

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2019

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	810	\$393,222,925
Forestry & Logging 113	538	\$368,342,585
Fishing & Hunting 114	137	\$43,354,911
Ag & Forestry Support Activities 115	563	\$188,548,554
Total:	2,048	\$993,468,975
Mining 21		
Sand & Gravel, Quarrying 2123	100	\$98,688,901
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$41,003,258
Total:	140	\$139,692,159
Utilities 22		
Hydroelectric Power Generation 221111	17	\$341,359,277
Alternative Power Generation 221114-221117	13	\$44,716,606
Other Electric Power Generation 221112, 221113, 221118	6	\$211,182,047
Electric Power Generation & Trans. 221121, 221122	58	\$1,763,335,425
Natural Gas Distribution 2212	12	\$128,460,568
Water & Sewer 2213	575	\$1,156,392,660
Total:	681	\$3,645,446,583
Construction 23		
Residential Building & Remodeling 2361	15,975	\$3,271,643,404
Nonresidential Building 2362	1,046	\$4,537,100,972
Heavy Construction & Highways 237	1,115	\$2,036,245,337
Special Trade Contractors 238	25,338	\$8,422,833,690
Electrical 23821	2,838	\$1,661,727,813
Plumbing & Heating 23822	3,063	\$1,605,023,073
Painting 23832	3,372	\$313,211,583
Masonry/drywall 23814, 23831	1,563	\$538,870,537
Roofing 23816	1,075	\$395,464,577
Other Contractors 238 Not Listed Above	13,427	\$3,908,536,107
Total:	43,474	\$18,267,823,403
Manufacturing 31-33		
Food Products 311	1,108	\$4,805,757,838
Milling Of Grains 3112	24	\$173,808,344
Fruits & Vegetables 3114	77	\$1,211,787,133
Dairy Products 3115	28	\$717,238,467
Meat Products 3116	69	\$514,707,050
Seafood Products 3117	48	\$803,642,765
Bakery Products 3118	572	\$481,105,687
Other Food Items 3111, 3113, 3119	290	\$903,468,392
Beverages 312	1,079	\$654,304,834
Textiles 313,314	319	\$242,576,040
Apparel 315	227	\$49,099,935
Leather & Allied Products 316	52	\$35,702,450
Lumber & Wood Products 321	453	\$2,276,040,462
Sawmills 3211	81	\$970,026,061
Plywood & Trusses 3212	47	\$328,430,839
Millwork, Windows, Wood Products 3219	325	\$977,583,562

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	109	\$1,825,129,225
Pulp & Paper Mills 3221	34	\$1,334,630,474
Other Paper Products 3222	75	\$490,498,751
Commercial Printing 323	808	\$206,252,054
Petroleum & Coal Products 324	38	\$6,111,217,827
Petroleum Refining 32411	16	\$5,882,487,168
Asphalt/petroleum/coal Products 32412, 32419	22	\$228,730,659
Chemicals 325	666	\$2,253,775,477
Chemicals, Pesticides & Fertilizers 3251, 3253	88	\$988,493,364
Resins, Synthetic Fibers & Filaments 3252	32	\$351,643,255
Pharmaceuticals 3254	346	\$571,650,341
Paint, Coating & Adhesives 3255	26	\$36,863,495
Soap, Cleaning Compound & Toiletries 3256	114	\$191,937,337
Other Chemical Products 3259	60	\$113,187,685
Plastics & Rubber Products 326	244	\$871,706,274
Nonmetallic Minerals 327	356	\$911,054,762
Primary Metals 331	127	\$779,277,453
Iron & Steel Mills 3311, 3312	59	\$307,339,137
Aluminum Smelting 3313	18	\$251,507,065
Other Nonferrous Metals 3314	13	\$29,834,970
Foundries 3315	37	\$190,596,281
Fabricated Metal Products 332	1,269	\$1,907,064,750
Machinery 333	684	\$1,679,556,916
Farm & Construction Implements 3331	82	\$190,540,085
Industrial Machinery 3332	132	\$367,294,125
Commercial & Other Equipment 3333-3336 & 3339	470	\$1,121,722,706
Computers & Electronics 334	534	\$2,643,593,519
Computer Hardware 3341	39	\$103,408,419
Telephone & Communications Equipment 3342	67	\$136,973,990
Audio & Video Equipment 3343	24	\$39,110,542
Semiconductors 3344	96	\$851,312,324
Instruments 3345	254	\$1,482,982,467
Software, Other Magnetic & Optical Media 3346	54	\$29,805,777
Electrical Equipment & Appliances 335	159	\$574,252,090
Lighting Equipment 3351	39	\$57,510,154
Household Appliances 3352	13	\$2,150,031
Other Electric Equipment 3353, 3359	107	\$514,591,905
Transportation Equipment 336	473	\$18,595,634,677
Motor Vehicles & Parts 3361, 3362, 3363	126	\$663,760,149
Aircraft, Aerospace & Parts 3364	118	\$17,536,076,267
Ships & Boats 3366	182	\$348,777,966
Railroad, Other Transportation Equip. 3365, 3369	47	\$47,020,295
Furniture & Related Products 337	604	\$449,335,280
Other Manufacturing 339	1,506	\$1,382,302,422
Other Medical Equip & Supplies 339112, 339115	140	\$164,384,656
Dental Laboratories 339116	222	\$45,884,676
Sporting And Athletic Goods 33992	103	\$241,238,172
All Other Miscellaneous Mfg 3399 Not Listed Above	1041	\$930,794,918
Total:	10,815	\$48,253,634,285

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,850	\$22,042,813,657
Motor Vehicles & Parts 4231	680	\$3,933,423,459
Furniture & Home Furnishings 4232	497	\$491,222,304
Lumber & Construction Materials 4233	764	\$2,753,783,194
Professional & Commercial Equipment 4234	1,603	\$3,879,459,980
Metal & Mineral (except Petroleum) 4235	321	\$950,561,581
Electrical Equipment 4236	1,122	\$2,537,849,172
Hardware, Plumbing, Heating Equipment 4237	559	\$1,312,906,848
Machinery & Equipment 4238	1,964	\$3,920,914,452
Sporting & Recreational Goods & Supplies 423910	368	\$441,524,230
Toy & Hobby Goods & Supplies 423920	100	\$933,145,425
Other Misc Durable Goods 423930, 423940, 423990	872	\$888,023,012
Nondurable Goods: 424	6,720	\$22,771,606,606
Paper & Paper Products 4241	276	\$687,877,616
Drugs & Sundries 4242	405	\$2,589,180,697
Apparel 4243	461	\$1,144,708,185
Food Products 4244	1,939	\$9,575,883,330
Farm Products 4245	365	\$487,669,727
Chemicals & Plastics 4246	449	\$992,641,674
Petroleum Products 4247	187	\$2,443,798,174
Beer & Ale 424810	110	\$298,746,923
Wine & Distilled Alcoholic Beverages 424820	536	\$1,187,656,206
Farm Supplies 42491	273	\$1,524,749,317
Tobacco & Tobacco Products 42494	80	\$318,927,550
Other Misc Nondurable Goods 4249 Not Listed Above	1,639	\$1,519,767,207
Electronic Markets, Agents, Brokers 425	424	\$278,344,055
Total:	15,994	\$45,092,764,318
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,233	\$7,765,263,069
New & Used Auto Dealers 4411	1,392	\$5,806,805,447
Rv, Boat, Motorcycle Dealers 4412	575	\$948,201,356
Automotive Parts & Tires 4413	1,266	\$1,010,256,266
Furniture & Home Furnishings 442	1,844	\$1,002,790,452
Electronics & Appliances 443	2,427	\$2,247,373,205
Household Appliances 443141	201	\$164,750,837
Electronic Stores 443142	2,226	\$2,082,622,368
Bldg. Materials, Garden Supplies 444	2,654	\$3,551,185,809
Building Materials 4441	1,731	\$2,966,042,271
Lawn & Garden Supplies 4442	923	\$585,143,538
Food & Beverages (off-premises) 445	3,636	\$4,820,342,591
Grocery & Convenience Stores 4451	1,929	\$4,257,399,113
Other Food Stores/specialty Foods 4452	1022	\$410,608,225
Beer, Wine And Liquor Stores 4453	685	\$152,335,253
Drug Stores & Personal Care Stores 446	3,112	\$3,006,939,439
Gas Stations (incl. Convenience Stores) 447	1,509	\$2,960,691,489
Apparel & Accessories 448	3,870	\$1,343,185,431
Clothing Stores 4481	2,794	\$1,054,921,533
Shoe Stores 4482	203	\$107,739,025
Jewelry & Luggage Stores 4483	873	\$180,524,873
Sporting Goods, Toy/hobby/book/music 451	3,059	\$1,102,466,953
Sporting Goods 45111	1,482	\$672,773,338
Hobby & Toy Stores 45112	552	\$202,498,047
Sewing Supplies 45113	239	\$40,043,181
Musical Instruments 45114	212	\$54,311,957
Book, Periodical & Music Stores 45121	574	\$132,840,430

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	20	\$403,240,551
Warehouse Clubs And Superstores 452311	9	\$6,683,097,201
All Other General Merchandise Stores 452319	253	\$196,385,818
Electronic Shopping And Mail-order Houses 4541	814	\$851,407,701
Miscellaneous Retailers 453, 4542, 4543	14,172	\$5,424,488,575
Total:	40,612	\$41,358,858,284
Transportation 48-492		
Air Transportation 481	51	\$36,144,932
Railroads 482	15	\$55,897,996
Water Transportation 483	54	\$68,248,377
Truck Transportation 484	3,190	\$1,347,302,534
Transit & Ground Passenger Transport 485	470	\$204,892,569
Pipeline Transportation 486	8	\$28,760,280
Scenic & Sightseeing Transportation 487	169	\$36,619,417
Support Activities For Transportation 488	1,203	\$1,494,017,972
Postal Service, Couriers And Messengers 491, 492	540	\$189,955,597
Total:	5,700	\$3,461,839,674
Warehousing & Storage 493		
Total:	191	\$244,400,240
Information 51		
Publishing (except Internet) 511	1174	\$1,784,546,742
Newspapers 51111	89	\$95,657,680
Books & Periodicals 51112, 51113	333	\$126,582,426
Software 5112	670	\$1,350,808,726
Other Publishers 51114, 51119	82	\$211,497,910
Motion Picture Production 512	731	\$325,458,548
Radio & Tv Broadcasting, Cable Tv 515	202	\$1,826,793,301
Telecommunications 517	676	\$3,064,276,336
Wired Telecommunications Carriers 517311	268	\$958,584,841
Wireless Telecommunications Carriers 517312	129	\$1,274,013,843
Satellite And Other Telecommunications 5174, 5179	279	\$831,677,652
Isp, Web Search Portals, Data Proc. Svcs. 518	662	\$1,090,275,742
Other Information Services 519	418	\$629,166,554
Total:	3,863	\$8,720,517,223
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,591	\$6,147,305,455
Securities & Other Financial Investment 523, 525	2,048	\$2,568,899,763
Insurance Agents & Brokers 524	2,705	\$2,217,517,107
Real Estate Agents & Brokers 531	4,648	\$1,725,750,258
Rental Of Tangible Personal Property 532	1,874	\$1,715,830,116
Lessors Of Nonfinancial Intangibles 533	143	\$150,036,039
Total:	13,009	\$14,525,338,738
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,130	\$16,303,532,549
Legal Services 5411	4,741	\$1,450,170,775
Accounting Services 5412	2,873	\$966,244,256
Architectural Services 54131	1,032	\$481,482,427
Engineering Services 54133	1,727	\$1,406,297,501
Other Related Services 54132, 54134-54138	1,053	\$207,728,947
Specialized Design Services 5414	1,982	\$280,742,861
Computer System Design Services 5415	5,078	\$5,575,067,338
Consulting Services 5416	7,553	\$3,218,282,804

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	407	\$989,827,754
Advertising & Public Relations 5418	958	\$419,357,371
Other Professional Services 5419	4,726	\$1,308,330,515
Management Services 55	221	\$117,036,452
Administrative & Support Services 561	15,500	\$10,866,638,324
Employment Services 5613	989	\$969,213,840
Travel Services 5615	438	\$2,976,396,683
Investigation & Security Services 5616	735	\$405,280,910
Building Services & Janitorial 5617	10,128	\$1,057,912,608
Other 5611, 5612, 5614, 5619	3,210	\$5,457,834,283
Waste Treatment/collection 562	579	\$1,073,470,724
Schools (public, Private, Technical) 61	2,864	\$549,263,995
Health Services 62	15,382	\$13,213,999,338
Ambulatory Health Care Services 621	13,179	\$6,206,951,624
Physicians 6211	2,594	\$2,521,169,078
Dentists 6212	3,220	\$1,043,520,285
Other Health Practitioners 6213	6,323	\$930,789,803
Outpatient Care Centers 6214	503	\$911,983,140
Medical & Diagnostic Laboratories 6215	176	\$357,148,567
Home Health Care 6216	174	\$251,661,703
Other Ambulatory Health Care 6219	189	\$190,679,048
Hospitals 622	142	\$5,858,343,269
Nursing & Retirement Homes 623	563	\$658,036,355
Social Services & Day Care 624	1,498	\$490,668,090
Arts, Entertainment, & Recreation 71	4,630	\$1,022,459,920
Performing Arts, Spectator Sports 711	1,870	\$398,712,766
Museums, Historical Sites, Etc. 712	83	\$37,855,591
Amusement, Gambling, Recreation 713	2,677	\$585,891,563
Accommodations 721	3,178	\$1,203,085,981
Restaurants, Food Services 7223, 7225	13,433	\$4,333,874,161
Drinking Places 7224	1,131	\$258,610,386
Auto Repair & Services 8111	5,332	\$864,580,945
Other Repair Services 8112-8114	3,400	\$742,602,887
Personal Services 812	9,112	\$949,645,038
Personal Care (barber, Beauty, Etc.) 8121	6,426	\$383,733,918
Death Care Services 8122	207	\$64,953,250
Laundry & Dry Cleaning 8123	665	\$135,350,098
Other Personal Services 8129	1,814	\$365,607,772
Religious, Civic & Other Organizations 813, 814	888	\$254,100,385
Public Administration, 92	239	\$165,631,228
Total:	108,019	\$51,918,532,313
Total All Industries		
Total:	244,546	\$236,622,316,195

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

2nd Quarter, 2019

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$46,352,049	\$1,100,820	\$45,251,229	0.00484	\$219,016
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,949,627,464	\$128,709,182	\$1,820,918,282	0.00138	\$2,512,867
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$3,925,499,998	\$2,324,364,859	\$1,601,135,139	0.00275	\$4,403,122
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$751,116,122	\$120,784,197	\$630,331,925	0.00484	\$3,050,807
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,920,055,563	\$34,879,819	\$1,885,175,744	0.00138	\$2,601,543
6	Processing for Hire/Printing and Publishing	10	\$473,275,244	\$30,059,198	\$443,216,046	0.00484	\$2,145,166
7	Manufacturing	7	\$7,171,248,581	\$239,162,390	\$6,932,086,191	0.00484	\$33,551,297
8	Royalties	80	\$1,904,861,975	\$1,008,528,883	\$896,333,092	0.015	\$13,444,996
9	Wholesaling	3	\$66,187,674,483	\$19,961,324,920	\$46,226,349,563	0.00484	\$223,735,532
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,774,408,312	\$159,644,531	\$1,614,763,781	0.00484	\$7,815,457
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,950,355,043	\$2,167,481,354	\$2,782,873,689	0.015	\$41,743,105
12	For Profit Hospitals; Scientific R&D	135	\$452,263,426	\$239,111,320	\$213,152,106	0.015	\$3,197,282
13	Cleanup of Radioactive Waste for US Government	83	\$790,243,125	\$1,088,995	\$789,154,130	0.00471	\$3,716,916
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$43,651,392,882	\$10,398,530,816	\$33,252,862,066	0.015	\$498,792,931
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$134,708,846	\$49,546,798	\$85,162,048	0.0163	\$1,388,141
16	Retailing of Interstate Transportation Equip	19	\$412,911,304	\$70,095,826	\$342,815,478	0.00484	\$1,659,227
17	Retailing	2	\$71,393,686,716	\$13,014,786,365	\$58,378,900,351	0.00471	\$274,964,621
18	Non-Manufacturing Aerospace Product Development	188	\$93,312,071	\$1,821,141	\$91,490,930	0.009	\$823,418
19	Federal Aviation Administration (FAR) Repair Station	189	\$94,462,145	\$589,614	\$93,872,531	0.0029	\$272,606
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$23,554,937	\$22,446,467	\$1,108,470	0.00275	\$3,048
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$6,199,039,783	\$8,059,435	\$6,190,980,348	0.0029	\$17,978,607
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$7,504,578,874	\$6,134,924,089	\$1,369,654,785	0.0029	\$3,977,478
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$4,084,892,803	\$1,080,853,166	\$3,004,039,637	0.0029	\$8,723,731
27	Publication of Newspapers	126	\$102,583,960	\$561,274	\$102,022,686	0.0035	\$357,079
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$55,970,655	\$103,307	\$55,867,348	0.00342	\$191,290
30	Extracting Timber, Extracting for Hire Timber	301	\$99,145,298	\$2,736,943	\$96,408,355	0.00342	\$330,102
31	Manufacturing of Timber or Wood Products	302	\$1,151,753,697	\$102,076,320	\$1,049,677,377	0.00342	\$3,594,095
32	Wholesaling of Timber or Wood Products	303	\$2,716,119,578	\$1,424,160,510	\$1,291,959,068	0.00342	\$4,423,668
33	Sale of Standing Timber	304	\$8,451,329	\$0	\$8,451,329	0.00342	\$28,937
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$230,023,546,263	\$58,727,532,539	\$171,296,013,724		\$1,159,646,085
State Sales Tax and Use Tax							
35	Retail Sales	1	\$71,668,376,155	\$25,721,705,118	\$45,946,671,037	0.065	\$2,986,533,617
36	Use Tax	5	\$1,804,883,225	\$0	\$1,804,883,225	0.065	\$117,317,410
37	Motor Vehicle Sales / Leases	120	\$3,787,968,056	\$0	\$3,787,968,056	0.003	\$11,363,904
38	Self-Produced Fuel Use Tax	270	\$18,064,369	\$0	\$18,064,369	0.01926	\$347,920
	Total:		\$77,279,291,805	\$25,721,705,118	\$51,557,586,687		\$3,115,562,851
State Public Utility Tax							
39	Water Distribution	60	\$368,327,841	\$26,958,023	\$341,369,818	0.05029	\$17,167,488
40	Sewer Collection	61	\$199,534,839	\$98,677,429	\$100,857,410	0.03852	\$3,885,027
41	Power	49	\$2,038,260,704	\$371,588,981	\$1,666,671,723	0.03873	\$64,556,863
42	Gas Distribution-Telegraph	26	\$267,468,657	\$2,047,414	\$265,421,243	0.03852	\$10,224,026
43	Motor Transportation-Railroad-Railroad Car	8	\$1,341,111,804	\$844,577,753	\$496,534,051	0.01926	\$9,563,246
44	Log Hauling Over Public Highways	125	\$55,836,049	\$20,640,030	\$35,196,019	0.0137	\$482,045
45	Urban Transportation/Vessels Under 65 ft	12	\$280,408,034	\$89,647,526	\$190,760,508	0.00642	\$1,224,682
46	Other Public Service Business	13	\$375,857,906	\$301,257,251	\$74,600,655	0.01926	\$1,436,809
	Total:		\$4,926,805,834	\$1,755,394,407	\$3,171,411,427		\$108,540,186

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

2nd Quarter, 2019

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
47	Litter Tax	36	\$21,631,312,345	\$0	\$21,631,312,345	0.00015	\$3,244,697
48	Tobacco Products/Cigars (less than \$0.69)	20	\$9,372,078	\$0	\$9,372,078	0.95	\$8,903,474
49	Cigar Tax (\$0.69 or more)	194	\$682,056	\$0	\$682,056	0.65	\$443,336
50	Little Cigar Tax (acetate integrated filters)	198	\$7,158,471	\$0	\$7,158,471	0.15125	\$1,082,719
51	Moist Snuff (1.2 oz. or less)	162	\$11,068,577	\$0	\$11,068,577	2.526	\$27,959,226
52	Moist Snuff (more than 1.2 oz.)	163	\$286,074	\$0	\$286,074	2.105	\$602,186
53	Spirits Sales to On-premises Licensees	251	\$45,823,147	\$1,183,654	\$44,639,493	0.137	\$6,115,611
54	Spirits Sales to Consumers	252	170,882,990	53,872	170,829,118	0.205	\$35,019,969
55	Spirits Liter Sales to On-premises Licensees	253	\$2,705,028	\$0	\$2,705,028	2.4408	\$6,602,432
56	Spirits Liter Sales to Consumers	254	8,866,116	0	8,866,116	3.7708	\$33,432,350
57	Refuse Collection	64	520,511,153	160,629,777	359,881,376	0.036	\$12,955,730
58	Hazardous Substance Tax by Value	65	\$6,182,947,367	\$191,036,253	\$5,991,911,114	0.007	\$41,943,378
59	Intermediate Care Facility	79	\$43,634,345	\$0	\$43,634,345	0.06	\$2,618,061
60	Solid Fuel Burning Device Fee	59	\$711	\$0	\$711	30	\$21,330
61	Syrup Tax	54	\$1,875,011	\$0	\$1,875,011	1	\$1,875,011
62	Tire Fee	73	\$1,127,026	\$0	\$1,127,026	0.9	\$1,014,323
63	Studded Tire Fee	77	\$554	\$0	\$554	4.5	\$2,493
64	Local E911 Wireline	793	\$2,655,770	\$0	\$2,655,770	0.95	\$2,522,982
65	Local E911 Wireless Tax	794	\$17,484,209	\$0	\$17,484,209	0.95	\$16,609,999
66	Local E911 VOIP Tax	795	\$3,533,867	\$0	\$3,533,867	0.95	\$3,357,174
67	Local E911 Prepaid Wireless Tax	796	\$3,016,698	\$0	\$3,016,698	0.95	\$2,865,863
	Total:		\$28,664,943,593	\$352,903,556	\$28,312,040,037		\$209,192,344

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
0100	ADAMS UNINC COUNTY	1285	\$ 28,687,266	1815	\$ 31,225,799	8.85%
0101	HATTON	129	\$ 100,788	192	\$ 227,215	125.44%
0102	LIND	449	\$ 959,286	552	\$ 1,005,429	4.81%
0103	OTHELLO	2247	\$ 43,064,269	2776	\$ 40,805,106	-5.25%
0104	RITZVILLE	1251	\$ 10,997,247	1539	\$ 15,931,963	44.87%
0105	WASHTUCNA	222	\$ 306,869	308	\$ 337,098	9.85%
0199	ADAMS COUNTY	5583	\$ 84,115,725	7182	\$ 89,532,610	6.44%
0200	ASOTIN UNINC COUNTY	1461	\$ 15,578,698	2182	\$ 18,680,637	19.91%
0201	ASOTIN CITY	680	\$ 2,536,113	856	\$ 2,116,882	-16.53%
0202	CLARKSTON	2569	\$ 66,131,625	3113	\$ 73,340,019	10.90%
0299	ASOTIN COUNTY	4710	\$ 84,246,436	6151	\$ 94,137,538	11.74%
0300	BENTON UNINC COUNTY	3104	\$ 82,045,888	4497	\$ 118,191,208	44.06%
0301	BENTON CITY	1738	\$ 10,668,638	2094	\$ 12,018,048	12.65%
0302	KENNEWICK	7831	\$ 547,551,400	9593	\$ 592,247,894	8.16%
0303	PROSSER	2650	\$ 45,969,277	3144	\$ 45,720,827	-0.54%
0304	RICHLAND	7040	\$ 342,498,799	8753	\$ 372,882,950	8.87%
0305	WEST RICHLAND	2650	\$ 30,325,291	3558	\$ 39,657,934	30.78%
0399	BENTON COUNTY	25013	\$ 1,059,059,293	31639	\$ 1,180,718,861	11.49%
0400	CHELAN UNINC COUNTY	4293	\$ 127,546,775	5680	\$ 131,777,148	3.32%
0401	CASHMERE	1674	\$ 14,775,049	2085	\$ 18,227,117	23.36%
0402	CHELAN CITY	2448	\$ 55,666,379	3045	\$ 61,476,937	10.44%
0403	ENTIAT	771	\$ 3,199,034	986	\$ 3,116,806	-2.57%
0404	LEAVENWORTH	2168	\$ 49,414,735	2643	\$ 48,245,187	-2.37%
0405	WENATCHEE	6267	\$ 288,978,857	7628	\$ 306,134,479	5.94%
0499	CHELAN COUNTY	17621	\$ 539,580,829	22067	\$ 568,977,674	5.45%
0500	CLALLAM UNINC COUNTY	3896	\$ 115,754,537	5332	\$ 134,978,177	16.61%
0501	FORKS	1308	\$ 15,158,226	1647	\$ 18,121,861	19.55%
0502	PORT ANGELES	4592	\$ 100,252,945	5624	\$ 101,585,865	1.33%
0503	SEQUIM	3678	\$ 99,269,568	4551	\$ 106,447,671	7.23%
0599	CLALLAM COUNTY	13474	\$ 330,435,276	17154	\$ 361,133,574	9.29%
0600	CLARK UNINC COUNTY	8611	\$ 568,376,314	10761	\$ 603,388,070	6.16%
0601	BATTLE GROUND	4485	\$ 92,855,499	5548	\$ 96,611,618	4.05%
0602	CAMAS	4907	\$ 103,745,424	6127	\$ 98,630,370	-4.93%
0603	LA CENTER	1715	\$ 7,412,603	2229	\$ 9,377,803	26.51%
0604	RIDGEFIELD	3370	\$ 62,559,585	4275	\$ 85,728,822	37.04%
0605	VANCOUVER	13572	\$ 1,050,948,871	15953	\$ 1,158,312,602	10.22%
0606	WASHOUGAL	3647	\$ 50,721,330	4535	\$ 47,188,978	-6.96%
0607	YACOLT	1116	\$ 3,425,651	1389	\$ 4,119,249	20.25%
0699	CLARK COUNTY	41423	\$ 1,940,045,277	50817	\$ 2,103,357,512	8.42%
0700	COLUMBIA UNINC COUNTY	589	\$ 14,210,798	843	\$ 42,461,335	198.80%
0701	DAYTON	1358	\$ 9,800,730	1649	\$ 9,129,833	-6.85%
0702	STARBUCK	189	\$ 213,431	267	\$ 701,801	228.82%
0799	COLUMBIA COUNTY	2136	\$ 24,224,959	2759	\$ 52,292,969	115.86%
0800	COWLITZ UNINC COUNTY	3499	\$ 71,850,250	4789	\$ 75,472,491	5.04%
0801	CASTLE ROCK	1558	\$ 12,406,746	1927	\$ 14,574,258	17.47%
0802	KALAMA	1661	\$ 16,621,867	2136	\$ 15,898,590	-4.35%
0803	KELSO	3189	\$ 71,018,171	3964	\$ 79,396,859	11.80%
0804	LONGVIEW	5564	\$ 256,021,979	6681	\$ 261,920,820	2.30%
0805	WOODLAND	2872	\$ 45,259,839	3563	\$ 48,254,023	6.62%
0899	COWLITZ COUNTY	18343	\$ 473,178,852	23060	\$ 495,517,041	4.72%
0900	DOUGLAS UNINC COUNTY	2743	\$ 131,704,748	3828	\$ 159,748,197	21.29%
0901	BRIDGEPORT	547	\$ 2,297,221	643	\$ 6,408,775	178.98%
0902	EAST WENATCHEE	3382	\$ 118,321,099	4234	\$ 116,662,265	-1.40%
0903	MANSFIELD	321	\$ 757,692	338	\$ 714,109	-5.75%
0904	ROCK ISLAND	538	\$ 1,962,643	682	\$ 2,224,353	13.34%
0905	WATERVILLE	638	\$ 2,297,214	833	\$ 3,334,170	45.14%
0999	DOUGLAS COUNTY	8169	\$ 257,340,617	10558	\$ 289,091,869	12.34%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
1000	FERRY UNINC COUNTY	1473	\$ 9,780,299	2000	\$ 10,402,709	6.36%
1001	REPUBLIC	872	\$ 4,586,760	1069	\$ 5,311,392	15.80%
1099	FERRY COUNTY	2345	\$ 14,367,059	3069	\$ 15,714,101	9.38%
1100	FRANKLIN UNINC COUNTY	2263	\$ 47,387,077	3077	\$ 50,202,691	5.94%
1101	CONNELL	1115	\$ 7,584,807	1363	\$ 8,278,361	9.14%
1102	KAHLOTUS	277	\$ 331,062	470	\$ 328,197	-0.87%
1103	MESA	539	\$ 2,586,340	642	\$ 2,428,722	-6.09%
1104	PASCO	6461	\$ 372,008,332	8014	\$ 395,755,003	6.38%
1199	FRANKLIN COUNTY	10655	\$ 429,897,618	13566	\$ 456,992,974	6.30%
1200	GARFIELD UNINC COUNTY	360	\$ 4,094,161	567	\$ 4,473,663	9.27%
1201	POMEROY	855	\$ 4,224,166	996	\$ 4,730,698	11.99%
1299	GARFIELD COUNTY	1215	\$ 8,318,327	1563	\$ 9,204,361	10.65%
1300	GRANT UNINC COUNTY	3241	\$ 119,407,735	4414	\$ 149,645,167	25.32%
1301	COULEE CITY	596	\$ 1,908,540	686	\$ 2,839,089	48.76%
1302	ELECTRIC CITY	527	\$ 3,039,574	666	\$ 2,255,932	-25.78%
1303	EPHRATA	2531	\$ 43,875,767	3198	\$ 46,550,406	6.10%
1304	GEORGE	385	\$ 3,892,709	468	\$ 4,081,129	4.84%
1305	GRAND COULEE	870	\$ 8,875,082	1105	\$ 9,513,805	7.20%
1306	HARTLINE	232	\$ 245,149	272	\$ 263,700	7.57%
1307	KRUPP	85	\$ 32,748	124	\$ 52,530	60.41%
1308	MATTAWA	905	\$ 7,559,978	1020	\$ 7,621,861	0.82%
1309	MOSES LAKE	5029	\$ 196,788,387	6241	\$ 213,548,010	8.52%
1310	QUINCY	2339	\$ 252,738,552	2863	\$ 215,780,973	-14.62%
1311	ROYAL CITY	864	\$ 8,000,709	1042	\$ 12,862,197	60.76%
1312	SOAP LAKE	778	\$ 2,870,995	986	\$ 3,633,258	26.55%
1313	WARDEN	974	\$ 6,815,828	1104	\$ 6,889,702	1.08%
1315	WILSON CREEK	258	\$ 317,284	325	\$ 358,005	12.83%
1399	GRANT COUNTY	19614	\$ 656,369,037	24514	\$ 675,895,764	2.98%
1400	GRAYS HARBOR UNINC COUNTY	2969	\$ 60,213,382	4025	\$ 64,091,778	6.44%
1401	ABERDEEN	3621	\$ 109,523,788	4391	\$ 120,778,323	10.28%
1402	COSMOPOLIS	731	\$ 6,885,414	950	\$ 6,152,529	-10.64%
1403	ELMA	1753	\$ 23,991,473	2124	\$ 20,979,417	-12.56%
1404	HOQUIAM	1942	\$ 20,321,696	2547	\$ 22,473,399	10.59%
1405	MCCLEARY	1038	\$ 3,669,920	1356	\$ 5,117,166	39.44%
1406	MONTESANO	1823	\$ 14,675,202	2388	\$ 17,653,649	20.30%
1407	OAKVILLE	593	\$ 1,463,167	722	\$ 1,653,223	12.99%
1408	WESTPORT	1193	\$ 13,050,310	1547	\$ 14,647,321	12.24%
1409	OCEAN SHORES	1965	\$ 32,503,540	2618	\$ 36,976,241	13.76%
1499	GRAYS HARBOR COUNTY	17628	\$ 286,297,892	22668	\$ 310,523,046	8.46%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
1500	ISLAND UNINC COUNTY	6313	\$ 161,184,115	8196	\$ 183,793,186	14.03%
1501	COUPEVILLE	1907	\$ 17,004,706	2325	\$ 15,746,186	-7.40%
1502	LANGLEY	1556	\$ 12,322,089	1977	\$ 13,483,518	9.43%
1503	OAK HARBOR	4312	\$ 123,303,771	5395	\$ 121,209,017	-1.70%
1599	ISLAND COUNTY	14088	\$ 313,814,681	17893	\$ 334,231,907	6.51%
1600	JEFFERSON UNINC COUNTY	4040	\$ 65,340,815	5299	\$ 75,393,746	15.39%
1601	PORT TOWNSEND	3713	\$ 71,556,329	4664	\$ 71,219,568	-0.47%
1699	JEFFERSON COUNTY	7753	\$ 136,897,144	9963	\$ 146,613,314	7.10%
1700	KING UNINC COUNTY	12594	\$ 626,867,486	15365	\$ 613,118,665	-2.19%
1701	ALGONA	1280	\$ 7,649,731	1522	\$ 8,338,736	9.01%
1702	AUBURN/KING	9582	\$ 476,156,635	11132	\$ 509,363,787	6.97%
1703	BEAUX ARTS VILLAGE	508	\$ 1,961,779	752	\$ 2,068,261	5.43%
1704	BELLEVUE	17303	\$ 1,951,702,659	19643	\$ 2,181,989,377	11.80%
1705	BLACK DIAMOND	2215	\$ 17,974,388	3011	\$ 24,034,851	33.72%
1706	BOTHELL/KING	7122	\$ 184,001,146	8423	\$ 202,804,833	10.22%
1707	CARNATION	2051	\$ 13,170,224	2536	\$ 12,256,036	-6.94%
1708	CLYDE HILL	1768	\$ 19,468,795	2244	\$ 31,001,510	59.24%
1709	DES MOINES	4750	\$ 99,976,819	5929	\$ 116,756,449	16.78%
1710	DUVALL	3125	\$ 30,369,986	3983	\$ 32,895,796	8.32%
1711	ENUMCLAW	4386	\$ 94,244,325	5294	\$ 98,843,091	4.88%
1712	COVINGTON	3984	\$ 152,880,649	4906	\$ 147,292,087	-3.66%
1713	HUNTS POINT	617	\$ 3,725,149	870	\$ 6,629,238	77.96%
1714	ISSAQUAH	9049	\$ 428,290,110	10574	\$ 430,099,112	0.42%
1715	KENT	12245	\$ 639,346,299	14467	\$ 714,635,742	11.78%
1716	KIRKLAND	12832	\$ 686,901,140	14858	\$ 752,226,359	9.51%
1717	LAKE FOREST PARK	3427	\$ 35,290,161	4281	\$ 32,646,302	-7.49%
1718	MEDINA	2468	\$ 33,415,175	3016	\$ 37,723,703	12.89%
1719	MERCER ISLAND	6722	\$ 131,593,875	8054	\$ 129,605,414	-1.51%
1720	MAPLE VALLEY	5370	\$ 105,447,697	6599	\$ 112,118,275	6.33%
1721	NORMANDY PARK	2269	\$ 18,093,457	3003	\$ 20,007,508	10.58%
1722	NORTH BEND	3685	\$ 71,025,606	4600	\$ 85,821,905	20.83%
1723	PACIFIC/KING	1743	\$ 16,204,482	2229	\$ 16,907,669	4.34%
1724	REDMOND	11534	\$ 983,091,399	13499	\$ 1,093,717,039	11.25%
1725	RENTON	11748	\$ 779,157,703	13769	\$ 818,285,553	5.02%
1726	SEATTLE	37198	\$ 7,195,664,877	40833	\$ 7,596,100,784	5.57%
1727	SKYKOMISH	386	\$ 1,479,165	493	\$ 1,437,982	-2.78%
1728	SNOQUALMIE	4255	\$ 84,803,729	5343	\$ 81,362,816	-4.06%
1729	TUKWILA	6497	\$ 562,783,496	7544	\$ 567,852,063	0.90%
1730	YARROW POINT	948	\$ 8,267,812	1262	\$ 7,647,110	-7.51%
1731	MILTON/KING	984	\$ 2,037,201	1321	\$ 3,206,081	57.38%
1732	FEDERAL WAY	9191	\$ 410,442,868	10731	\$ 448,455,521	9.26%
1733	SEATAC	4864	\$ 441,095,260	5869	\$ 529,570,740	20.06%
1734	BURIEN	6350	\$ 227,627,896	7642	\$ 227,180,658	-0.20%
1735	WOODINVILLE	7700	\$ 211,517,900	8927	\$ 221,208,714	4.58%
1736	NEWCASTLE	3155	\$ 38,047,922	3967	\$ 47,644,075	25.22%
1737	SHORELINE	7463	\$ 268,057,744	9240	\$ 325,785,691	21.54%
1738	KENMORE	5042	\$ 72,146,184	6259	\$ 84,796,414	17.53%
1739	SAMMAMISH	7283	\$ 182,403,379	8870	\$ 183,708,556	0.72%
1799	KING COUNTY	255693	\$ 17,314,382,308	302860	\$ 18,557,144,503	7.18%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
1800	KITSAP UNINC COUNTY	9764	\$ 592,716,961	12085	\$ 603,185,337	1.77%
1801	BREMERTON	6579	\$ 262,673,232	7974	\$ 278,802,972	6.14%
1802	PORT ORCHARD	5013	\$ 151,870,956	6148	\$ 160,703,069	5.82%
1803	POULSBO	4663	\$ 126,447,927	5748	\$ 129,924,948	2.75%
1804	BAINBRIDGE ISLAND	5438	\$ 139,397,135	6947	\$ 152,122,686	9.13%
1899	KITSAP COUNTY	31457	\$ 1,273,106,211	38902	\$ 1,324,739,012	4.06%
1900	KITTITAS UNINC COUNTY	3086	\$ 100,465,955	4309	\$ 115,625,686	15.09%
1901	CLE ELUM	2113	\$ 28,702,873	2746	\$ 30,516,823	6.32%
1902	ELLENSBURG	4375	\$ 141,841,527	5362	\$ 154,163,235	8.69%
1903	KITTITAS CITY	667	\$ 2,857,260	878	\$ 2,860,895	0.13%
1904	ROSLYN	795	\$ 5,189,564	1007	\$ 5,407,551	4.20%
1905	SOUTH CLE ELUM	449	\$ 795,921	651	\$ 1,413,031	77.53%
1999	KITTITAS COUNTY	11485	\$ 279,853,100	14953	\$ 309,987,221	10.77%
2000	KLICKITAT UNINC COUNTY	2745	\$ 45,817,138	3750	\$ 78,404,100	71.12%
2001	BINGEN	784	\$ 15,101,317	1011	\$ 8,801,134	-41.72%
2002	GOLDENDALE	1604	\$ 16,146,971	2034	\$ 16,125,671	-0.13%
2003	WHITE SALMON	1563	\$ 12,027,158	1898	\$ 12,790,705	6.35%
2099	KLICKITAT COUNTY	6696	\$ 89,092,584	8693	\$ 116,121,610	30.34%
2100	LEWIS UNINC COUNTY	4300	\$ 111,522,382	5749	\$ 131,678,767	18.07%
2101	CENTRALIA	4119	\$ 100,034,880	4868	\$ 127,377,239	27.33%
2102	CHEHALIS	3743	\$ 145,980,136	4479	\$ 144,233,393	-1.20%
2103	MORTON	986	\$ 8,333,535	1271	\$ 9,176,331	10.11%
2104	MOSSYROCK	639	\$ 2,199,974	839	\$ 2,251,686	2.35%
2105	NAPAVINE	857	\$ 10,979,437	1204	\$ 11,994,105	9.24%
2106	PE ELL	365	\$ 843,644	488	\$ 1,051,024	24.58%
2107	TOLEDO	900	\$ 3,052,702	1087	\$ 3,623,383	18.69%
2108	VADER	438	\$ 943,624	523	\$ 826,001	-12.47%
2109	WINLOCK	1019	\$ 6,334,751	1258	\$ 5,255,054	-17.04%
2199	LEWIS COUNTY	17366	\$ 390,225,065	21766	\$ 437,466,983	12.11%
2200	LINCOLN UNINC COUNTY	1439	\$ 15,046,554	1986	\$ 15,307,267	1.73%
2201	ALMIRA	374	\$ 576,565	463	\$ 787,492	36.58%
2202	CRESTON	315	\$ 351,725	376	\$ 455,669	29.55%
2203	DAVENPORT	1251	\$ 7,821,383	1527	\$ 8,902,436	13.82%
2204	HARRINGTON	429	\$ 594,577	529	\$ 679,214	14.24%
2205	ODESSA	735	\$ 3,050,709	884	\$ 2,971,039	-2.61%
2206	REARDAN	540	\$ 2,486,404	651	\$ 4,532,079	82.27%
2207	SPRAGUE	382	\$ 1,021,755	456	\$ 934,365	-8.55%
2208	WILBUR	719	\$ 2,826,841	861	\$ 3,214,453	13.71%
2299	LINCOLN COUNTY	6184	\$ 33,776,513	7733	\$ 37,784,014	11.87%
2300	MASON UNINC COUNTY	5395	\$ 122,304,898	6963	\$ 139,356,754	13.94%
2301	SHELTON	3464	\$ 67,092,678	4181	\$ 88,098,385	31.31%
2399	MASON COUNTY	8859	\$ 189,397,576	11144	\$ 227,455,139	20.09%
2400	OKANOGAN UNINC COUNTY	2674	\$ 44,351,334	3722	\$ 52,536,055	18.45%
2401	BREWSTER	1129	\$ 13,896,199	1280	\$ 13,593,661	-2.18%
2402	CONCONULLY	266	\$ 630,806	358	\$ 739,145	17.18%
2403	COULEE DAM	497	\$ 2,732,104	650	\$ 2,418,293	-11.49%
2404	ELMER CITY	266	\$ 219,000	339	\$ 246,910	12.74%
2405	NESPELEM	408	\$ 510,948	493	\$ 688,956	34.84%
2406	OKANOGAN CITY	1274	\$ 13,994,857	1580	\$ 14,691,223	4.98%
2407	OMAK	2080	\$ 60,577,701	2519	\$ 60,314,453	-0.44%
2408	OROVILLE	1380	\$ 8,165,762	1868	\$ 8,173,308	0.09%
2409	PATEROS	529	\$ 3,232,109	651	\$ 2,545,066	-21.26%
2410	RIVERSIDE	368	\$ 550,958	506	\$ 815,866	48.08%
2411	TONASKET	1190	\$ 7,881,325	1385	\$ 9,308,246	18.11%
2412	TWISP	1037	\$ 8,209,330	1396	\$ 8,523,234	3.82%
2413	WINTHROP	1057	\$ 11,696,276	1331	\$ 13,656,730	16.76%
2499	OKANOGAN COUNTY	14155	\$ 176,648,709	18078	\$ 188,251,146	6.57%
2500	PACIFIC UNINC COUNTY	2626	\$ 33,618,764	3563	\$ 38,285,317	13.88%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
2501	ILWACO	840	\$ 4,624,717	1084	\$ 5,267,658	13.90%
2502	LONG BEACH	1257	\$ 17,565,546	1614	\$ 21,568,566	22.79%
2503	RAYMOND	1398	\$ 9,688,778	1810	\$ 10,872,064	12.21%
2504	SOUTH BEND	838	\$ 4,738,552	1012	\$ 5,663,991	19.53%
2599	PACIFIC COUNTY	6959	\$ 70,236,357	9083	\$ 81,657,596	16.26%
2600	PEND OREILLE UNINC COUNTY	1676	\$ 29,251,771	2394	\$ 20,499,819	-29.92%
2601	CUSICK	391	\$ 732,551	420	\$ 657,841	-10.20%
2602	IONE	479	\$ 1,340,585	607	\$ 1,531,504	14.24%
2603	METALINE	220	\$ 391,443	252	\$ 429,168	9.64%
2604	METALINE FALLS	403	\$ 777,761	501	\$ 800,553	2.93%
2605	NEWPORT	1596	\$ 12,480,310	1857	\$ 13,857,887	11.04%
2699	PEND OREILLE COUNTY	4765	\$ 44,974,421	6031	\$ 37,776,772	-16.00%
2700	PIERCE UNINC COUNTY	13377	\$ 866,218,742	16152	\$ 994,399,660	14.80%
2701	BONNEY LAKE	5053	\$ 155,509,839	6112	\$ 173,457,835	11.54%
2702	BUCKLEY	2529	\$ 28,617,565	3137	\$ 40,691,445	42.19%
2703	CARBONADO	436	\$ 1,078,171	557	\$ 4,663,446	332.53%
2704	DUPONT	2703	\$ 27,066,099	3553	\$ 54,774,629	102.37%
2705	EATONVILLE	1813	\$ 13,059,511	2202	\$ 12,392,505	-5.11%
2706	FIFE	4077	\$ 268,000,838	4857	\$ 265,858,823	-0.80%
2707	FIRCREST	2036	\$ 12,128,678	2725	\$ 18,308,189	50.95%
2708	GIG HARBOR	6733	\$ 206,755,364	7923	\$ 206,047,142	-0.34%
2709	MILTON/PIERCE	2092	\$ 30,242,041	2772	\$ 31,417,032	3.89%
2710	ORTING	2437	\$ 24,966,692	3159	\$ 24,693,722	-1.09%
2711	PUYALLUP	9653	\$ 640,108,778	11365	\$ 682,483,639	6.62%
2712	ROY	1251	\$ 4,796,396	1423	\$ 5,013,202	4.52%
2713	RUSTON	896	\$ 7,708,608	1166	\$ 9,043,695	17.32%
2714	SOUTH PRAIRIE	553	\$ 1,691,783	816	\$ 1,845,427	9.08%
2715	STEILACOOM	2188	\$ 10,559,221	2981	\$ 13,038,013	23.48%
2716	SUMNER	4885	\$ 165,946,958	5936	\$ 202,765,572	22.19%
2717	TACOMA	16788	\$ 1,458,310,224	19269	\$ 1,460,198,487	0.13%
2718	WILKESON	445	\$ 3,664,040	616	\$ 1,170,138	-68.06%
2719	UNIVERSITY PLACE	4917	\$ 81,954,469	6137	\$ 87,191,083	6.39%
2720	EDGEWOOD	2988	\$ 36,166,719	3963	\$ 41,103,567	13.65%
2721	LAKESWOOD	7665	\$ 307,013,612	9052	\$ 353,550,385	15.16%
2723	PACIFIC/PIERCE	696	\$ 12,468,081	902	\$ 19,859,606	59.28%
2724	AUBURN/PIERCE	1996	\$ 22,539,902	2652	\$ 22,176,501	-1.61%
2799	PIERCE COUNTY	98207	\$ 4,386,572,331	119427	\$ 4,726,143,743	7.74%
2800	SAN JUAN UNINC COUNTY	3978	\$ 103,332,818	5211	\$ 117,494,408	13.71%
2801	FRIDAY HARBOR	2319	\$ 39,092,998	2891	\$ 42,722,768	9.29%
2899	SAN JUAN COUNTY	6297	\$ 142,425,816	8102	\$ 160,217,176	12.49%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
2900	SKAGIT UNINC COUNTY	4885	\$ 129,433,720	6471	\$ 139,527,304	7.80%
2901	ANACORTES	5060	\$ 156,141,084	6124	\$ 141,385,029	-9.45%
2902	BURLINGTON	4339	\$ 257,036,548	5069	\$ 267,106,127	3.92%
2903	CONCRETE	892	\$ 3,502,422	1061	\$ 3,698,472	5.60%
2904	HAMILTON	265	\$ 1,187,065	403	\$ 1,441,553	21.44%
2905	LA CONNER	1417	\$ 14,161,875	1730	\$ 15,662,615	10.60%
2906	LYMAN	310	\$ 735,040	453	\$ 1,084,990	47.61%
2907	MOUNT VERNON	6235	\$ 224,967,089	7339	\$ 230,417,863	2.42%
2908	SEDRO WOOLLEY	3144	\$ 47,218,436	3882	\$ 48,439,038	2.59%
2999	SKAGIT COUNTY	26547	\$ 834,383,279	32532	\$ 848,762,991	1.72%
3000	SKAMANIA UNINC COUNTY	1916	\$ 15,051,775	2608	\$ 17,836,121	18.50%
3001	NORTH BONNEVILLE	547	\$ 1,970,044	747	\$ 12,931,476	556.41%
3002	STEVENSON	1188	\$ 16,707,971	1460	\$ 18,796,956	12.50%
3099	SKAMANIA COUNTY	3651	\$ 33,729,790	4815	\$ 49,564,553	46.95%
3100	SNOHOMISH UNINC COUNTY	11902	\$ 918,900,344	14692	\$ 967,827,839	5.33%
3101	ARLINGTON	5724	\$ 142,556,794	6710	\$ 174,705,450	22.55%
3102	BRIER	1843	\$ 9,392,201	2510	\$ 10,864,499	15.68%
3103	DARRINGTON	730	\$ 3,590,671	925	\$ 4,375,122	21.85%
3104	EDMONDS	8730	\$ 252,958,348	10370	\$ 249,735,914	-1.27%
3105	EVERETT	12903	\$ 753,203,449	14818	\$ 801,026,006	6.35%
3106	GOLD BAR	1040	\$ 4,983,146	1344	\$ 6,763,263	35.72%
3107	GRANITE FALLS	1875	\$ 18,762,205	2392	\$ 21,000,868	11.93%
3108	INDEX	318	\$ 409,215	392	\$ 489,530	19.63%
3109	LAKE STEVENS	5259	\$ 101,177,133	6571	\$ 120,108,182	18.71%
3110	LYNNWOOD	9503	\$ 652,800,280	10994	\$ 690,856,162	5.83%
3111	MARYSVILLE	7454	\$ 291,277,609	9026	\$ 338,582,454	16.24%
3112	MONROE	5447	\$ 154,304,424	6634	\$ 163,074,758	5.68%
3113	MOUNTLAKE TERRACE	4204	\$ 67,757,957	5323	\$ 82,606,486	21.91%
3114	MUKILTEO	5503	\$ 79,606,669	6700	\$ 86,397,145	8.53%
3115	SNOHOMISH CITY	5286	\$ 127,283,445	6345	\$ 134,615,802	5.76%
3116	STANWOOD	3568	\$ 43,215,824	4264	\$ 53,272,159	23.27%
3117	SULTAN	1787	\$ 12,211,469	2317	\$ 17,866,551	46.31%
3118	WOODWAY	975	\$ 5,821,376	1342	\$ 6,654,902	14.32%
3119	MILL CREEK	4816	\$ 90,976,014	5904	\$ 91,618,574	0.71%
3120	BOTHELL/SNOHOMISH	5791	\$ 189,233,290	7072	\$ 176,865,676	-6.54%
3199	SNOHOMISH COUNTY	104658	\$ 3,920,421,863	126645	\$ 4,199,307,342	7.11%
3200	SPOKANE UNINC COUNTY	8293	\$ 378,000,800	10414	\$ 491,517,360	30.03%
3201	AIRWAY HEIGHTS	2351	\$ 65,093,829	3069	\$ 70,740,382	8.67%
3202	CHENEY	2924	\$ 45,747,560	3564	\$ 57,522,453	25.74%
3203	DEER PARK	2149	\$ 32,090,625	2660	\$ 30,387,869	-5.31%
3204	FAIRFIELD	457	\$ 1,197,261	575	\$ 1,307,354	9.20%
3205	LATAH	236	\$ 199,427	253	\$ 360,431	80.73%
3206	MEDICAL LAKE	1607	\$ 8,901,345	2059	\$ 13,180,243	48.07%
3207	MILLWOOD	741	\$ 16,215,981	1084	\$ 17,688,409	9.08%
3208	ROCKFORD	468	\$ 1,467,890	613	\$ 1,714,117	16.77%
3209	SPANGLE	570	\$ 1,970,991	646	\$ 1,452,431	-26.31%
3210	SPOKANE CITY	13691	\$ 1,378,151,263	16099	\$ 1,438,183,541	4.36%
3211	WAVERLY	157	\$ 56,645	185	\$ 94,943	67.61%
3212	LIBERTY LAKE	3448	\$ 110,117,191	4512	\$ 109,972,395	-0.13%
3213	SPOKANE VALLEY	8348	\$ 642,694,737	10081	\$ 707,192,790	10.04%
3299	SPOKANE COUNTY	45440	\$ 2,681,905,545	55814	\$ 2,941,314,718	9.67%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
3300	STEVENS UNINC COUNTY	3460	\$ 56,846,301	4571	\$ 56,163,123	-1.20%
3301	CHEWELAH	1439	\$ 10,744,441	1887	\$ 11,664,697	8.57%
3302	COLVILLE	2554	\$ 58,903,245	3150	\$ 62,938,727	6.85%
3303	KETTLE FALLS	1061	\$ 5,596,179	1399	\$ 6,412,485	14.59%
3304	MARCUS	121	\$ 46,661	169	\$ 74,879	60.47%
3305	NORTHPORT	557	\$ 1,075,243	749	\$ 1,310,672	21.90%
3306	SPRINGDALE	440	\$ 901,977	506	\$ 933,956	3.55%
3399	STEVENS COUNTY	9632	\$ 134,114,047	12431	\$ 139,498,539	4.02%
3400	THURSTON UNINC COUNTY	6876	\$ 232,208,167	9052	\$ 264,258,038	13.80%
3401	BUCODA	322	\$ 681,801	459	\$ 513,483	-24.69%
3402	LACEY	7017	\$ 360,500,006	8705	\$ 384,682,242	6.71%
3403	OLYMPIA	10349	\$ 540,771,189	12170	\$ 618,460,231	14.37%
3404	RAINIER	1183	\$ 4,818,130	1497	\$ 5,352,409	11.09%
3405	TENINO	1467	\$ 6,752,393	1872	\$ 8,001,759	18.50%
3406	TUMWATER	5175	\$ 203,253,436	6321	\$ 245,274,151	20.67%
3407	YELM	2995	\$ 56,926,755	3715	\$ 63,499,470	11.55%
3499	THURSTON COUNTY	35384	\$ 1,405,911,877	43791	\$ 1,590,041,783	13.10%
3500	WAHIAKUM UNINC COUNTY	1058	\$ 5,370,154	1487	\$ 6,861,808	27.78%
3501	CATHLAMET	901	\$ 3,831,730	1074	\$ 3,864,081	0.84%
3599	WAHIAKUM COUNTY	1959	\$ 9,201,884	2561	\$ 10,725,889	16.56%
3600	WALLA WALLA UNINC COUNTY	3101	\$ 52,744,484	4199	\$ 68,262,563	29.42%
3601	COLLEGE PLACE	2142	\$ 40,898,936	2760	\$ 39,633,534	-3.09%
3602	PRESCOTT	469	\$ 1,217,362	487	\$ 1,367,534	12.34%
3603	WAITSBURG	699	\$ 2,922,609	874	\$ 2,011,036	-31.19%
3604	WALLA WALLA CITY	5359	\$ 176,014,898	6537	\$ 180,492,906	2.54%
3699	WALLA WALLA COUNTY	11770	\$ 273,798,289	14857	\$ 291,767,573	6.56%
3700	WHATCOM UNINC COUNTY	6565	\$ 198,263,373	8553	\$ 221,471,589	11.71%
3701	BELLINGHAM	10513	\$ 733,064,038	12494	\$ 764,015,902	4.22%
3702	BLAINE	4071	\$ 51,653,962	5441	\$ 58,591,621	13.43%
3703	EVERSON	1542	\$ 8,176,377	1962	\$ 10,064,379	23.09%
3704	FERNDALE	3869	\$ 62,785,613	4936	\$ 71,346,237	13.64%
3705	LYNDEN	3837	\$ 80,052,888	4828	\$ 84,038,405	4.98%
3706	NOOKSACK	632	\$ 3,211,948	887	\$ 3,177,120	-1.08%
3707	SUMAS	1992	\$ 8,767,473	2802	\$ 12,524,833	42.86%
3799	WHATCOM COUNTY	33021	\$ 1,145,975,672	41903	\$ 1,225,230,086	6.92%
3800	WHITMAN UNINC COUNTY	1652	\$ 24,563,414	2408	\$ 21,052,638	-14.29%
3801	ALBION	351	\$ 481,309	539	\$ 463,021	-3.80%
3802	COLFAX	1666	\$ 14,087,562	1994	\$ 16,452,979	16.79%
3803	COLTON	425	\$ 650,124	515	\$ 644,377	-0.88%
3804	ENDICOTT	317	\$ 691,586	415	\$ 2,665,323	285.39%
3805	FARMINGTON	242	\$ 163,968	303	\$ 254,478	55.20%
3806	GARFIELD	435	\$ 711,098	527	\$ 947,297	33.22%
3807	LA CROSSE	353	\$ 945,532	435	\$ 997,675	5.52%
3808	LAMONT	119	\$ 72,489	128	\$ 318,363	339.19%
3809	MALDEN	147	\$ 70,823	183	\$ 171,585	142.27%
3810	OAKESDALE	414	\$ 639,610	528	\$ 720,992	12.72%
3811	PALOUSE	682	\$ 1,985,324	914	\$ 2,641,181	33.04%
3812	PULLMAN	4225	\$ 133,884,521	5432	\$ 133,929,704	0.03%
3813	ROSALIA	524	\$ 970,027	651	\$ 1,749,977	80.41%

WASHINGTON STATE

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

2nd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2018 COUNT	Q2/2018 TAXABLE	Q2/2019 COUNT	Q2/2019 TAXABLE	
3814	ST. JOHN	540	\$ 1,402,474	656	\$ 1,847,158	31.71%
3815	TEKOA	488	\$ 1,473,040	612	\$ 1,488,991	1.08%
3816	UNIONTOWN	331	\$ 808,969	430	\$ 482,989	-40.30%
3899	WHITMAN COUNTY	12911	\$ 183,601,870	16670	\$ 186,828,728	1.76%
3900	YAKIMA UNINC COUNTY	4613	\$ 162,387,343	5987	\$ 171,945,488	5.89%
3901	GRANDVIEW	1995	\$ 32,888,714	2406	\$ 38,814,499	18.02%
3902	GRANGER	831	\$ 4,249,998	1044	\$ 3,949,007	-7.08%
3903	HARRAH	426	\$ 882,671	481	\$ 984,727	11.56%
3904	MABTON	639	\$ 3,540,626	731	\$ 2,343,407	-33.81%
3905	MOXEE CITY	1253	\$ 8,170,830	1633	\$ 9,555,148	16.94%
3906	NACHES	1030	\$ 8,352,109	1293	\$ 8,850,216	5.96%
3907	SELAH	2497	\$ 37,542,525	3163	\$ 44,383,445	18.22%
3908	SUNNYSIDE	2998	\$ 84,353,671	3537	\$ 85,425,805	1.27%
3909	TIETON	611	\$ 11,151,637	716	\$ 7,164,088	-35.76%
3910	TOPPENISH	1731	\$ 23,793,950	1950	\$ 23,221,904	-2.40%
3911	UNION GAP	2180	\$ 155,440,216	2601	\$ 150,578,366	-3.13%
3912	WAPATO	1394	\$ 12,754,554	1576	\$ 9,588,234	-24.83%
3913	YAKIMA CITY	8195	\$ 508,452,412	9739	\$ 534,423,471	5.11%
3914	ZILLAH	1464	\$ 12,832,791	1753	\$ 13,214,108	2.97%
3999	YAKIMA COUNTY	31857	\$ 1,066,794,047	38610	\$ 1,104,441,913	3.53%
9999	Grand Total	994723	\$ 42,718,718,176	1222024	\$ 45,976,164,145	7.63%

Quarterly Business Review

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

Follow this link to our Create a Report tool:

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

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

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

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

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

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

0100 Unincorporated Adams County ▼

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

Select a Format:

Html Excel

Create QBR Report

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

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

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

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

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

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$391,965,673	\$219,226,735	\$1,125,847
Forestry & Logging 113	\$329,381,179	\$245,038,296	\$829,526
Fishing & Hunting 114	\$43,350,111	\$12,046,315	\$72,619
Ag & Forestry Support Activities 115	\$188,210,839	\$121,590,959	\$1,351,494
Total:	\$952,907,802	\$597,902,305	\$3,379,486
Mining 21			
Sand & Gravel, Quarrying 2123	\$97,275,819	\$93,939,740	\$527,294
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,003,258	\$15,677,946	\$128,403
Total:	\$138,279,077	\$109,617,686	\$655,697
Utilities 22			
Hydroelectric Power Generation 221111	\$8,023,072	\$7,399,647	\$81,400
Alternative Power Generation 221114-221117	\$6,467,278	\$5,737,618	\$37,509
Other Electric Power Generation 221112, 221113, 221118	\$5,408,342	\$4,593,899	\$36,607
Electric Power Generation & Trans. 221121, 221122	\$117,890,502	\$104,012,347	\$1,342,460
Natural Gas Distribution 2212	\$68,668,947	\$24,313,096	\$159,104
Water & Sewer 2213	\$600,556,587	\$531,733,744	\$7,635,153
Total:	\$807,014,728	\$677,790,351	\$9,292,233
Construction 23			
Residential Building & Remodeling 2361	\$3,270,586,991	\$3,077,526,493	\$14,969,305
Nonresidential Building 2362	\$4,536,245,385	\$4,215,611,273	\$20,167,540
Heavy Construction & Highways 237	\$2,024,431,274	\$1,675,711,292	\$8,546,124
Special Trade Contractors 238	\$8,405,502,619	\$7,616,076,962	\$37,402,191
Electrical 23821	\$1,660,728,956	\$1,483,861,121	\$7,413,323
Plumbing & Heating 23822	\$1,604,948,465	\$1,491,126,965	\$7,308,831
Painting 23832	\$312,986,357	\$300,887,309	\$1,457,883
Masonry/drywall 23814, 23831	\$538,870,537	\$505,282,201	\$2,431,236
Roofing 23816	\$395,464,577	\$364,176,661	\$1,737,701
Other Contractors 238 Not Listed Above	\$3,892,503,727	\$3,470,742,705	\$17,053,217
Total:	\$18,236,766,269	\$16,584,926,020	\$81,085,160
Manufacturing 31-33			
Food Products 311	\$4,805,541,713	\$1,843,775,860	\$7,045,026
Milling Of Grains 3112	\$173,780,994	\$109,051,505	\$493,002
Fruits & Vegetables 3114	\$1,211,787,133	\$127,712,399	\$578,270
Dairy Products 3115	\$717,182,317	\$96,445,716	\$466,942
Meat Products 3116	\$514,684,040	\$513,529,469	\$781,786
Seafood Products 3117	\$803,640,645	\$121,816,972	\$598,505
Bakery Products 3118	\$481,077,248	\$260,271,901	\$1,256,464
Other Food Items 3111, 3113, 3119	\$903,389,336	\$614,947,898	\$2,870,057
Beverages 312	\$654,050,727	\$430,108,984	\$2,091,305
Textiles 313,314	\$242,576,040	\$144,778,121	\$698,185
Apparel 315	\$49,099,935	\$32,639,273	\$162,955
Leather & Allied Products 316	\$35,702,450	\$17,962,340	\$89,887
Lumber & Wood Products 321	\$2,271,660,545	\$1,376,611,379	\$4,973,848
Sawmills 3211	\$966,282,406	\$576,114,397	\$1,809,369

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$328,105,039	\$204,918,784	\$770,097
Millwork, Windows, Wood Products 3219	\$977,273,100	\$595,578,198	\$2,394,382
Paper Products 322	\$1,823,996,158	\$1,104,491,168	\$3,886,251
Pulp & Paper Mills 3221	\$1,333,587,267	\$766,568,579	\$2,353,988
Other Paper Products 3222	\$490,408,891	\$337,922,589	\$1,532,263
Commercial Printing 323	\$206,247,073	\$163,173,480	\$814,250
Petroleum & Coal Products 324	\$6,111,217,827	\$5,607,812,128	\$27,263,691
Petroleum Refining 32411	\$5,882,487,168	\$5,458,561,556	\$26,534,282
Asphalt/petroleum/coal Products 32412, 32419	\$228,730,659	\$149,250,572	\$729,409
Chemicals 325	\$2,253,343,528	\$1,358,514,443	\$6,429,862
Chemicals, Pesticides & Fertilizers 3251, 3253	\$988,061,415	\$595,153,121	\$2,956,217
Resins, Synthetic Fibers & Filaments 3252	\$351,643,255	\$215,282,853	\$783,042
Pharmaceuticals 3254	\$571,650,341	\$343,825,944	\$1,679,125
Paint, Coating & Adhesives 3255	\$36,863,495	\$26,569,509	\$129,036
Soap, Cleaning Compound & Toiletries 3256	\$191,937,337	\$98,131,091	\$474,568
Other Chemical Products 3259	\$113,187,685	\$79,551,925	\$407,874
Plastics & Rubber Products 326	\$870,938,502	\$549,296,331	\$2,570,220
Nonmetallic Minerals 327	\$911,021,505	\$662,499,375	\$3,218,069
Primary Metals 331	\$779,277,453	\$567,775,122	\$2,323,819
Iron & Steel Mills 3311, 3312	\$307,339,137	\$207,531,761	\$958,912
Aluminum Smelting 3313	\$251,507,065	\$225,747,555	\$722,291
Other Nonferrous Metals 3314	\$29,834,970	\$28,650,063	\$138,643
Foundries 3315	\$190,596,281	\$105,845,743	\$503,973
Fabricated Metal Products 332	\$1,906,741,388	\$1,269,182,660	\$5,718,778
Machinery 333	\$1,678,681,699	\$950,574,212	\$4,535,252
Farm & Construction Implements 3331	\$190,540,085	\$110,491,066	\$534,287
Industrial Machinery 3332	\$367,294,125	\$172,532,574	\$849,635
Commercial & Other Equipment 3333-3336 & 3339	\$1,120,847,489	\$667,550,572	\$3,151,330
Computers & Electronics 334	\$2,643,593,519	\$1,413,611,001	\$6,726,486
Computer Hardware 3341	\$103,408,419	\$63,988,961	\$349,819
Telephone & Communications Equipment 3342	\$136,973,990	\$64,903,207	\$320,481
Audio & Video Equipment 3343	\$39,110,542	\$11,852,870	\$59,215
Semiconductors 3344	\$851,312,324	\$410,756,520	\$1,664,433
Instruments 3345	\$1,482,982,467	\$844,425,992	\$4,229,907
Software, Other Magnetic & Optical Media 3346	\$29,805,777	\$17,683,451	\$102,631
Electrical Equipment & Appliances 335	\$574,252,090	\$283,449,695	\$1,364,525
Lighting Equipment 3351	\$57,510,154	\$17,648,904	\$93,288
Household Appliances 3352	\$2,150,031	\$1,987,875	\$9,919
Other Electric Equipment 3353, 3359	\$514,591,905	\$263,812,916	\$1,261,318
Transportation Equipment 336	\$18,595,604,435	\$10,293,309,522	\$32,052,164
Motor Vehicles & Parts 3361, 3362, 3363	\$663,760,149	\$417,294,973	\$2,018,400
Aircraft, Aerospace & Parts 3364	\$17,536,076,267	\$9,563,129,850	\$28,453,918
Ships & Boats 3366	\$348,777,966	\$274,588,093	\$1,394,564
Railroad, Other Transportation Equip. 3365, 3369	\$46,990,053	\$38,296,606	\$185,282
Furniture & Related Products 337	\$449,335,280	\$310,275,538	\$1,484,305
Other Manufacturing 339	\$1,381,717,603	\$816,818,780	\$3,785,466
Other Medical Equip & Supplies 339112, 339115	\$164,384,656	\$95,264,415	\$482,034
Dental Laboratories 339116	\$45,884,676	\$40,898,385	\$233,083
Sporting And Athletic Goods 33992	\$241,238,172	\$57,113,931	\$282,533

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$930,210,099	\$623,542,049	\$2,787,816
Total:	\$48,244,599,470	\$29,196,659,412	\$117,234,344
Wholesale Trade 42			
Durable Goods 423	\$22,039,779,104	\$17,003,565,631	\$84,595,642
Motor Vehicles & Parts 4231	\$3,933,382,523	\$3,534,245,712	\$17,603,333
Furniture & Home Furnishings 4232	\$491,222,304	\$369,207,088	\$1,819,288
Lumber & Construction Materials 4233	\$2,751,639,606	\$2,007,300,953	\$9,450,936
Professional & Commercial Equipment 4234	\$3,879,459,980	\$2,999,809,807	\$15,643,346
Metal & Mineral (except Petroleum) 4235	\$950,561,581	\$699,867,511	\$3,305,280
Electrical Equipment 4236	\$2,537,828,694	\$2,141,706,187	\$11,101,376
Hardware, Plumbing, Heating Equipment 4237	\$1,312,906,848	\$1,083,351,257	\$5,277,694
Machinery & Equipment 4238	\$3,920,372,583	\$3,197,788,654	\$15,104,059
Sporting & Recreational Goods & Supplies 423910	\$441,524,230	\$286,153,170	\$1,397,505
Toy & Hobby Goods & Supplies 423920	\$933,145,425	\$71,287,427	\$480,624
Other Misc Durable Goods 423930, 423940, 423990	\$887,735,330	\$612,847,865	\$3,412,201
Nondurable Goods: 424	\$22,746,649,904	\$15,814,853,614	\$67,988,363
Paper & Paper Products 4241	\$686,926,810	\$564,645,039	\$2,594,186
Drugs & Sundries 4242	\$2,589,180,697	\$2,409,124,751	\$6,160,077
Apparel 4243	\$1,144,708,185	\$298,402,242	\$1,466,948
Food Products 4244	\$9,560,000,307	\$5,925,347,188	\$25,286,407
Farm Products 4245	\$487,148,355	\$277,219,373	\$1,356,854
Chemicals & Plastics 4246	\$992,641,674	\$744,092,781	\$3,580,723
Petroleum Products 4247	\$2,439,095,913	\$2,015,677,398	\$10,227,618
Beer & Ale 424810	\$298,595,787	\$288,882,743	\$1,400,841
Wine & Distilled Alcoholic Beverages 424820	\$1,187,536,836	\$893,171,962	\$4,386,606
Farm Supplies 42491	\$1,522,269,660	\$1,019,113,910	\$5,043,439
Tobacco & Tobacco Products 42494	\$318,927,550	\$297,880,762	\$1,441,948
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,519,618,130	\$1,081,295,465	\$5,042,716
Electronic Markets, Agents, Brokers 425	\$278,035,108	\$173,073,300	\$1,360,547
Total:	\$45,064,464,116	\$32,991,492,545	\$153,944,552
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,764,943,121	\$6,967,856,947	\$35,584,773
New & Used Auto Dealers 4411	\$5,806,622,643	\$5,279,929,377	\$27,210,756
Rv, Boat, Motorcycle Dealers 4412	\$948,199,596	\$822,359,174	\$4,176,617
Automotive Parts & Tires 4413	\$1,010,120,882	\$865,568,396	\$4,197,400
Furniture & Home Furnishings 442	\$1,001,460,928	\$914,609,040	\$4,391,375
Electronics & Appliances 443	\$2,247,325,700	\$1,888,883,215	\$10,845,272
Household Appliances 443141	\$164,750,837	\$159,366,211	\$765,805
Electronic Stores 443142	\$2,082,574,863	\$1,729,517,004	\$10,079,467
Bldg. Materials, Garden Supplies 444	\$3,547,979,292	\$3,334,793,146	\$15,960,346
Building Materials 4441	\$2,965,073,878	\$2,826,011,501	\$13,475,070
Lawn & Garden Supplies 4442	\$582,905,414	\$508,781,645	\$2,485,276
Food & Beverages (off-premises) 445	\$4,820,244,916	\$4,545,683,541	\$21,766,572
Grocery & Convenience Stores 4451	\$4,257,352,000	\$4,077,621,665	\$19,696,645
Other Food Stores/specialty Foods 4452	\$410,583,043	\$339,154,424	\$1,446,816
Beer, Wine And Liquor Stores 4453	\$152,309,873	\$128,907,452	\$623,111
Drug Stores & Personal Care Stores 446	\$3,006,710,796	\$2,821,548,198	\$13,872,852
Gas Stations (incl. Convenience Stores) 447	\$2,957,964,383	\$2,303,977,728	\$11,248,374
Apparel & Accessories 448	\$1,343,170,161	\$1,232,002,676	\$5,941,653
Clothing Stores 4481	\$1,054,908,556	\$976,375,325	\$4,725,130

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$107,739,025	\$102,231,200	\$482,952
Jewelry & Luggage Stores 4483	\$180,522,580	\$153,396,151	\$733,571
Sporting Goods, Toy/hobby/book/music 451	\$1,102,391,778	\$808,011,171	\$3,969,998
Sporting Goods 45111	\$672,756,095	\$566,336,895	\$2,743,056
Hobby & Toy Stores 45112	\$202,498,047	\$86,789,596	\$424,540
Sewing Supplies 45113	\$40,043,181	\$33,935,606	\$163,652
Musical Instruments 45114	\$54,280,051	\$48,642,832	\$246,783
Book, Periodical & Music Stores 45121	\$132,814,404	\$72,306,242	\$391,967
Department Stores 4522	\$403,240,551	\$388,640,930	\$1,878,932
Warehouse Clubs And Superstores 452311	\$6,683,097,201	\$5,295,599,132	\$25,221,601
All Other General Merchandise Stores 452319	\$196,322,327	\$184,366,275	\$881,935
Electronic Shopping And Mail-order Houses 4541	\$851,312,518	\$611,903,501	\$3,451,257
Miscellaneous Retailers 453, 4542, 4543	\$5,422,420,007	\$3,277,800,997	\$17,312,229
Total:	\$41,348,583,679	\$34,575,676,497	\$172,327,169
Transportation 48-492			
Air Transportation 481	\$28,852,859	\$27,988,690	\$239,123
Railroads 482	\$37,989,254	\$37,989,254	\$430,558
Water Transportation 483	\$30,762,850	\$19,159,095	\$105,561
Truck Transportation 484	\$287,677,673	\$245,627,181	\$1,859,043
Transit & Ground Passenger Transport 485	\$76,353,804	\$65,712,248	\$729,013
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$33,652,070	\$19,101,594	\$122,666
Support Activities For Transportation 488	\$1,097,185,375	\$1,009,153,040	\$5,752,130
Postal Service, Couriers And Messengers 491, 492	\$50,147,776	\$32,154,040	\$323,565
Total:	\$1,654,201,313	\$1,467,279,332	\$9,607,012
Warehousing & Storage 493			
Total:	\$235,122,812	\$219,368,775	\$1,185,590
Information 51			
Publishing (except Internet) 511	\$1,784,374,109	\$1,184,270,185	\$9,453,216
Newspapers 51111	\$95,485,047	\$94,584,659	\$385,018
Books & Periodicals 51112, 51113	\$126,582,426	\$105,194,187	\$717,173
Software 5112	\$1,350,808,726	\$779,589,542	\$5,443,154
Other Publishers 51114, 51119	\$211,497,910	\$204,901,797	\$2,907,871
Motion Picture Production 512	\$325,449,759	\$287,268,778	\$3,673,905
Radio & Tv Broadcasting, Cable Tv 515	\$1,826,793,301	\$762,253,559	\$9,831,488
Telecommunications 517	\$3,064,070,165	\$3,005,480,929	\$28,831,839
Wired Telecommunications Carriers 517311	\$958,378,670	\$930,669,973	\$7,636,455
Wireless Telecommunications Carriers 517312	\$1,274,013,843	\$1,268,609,722	\$11,623,263
Satellite And Other Telecommunications 5174, 5179	\$831,677,652	\$806,201,234	\$9,572,121
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,090,275,742	\$537,271,393	\$6,756,158
Other Information Services 519	\$629,166,554	\$473,624,073	\$5,629,457
Total:	\$8,720,129,630	\$6,250,168,917	\$64,176,063
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,145,628,546	\$4,850,387,976	\$68,469,872
Securities & Other Financial Investment 523, 525	\$2,568,305,793	\$1,847,948,285	\$19,399,842
Insurance Agents & Brokers 524	\$2,217,511,125	\$1,087,583,013	\$9,043,007
Real Estate Agents & Brokers 531	\$1,724,212,760	\$1,650,150,472	\$23,522,563
Rental Of Tangible Personal Property 532	\$1,711,935,692	\$1,554,368,181	\$8,349,950
Lessors Of Nonfinancial Intangibles 533	\$150,036,039	\$141,243,876	\$2,053,196
Total:	\$14,517,629,955	\$11,131,681,803	\$130,838,430

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,255,341,941	\$10,757,005,451	\$133,819,119
Legal Services 5411	\$1,450,167,375	\$1,347,044,543	\$19,402,236
Accounting Services 5412	\$966,152,374	\$935,697,155	\$13,525,764
Architectural Services 54131	\$481,482,427	\$416,132,216	\$6,150,802
Engineering Services 54133	\$1,406,296,003	\$1,220,608,543	\$13,355,421
Other Related Services 54132, 54134-54138	\$207,724,452	\$182,260,113	\$2,436,087
Specialized Design Services 5414	\$280,734,093	\$224,741,385	\$2,202,115
Computer System Design Services 5415	\$5,574,399,089	\$2,664,017,802	\$29,689,253
Consulting Services 5416	\$3,171,712,109	\$2,155,979,402	\$27,608,494
Scientific Research & Development Services 5417	\$989,827,754	\$326,275,989	\$3,338,057
Advertising & Public Relations 5418	\$419,260,599	\$335,171,832	\$4,504,393
Other Professional Services 5419	\$1,307,585,666	\$949,076,471	\$11,606,497
Management Services 55	\$117,036,452	\$95,360,747	\$1,069,912
Administrative & Support Services 561	\$10,847,040,773	\$7,029,854,438	\$74,293,931
Employment Services 5613	\$967,386,705	\$889,448,461	\$11,929,477
Travel Services 5615	\$2,973,674,533	\$228,936,856	\$1,711,819
Investigation & Security Services 5616	\$392,924,104	\$357,537,823	\$3,918,140
Building Services & Janitorial 5617	\$1,056,723,383	\$1,015,384,634	\$7,908,641
Other 5611, 5612, 5614, 5619	\$5,456,332,048	\$4,538,546,664	\$48,825,854
Waste Treatment/collection 562	\$1,057,554,389	\$1,000,466,607	\$10,486,332
Schools (public, Private, Technical) 61	\$549,012,165	\$361,370,303	\$4,605,700
Health Services 62	\$13,212,680,016	\$9,534,856,826	\$134,075,203
Ambulatory Health Care Services 621	\$6,205,977,395	\$5,214,370,804	\$74,753,927
Physicians 6211	\$2,521,122,953	\$2,014,970,892	\$29,765,261
Dentists 6212	\$1,043,520,285	\$1,030,367,132	\$15,361,432
Other Health Practitioners 6213	\$930,780,363	\$868,269,503	\$12,170,118
Outpatient Care Centers 6214	\$911,983,140	\$673,303,973	\$9,106,745
Medical & Diagnostic Laboratories 6215	\$357,148,567	\$204,612,172	\$3,032,744
Home Health Care 6216	\$251,656,703	\$244,152,100	\$2,771,641
Other Ambulatory Health Care 6219	\$189,765,384	\$178,695,032	\$2,545,986
Hospitals 622	\$5,858,343,269	\$3,452,866,573	\$50,263,604
Nursing & Retirement Homes 623	\$658,036,355	\$585,977,342	\$5,756,643
Social Services & Day Care 624	\$490,322,997	\$281,642,107	\$3,301,029
Arts, Entertainment, & Recreation 71	\$1,018,160,374	\$807,157,516	\$7,437,663
Performing Arts, Spectator Sports 711	\$398,577,093	\$251,266,603	\$3,175,614
Museums, Historical Sites, Etc. 712	\$37,652,100	\$17,017,620	\$200,543
Amusement, Gambling, Recreation 713	\$581,931,181	\$538,873,293	\$4,061,506
Accommodations 721	\$1,202,837,681	\$1,139,066,633	\$6,248,022
Restaurants, Food Services 7223, 7225	\$4,333,350,356	\$4,263,931,748	\$21,952,600
Drinking Places 7224	\$258,610,386	\$235,010,932	\$1,346,796
Auto Repair & Services 8111	\$862,663,737	\$839,370,047	\$4,097,713
Other Repair Services 8112-8114	\$742,219,760	\$525,717,354	\$2,767,924
Personal Services 812	\$948,318,017	\$904,251,951	\$9,830,536
Personal Care (barber, Beauty, Etc.) 8121	\$383,687,461	\$373,586,666	\$5,015,860
Death Care Services 8122	\$64,953,250	\$63,673,008	\$753,708
Laundry & Dry Cleaning 8123	\$135,334,509	\$133,020,180	\$865,433
Other Personal Services 8129	\$364,342,797	\$333,972,097	\$3,195,535
Religious, Civic & Other Organizations 813, 814	\$253,279,971	\$145,118,203	\$1,858,994
Public Administration, 92	\$117,705,492	\$110,289,381	\$1,510,655
Total:	\$51,775,811,510	\$37,748,828,137	\$415,401,100
Total All Industries			
Total:	\$231,695,510,361	\$171,551,391,780	\$1,159,126,836

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$5,784,695,876	\$4,710,676,582	\$306,194,064
New & Used Auto Dealers 4411	\$4,399,887,345	\$3,573,060,452	\$232,248,994
Rv, Boat, Motorcycle Dealers 4412	\$787,941,141	\$616,495,116	\$40,072,195
Automotive Parts & Tire 4413	\$596,867,390	\$521,121,014	\$33,872,875
Furniture & Home Furnishings 442	\$752,286,335	\$674,367,928	\$43,833,920
Electronics & Appliances 443	\$1,522,264,097	\$1,118,854,693	\$72,725,571
Building Materials, Garden Equip & Supplies 444	\$2,492,840,016	\$2,315,300,934	\$150,494,580
Building Materials 4441	\$2,092,082,900	\$1,991,357,398	\$129,438,242
Lawn & Garden Supplies & Equipment 4442	\$400,757,116	\$323,943,536	\$21,056,338
Food & Beverage Stores 445	\$4,272,954,919	\$1,122,691,920	\$72,974,971
Grocery & Convenience Stores 4451	\$3,979,578,400	\$1,009,876,259	\$65,641,952
Other Food & Beverage Stores 4452, 4453	\$293,376,519	\$112,815,661	\$7,333,019
Drug/health Stores 446	\$2,434,668,835	\$842,201,322	\$54,743,119
Gas Stations & Convenience Stores W/pumps 447	\$2,483,327,482	\$498,053,371	\$32,373,492
Apparel & Accessories 448	\$1,242,894,362	\$1,137,082,718	\$73,910,414
Clothing & Shoe Stores 4481, 4482	\$1,074,943,598	\$1,001,220,092	\$65,079,318
Jewelry & Luggage Stores 4483	\$167,950,764	\$135,862,626	\$8,831,096
Sporting Goods, Toys, Book & Music Stores 451	\$867,169,216	\$684,079,975	\$44,465,210
Sporting Goods, Toys, Hobby/craft Stores 4511	\$743,818,506	\$618,931,564	\$40,230,568
Book/periodical/music Store 4512	\$123,350,710	\$65,148,411	\$4,234,642
General Merchandise Stores 452	\$7,026,563,310	\$2,856,022,031	\$185,641,433
Department Stores 4522	\$398,249,301	\$371,944,367	\$24,176,386
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$6,628,314,009	\$2,484,077,664	\$161,465,047
Electronic Shopping And Mail-order Houses 4541	\$594,652,965	\$407,630,311	\$26,495,976
Miscellaneous Retailers 453, 4542, 4543	\$3,995,062,129	\$2,844,222,803	\$184,874,679
Total:	\$33,469,379,542	\$19,211,184,588	\$1,248,727,429
Agriculture, Forestry, Fishing 11			
Total:	\$57,717,878	\$22,867,722	\$1,486,407
Mining 21			
Total:	\$47,290,285	\$19,997,017	\$1,299,807
Utilities 22			
Total:	\$73,514,204	\$35,148,390	\$2,284,649
Construction 23			
Construction Of Buildings 236	\$6,782,594,094	\$5,930,496,789	\$385,482,477
Heavy Construction & Highways 237	\$974,193,825	\$668,090,463	\$43,425,899
Special Trade Contractors 238	\$3,447,065,418	\$3,041,862,920	\$197,721,235
Total:	\$11,203,853,337	\$9,640,450,172	\$626,629,611

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,324,128,811	\$863,267,432	\$56,112,443
Wholesale Trade 42			
Durable Goods 423	\$4,293,117,306	\$2,399,647,127	\$155,977,113
Nondurable Goods 424	\$1,306,728,103	\$530,609,295	\$34,489,634
Electronic Markets, Agents & Brokers 425	\$26,451,199	\$8,048,188	\$523,136
Total:	\$5,626,296,608	\$2,938,304,610	\$190,989,883
Transportation & Warehousing 48-49			
Total:	\$267,869,157	\$188,460,694	\$12,249,975
Information 51			
Total:	\$2,544,188,987	\$1,768,423,078	\$114,947,512
Finance, Insurance 52			
Total:	\$475,361,249	\$355,912,932	\$23,134,339
Real Estate, Rental/leasing 53			
Total:	\$1,230,049,464	\$1,068,345,025	\$69,442,455
Professional, Scientific & Technical Services 54			
Total:	\$3,459,467,715	\$1,138,252,101	\$73,986,499
Management, Education & Health Services 55-62			
Total:	\$2,686,078,526	\$1,938,736,342	\$126,017,985
Arts, Entertainment & Recreation 71			
Total:	\$461,460,926	\$433,934,220	\$28,205,753
Accommodations & Food Services 72			
Accommodations 721	\$1,082,502,736	\$1,018,707,519	\$66,216,053
Restaurants, Food Services & Drinking Places 722	\$4,173,581,425	\$4,045,415,300	\$262,952,080
Total:	\$5,256,084,161	\$5,064,122,819	\$329,168,133
Other Services 81			
Repair & Maintenance 811	\$1,095,307,990	\$902,836,046	\$58,684,430
Personal Service 812	\$325,803,891	\$302,346,943	\$19,652,602
Religious, Civic & Other Organization 813, 814	\$30,947,564	\$22,167,105	\$1,440,870
Total:	\$1,452,059,445	\$1,227,350,094	\$79,777,902
Public Administration 92			
Total:	\$33,575,860	\$31,913,801	\$2,074,401
Total All Industries			
Total:	\$71,668,376,155	\$45,946,671,037	\$2,986,535,183

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$328,554,528	\$306,772,686	\$15,427,606
Miscellaneous		\$39,773,313	\$34,597,132	\$1,739,892
Total:		\$368,327,841	\$341,369,818	\$17,167,498
Sewer Collection	3.85%			
Sewerage Systems		\$109,946,024	\$41,560,327	\$1,600,905
Miscellaneous		\$89,588,815	\$59,297,083	\$2,284,116
Total:		\$199,534,839	\$100,857,410	\$3,885,021
Power				
Total:	3.87%	\$2,038,260,704	\$1,666,671,723	\$64,556,862
Gas Distribution/telegraph				
Total:	3.85%	\$267,468,657	\$265,421,243	\$10,224,025
Motor Transportation	1.93%			
Local/suburban Transit		\$168,230,198	\$78,856,192	\$1,518,772
Trucking		\$943,607,291	\$290,007,757	\$5,585,556
Railroads		\$17,139,032	\$11,380,471	\$219,188
Miscellaneous		\$212,135,283	\$116,289,631	\$2,239,738
Total:		\$1,341,111,804	\$496,534,051	\$9,563,254
Urban Transportation	0.64%			
Local/suburban Transit		\$69,603,129	\$48,839,491	\$313,554
Trucking		\$86,609,411	\$67,854,452	\$435,623
Miscellaneous		\$124,195,494	\$74,066,565	\$475,512
Total:		\$280,408,034	\$190,760,508	\$1,224,689
Other Public Service	1.93%			
Water Transport		\$77,248,301	\$30,594,947	\$589,260
Miscellaneous		\$298,609,605	\$44,005,708	\$847,556
Total:		\$375,857,906	\$74,600,655	\$1,436,816
Log Hauling Over Public Highways				
Total:	1.37%	\$55,836,049	\$35,196,019	\$482,040
Total Public Utility Taxes				
Total:		\$4,926,805,834	\$3,171,411,427	\$108,540,205

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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.**