619,844	9,213	\$ 235,584,815	17.428%
2908	SEDRO WOOLLEY	4,290	\$ 43,790,138	5,154	\$ 54,644,504	24.787%
2999	SKAGIT COUNTY	35,351	\$ 713,533,446	41,871	\$ 855,413,143	19.884%
3000	SKAMANIA UNINC COUNTY	2,959	\$ 19,399,020	3,859	\$ 19,134,606	-1.363%
3001	NORTH BONNEVILLE	908	\$ 1,465,858	1,131	\$ 2,077,550	41.729%
3002	STEVENSON	1,599	\$ 12,257,283	2,001	\$ 11,343,772	-7.453%
3099	SKAMANIA COUNTY	5,466	\$ 33,122,161	6,991	\$ 32,555,928	-1.710%
3100	SNOHOMISH UNINC COUNTY	15,485	\$ 856,181,469	17,613	\$ 976,628,438	14.068%
3101	ARLINGTON	7,203	\$ 169,734,424	8,544	\$ 185,527,986	9.305%
3102	BRIER	2,816	\$ 9,048,738	3,623	\$ 12,172,593	34.523%
3103	DARRINGTON	1,066	\$ 4,261,807	1,376	\$ 5,408,072	26.896%
3104	EDMONDS	10,512	\$ 218,874,049	12,124	\$ 260,802,197	19.156%
3105	EVERETT	15,278	\$ 706,837,939	17,138	\$ 794,395,163	12.387%
3106	GOLD BAR	1,441	\$ 6,017,934	1,866	\$ 7,802,532	29.655%
3107	GRANITE FALLS	2,632	\$ 19,354,327	3,417	\$ 20,280,744	4.787%
3108	INDEX	494	\$ 472,251	594	\$ 893,900	89.285%
3109	LAKE STEVENS	7,142	\$ 125,114,044	8,781	\$ 159,158,828	27.211%
3110	LYNNWOOD	11,540	\$ 572,337,370	12,803	\$ 669,506,906	16.978%
3111	MARYSVILLE	9,651	\$ 329,525,115	11,161	\$ 399,479,358	21.229%
3112	MONROE	6,951	\$ 142,981,670	8,084	\$ 163,913,164	14.639%
3113	MOUNTLAKE TERRACE	5,937	\$ 94,849,034	7,175	\$ 97,782,824	3.093%
3114	MUKILTEO	7,084	\$ 77,280,526	8,369	\$ 82,248,059	6.428%
3115	SNOHOMISH CITY	6,763	\$ 119,136,709	7,861	\$ 137,526,126	15.436%
3116	STANWOOD	4,490	\$ 62,901,896	5,311	\$ 61,639,321	-2.007%
3117	SULTAN	2,756	\$ 17,216,736	3,464	\$ 26,700,415	55.084%
3118	WOODWAY	1,535	\$ 5,667,219	1,932	\$ 7,102,566	25.327%
3119	MILL CREEK	6,372	\$ 94,672,786	7,562	\$ 101,554,052	7.268%
3120	BOTHELL/SNOHOMISH	7,665	\$ 183,867,224	8,917	\$ 211,271,996	14.905%
3199	SNOHOMISH COUNTY	134,813	\$ 3,816,333,267	157,715	\$ 4,381,795,240	14.817%

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

1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3200	SPOKANE UNINC COUNTY	11,294	\$ 423,170,332	13,149	\$ 465,747,058	10.061%
3201	AIRWAY HEIGHTS	3,329	\$ 63,099,736	4,047	\$ 70,551,226	11.809%
3202	CHENEY	3,940	\$ 49,279,622	4,748	\$ 40,286,270	-18.250%
3203	DEER PARK	2,951	\$ 25,506,022	3,602	\$ 37,367,352	46.504%
3204	FAIRFIELD	643	\$ 1,361,000	843	\$ 2,159,113	58.642%
3205	LATAH	305	\$ 206,626	407	\$ 386,877	87.235%
3206	MEDICAL LAKE	2,307	\$ 11,596,383	2,819	\$ 15,100,469	30.217%
3207	MILLWOOD	1,312	\$ 14,665,118	1,746	\$ 19,018,604	29.686%
3208	ROCKFORD	623	\$ 1,587,367	789	\$ 2,046,070	28.897%
3209	SPANGLE	694	\$ 1,189,843	818	\$ 1,536,979	29.175%
3210	SPOKANE CITY	16,707	\$ 1,262,010,407	18,360	\$ 1,449,590,802	14.864%
3211	WAVERLY	231	\$ 129,276	326	\$ 154,121	19.219%
3212	LIBERTY LAKE	4,858	\$ 99,607,931	6,042	\$ 122,364,370	22.846%
3213	SPOKANE VALLEY	10,842	\$ 621,476,359	12,571	\$ 825,113,343	32.767%
3299	SPOKANE COUNTY	60,036	\$ 2,574,886,022	70,267	\$ 3,051,422,654	18.507%
3300	STEVENS UNINC COUNTY	4,963	\$ 46,291,626	6,142	\$ 66,177,113	42.957%
3301	CHEWELAH	2,055	\$ 9,206,594	2,564	\$ 13,313,389	44.607%
3302	COLVILLE	3,333	\$ 49,214,307	3,975	\$ 64,672,990	31.411%
3303	KETTLE FALLS	1,451	\$ 5,078,765	1,783	\$ 6,330,974	24.656%
3304	MARCUS	194	\$ 76,894	337	\$ 133,034	73.010%
3305	NORTHPORT	861	\$ 917,272	728	\$ 970,499	5.803%
3306	SPRINGDALE	578	\$ 834,929	836	\$ 1,211,815	45.140%
3399	STEVENS COUNTY	13,435	\$ 111,620,387	16,365	\$ 152,809,814	36.901%
3400	THURSTON UNINC COUNTY	9,947	\$ 245,360,201	11,782	\$ 311,086,808	26.788%
3401	BUCODA	551	\$ 524,338	707	\$ 1,069,160	103.907%
3402	LACEY	9,267	\$ 362,274,320	10,846	\$ 401,185,341	10.741%
3403	OLYMPIA	12,588	\$ 547,172,210	14,347	\$ 612,088,096	11.864%
3404	RAINIER	1,787	\$ 5,520,286	2,302	\$ 6,918,904	25.336%
3405	TENINO	2,019	\$ 6,341,467	2,560	\$ 11,439,991	80.400%
3406	TUMWATER	6,795	\$ 218,246,643	8,201	\$ 255,226,623	16.944%
3407	YELM	4,153	\$ 57,244,323	5,137	\$ 77,132,672	34.743%
3499	THURSTON COUNTY	47,107	\$ 1,442,683,788	55,882	\$ 1,676,147,595	16.183%
3500	WAHIAKUM UNINC COUNTY	1,742	\$ 5,633,223	2,195	\$ 7,735,605	37.321%
3501	CATHLAMET	1,249	\$ 3,325,798	1,405	\$ 3,938,707	18.429%
3599	WAHIAKUM COUNTY	2,991	\$ 8,959,021	3,600	\$ 11,674,312	30.308%
3600	WALLA WALLA UNINC COUNTY	4,547	\$ 56,794,315	5,578	\$ 77,594,682	36.624%
3601	COLLEGE PLACE	3,264	\$ 40,933,251	3,992	\$ 48,196,599	17.744%
3602	PRESCOTT	614	\$ 1,034,417	634	\$ 1,763,644	70.496%
3603	WAITSBURG	1,015	\$ 2,044,625	1,379	\$ 2,626,895	28.478%
3604	WALLA WALLA CITY	7,089	\$ 150,241,470	8,363	\$ 182,155,203	21.242%
3699	WALLA WALLA COUNTY	16,529	\$ 251,048,078	19,946	\$ 312,337,023	24.413%
3700	WHATCOM UNINC COUNTY	9,208	\$ 195,232,771	10,432	\$ 238,837,696	22.335%
3701	BELLINGHAM	13,196	\$ 666,823,749	14,934	\$ 768,111,159	15.190%
3702	BLAINE	5,857	\$ 48,592,926	5,432	\$ 37,144,327	-23.560%
3703	EVERSON	2,152	\$ 9,309,589	2,656	\$ 12,031,202	29.235%
3704	FERNDALE	5,392	\$ 66,504,661	6,521	\$ 80,649,937	21.270%
3705	LYNDEN	5,325	\$ 66,854,284	6,156	\$ 82,831,213	23.898%
3706	NOOKSACK	1,056	\$ 3,418,468	1,408	\$ 4,717,498	38.000%
3707	SUMAS	3,024	\$ 10,663,133	2,108	\$ 9,390,694	-11.933%
3799	WHATCOM COUNTY	45,210	\$ 1,067,399,581	49,647	\$ 1,233,713,726	15.581%

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1st Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2020		CURRENT YEAR - Q1/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3800	WHITMAN UNINC COUNTY	2,817	\$ 28,015,336	3,399	\$ 23,803,465	-15.034%
3801	ALBION	673	\$ 348,421	792	\$ 440,807	26.516%
3802	COLFAX	2,247	\$ 16,897,017	2,642	\$ 17,781,058	5.232%
3803	COLTON	614	\$ 846,948	712	\$ 791,726	-6.520%
3804	ENDICOTT	410	\$ 1,971,891	548	\$ 634,293	-67.833%
3805	FARMINGTON	352	\$ 200,140	430	\$ 289,587	44.692%
3806	GARFIELD	590	\$ 802,407	745	\$ 1,055,582	31.552%
3807	LA CROSSE	452	\$ 821,820	590	\$ 934,951	13.766%
3808	LAMONT	150	\$ 81,484	215	\$ 73,564	-9.720%
3809	MALDEN	228	\$ 145,275	257	\$ 776,044	434.190%
3810	OAKESDALE	570	\$ 699,209	745	\$ 962,634	37.675%
3811	PALOUSE	1,037	\$ 2,081,485	1,277	\$ 2,236,505	7.448%
3812	PULLMAN	6,106	\$ 130,398,680	7,032	\$ 122,530,782	-6.034%
3813	ROSALIA	676	\$ 962,138	890	\$ 1,445,006	50.187%
3814	ST. JOHN	771	\$ 1,898,114	941	\$ 2,098,183	10.540%
3815	TEKOA	661	\$ 1,278,892	871	\$ 1,687,158	31.923%
3816	UNIONTOWN	440	\$ 456,046	610	\$ 839,086	83.992%
3899	WHITMAN COUNTY	18,794	\$ 187,905,303	22,696	\$ 178,380,431	-5.069%
3900	YAKIMA UNINC COUNTY	6,799	\$ 164,634,571	8,064	\$ 167,804,972	1.926%
3901	GRANDVIEW	2,476	\$ 28,584,677	3,043	\$ 27,862,595	-2.526%
3902	GRANGER	1,153	\$ 3,916,162	1,466	\$ 5,675,672	44.929%
3903	HARRAH	567	\$ 691,281	683	\$ 6,681,333	866.515%
3904	MABTON	779	\$ 2,354,694	1,032	\$ 2,370,417	0.668%
3905	MOXEE CITY	1,919	\$ 10,416,011	2,310	\$ 11,776,919	13.066%
3906	NACHES	1,350	\$ 5,363,855	1,616	\$ 7,355,965	37.140%
3907	SELAH	3,454	\$ 40,780,379	4,278	\$ 51,285,749	25.761%
3908	SUNNYSIDE	3,643	\$ 88,158,037	4,380	\$ 91,681,120	3.996%
3909	TIETON	803	\$ 2,313,305	1,065	\$ 2,648,436	14.487%
3910	TOPPENISH	2,100	\$ 22,088,094	2,492	\$ 27,036,182	22.402%
3911	UNION GAP	2,794	\$ 123,697,344	3,164	\$ 150,613,302	21.760%
3912	WAPATO	1,667	\$ 8,317,021	1,997	\$ 10,145,775	21.988%
3913	YAKIMA CITY	10,388	\$ 482,194,461	11,783	\$ 561,983,766	16.547%
3914	ZILLAHA	1,965	\$ 11,441,589	2,332	\$ 15,319,984	33.897%
3999	YAKIMA COUNTY	41,857	\$ 994,951,481	49,705	\$ 1,140,242,187	14.603%
9999	Grand Total	1,316,068	\$ 41,037,069,425	1,544,424	\$ 45,952,989,982	11.979%

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:
2020 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

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

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

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2020

*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	81	\$389,899
New & Used Auto Dealers 4411	5	\$312,664
Rv, Boat, Motorcycle Dealers 4412	12	\$3,232
Automotive Parts & Tire 4413	64	\$74,003
Furniture & Home Furnishing 442	60	\$91,770
Electronics & Appliances 443	80	\$626,287
Building Materials, Garden Equip & Supplies 444	73	\$903,609
Building Materials 4441	46	\$414,985
Lawn & Garden Supplies & Equip 4442	27	\$488,624
Food & Beverage Stores 445	24	\$24,624
Grocery & Convenience Stores 4451	D	D

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$437,404,030	\$270,425,016	\$1,314,036
Forestry & Logging 113	\$348,884,779	\$314,390,972	\$1,183,239
Fishing & Hunting 114	\$38,213,389	\$17,513,223	\$108,044
Ag & Forestry Support Activities 115	\$163,209,380	\$97,529,554	\$934,311
Total:	\$987,711,578	\$699,858,765	\$3,539,630
Mining 21			
Sand & Gravel, Quarrying 2123	\$88,274,597	\$83,629,809	\$513,383
Other Extraction & Support Act. 211, 2121, 2122, 213	\$26,618,662	\$23,108,987	\$163,495
Total:	\$114,893,259	\$106,738,796	\$676,878
Utilities 22			
Hydroelectric Power Generation 221111	\$8,866,173	\$8,170,596	\$99,450
Alternative Power Generation 221114-221117	\$25,558,793	\$24,727,623	\$124,431
Other Electric Power Generation 221112, 221113, 221118	\$7,689,763	\$6,062,039	\$59,174
Electric Power Generation & Trans. 221121, 221122	\$173,471,454	\$160,193,158	\$2,075,915
Natural Gas Distribution 2212	\$100,662,744	\$29,465,635	\$192,929
Water & Sewer 2213	\$526,358,267	\$469,362,232	\$7,819,233
Total:	\$842,607,194	\$697,981,283	\$10,371,132
Construction 23			
Residential Building & Remodeling 2361	\$3,771,052,763	\$3,567,559,142	\$17,914,876
Nonresidential Building 2362	\$4,318,531,956	\$3,984,801,898	\$19,073,554
Heavy Construction & Highways 237	\$1,814,966,462	\$1,483,369,269	\$8,022,282
Special Trade Contractors 238	\$8,072,121,056	\$7,304,650,340	\$35,883,687
Electrical 23821	\$1,608,228,076	\$1,436,257,551	\$7,116,171
Plumbing & Heating 23822	\$1,619,096,444	\$1,504,688,608	\$7,418,437
Painting 23832	\$249,826,606	\$240,895,728	\$1,169,651
Masonry/drywall 23814, 23831	\$489,266,374	\$457,122,614	\$2,197,012
Roofing 23816	\$389,372,698	\$352,767,918	\$1,683,944
Other Contractors 238 Not Listed Above	\$3,716,330,858	\$3,312,917,921	\$16,298,472
Total:	\$17,976,672,237	\$16,340,380,649	\$80,894,399
Manufacturing 31-33			
Food Products 311	\$4,717,170,451	\$1,777,773,500	\$6,643,369
Milling Of Grains 3112	\$196,025,324	\$109,927,866	\$508,648
Fruits & Vegetables 3114	\$1,316,778,654	\$140,079,672	\$622,249
Dairy Products 3115	\$664,719,670	\$92,598,094	\$450,349
Meat Products 3116	\$553,292,358	\$550,645,516	\$852,688
Seafood Products 3117	\$706,198,505	\$132,542,965	\$658,804
Bakery Products 3118	\$500,546,276	\$253,284,062	\$1,233,378
Other Food Items 3111, 3113, 3119	\$779,609,664	\$498,695,325	\$2,317,253
Beverages 312	\$715,234,292	\$420,794,194	\$2,038,061
Textiles 313,314	\$227,537,919	\$126,608,972	\$613,759
Apparel 315	\$49,156,588	\$27,355,728	\$135,992
Leather & Allied Products 316	\$31,930,337	\$14,845,880	\$72,176
Lumber & Wood Products 321	\$2,987,913,888	\$1,805,016,329	\$7,022,317
Sawmills 3211	\$1,400,549,969	\$861,092,884	\$3,041,309

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$398,269,283	\$244,424,764	\$968,929
Millwork, Windows, Wood Products 3219	\$1,189,094,636	\$699,498,681	\$3,012,079
Paper Products 322	\$1,857,729,185	\$1,102,254,515	\$4,287,064
Pulp & Paper Mills 3221	\$1,099,117,239	\$599,366,943	\$2,132,927
Other Paper Products 3222	\$758,611,946	\$502,887,572	\$2,154,137
Commercial Printing 323	\$157,266,808	\$124,800,732	\$617,857
Petroleum & Coal Products 324	\$3,333,475,515	\$2,996,941,394	\$14,628,641
Petroleum Refining 32411	\$3,111,369,261	\$2,868,309,598	\$13,998,938
Asphalt/petroleum/coal Products 32412, 32419	\$222,106,254	\$128,631,796	\$629,703
Chemicals 325	\$1,973,168,639	\$1,128,538,000	\$5,592,596
Chemicals, Pesticides & Fertilizers 3251, 3253	\$729,024,498	\$380,059,350	\$1,889,889
Resins, Synthetic Fibers & Filaments 3252	\$207,920,052	\$130,614,181	\$632,074
Pharmaceuticals 3254	\$655,257,558	\$408,595,941	\$1,989,975
Paint, Coating & Adhesives 3255	\$41,038,854	\$23,611,943	\$154,562
Soap, Cleaning Compound & Toiletries 3256	\$242,030,273	\$118,251,269	\$572,098
Other Chemical Products 3259	\$97,897,404	\$67,405,316	\$353,998
Plastics & Rubber Products 326	\$742,939,421	\$479,223,964	\$2,318,498
Nonmetallic Minerals 327	\$760,102,438	\$572,691,260	\$2,843,340
Primary Metals 331	\$656,030,853	\$400,660,485	\$1,944,885
Iron & Steel Mills 3311, 3312	\$373,958,833	\$227,031,487	\$1,098,365
Aluminum Smelting 3313	\$87,247,690	\$60,588,955	\$293,649
Other Nonferrous Metals 3314	\$17,702,452	\$16,397,136	\$79,316
Foundries 3315	\$177,121,878	\$96,642,907	\$473,555
Fabricated Metal Products 332	\$1,769,252,753	\$1,143,997,608	\$5,542,787
Machinery 333	\$1,453,957,032	\$804,276,681	\$3,987,360
Farm & Construction Implements 3331	\$206,834,697	\$122,348,728	\$589,986
Industrial Machinery 3332	\$332,600,814	\$144,368,783	\$715,348
Commercial & Other Equipment 3333-3336 & 3339	\$914,521,521	\$537,559,170	\$2,682,026
Computers & Electronics 334	\$2,397,429,648	\$1,264,995,300	\$6,300,689
Computer Hardware 3341	\$48,177,985	\$37,876,770	\$266,447
Telephone & Communications Equipment 3342	\$160,888,135	\$80,265,114	\$392,981
Audio & Video Equipment 3343	\$37,984,592	\$13,473,526	\$75,705
Semiconductors 3344	\$805,950,482	\$360,865,969	\$1,511,142
Instruments 3345	\$1,317,487,139	\$757,950,316	\$3,973,318
Software, Other Magnetic & Optical Media 3346	\$26,941,315	\$14,563,605	\$81,096
Electrical Equipment & Appliances 335	\$955,576,642	\$321,382,293	\$1,641,369
Lighting Equipment 3351	\$54,325,295	\$15,704,615	\$79,973
Household Appliances 3352	\$3,107,257	\$2,756,960	\$13,340
Other Electric Equipment 3353, 3359	\$898,144,090	\$302,920,718	\$1,548,056
Transportation Equipment 336	\$10,015,449,829	\$6,253,610,308	\$30,439,019
Motor Vehicles & Parts 3361, 3362, 3363	\$592,388,394	\$374,829,885	\$1,819,924
Aircraft, Aerospace & Parts 3364	\$9,030,612,540	\$5,575,709,653	\$27,112,775
Ships & Boats 3366	\$339,870,094	\$264,236,947	\$1,316,805
Railroad, Other Transportation Equip. 3365, 3369	\$52,578,801	\$38,833,823	\$189,515
Furniture & Related Products 337	\$396,271,110	\$284,706,844	\$1,374,307
Other Manufacturing 339	\$1,432,517,929	\$848,286,647	\$4,706,812
Other Medical Equip & Supplies 339112, 339115	\$196,132,733	\$138,008,116	\$1,095,843
Dental Laboratories 339116	\$49,756,718	\$41,002,684	\$250,841
Sporting And Athletic Goods 33992	\$222,911,310	\$70,307,032	\$346,169

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$963,717,168	\$598,968,815	\$3,013,959
Total:	\$36,630,111,277	\$21,898,760,634	\$102,750,898
Wholesale Trade 42			
Durable Goods 423	\$23,348,470,792	\$17,659,057,068	\$89,393,969
Motor Vehicles & Parts 4231	\$3,822,524,871	\$3,398,190,144	\$17,003,966
Furniture & Home Furnishings 4232	\$443,833,603	\$342,978,302	\$1,685,758
Lumber & Construction Materials 4233	\$3,340,745,381	\$2,567,737,835	\$12,128,105
Professional & Commercial Equipment 4234	\$3,979,557,994	\$3,182,460,949	\$17,606,858
Metal & Mineral (except Petroleum) 4235	\$993,047,915	\$747,795,944	\$3,620,245
Electrical Equipment 4236	\$2,285,334,639	\$1,976,469,692	\$10,043,434
Hardware, Plumbing, Heating Equipment 4237	\$1,350,409,775	\$1,122,915,543	\$5,494,445
Machinery & Equipment 4238	\$3,438,830,384	\$2,764,933,818	\$13,553,338
Sporting & Recreational Goods & Supplies 423910	\$432,467,855	\$286,869,726	\$1,437,217
Toy & Hobby Goods & Supplies 423920	\$1,619,997,780	\$93,811,250	\$536,947
Other Misc Durable Goods 423930, 423940, 423990	\$1,641,720,595	\$1,174,893,865	\$6,283,656
Nondurable Goods: 424	\$23,078,258,621	\$16,576,478,362	\$71,252,527
Paper & Paper Products 4241	\$654,803,405	\$554,239,785	\$2,603,777
Drugs & Sundries 4242	\$3,338,628,725	\$2,714,587,012	\$6,897,421
Apparel 4243	\$787,942,377	\$266,866,475	\$1,307,455
Food Products 4244	\$9,266,693,457	\$5,852,231,743	\$24,961,281
Farm Products 4245	\$453,151,433	\$266,815,600	\$1,317,341
Chemicals & Plastics 4246	\$833,902,687	\$614,610,250	\$2,983,686
Petroleum Products 4247	\$3,436,268,799	\$3,163,778,917	\$15,951,546
Beer & Ale 424810	\$246,567,060	\$236,508,920	\$1,145,280
Wine & Distilled Alcoholic Beverages 424820	\$1,115,418,130	\$838,444,344	\$4,099,986
Farm Supplies 42491	\$1,053,464,090	\$658,262,058	\$3,250,376
Tobacco & Tobacco Products 42494	\$280,095,085	\$257,307,898	\$1,245,329
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,611,323,373	\$1,152,825,360	\$5,489,049
Electronic Markets, Agents, Brokers 425	\$416,022,089	\$265,214,669	\$1,864,620
Total:	\$46,842,751,502	\$34,500,750,099	\$162,511,116
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,366,683,921	\$7,487,904,635	\$38,835,002
New & Used Auto Dealers 4411	\$6,425,210,230	\$5,819,810,757	\$30,491,255
Rv, Boat, Motorcycle Dealers 4412	\$864,429,699	\$723,160,435	\$3,745,813
Automotive Parts & Tires 4413	\$1,077,043,992	\$944,933,443	\$4,597,934
Furniture & Home Furnishings 442	\$1,122,693,027	\$1,034,304,430	\$4,963,990
Electronics & Appliances 443	\$2,837,458,165	\$2,433,343,958	\$16,197,618
Household Appliances 443141	\$181,428,340	\$176,512,001	\$852,083
Electronic Stores 443142	\$2,656,029,825	\$2,256,831,957	\$15,345,535
Bldg. Materials, Garden Supplies 444	\$3,484,661,759	\$3,285,029,256	\$15,819,006
Building Materials 4441	\$3,044,038,747	\$2,885,663,311	\$13,800,621
Lawn & Garden Supplies 4442	\$440,623,012	\$399,365,945	\$2,018,385
Food & Beverages (off-premises) 445	\$5,308,660,195	\$4,822,704,327	\$23,710,769
Grocery & Convenience Stores 4451	\$4,634,600,168	\$4,302,104,952	\$21,326,846
Other Food Stores/specialty Foods 4452	\$467,639,810	\$359,602,215	\$1,591,386
Beer, Wine And Liquor Stores 4453	\$206,420,217	\$160,997,160	\$792,537
Drug Stores & Personal Care Stores 446	\$3,420,135,727	\$3,142,400,781	\$15,675,275
Gas Stations (incl. Convenience Stores) 447	\$2,268,633,776	\$1,767,496,613	\$8,794,797
Apparel & Accessories 448	\$1,231,415,980	\$1,101,450,794	\$5,402,757
Clothing Stores 4481	\$905,273,831	\$840,299,462	\$4,129,120

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$96,366,186	\$89,852,773	\$426,741
Jewelry & Luggage Stores 4483	\$229,775,963	\$171,298,559	\$846,896
Sporting Goods, Toy/hobby/book/music 451	\$1,465,883,158	\$977,449,485	\$4,833,793
Sporting Goods 45111	\$838,720,990	\$695,620,979	\$3,364,942
Hobby & Toy Stores 45112	\$405,336,410	\$120,525,374	\$635,328
Sewing Supplies 45113	\$42,613,524	\$38,022,729	\$180,905
Musical Instruments 45114	\$66,906,946	\$60,334,388	\$319,992
Book, Periodical & Music Stores 45121	\$112,305,288	\$62,946,015	\$332,626
Department Stores 4522	\$249,622,510	\$240,385,357	\$1,157,679
Warehouse Clubs And Superstores 452311	\$7,920,197,350	\$5,552,369,623	\$26,481,278
All Other General Merchandise Stores 452319	\$375,698,033	\$262,356,591	\$1,265,114
Electronic Shopping And Mail-order Houses 4541	\$1,078,487,769	\$792,369,209	\$4,663,913
Miscellaneous Retailers 453, 4542, 4543	\$6,322,247,796	\$3,454,967,408	\$27,534,618
Total:	\$45,452,479,166	\$36,354,532,467	\$195,335,609
Transportation 48-492			
Air Transportation 481	\$22,056,618	\$20,813,560	\$177,017
Railroads 482	\$35,858,157	\$35,858,157	\$445,704
Water Transportation 483	\$21,479,431	\$10,662,307	\$65,567
Truck Transportation 484	\$268,984,181	\$232,545,227	\$1,901,285
Transit & Ground Passenger Transport 485	\$73,885,054	\$58,699,758	\$663,784
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$7,712,968	\$5,630,752	\$39,859
Support Activities For Transportation 488	\$1,051,230,769	\$952,889,764	\$5,217,788
Postal Service, Couriers And Messengers 491, 492	\$304,105,990	\$70,784,190	\$710,283
Total:	\$1,794,950,185	\$1,397,520,732	\$9,262,841
Warehousing & Storage 493			
Total:	\$260,895,305	\$246,565,299	\$1,353,463
Information 51			
Publishing (except Internet) 511	\$2,145,804,447	\$1,324,668,062	\$14,844,267
Newspapers 51111	\$78,896,815	\$78,316,154	\$328,572
Books & Periodicals 51112, 51113	\$109,620,656	\$92,060,245	\$680,469
Software 5112	\$1,666,138,536	\$885,359,653	\$7,063,160
Other Publishers 51114, 51119	\$291,148,440	\$268,932,010	\$6,772,066
Motion Picture Production 512	\$221,353,117	\$183,119,789	\$2,469,517
Radio & Tv Broadcasting, Cable Tv 515	\$905,822,408	\$806,770,895	\$12,836,443
Telecommunications 517	\$3,071,865,211	\$3,025,159,018	\$35,658,317
Wired Telecommunications Carriers 517311	\$714,203,062	\$712,229,654	\$7,235,843
Wireless Telecommunications Carriers 517312	\$1,402,738,487	\$1,393,969,116	\$16,424,807
Satellite And Other Telecommunications 5174, 5179	\$954,923,662	\$918,960,248	\$11,997,667
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,426,213,257	\$664,374,758	\$9,420,895
Other Information Services 519	\$757,874,296	\$503,168,575	\$9,228,597
Total:	\$8,528,932,736	\$6,507,261,097	\$84,458,036
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,474,544,490	\$5,355,141,296	\$112,783,338
Securities & Other Financial Investment 523, 525	\$2,994,335,104	\$2,089,480,215	\$37,949,675
Insurance Agents & Brokers 524	\$2,703,670,337	\$1,312,185,704	\$12,740,781
Real Estate Agents & Brokers 531	\$1,771,728,000	\$1,589,369,420	\$24,545,989
Rental Of Tangible Personal Property 532	\$1,520,422,643	\$1,366,039,306	\$7,453,437
Lessors Of Nonfinancial Intangibles 533	\$115,580,969	\$101,586,726	\$1,536,343
Total:	\$15,580,281,543	\$11,813,802,667	\$197,009,563

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, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$19,174,316,986	\$11,508,368,492	\$155,662,036
Legal Services 5411	\$1,508,780,846	\$1,365,699,251	\$21,730,174
Accounting Services 5412	\$984,684,227	\$947,606,792	\$15,199,831
Architectural Services 54131	\$457,195,099	\$399,401,418	\$6,667,323
Engineering Services 54133	\$1,480,612,131	\$1,308,526,212	\$16,399,345
Other Related Services 54132, 54134-54138	\$209,188,499	\$179,698,097	\$2,694,693
Specialized Design Services 5414	\$276,832,916	\$202,207,067	\$2,138,270
Computer System Design Services 5415	\$7,104,022,588	\$2,705,434,501	\$31,039,163
Consulting Services 5416	\$3,701,124,196	\$2,583,396,568	\$37,028,716
Scientific Research & Development Services 5417	\$1,322,314,412	\$425,930,819	\$3,877,914
Advertising & Public Relations 5418	\$473,693,370	\$362,789,759	\$5,181,856
Other Professional Services 5419	\$1,655,868,702	\$1,027,678,008	\$13,704,751
Management Services 55	\$150,274,236	\$122,225,220	\$1,924,130
Administrative & Support Services 561	\$9,145,842,906	\$6,628,322,138	\$73,618,455
Employment Services 5613	\$1,067,102,494	\$941,898,022	\$14,896,234
Travel Services 5615	\$1,765,546,448	\$115,140,053	\$1,459,538
Investigation & Security Services 5616	\$406,278,796	\$370,486,205	\$4,499,833
Building Services & Janitorial 5617	\$1,015,744,488	\$978,734,419	\$8,369,079
Other 5611, 5612, 5614, 5619	\$4,891,170,680	\$4,222,063,439	\$44,393,771
Waste Treatment/collection 562	\$1,123,703,233	\$1,066,184,324	\$12,151,100
Schools (public, Private, Technical) 61	\$599,963,946	\$315,410,454	\$4,278,934
Health Services 62	\$14,277,755,867	\$9,848,162,989	\$153,912,420
Ambulatory Health Care Services 621	\$6,683,106,610	\$5,602,158,349	\$94,215,777
Physicians 6211	\$2,564,692,779	\$2,054,915,014	\$34,061,262
Dentists 6212	\$1,111,412,791	\$1,098,462,145	\$18,261,834
Other Health Practitioners 6213	\$972,068,533	\$898,707,997	\$13,519,909
Outpatient Care Centers 6214	\$994,481,718	\$738,493,697	\$11,375,354
Medical & Diagnostic Laboratories 6215	\$476,106,610	\$297,911,623	\$4,930,588
Home Health Care 6216	\$278,640,226	\$267,591,747	\$3,583,753
Other Ambulatory Health Care 6219	\$285,703,953	\$246,076,126	\$8,483,077
Hospitals 622	\$6,431,490,943	\$3,362,137,795	\$49,252,426
Nursing & Retirement Homes 623	\$653,397,851	\$589,692,453	\$6,474,403
Social Services & Day Care 624	\$509,760,463	\$294,174,392	\$3,969,814
Arts, Entertainment, & Recreation 71	\$599,582,070	\$519,380,330	\$4,728,495
Performing Arts, Spectator Sports 711	\$140,273,160	\$101,774,055	\$1,380,460
Museums, Historical Sites, Etc. 712	\$13,043,834	\$6,685,924	\$75,352
Amusement, Gambling, Recreation 713	\$446,265,076	\$410,920,351	\$3,272,683
Accommodations 721	\$454,164,982	\$403,676,888	\$2,390,860
Restaurants, Food Services 7223, 7225	\$3,337,948,289	\$3,275,881,687	\$17,007,491
Drinking Places 7224	\$136,692,927	\$121,104,355	\$720,429
Auto Repair & Services 8111	\$814,439,572	\$794,073,573	\$3,828,257
Other Repair Services 8112-8114	\$639,644,426	\$485,615,166	\$2,498,447
Personal Services 812	\$753,747,126	\$705,225,852	\$8,268,620
Personal Care (barber, Beauty, Etc.) 8121	\$314,013,607	\$301,426,255	\$4,154,472
Death Care Services 8122	\$72,152,557	\$70,513,838	\$927,474
Laundry & Dry Cleaning 8123	\$106,413,186	\$104,378,984	\$774,778
Other Personal Services 8129	\$261,167,776	\$228,906,775	\$2,411,896
Religious, Civic & Other Organizations 813, 814	\$241,956,372	\$145,032,970	\$2,162,629
Public Administration, 92	\$147,735,512	\$108,642,707	\$1,659,730
Total:	\$51,597,768,450	\$36,047,307,145	\$444,812,033
Total All Industries			
Total:	\$226,610,054,432	\$166,611,459,633	\$1,292,975,598

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,454,399,818	\$5,109,161,002	\$332,095,514
New & Used Auto Dealers 4411	\$5,025,655,567	\$3,956,427,324	\$257,167,810
Rv, Boat, Motorcycle Dealers 4412	\$732,515,543	\$566,811,737	\$36,842,767
Automotive Parts & Tire 4413	\$696,228,708	\$585,921,941	\$38,084,937
Furniture & Home Furnishings 442	\$872,223,977	\$768,759,198	\$49,969,350
Electronics & Appliances 443	\$1,733,996,437	\$1,313,464,626	\$85,375,217
Building Materials, Garden Equip & Supplies 444	\$2,389,557,949	\$2,218,592,465	\$144,208,529
Building Materials 4441	\$2,094,522,241	\$1,976,603,370	\$128,479,231
Lawn & Garden Supplies & Equipment 4442	\$295,035,708	\$241,989,095	\$15,729,298
Food & Beverage Stores 445	\$4,721,035,341	\$1,104,383,325	\$71,784,960
Grocery & Convenience Stores 4451	\$4,366,126,712	\$982,446,501	\$63,859,045
Other Food & Beverage Stores 4452, 4453	\$354,908,629	\$121,936,824	\$7,925,915
Drug/health Stores 446	\$2,757,826,883	\$893,940,685	\$58,106,174
Gas Stations & Convenience Stores W/pumps 447	\$1,866,644,587	\$476,338,706	\$30,962,033
Apparel & Accessories 448	\$1,117,910,101	\$1,001,489,803	\$65,096,846
Clothing & Shoe Stores 4481, 4482	\$907,746,537	\$851,307,454	\$55,334,990
Jewelry & Luggage Stores 4483	\$210,163,564	\$150,182,349	\$9,761,856
Sporting Goods, Toys, Book & Music Stores 451	\$1,016,464,306	\$829,920,529	\$53,944,861
Sporting Goods, Toys, Hobby/craft Stores 4511	\$912,494,678	\$773,386,988	\$50,270,176
Book/periodical/music Store 4512	\$103,969,628	\$56,533,541	\$3,674,685
General Merchandise Stores 452	\$8,274,511,372	\$2,894,258,495	\$188,126,796
Department Stores 4522	\$246,655,170	\$232,480,925	\$15,111,262
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$8,027,856,202	\$2,661,777,570	\$173,015,534
Electronic Shopping And Mail-order Houses 4541	\$791,997,470	\$550,435,921	\$35,778,343
Miscellaneous Retailers 453, 4542, 4543	\$4,939,046,409	\$3,780,438,156	\$245,728,585
Total:	\$36,935,614,650	\$20,941,182,911	\$1,361,177,208
Agriculture, Forestry, Fishing 11			
Total:	\$64,660,254	\$19,345,960	\$1,257,515
Mining 21			
Total:	\$23,193,850	\$17,942,463	\$1,166,265
Utilities 22			
Total:	\$57,535,594	\$37,768,046	\$2,454,924
Construction 23			
Construction Of Buildings 236	\$6,679,700,520	\$5,796,927,419	\$376,800,530
Heavy Construction & Highways 237	\$933,512,440	\$641,798,098	\$41,716,885
Special Trade Contractors 238	\$3,307,194,368	\$2,940,757,077	\$191,149,414
Total:	\$10,920,407,328	\$9,379,482,594	\$609,666,829

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,015,197,922	\$787,892,664	\$51,213,086
Wholesale Trade 42			
Durable Goods 423	\$4,301,736,895	\$2,448,055,501	\$159,123,636
Nondurable Goods 424	\$1,194,074,500	\$577,352,530	\$37,527,947
Electronic Markets, Agents & Brokers 425	\$43,829,836	\$27,192,318	\$1,767,500
Total:	\$5,539,641,231	\$3,052,600,349	\$198,419,083
Transportation & Warehousing 48-49			
Total:	\$439,093,513	\$379,955,155	\$24,697,093
Information 51			
Total:	\$2,629,987,056	\$1,750,989,657	\$113,814,359
Finance, Insurance 52			
Total:	\$564,589,795	\$405,088,281	\$26,330,736
Real Estate, Rental/leasing 53			
Total:	\$1,093,530,445	\$917,376,747	\$59,629,503
Professional, Scientific & Technical Services 54			
Total:	\$5,226,832,026	\$1,355,334,590	\$88,096,842
Management, Education & Health Services 55-62			
Total:	\$3,065,141,754	\$2,319,865,491	\$150,791,427
Arts, Entertainment & Recreation 71			
Total:	\$320,002,363	\$297,740,376	\$19,353,155
Accommodations & Food Services 72			
Accommodations 721	\$391,725,173	\$332,627,377	\$21,620,781
Restaurants, Food Services & Drinking Places 722	\$3,107,849,365	\$2,829,211,268	\$183,898,801
Total:	\$3,499,574,538	\$3,161,838,645	\$205,519,582
Other Services 81			
Repair & Maintenance 811	\$992,534,176	\$853,391,771	\$55,470,572
Personal Service 812	\$244,101,243	\$212,567,248	\$13,816,917
Religious, Civic & Other Organization 813, 814	\$21,910,500	\$13,582,016	\$882,840
Total:	\$1,258,545,919	\$1,079,541,035	\$70,170,329
Public Administration 92			
Total:	\$47,783,945	\$15,383,789	\$999,950
Total All Industries			
Total:	\$74,701,332,183	\$45,919,328,753	\$2,984,757,886

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$299,934,326	\$281,577,011	\$14,160,516
Miscellaneous		\$32,892,779	\$32,219,264	\$1,620,304
Total:	5.03%	\$332,827,105	\$313,796,275	\$15,780,820
Sewer Collection				
Sewerage Systems		\$104,040,845	\$38,225,130	\$1,472,435
Miscellaneous		\$90,722,779	\$59,186,473	\$2,279,863
Total:	3.85%	\$194,763,624	\$97,411,603	\$3,752,298
Power				
Total:	3.87%	\$2,525,880,640	\$2,124,519,239	\$82,291,129
Gas Distribution/telegraph				
Total:	3.85%	\$625,531,861	\$621,171,108	\$23,927,513
Motor Transportation				
Local/suburban Transit		\$160,017,255	\$54,455,910	\$1,048,822
Trucking		\$945,148,823	\$284,968,787	\$5,488,502
Railroads		\$35,599,067	\$30,694,263	\$591,172
Miscellaneous		\$281,787,127	\$189,704,957	\$3,653,717
Total:	1.93%	\$1,422,552,272	\$559,823,917	\$10,782,213
Urban Transportation				
Local/suburban Transit		\$55,672,844	\$41,299,293	\$265,146
Trucking		\$74,833,056	\$57,178,695	\$367,091
Miscellaneous		\$111,691,962	\$93,247,604	\$598,662
Total:	0.64%	\$242,197,862	\$191,725,592	\$1,230,899
Other Public Service				
Water Transport		\$71,798,705	\$27,678,916	\$533,096
Miscellaneous		\$312,906,526	\$48,760,646	\$939,128
Total:	1.93%	\$384,705,231	\$76,439,562	\$1,472,224
Log Hauling Over Public Highways				
Total:	1.37%	\$59,608,180	\$36,190,893	\$495,673
Total Public Utility Taxes				
Total:	N/A	\$5,788,066,775	\$4,021,078,189	\$139,732,769

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

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

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

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

ii. What are reporting periods?

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

v. What is an accrual period?

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

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

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

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

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

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

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

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

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

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

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

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

ix. Can I get SIC code data after 2004?

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

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

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

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

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

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

3. Unit Counts

xii. What are units?

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

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

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

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

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

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

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

4. Gross Business Income (GBI)

xv. What is gross business income?

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

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

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

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

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

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

What is the B&O tax?

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

xviii. Do cities levy a B&O tax?

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

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

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

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

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

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

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

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

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

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

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

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Public Utility Tax

xxviii. What is the public utility tax?

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

xxix. What is operating income?

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

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

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

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

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

xxxii. What are the public utility tax rates?

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

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

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

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

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

Still can't find what you are looking for?

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

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

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