

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2020

**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 2020**

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The Quarterly Business Review can be found on the Internet at http://dor.wa.gov/content/aboutus/statisticsandreports/stats_qbr.aspx

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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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	802	\$480,868,897
Forestry & Logging 113	517	\$323,338,969
Fishing & Hunting 114	121	\$37,301,599
Ag & Forestry Support Activities 115	538	\$185,506,100
Total:	1,978	\$1,027,015,565
Mining 21		
Sand & Gravel, Quarrying 2123	93	\$86,479,255
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$61,002,505
Total:	133	\$147,481,760
Utilities 22		
Hydroelectric Power Generation 221111	14	\$350,023,266
Alternative Power Generation 221114-221117	12	\$52,017,985
Other Electric Power Generation 221112, 221113, 221118	8	\$550,819,288
Electric Power Generation & Trans. 221121, 221122	56	\$1,828,086,679
Natural Gas Distribution 2212	12	\$108,564,225
Water & Sewer 2213	562	\$1,111,957,421
Total:	664	\$4,001,468,864
Construction 23		
Residential Building & Remodeling 2361	14,694	\$2,778,495,300
Nonresidential Building 2362	977	\$3,786,277,718
Heavy Construction & Highways 237	1,074	\$2,114,797,340
Special Trade Contractors 238	23,468	\$7,013,541,950
Electrical 23821	2,686	\$1,417,379,112
Plumbing & Heating 23822	2,961	\$1,367,029,190
Painting 23832	3,034	\$230,567,477
Masonry/drywall 23814, 23831	1,481	\$407,618,433
Roofing 23816	1,007	\$347,502,913
Other Contractors 238 Not Listed Above	12,299	\$3,243,444,825
Total:	40,213	\$15,693,112,308
Manufacturing 31-33		
Food Products 311	1,093	\$4,495,952,682
Milling Of Grains 3112	20	\$207,954,402
Fruits & Vegetables 3114	70	\$1,204,843,022
Dairy Products 3115	30	\$662,732,909
Meat Products 3116	61	\$485,969,475
Seafood Products 3117	48	\$637,941,134
Bakery Products 3118	579	\$496,647,813
Other Food Items 3111, 3113, 3119	285	\$799,863,927
Beverages 312	1,077	\$647,609,599
Textiles 313,314	297	\$194,876,832
Apparel 315	222	\$34,134,549
Leather & Allied Products 316	41	\$29,585,871
Lumber & Wood Products 321	418	\$2,036,003,159
Sawmills 3211	78	\$920,266,654
Plywood & Trusses 3212	44	\$249,924,702
Millwork, Windows, Wood Products 3219	296	\$865,811,803

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	110	\$1,530,486,271
Pulp & Paper Mills 3221	34	\$897,644,263
Other Paper Products 3222	76	\$632,842,008
Commercial Printing 323	770	\$161,694,584
Petroleum & Coal Products 324	38	\$1,564,276,516
Petroleum Refining 32411	16	\$1,437,631,121
Asphalt/petroleum/coal Products 32412, 32419	22	\$126,645,395
Chemicals 325	625	\$1,978,131,794
Chemicals, Pesticides & Fertilizers 3251, 3253	93	\$817,012,800
Resins, Synthetic Fibers & Filaments 3252	29	\$191,840,580
Pharmaceuticals 3254	313	\$561,031,935
Paint, Coating & Adhesives 3255	25	\$39,080,633
Soap, Cleaning Compound & Toiletries 3256	106	\$228,650,204
Other Chemical Products 3259	59	\$140,515,642
Plastics & Rubber Products 326	238	\$688,927,988
Nonmetallic Minerals 327	308	\$751,625,201
Primary Metals 331	128	\$653,201,604
Iron & Steel Mills 3311, 3312	58	\$261,781,678
Aluminum Smelting 3313	21	\$210,607,423
Other Nonferrous Metals 3314	12	\$19,496,683
Foundries 3315	37	\$161,315,820
Fabricated Metal Products 332	1,232	\$1,594,964,571
Machinery 333	698	\$1,331,421,620
Farm & Construction Implements 3331	87	\$195,120,861
Industrial Machinery 3332	127	\$330,317,946
Commercial & Other Equipment 3333-3336 & 3339	484	\$805,982,813
Computers & Electronics 334	502	\$2,328,635,317
Computer Hardware 3341	38	\$132,932,260
Telephone & Communications Equipment 3342	63	\$122,021,683
Audio & Video Equipment 3343	26	\$32,511,694
Semiconductors 3344	87	\$777,859,512
Instruments 3345	244	\$1,235,142,287
Software, Other Magnetic & Optical Media 3346	44	\$28,167,881
Electrical Equipment & Appliances 335	150	\$947,308,344
Lighting Equipment 3351	39	\$36,839,341
Household Appliances 3352	11	\$1,237,464
Other Electric Equipment 3353, 3359	100	\$909,231,539
Transportation Equipment 336	478	\$4,948,348,123
Motor Vehicles & Parts 3361, 3362, 3363	131	\$344,708,295
Aircraft, Aerospace & Parts 3364	128	\$4,282,450,299
Ships & Boats 3366	177	\$280,659,968
Railroad, Other Transportation Equip. 3365, 3369	42	\$40,529,561
Furniture & Related Products 337	536	\$378,206,442
Other Manufacturing 339	1,428	\$1,206,075,956
Other Medical Equip & Supplies 339112, 339115	140	\$118,207,716
Dental Laboratories 339116	203	\$25,751,090
Sporting And Athletic Goods 33992	86	\$187,413,049
All Other Miscellaneous Mfg 3399 Not Listed Above	999	\$874,704,101
Total:	10,389	\$27,501,467,023

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,705	\$17,907,045,869
Motor Vehicles & Parts 4231	641	\$2,051,106,594
Furniture & Home Furnishings 4232	470	\$375,310,916
Lumber & Construction Materials 4233	749	\$2,602,505,382
Professional & Commercial Equipment 4234	1,556	\$3,388,760,369
Metal & Mineral (except Petroleum) 4235	329	\$766,606,597
Electrical Equipment 4236	1,087	\$1,949,744,379
Hardware, Plumbing, Heating Equipment 4237	566	\$1,168,792,790
Machinery & Equipment 4238	1,938	\$3,108,584,798
Sporting & Recreational Goods & Supplies 423910	365	\$360,816,312
Toy & Hobby Goods & Supplies 423920	109	\$1,385,867,737
Other Misc Durable Goods 423930, 423940, 423990	895	\$748,949,995
Nondurable Goods: 424	6,461	\$20,724,221,532
Paper & Paper Products 4241	264	\$633,146,134
Drugs & Sundries 4242	413	\$2,644,550,244
Apparel 4243	425	\$879,909,221
Food Products 4244	1,864	\$8,914,527,394
Farm Products 4245	367	\$439,486,360
Chemicals & Plastics 4246	442	\$847,711,568
Petroleum Products 4247	178	\$1,908,776,444
Beer & Ale 424810	110	\$283,060,412
Wine & Distilled Alcoholic Beverages 424820	514	\$1,212,253,339
Farm Supplies 42491	266	\$1,181,758,202
Tobacco & Tobacco Products 42494	74	\$317,170,420
Other Misc Nondurable Goods 4249 Not Listed Above	1,544	\$1,461,871,794
Electronic Markets, Agents, Brokers 425	491	\$350,304,485
Total:	15,657	\$38,981,571,886
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,217	\$6,460,445,415
New & Used Auto Dealers 4411	1,383	\$4,616,814,300
Rv, Boat, Motorcycle Dealers 4412	555	\$884,530,031
Automotive Parts & Tires 4413	1,279	\$959,101,084
Furniture & Home Furnishings 442	1,683	\$768,741,470
Electronics & Appliances 443	2,368	\$2,695,843,453
Household Appliances 443141	194	\$142,416,047
Electronic Stores 443142	2,174	\$2,553,427,406
Bldg. Materials, Garden Supplies 444	2,645	\$3,861,239,802
Building Materials 4441	1,707	\$3,237,209,761
Lawn & Garden Supplies 4442	938	\$624,030,041
Food & Beverages (off-premises) 445	3,592	\$5,250,180,488
Grocery & Convenience Stores 4451	1,867	\$4,605,991,102
Other Food Stores/specialty Foods 4452	988	\$449,669,367
Beer, Wine And Liquor Stores 4453	737	\$194,520,019
Drug Stores & Personal Care Stores 446	3,052	\$3,218,264,011
Gas Stations (incl. Convenience Stores) 447	1,475	\$1,819,215,408
Apparel & Accessories 448	3,381	\$722,600,932
Clothing Stores 4481	2,487	\$556,509,448
Shoe Stores 4482	196	\$61,363,323
Jewelry & Luggage Stores 4483	698	\$104,728,161
Sporting Goods, Toy/hobby/book/music 451	2,822	\$1,072,929,518
Sporting Goods 45111	1,387	\$699,049,584
Hobby & Toy Stores 45112	512	\$171,404,859
Sewing Supplies 45113	234	\$40,208,903
Musical Instruments 45114	199	\$51,838,134
Book, Periodical & Music Stores 45121	490	\$110,428,038

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	18	\$113,297,997
Warehouse Clubs And Superstores 452311	9	\$7,844,884,131
All Other General Merchandise Stores 452319	917	\$288,453,995
Electronic Shopping And Mail-order Houses 4541	752	\$1,110,143,838
Miscellaneous Retailers 453, 4542, 4543	11,939	\$5,583,877,119
Total:	37,870	\$40,810,117,577
Transportation 48-492		
Air Transportation 481	43	\$17,622,145
Railroads 482	15	\$45,908,794
Water Transportation 483	47	\$50,751,726
Truck Transportation 484	3,047	\$1,138,690,825
Transit & Ground Passenger Transport 485	293	\$132,117,460
Pipeline Transportation 486	8	\$19,938,043
Scenic & Sightseeing Transportation 487	107	\$14,097,188
Support Activities For Transportation 488	1,175	\$1,320,591,606
Postal Service, Couriers And Messengers 491, 492	517	\$279,491,797
Total:	5,252	\$3,019,209,584
Warehousing & Storage 493		
Total:	207	\$226,158,005
Information 51		
Publishing (except Internet) 511	1427	\$1,853,401,024
Newspapers 51111	87	\$75,218,945
Books & Periodicals 51112, 51113	321	\$99,322,831
Software 5112	944	\$1,460,680,607
Other Publishers 51114, 51119	75	\$218,178,641
Motion Picture Production 512	649	\$172,362,164
Radio & Tv Broadcasting, Cable Tv 515	208	\$835,190,052
Telecommunications 517	663	\$2,950,742,179
Wired Telecommunications Carriers 517311	258	\$744,203,993
Wireless Telecommunications Carriers 517312	126	\$1,265,025,470
Satellite And Other Telecommunications 5174, 5179	279	\$941,512,716
Isps, Web Search Portals, Data Proc. Svcs. 518	669	\$1,161,238,101
Other Information Services 519	421	\$608,396,596
Total:	4,037	\$7,581,330,116
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,592	\$6,071,635,124
Securities & Other Financial Investment 523, 525	2,105	\$2,816,204,668
Insurance Agents & Brokers 524	2,659	\$2,207,717,197
Real Estate Agents & Brokers 531	4,336	\$1,546,159,948
Rental Of Tangible Personal Property 532	1,748	\$1,416,129,855
Lessors Of Nonfinancial Intangibles 533	148	\$113,386,803
Total:	12,588	\$14,171,233,595
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	30,330	\$17,020,712,235
Legal Services 5411	4,545	\$1,422,781,285
Accounting Services 5412	2,796	\$930,517,558
Architectural Services 54131	992	\$495,925,222
Engineering Services 54133	1,710	\$1,435,635,996
Other Related Services 54132, 54134-54138	1,022	\$194,620,942
Specialized Design Services 5414	1,803	\$250,767,177
Computer System Design Services 5415	4,889	\$6,272,458,538
Consulting Services 5416	7,283	\$3,430,925,780

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	383	\$1,046,104,795
Advertising & Public Relations 5418	936	\$370,713,289
Other Professional Services 5419	3,971	\$1,170,261,653
Management Services 55	230	\$120,699,609
Administrative & Support Services 561	14,558	\$7,606,329,637
Employment Services 5613	900	\$913,580,333
Travel Services 5615	282	\$1,021,427,968
Investigation & Security Services 5616	707	\$401,713,194
Building Services & Janitorial 5617	9,653	\$943,831,458
Other 5611, 5612, 5614, 5619	3,016	\$4,325,776,684
Waste Treatment/collection 562	583	\$983,832,259
Schools (public, Private, Technical) 61	2,496	\$419,370,801
Health Services 62	15,046	\$11,190,454,425
Ambulatory Health Care Services 621	12,828	\$4,874,535,144
Physicians 6211	2,631	\$2,052,496,515
Dentists 6212	3,092	\$583,244,230
Other Health Practitioners 6213	6,085	\$749,791,834
Outpatient Care Centers 6214	481	\$743,136,002
Medical & Diagnostic Laboratories 6215	176	\$313,438,562
Home Health Care 6216	177	\$259,879,005
Other Ambulatory Health Care 6219	186	\$172,548,996
Hospitals 622	141	\$5,230,269,863
Nursing & Retirement Homes 623	546	\$661,773,656
Social Services & Day Care 624	1,531	\$423,875,762
Arts, Entertainment, & Recreation 71	3,886	\$318,303,434
Performing Arts, Spectator Sports 711	1,618	\$104,471,408
Museums, Historical Sites, Etc. 712	67	\$7,632,530
Amusement, Gambling, Recreation 713	2,201	\$206,199,496
Accommodations 721	2,790	\$338,842,486
Restaurants, Food Services 7223, 7225	11,672	\$2,598,401,051
Drinking Places 7224	839	\$66,480,408
Auto Repair & Services 8111	5,081	\$665,461,155
Other Repair Services 8112-8114	3,132	\$603,437,387
Personal Services 812	7,690	\$497,939,425
Personal Care (barber, Beauty, Etc.) 8121	5,341	\$114,769,147
Death Care Services 8122	200	\$60,488,606
Laundry & Dry Cleaning 8123	615	\$96,324,612
Other Personal Services 8129	1,534	\$226,357,060
Religious, Civic & Other Organizations 813, 814	751	\$200,134,648
Public Administration, 92	221	\$127,781,563
Total:	99,305	\$42,758,180,523
Total All Industries		
Total:	228,293	\$195,918,346,806

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, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$34,558,933	\$1,110,449	\$33,448,484	0.00484	\$161,891
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,842,808,271	\$94,707,455	\$1,748,100,816	0.00138	\$2,412,379
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$962,634,009	\$67,964,147	\$894,669,862	0.00275	\$2,460,342
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$714,439,503	\$104,768,428	\$609,671,075	0.00484	\$2,950,808
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,971,797,793	\$28,474,909	\$1,943,322,884	0.00138	\$2,681,786
6	Processing for Hire/Printing and Publishing	10	\$361,877,438	\$32,658,456	\$329,218,982	0.00484	\$1,593,420
7	Manufacturing	7	\$5,370,941,535	\$206,123,135	\$5,164,818,400	0.00484	\$24,997,721
8	Royalties	80	\$975,349,889	\$156,551,790	\$818,798,099	0.015	\$12,281,971
9	Wholesaling	3	\$54,886,655,590	\$18,352,255,805	\$36,534,399,785	0.00484	\$176,826,495
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,561,100,705	\$128,649,822	\$1,432,450,883	0.00484	\$6,933,062
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,312,194,004	\$2,023,064,001	\$2,289,130,003	0.015	\$34,336,950
12	For Profit Hospitals; Scientific R&D	135	\$333,178,542	\$185,286,954	\$147,891,588	0.015	\$2,218,374
13	Cleanup of Radioactive Waste for US Government	83	\$693,890,375	\$1,106,399	\$692,783,976	0.00471	\$3,263,013
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$12,811,662,291	\$2,861,740,440	\$9,949,921,851	0.015	\$149,248,828
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$27,838,046,900	\$6,619,603,220	\$21,218,443,680	0.0175	\$371,322,764
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,578,633,138	0.012	\$30,943,598
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$19,983,431
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$17,900,791	\$8,127,741	\$9,773,050	0.0163	\$159,301
19	Retailing of Interstate Transportation Equip	19	\$305,935,479	\$76,550,023	\$229,385,456	0.00484	\$1,110,226
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$52,180,084	\$37,929,311	\$14,250,773	0.00275	\$39,190
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$537,047,264	\$490,853,266	\$46,193,998	0.009	\$415,746
22	Retailing	2	\$65,651,249,843	\$15,037,075,746	\$50,614,174,097	0.00471	\$238,392,760
23	Non-Manufacturing Aerospace Product Development	188	\$66,479,117	\$1,197,539	\$65,281,578	0.009	\$587,534
24	Federal Aviation Administration (FAR) Repair Station	189	\$62,751,663	\$1,169,257	\$61,582,406	0.0029	\$178,835
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$9,338,473	\$257,367	\$9,081,106	0.00275	\$24,973
29	Manufacturing of Commercial Airplanes or Components	1005	\$749,504,724	\$3,172,925	\$746,331,799	0.00484	\$3,612,246
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,110,347,518	\$418,448,914	\$691,898,604	0.00484	\$3,348,789
31	Retailing of Commercial Airplanes or Components	1007	\$2,280,747,200	\$710,081,386	\$1,570,665,814	0.00484	\$7,602,023
32	Publication of Newspapers	126	\$78,718,411	\$441,517	\$78,276,894	0.0035	\$273,969
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$55,741,977	\$0	\$55,741,977	0.00342	\$190,861

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

35	Extracting Timber, Extracting for Hire Timber	301	\$96,614,347	\$2,607,172	\$94,007,175	0.00342	\$321,881
36	Manufacturing of Timber or Wood Products	302	\$973,848,655	\$86,753,577	\$887,095,078	0.00342	\$3,037,414
37	Wholesaling of Timber or Wood Products	303	\$2,500,850,184	\$1,315,199,155	\$1,185,651,029	0.00342	\$4,059,669
38	Sale of Standing Timber	304	\$14,981,460	\$0	\$14,981,460	0.00342	\$51,297
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$189,235,372,968	\$49,053,930,306	\$142,760,075,800		\$1,108,023,547

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Sales Tax and Use Tax						
40	Retail Sales	1	\$65,933,221,357	\$25,799,097,230	\$40,134,124,127	0.065	\$2,608,718,068
41	Use Tax	5	\$1,645,699,333	\$0	\$1,645,699,333	0.065	\$106,970,457
42	Motor Vehicle Sales / Leases	120	\$3,171,041,031	\$0	\$3,171,041,031	0.003	\$9,513,123
43	Self-Produced Fuel Use Tax	270	\$11,397,891	\$0	\$11,397,891	0.02889	\$329,285
	Total:		\$70,761,359,612	\$25,799,097,230	\$44,962,262,382		\$2,725,530,933

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Public Utility Tax						
44	Water Distribution	60	\$358,974,494	\$23,191,284	\$335,783,210	0.05029	\$16,886,538
45	Sewer Collection	61	\$194,901,188	\$97,039,821	\$97,861,367	0.03852	\$3,769,620
46	Power	49	\$2,359,118,270	\$681,397,595	\$1,677,720,675	0.03873	\$64,984,833
47	Gas Distribution-Telegraph	26	\$315,622,972	\$2,882,105	\$312,740,867	0.03852	\$12,046,778
48	Motor Transportation-Railroad-Railroad Car	8	\$1,188,356,665	\$740,575,930	\$447,780,735	0.01926	\$8,624,257
49	Log Hauling Over Public Highways	125	\$49,471,697	\$19,760,023	\$29,711,674	0.0137	\$406,931
50	Urban Transportation/Vessels Under 65 ft	12	\$224,747,832	\$55,534,784	\$169,213,048	0.00642	\$1,086,348
51	Other Public Service Business	13	\$426,653,542	\$360,533,567	\$66,119,975	0.01926	\$1,273,471
	Total:		\$5,117,846,660	\$1,980,915,109	\$3,136,931,551		\$109,078,776

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
52	Litter Tax	36	\$21,591,468,117	\$0	\$21,591,468,117	0.00015	\$3,238,720
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,599,613	\$0	\$8,599,613	0.95	\$8,169,632
54	Cigar Tax (\$0.69 or more)	194	\$989,836	\$0	\$989,836	0.65	\$643,393
55	Little Cigar Tax (acetate integrated filters)	198	\$5,352,605	\$0	\$5,352,605	0.15125	\$809,582
56	Moist Snuff (1.2 oz. or less)	162	\$9,140,125	\$0	\$9,140,125	2.526	\$23,087,956
57	Moist Snuff (more than 1.2 oz.)	163	\$1,922,770	\$0	\$1,922,770	2.105	\$4,047,431
58	All Other Vapor Products	164	\$8,790,434	\$0	\$8,790,434	0.27	\$2,373,417
59	Accessible Containers of Vapor Solution Greater than 5 ml	165	\$19,729,459	\$0	\$19,729,459	0.09	\$1,775,651
60	Spirits Sales to On-premises Licensees	251	\$9,952,081	\$346,425	\$9,605,656	0.137	\$1,315,975
61	Spirits Liter Sales to On-premises Licensees	253	\$579,757	\$0	\$579,757	2.4408	\$1,415,071
62	Spirits Sales to Consumers	252	\$240,434,490	\$498,503	\$239,935,987	0.205	\$49,186,877
63	Spirits Liter Sales to Consumers	254	\$12,008,347	\$0	\$12,008,347	3.7708	\$45,281,075
64	Refuse Collection	64	\$518,416,337	\$152,004,328	\$366,412,009	0.036	\$13,190,832
65	Hazardous Substance Tax by Value	65	\$474,513,837	\$7,596,633	\$466,917,204	0.007	\$3,268,420
66	Hazardous Substance Tax by Volume	81	\$49,640,720	\$0	\$49,640,720	1.13	\$56,094,014
67	Intermediate Care Facility	79	\$44,374,423	\$0	\$44,374,423	0.06	\$2,662,465
68	Solid Fuel Burning Device Fee	59	\$971	\$0	\$971	30	\$29,130
69	Syrup Tax	54	\$1,145,984	\$0	\$1,145,984	1	\$1,145,984
70	Tire Fee	73	\$951,373	\$0	\$951,373	0.9	\$856,236
71	Studded Tire Fee	77	\$380	\$0	\$380	4.5	\$1,710
72	Local E911 Wireline	793	\$2,513,630	\$0	\$2,513,630	0.95	\$2,387,949
73	Local E911 Wireless Tax	794	\$18,503,785	\$0	\$18,503,785	0.95	\$17,578,596
74	Local E911 VOIP Tax	795	\$3,650,774	\$0	\$3,650,774	0.95	\$3,468,235
75	Local E911 Prepaid Wireless Tax	796	\$3,083,899	\$0	\$3,083,899	0.95	\$2,929,704
	Total:		\$23,025,763,747	\$160,445,889	\$22,865,317,858		\$244,958,055

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
0100	ADAMS UNINC COUNTY	1815	\$ 31,225,799	2353	\$ 75,342,147	141.28%
0101	HATTON	192	\$ 227,215	264	\$ 141,376	-37.78%
0102	LIND	552	\$ 1,005,429	704	\$ 1,169,805	16.35%
0103	OTHELLO	2776	\$ 40,805,106	3300	\$ 53,804,490	31.86%
0104	RITZVILLE	1539	\$ 15,931,963	1839	\$ 13,747,436	-13.71%
0105	WASHTUCNA	308	\$ 337,098	361	\$ 561,675	66.62%
0199	ADAMS COUNTY	7182	\$ 89,532,610	8821	\$ 144,766,929	61.69%
0200	ASOTIN UNINC COUNTY	2182	\$ 18,680,637	2855	\$ 18,601,452	-0.42%
0201	ASOTIN CITY	856	\$ 2,116,882	1169	\$ 2,508,767	18.51%
0202	CLARKSTON	3113	\$ 73,340,019	3673	\$ 73,808,537	0.64%
0299	ASOTIN COUNTY	6151	\$ 94,137,538	7697	\$ 94,918,756	0.83%
0300	BENTON UNINC COUNTY	4497	\$ 118,191,208	5614	\$ 107,264,624	-9.25%
0301	BENTON CITY	2094	\$ 12,018,048	2491	\$ 10,958,591	-8.82%
0302	KENNEWICK	9593	\$ 592,247,894	10614	\$ 515,674,175	-12.93%
0303	PROSSER	3144	\$ 45,720,827	3716	\$ 50,737,112	10.97%
0304	RICHLAND	8753	\$ 372,882,950	9945	\$ 338,871,638	-9.12%
0305	WEST RICHLAND	3558	\$ 39,657,934	4672	\$ 48,981,419	23.51%
0399	BENTON COUNTY	31639	\$ 1,180,718,861	37052	\$ 1,072,487,559	-9.17%
0400	CHELAN UNINC COUNTY	5680	\$ 131,777,148	6909	\$ 125,939,075	-4.43%
0401	CASHMERE	2085	\$ 18,227,117	2628	\$ 15,621,978	-14.29%
0402	CHELAN CITY	3045	\$ 61,476,937	3648	\$ 50,145,162	-18.43%
0403	ENTIAT	986	\$ 3,116,806	1281	\$ 4,490,093	44.06%
0404	LEAVENWORTH	2643	\$ 48,245,187	3154	\$ 30,282,777	-37.23%
0405	WENATCHEE	7628	\$ 306,134,479	8582	\$ 278,759,252	-8.94%
0499	CHELAN COUNTY	22067	\$ 568,977,674	26202	\$ 505,238,337	-11.20%
0500	CLALLAM UNINC COUNTY	5332	\$ 134,978,177	6472	\$ 126,143,221	-6.55%
0501	FORKS	1647	\$ 18,121,861	1985	\$ 16,942,566	-6.51%
0502	PORT ANGELES	5624	\$ 101,585,865	6517	\$ 101,614,586	0.03%
0503	SEQUIM	4551	\$ 106,447,671	5219	\$ 98,961,235	-7.03%
0599	CLALLAM COUNTY	17154	\$ 361,133,574	20193	\$ 343,661,608	-4.84%
0600	CLARK UNINC COUNTY	10761	\$ 603,388,070	12399	\$ 625,357,815	3.64%
0601	BATTLE GROUND	5548	\$ 96,611,618	6591	\$ 104,063,712	7.71%
0602	CAMAS	6127	\$ 98,630,370	7468	\$ 106,639,396	8.12%
0603	LA CENTER	2229	\$ 9,377,803	2918	\$ 13,405,091	42.95%
0604	RIDGEFIELD	4275	\$ 85,728,822	5263	\$ 63,481,398	-25.95%
0605	VANCOUVER	15953	\$ 1,158,312,602	17034	\$ 1,087,696,475	-6.10%
0606	WASHOUGAL	4535	\$ 47,188,978	5536	\$ 50,370,554	6.74%
0607	YACOLT	1389	\$ 4,119,249	1850	\$ 4,567,311	10.88%
0699	CLARK COUNTY	50817	\$ 2,103,357,512	59059	\$ 2,055,581,752	-2.27%
0700	COLUMBIA UNINC COUNTY	843	\$ 42,461,335	1178	\$ 10,053,876	-76.32%
0701	DAYTON	1649	\$ 9,129,833	2039	\$ 8,852,530	-3.04%
0702	STARBUCK	267	\$ 701,801	307	\$ 524,510	-25.26%
0799	COLUMBIA COUNTY	2759	\$ 52,292,969	3524	\$ 19,430,916	-62.84%
0800	COWLITZ UNINC COUNTY	4789	\$ 75,472,491	6067	\$ 104,017,224	37.82%
0801	CASTLE ROCK	1927	\$ 14,574,258	2370	\$ 15,006,071	2.96%
0802	KALAMA	2136	\$ 15,898,590	2718	\$ 24,234,398	52.43%
0803	KELSO	3964	\$ 79,396,859	4709	\$ 79,895,951	0.63%
0804	LONGVIEW	6681	\$ 261,920,820	7602	\$ 260,622,920	-0.50%
0805	WOODLAND	3563	\$ 48,254,023	4177	\$ 57,377,012	18.91%
0899	COWLITZ COUNTY	23060	\$ 495,517,041	27643	\$ 541,153,576	9.21%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
0900	DOUGLAS UNINC COUNTY	3828	\$ 159,748,197	4922	\$ 159,389,680	-0.22%
0901	BRIDGEPORT	643	\$ 6,408,775	753	\$ 2,487,030	-61.19%
0902	EAST WENATCHEE	4234	\$ 116,662,265	4977	\$ 104,505,168	-10.42%
0903	MANSFIELD	338	\$ 714,109	479	\$ 858,079	20.16%
0904	ROCK ISLAND	682	\$ 2,224,353	1112	\$ 3,420,396	53.77%
0905	WATERVILLE	833	\$ 3,334,170	1112	\$ 3,233,602	-3.02%
0999	DOUGLAS COUNTY	10558	\$ 289,091,869	13355	\$ 273,893,955	-5.26%
1000	FERRY UNINC COUNTY	2000	\$ 10,402,709	2399	\$ 10,576,698	1.67%
1001	REPUBLIC	1069	\$ 5,311,392	1325	\$ 4,978,332	-6.27%
1099	FERRY COUNTY	3069	\$ 15,714,101	3724	\$ 15,555,030	-1.01%
1100	FRANKLIN UNINC COUNTY	3077	\$ 50,202,691	3853	\$ 57,977,792	15.49%
1101	CONNELL	1363	\$ 8,278,361	1726	\$ 11,475,572	38.62%
1102	KAHLOTUS	470	\$ 328,197	823	\$ 896,622	173.20%
1103	MESA	642	\$ 2,428,722	703	\$ 2,557,032	5.28%
1104	PASCO	8014	\$ 395,755,003	9120	\$ 422,957,384	6.87%
1199	FRANKLIN COUNTY	13566	\$ 456,992,974	16225	\$ 495,864,402	8.51%
1200	GARFIELD UNINC COUNTY	567	\$ 4,473,663	843	\$ 4,603,503	2.90%
1201	POMEROY	996	\$ 4,730,698	1265	\$ 4,305,537	-8.99%
1299	GARFIELD COUNTY	1563	\$ 9,204,361	2108	\$ 8,909,040	-3.21%
1300	GRANT UNINC COUNTY	4414	\$ 149,645,167	5459	\$ 136,752,103	-8.62%
1301	COULEE CITY	686	\$ 2,839,089	909	\$ 2,937,422	3.46%
1302	ELECTRIC CITY	666	\$ 2,255,932	1001	\$ 2,406,215	6.66%
1303	EPHRATA	3198	\$ 46,550,406	3802	\$ 50,986,396	9.53%
1304	GEORGE	468	\$ 4,081,129	837	\$ 3,987,784	-2.29%
1305	GRAND COULEE	1105	\$ 9,513,805	1346	\$ 10,193,553	7.15%
1306	HARTLINE	272	\$ 263,700	370	\$ 279,445	5.97%
1307	KRUPP	124	\$ 52,530	180	\$ 82,784	57.59%
1308	MATTAWA	1020	\$ 7,621,861	1242	\$ 7,284,575	-4.43%
1309	MOSES LAKE	6241	\$ 213,548,010	7014	\$ 209,222,469	-2.03%
1310	QUINCY	2863	\$ 215,780,973	3447	\$ 129,044,383	-40.20%
1311	ROYAL CITY	1042	\$ 12,862,197	1285	\$ 8,639,245	-32.83%
1312	SOAP LAKE	986	\$ 3,633,258	1334	\$ 4,860,439	33.78%
1313	WARDEN	1104	\$ 6,889,702	1438	\$ 6,296,805	-8.61%
1315	WILSON CREEK	325	\$ 358,005	423	\$ 394,834	10.29%
1399	GRANT COUNTY	24514	\$ 675,895,764	30087	\$ 573,368,452	-15.17%
1400	GRAYS HARBOR UNINC COUNTY	4025	\$ 64,091,778	5162	\$ 60,169,702	-6.12%
1401	ABERDEEN	4391	\$ 120,778,323	4969	\$ 120,015,472	-0.63%
1402	COSMOPOLIS	950	\$ 6,152,529	1291	\$ 3,287,930	-46.56%
1403	ELMA	2124	\$ 20,979,417	2598	\$ 19,985,639	-4.74%
1404	HOQUIAM	2547	\$ 22,473,399	3162	\$ 20,923,442	-6.90%
1405	MCCLEARY	1356	\$ 5,117,166	1841	\$ 4,896,179	-4.32%
1406	MONTESANO	2388	\$ 17,653,649	2824	\$ 18,117,139	2.63%
1407	OAKVILLE	722	\$ 1,653,223	966	\$ 3,180,246	92.37%
1408	WESTPORT	1547	\$ 14,647,321	1904	\$ 10,885,384	-25.68%
1409	OCEAN SHORES	2618	\$ 36,976,241	3281	\$ 33,375,926	-9.74%
1499	GRAYS HARBOR COUNTY	22668	\$ 310,523,046	27998	\$ 294,837,059	-5.05%
1500	ISLAND UNINC COUNTY	8196	\$ 183,793,186	9611	\$ 174,526,041	-5.04%
1501	COUPEVILLE	2325	\$ 15,746,186	2795	\$ 12,833,504	-18.50%
1502	LANGLEY	1977	\$ 13,483,518	2379	\$ 9,165,097	-32.03%
1503	OAK HARBOR	5395	\$ 121,209,017	6357	\$ 120,677,963	-0.44%
1599	ISLAND COUNTY	17893	\$ 334,231,907	21142	\$ 317,202,605	-5.10%
1600	JEFFERSON UNINC COUNTY	5299	\$ 75,393,746	6443	\$ 71,912,182	-4.62%
1601	PORT TOWNSEND	4664	\$ 71,219,568	5323	\$ 50,967,680	-28.44%
1699	JEFFERSON COUNTY	9963	\$ 146,613,314	11766	\$ 122,879,862	-16.19%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
1700	KING UNINC COUNTY	15365	\$ 613,118,665	16743	\$ 630,330,119	2.81%
1701	ALGONA	1522	\$ 8,338,736	1947	\$ 8,157,792	-2.17%
1702	AUBURN/KING	11132	\$ 509,363,787	11941	\$ 457,892,606	-10.11%
1703	BEAUX ARTS VILLAGE	752	\$ 2,068,261	905	\$ 1,587,006	-23.27%
1704	BELLEVUE	19643	\$ 2,181,989,377	19679	\$ 1,499,008,764	-31.30%
1705	BLACK DIAMOND	3011	\$ 24,034,851	3895	\$ 28,623,733	19.09%
1706	BOTHELL/KING	8423	\$ 202,804,833	9331	\$ 172,351,459	-15.02%
1707	CARNATION	2536	\$ 12,256,036	3041	\$ 11,827,277	-3.50%
1708	CLYDE HILL	2244	\$ 31,001,510	2721	\$ 13,739,328	-55.68%
1709	DES MOINES	5929	\$ 116,756,449	6851	\$ 81,390,088	-30.29%
1710	DUVALL	3983	\$ 32,895,796	4972	\$ 32,455,495	-1.34%
1711	ENUMCLAW	5294	\$ 98,843,091	6059	\$ 97,562,807	-1.30%
1712	COVINGTON	4906	\$ 147,292,087	5922	\$ 148,718,688	0.97%
1713	HUNTS POINT	870	\$ 6,629,238	1188	\$ 7,134,311	7.62%
1714	ISSAQUAH	10574	\$ 430,099,112	11380	\$ 385,517,699	-10.37%
1715	KENT	14467	\$ 714,635,742	15062	\$ 666,373,386	-6.75%
1716	KIRKLAND	14858	\$ 752,226,359	15625	\$ 658,620,160	-12.44%
1717	LAKE FOREST PARK	4281	\$ 32,646,302	5176	\$ 32,747,081	0.31%
1718	MEDINA	3016	\$ 37,723,703	3696	\$ 37,607,933	-0.31%
1719	MERCER ISLAND	8054	\$ 129,605,414	8976	\$ 113,326,148	-12.56%
1720	MAPLE VALLEY	6599	\$ 112,118,275	7698	\$ 108,873,242	-2.89%
1721	NORMANDY PARK	3003	\$ 20,007,508	3918	\$ 21,288,547	6.40%
1722	NORTH BEND	4600	\$ 85,821,905	5457	\$ 63,991,700	-25.44%
1723	PACIFIC/KING	2229	\$ 16,907,669	2907	\$ 17,418,640	3.02%
1724	REDMOND	13499	\$ 1,093,717,039	13810	\$ 963,006,982	-11.95%
1725	RENTON	13769	\$ 818,285,553	14622	\$ 646,229,162	-21.03%
1726	SEATTLE	40833	\$ 7,596,100,784	38148	\$ 5,501,855,770	-27.57%
1727	SKYKOMISH	493	\$ 1,437,982	619	\$ 1,496,944	4.10%
1728	SNOQUALMIE	5343	\$ 81,362,816	6313	\$ 67,880,134	-16.57%
1729	TUKWILA	7544	\$ 567,852,063	7773	\$ 349,544,516	-38.44%
1730	YARROW POINT	1262	\$ 7,647,110	1654	\$ 6,539,242	-14.49%
1731	MILTON/KING	1321	\$ 3,206,081	1817	\$ 3,579,522	11.65%
1732	FEDERAL WAY	10731	\$ 448,455,521	11639	\$ 436,309,988	-2.71%
1733	SEATAC	5869	\$ 529,570,740	6268	\$ 244,691,785	-53.79%
1734	BURIEN	7642	\$ 227,180,658	8668	\$ 212,547,954	-6.44%
1735	WOODINVILLE	8927	\$ 221,208,714	9472	\$ 161,883,541	-26.82%
1736	NEWCASTLE	3967	\$ 47,644,075	4919	\$ 39,009,710	-18.12%
1737	SHORELINE	9240	\$ 325,785,691	10255	\$ 309,005,730	-5.15%
1738	KENMORE	6259	\$ 84,796,414	7300	\$ 76,953,829	-9.25%
1739	SAMMAMISH	8870	\$ 183,708,556	9943	\$ 161,529,999	-12.07%
1799	KING COUNTY	302860	\$ 18,557,144,503	328310	\$ 14,478,608,817	-21.98%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
1800	KITSAP UNINC COUNTY	12085	\$ 603,185,337	13411	\$ 572,579,194	-5.07%
1801	BREMERTON	7974	\$ 278,802,972	9092	\$ 278,541,720	-0.09%
1802	PORT ORCHARD	6148	\$ 160,703,069	7038	\$ 168,484,721	4.84%
1803	POULSBO	5748	\$ 129,924,948	6599	\$ 117,933,298	-9.23%
1804	BAINBRIDGE ISLAND	6947	\$ 152,122,686	8079	\$ 121,708,195	-19.99%
1899	KITSAP COUNTY	38902	\$ 1,324,739,012	44219	\$ 1,259,247,128	-4.94%
1900	KITTITAS UNINC COUNTY	4309	\$ 115,625,686	5529	\$ 103,372,456	-10.60%
1901	CLE ELUM	2746	\$ 30,516,823	3331	\$ 30,851,083	1.10%
1902	ELLENSBURG	5362	\$ 154,163,235	6180	\$ 136,659,790	-11.35%
1903	KITTITAS CITY	878	\$ 2,860,895	1257	\$ 3,356,075	17.31%
1904	ROSLYN	1007	\$ 5,407,551	1436	\$ 4,841,773	-10.46%
1905	SOUTH CLE ELUM	651	\$ 1,413,031	1055	\$ 1,013,756	-28.26%
1999	KITTITAS COUNTY	14953	\$ 309,987,221	18788	\$ 280,094,933	-9.64%
2000	KLICKITAT UNINC COUNTY	3750	\$ 78,404,100	4750	\$ 49,888,943	-36.37%
2001	BINGEN	1011	\$ 8,801,134	1247	\$ 5,470,691	-37.84%
2002	GOLDENDALE	2034	\$ 16,125,671	2522	\$ 17,635,885	9.37%
2003	WHITE SALMON	1898	\$ 12,790,705	2389	\$ 11,747,329	-8.16%
2099	KLICKITAT COUNTY	8693	\$ 116,121,610	10908	\$ 84,742,848	-27.02%
2100	LEWIS UNINC COUNTY	5749	\$ 131,678,767	6851	\$ 141,502,005	7.46%
2101	CENTRALIA	4868	\$ 127,377,239	5707	\$ 87,927,985	-30.97%
2102	CHEHALIS	4479	\$ 144,233,393	5154	\$ 151,827,379	5.27%
2103	MORTON	1271	\$ 9,176,331	1577	\$ 10,063,767	9.67%
2104	MOSSYROCK	839	\$ 2,251,686	1061	\$ 2,787,094	23.78%
2105	NAPAVINE	1204	\$ 11,994,105	1618	\$ 12,979,654	8.22%
2106	PE ELL	488	\$ 1,051,024	640	\$ 1,318,480	25.45%
2107	TOLEDO	1087	\$ 3,623,383	1333	\$ 4,693,966	29.55%
2108	VADER	523	\$ 826,001	823	\$ 925,948	12.10%
2109	WINLOCK	1258	\$ 5,255,054	1592	\$ 5,780,539	10.00%
2199	LEWIS COUNTY	21766	\$ 437,466,983	26356	\$ 419,806,817	-4.04%
2200	LINCOLN UNINC COUNTY	1986	\$ 15,307,267	2673	\$ 14,692,398	-4.02%
2201	ALMIRA	463	\$ 787,492	562	\$ 629,877	-20.02%
2202	CRESTON	376	\$ 455,669	471	\$ 478,416	4.99%
2203	DAVENPORT	1527	\$ 8,902,436	1877	\$ 10,241,865	15.05%
2204	HARRINGTON	529	\$ 679,214	642	\$ 1,586,807	133.62%
2205	ODESSA	884	\$ 2,971,039	1148	\$ 3,122,755	5.11%
2206	REARDAN	651	\$ 4,532,079	821	\$ 2,038,765	-55.02%
2207	SPRAGUE	456	\$ 934,365	596	\$ 1,400,908	49.93%
2208	WILBUR	861	\$ 3,214,453	1112	\$ 3,288,237	2.30%
2299	LINCOLN COUNTY	7733	\$ 37,784,014	9902	\$ 37,480,028	-0.81%
2300	MASON UNINC COUNTY	6963	\$ 139,356,754	8251	\$ 150,166,013	7.76%
2301	SHELTON	4181	\$ 88,098,385	4930	\$ 79,780,132	-9.44%
2399	MASON COUNTY	11144	\$ 227,455,139	13181	\$ 229,946,145	1.10%
2400	OKANOGAN UNINC COUNTY	3722	\$ 52,536,055	4739	\$ 53,326,191	1.50%
2401	BREWSTER	1280	\$ 13,593,661	1589	\$ 12,878,875	-5.26%
2402	CONCONULLY	358	\$ 739,145	430	\$ 519,961	-29.65%
2403	COULEE DAM	650	\$ 2,418,293	890	\$ 1,884,050	-22.09%
2404	ELMER CITY	339	\$ 246,910	470	\$ 328,748	33.15%
2405	NESPELEM	493	\$ 688,956	584	\$ 440,059	-36.13%
2406	OKANOGAN CITY	1580	\$ 14,691,223	1894	\$ 13,995,071	-4.74%
2407	OMAK	2519	\$ 60,314,453	2954	\$ 63,349,716	5.03%
2408	OROVILLE	1868	\$ 8,173,308	1805	\$ 7,211,760	-11.76%
2409	PATEROS	651	\$ 2,545,066	773	\$ 1,878,179	-26.20%
2410	RIVERSIDE	506	\$ 815,866	730	\$ 754,357	-7.54%
2411	TONASKET	1385	\$ 9,308,246	1676	\$ 9,494,391	2.00%
2412	TWISP	1396	\$ 8,523,234	1802	\$ 8,754,042	2.71%
2413	WINTHROP	1331	\$ 13,656,730	1622	\$ 10,705,000	-21.61%
2499	OKANOGAN COUNTY	18078	\$ 188,251,146	21958	\$ 185,520,400	-1.45%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
2500	PACIFIC UNINC COUNTY	3563	\$ 38,285,317	4473	\$ 35,450,542	-7.40%
2501	ILWACO	1084	\$ 5,267,658	1216	\$ 4,427,347	-15.95%
2502	LONG BEACH	1614	\$ 21,568,566	1926	\$ 13,879,203	-35.65%
2503	RAYMOND	1810	\$ 10,872,064	2254	\$ 11,261,480	3.58%
2504	SOUTH BEND	1012	\$ 5,663,991	1269	\$ 8,909,101	57.29%
2599	PACIFIC COUNTY	9083	\$ 81,657,596	11138	\$ 73,927,673	-9.47%
2600	PEND OREILLE UNINC COUNTY	2394	\$ 20,499,819	3202	\$ 18,394,542	-10.27%
2601	CUSICK	420	\$ 657,841	528	\$ 585,695	-10.97%
2602	IONE	607	\$ 1,531,504	809	\$ 1,729,850	12.95%
2603	METALINE	252	\$ 429,168	372	\$ 363,950	-15.20%
2604	METALINE FALLS	501	\$ 800,553	574	\$ 659,580	-17.61%
2605	NEWPORT	1857	\$ 13,857,887	2166	\$ 12,816,490	-7.52%
2699	PEND OREILLE COUNTY	6031	\$ 37,776,772	7651	\$ 34,550,107	-8.54%
2700	PIERCE UNINC COUNTY	16152	\$ 994,399,660	17710	\$ 1,083,111,188	8.92%
2701	BONNEY LAKE	6112	\$ 173,457,835	7203	\$ 189,943,478	9.50%
2702	BUCKLEY	3137	\$ 40,691,445	3862	\$ 37,518,787	-7.80%
2703	CARBONADO	557	\$ 4,663,446	760	\$ 1,408,783	-69.79%
2704	DUPONT	3553	\$ 54,774,629	4405	\$ 33,600,682	-38.66%
2705	EATONVILLE	2202	\$ 12,392,505	2748	\$ 13,693,458	10.50%
2706	FIFE	4857	\$ 265,858,823	5620	\$ 251,747,298	-5.31%
2707	FIRCREST	2725	\$ 18,308,189	3557	\$ 16,789,103	-8.30%
2708	GIG HARBOR	7923	\$ 206,047,142	8782	\$ 196,616,365	-4.58%
2709	MILTON/PIERCE	2772	\$ 31,417,032	3527	\$ 39,673,525	26.28%
2710	ORTING	3159	\$ 24,693,722	3795	\$ 25,651,766	3.88%
2711	PUYALLUP	11365	\$ 682,483,639	12013	\$ 582,966,434	-14.58%
2712	ROY	1423	\$ 5,013,202	1787	\$ 5,503,210	9.77%
2713	RUSTON	1166	\$ 9,043,695	1558	\$ 8,890,583	-1.69%
2714	SOUTH PRAIRIE	816	\$ 1,845,427	1098	\$ 1,538,659	-16.62%
2715	STEILACOOM	2981	\$ 13,038,013	3830	\$ 13,389,448	2.70%
2716	SUMNER	5936	\$ 202,765,572	6971	\$ 199,395,963	-1.66%
2717	TACOMA	19269	\$ 1,460,198,487	19800	\$ 1,278,125,488	-12.47%
2718	WILKESON	616	\$ 1,170,138	832	\$ 940,651	-19.61%
2719	UNIVERSITY PLACE	6137	\$ 87,191,083	7290	\$ 90,641,415	3.96%
2720	EDGEWOOD	3963	\$ 41,103,567	4910	\$ 40,652,668	-1.10%
2721	LAKEWOOD	9052	\$ 353,550,385	10131	\$ 320,942,162	-9.22%
2723	PACIFIC/PIERCE	902	\$ 19,859,606	1036	\$ 13,015,759	-34.46%
2724	AUBURN/PIERCE	2652	\$ 22,176,501	3562	\$ 24,402,192	10.04%
2799	PIERCE COUNTY	119427	\$ 4,726,143,743	136787	\$ 4,470,159,065	-5.42%
2800	SAN JUAN UNINC COUNTY	5211	\$ 117,494,408	6250	\$ 95,180,949	-18.99%
2801	FRIDAY HARBOR	2891	\$ 42,722,768	3381	\$ 28,876,974	-32.41%
2899	SAN JUAN COUNTY	8102	\$ 160,217,176	9631	\$ 124,057,923	-22.57%
2900	SKAGIT UNINC COUNTY	6471	\$ 139,527,304	7923	\$ 136,574,588	-2.12%
2901	ANACORTES	6124	\$ 141,385,029	7093	\$ 117,178,248	-17.12%
2902	BURLINGTON	5069	\$ 267,106,127	5637	\$ 203,960,711	-23.64%
2903	CONCRETE	1061	\$ 3,698,472	1339	\$ 3,881,250	4.94%
2904	HAMILTON	403	\$ 1,441,553	629	\$ 1,525,125	5.80%
2905	LA CONNER	1730	\$ 15,662,615	1969	\$ 9,702,240	-38.06%
2906	LYMAN	453	\$ 1,084,990	682	\$ 1,339,546	23.46%
2907	MOUNT VERNON	7339	\$ 230,417,863	8415	\$ 222,147,331	-3.59%
2908	SEDRO WOOLLEY	3882	\$ 48,439,038	4765	\$ 48,917,678	0.99%
2999	SKAGIT COUNTY	32532	\$ 848,762,991	38452	\$ 745,226,717	-12.20%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
3000	SKAMANIA UNINC COUNTY	2608	\$ 17,836,121	3385	\$ 22,686,965	27.20%
3001	NORTH BONNEVILLE	747	\$ 12,931,476	1087	\$ 1,698,837	-86.86%
3002	STEVENSON	1460	\$ 18,796,956	1747	\$ 9,968,053	-46.97%
3099	SKAMANIA COUNTY	4815	\$ 49,564,553	6219	\$ 34,353,855	-30.69%
3100	SNOHOMISH UNINC COUNTY	14692	\$ 967,827,839	15887	\$ 899,616,216	-7.05%
3101	ARLINGTON	6710	\$ 174,705,450	7600	\$ 183,665,460	5.13%
3102	BRIER	2510	\$ 10,864,499	3302	\$ 10,832,600	-0.29%
3103	DARRINGTON	925	\$ 4,375,122	1177	\$ 4,666,591	6.66%
3104	EDMONDS	10370	\$ 249,735,914	11085	\$ 206,517,540	-17.31%
3105	EVERETT	14818	\$ 801,026,006	15417	\$ 671,929,928	-16.12%
3106	GOLD BAR	1344	\$ 6,763,263	1745	\$ 7,045,503	4.17%
3107	GRANITE FALLS	2392	\$ 21,000,868	3014	\$ 20,315,168	-3.27%
3108	INDEX	392	\$ 489,530	644	\$ 692,795	41.52%
3109	LAKE STEVENS	6571	\$ 120,108,182	7838	\$ 136,494,571	13.64%
3110	LYNNWOOD	10994	\$ 690,856,162	11599	\$ 478,901,448	-30.68%
3111	MARYSVILLE	9026	\$ 338,582,454	10116	\$ 356,225,808	5.21%
3112	MONROE	6634	\$ 163,074,758	7371	\$ 159,190,300	-2.38%
3113	MOUNTLAKE TERRACE	5323	\$ 82,606,486	6397	\$ 92,702,761	12.22%
3114	MUKILTEO	6700	\$ 86,397,145	7643	\$ 75,713,960	-12.37%
3115	SNOHOMISH CITY	6345	\$ 134,615,802	7137	\$ 133,306,034	-0.97%
3116	STANWOOD	4264	\$ 53,272,159	4875	\$ 67,509,424	26.73%
3117	SULTAN	2317	\$ 17,866,551	3153	\$ 19,462,295	8.93%
3118	WOODWAY	1342	\$ 6,654,902	1872	\$ 4,825,093	-27.50%
3119	MILL CREEK	5904	\$ 91,618,574	6926	\$ 97,887,274	6.84%
3120	BOTHELL/SNOHOMISH	7072	\$ 176,865,676	8143	\$ 176,765,104	-0.06%
3199	SNOHOMISH COUNTY	126645	\$ 4,199,307,342	142941	\$ 3,804,265,873	-9.41%
3200	SPOKANE UNINC COUNTY	10414	\$ 491,517,360	11974	\$ 475,484,368	-3.26%
3201	AIRWAY HEIGHTS	3069	\$ 70,740,382	3670	\$ 65,312,603	-7.67%
3202	CHENEY	3564	\$ 57,522,453	4427	\$ 48,798,451	-15.17%
3203	DEER PARK	2660	\$ 30,387,869	3242	\$ 33,200,933	9.26%
3204	FAIRFIELD	575	\$ 1,307,354	746	\$ 1,402,537	7.28%
3205	LATAH	253	\$ 360,431	381	\$ 263,472	-26.90%
3206	MEDICAL LAKE	2059	\$ 13,180,243	2654	\$ 12,652,739	-4.00%
3207	MILLWOOD	1084	\$ 17,688,409	1513	\$ 18,985,530	7.33%
3208	ROCKFORD	613	\$ 1,714,117	776	\$ 1,888,166	10.15%
3209	SPANGLE	646	\$ 1,452,431	759	\$ 1,213,186	-16.47%
3210	SPOKANE CITY	16099	\$ 1,438,183,541	17030	\$ 1,282,848,702	-10.80%
3211	WAVERLY	185	\$ 94,943	250	\$ 87,743	-7.58%
3212	LIBERTY LAKE	4512	\$ 109,972,395	5373	\$ 129,609,200	17.86%
3213	SPOKANE VALLEY	10081	\$ 707,192,790	11443	\$ 687,102,063	-2.84%
3299	SPOKANE COUNTY	55814	\$ 2,941,314,718	64238	\$ 2,758,849,693	-6.20%
3300	STEVENS UNINC COUNTY	4571	\$ 56,163,123	5641	\$ 65,089,771	15.89%
3301	CHEWELAH	1887	\$ 11,664,697	2316	\$ 12,545,467	7.55%
3302	COLVILLE	3150	\$ 62,938,727	3627	\$ 63,718,978	1.24%
3303	KETTLE FALLS	1399	\$ 6,412,485	1698	\$ 6,853,671	6.88%
3304	MARCUS	169	\$ 74,879	344	\$ 95,346	27.33%
3305	NORTHPORT	749	\$ 1,310,672	784	\$ 983,127	-24.99%
3306	SPRINGDALE	506	\$ 933,956	707	\$ 1,113,034	19.17%
3399	STEVENS COUNTY	12431	\$ 139,498,539	15117	\$ 150,399,394	7.81%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
3400	THURSTON UNINC COUNTY	9052	\$ 264,258,038	10556	\$ 281,023,331	6.34%
3401	BUCODA	459	\$ 513,483	676	\$ 614,227	19.62%
3402	LACEY	8705	\$ 384,682,242	9768	\$ 375,742,906	-2.32%
3403	OLYMPIA	12170	\$ 618,460,231	12962	\$ 536,140,321	-13.31%
3404	RAINIER	1497	\$ 5,352,409	2093	\$ 6,638,004	24.02%
3405	TENINO	1872	\$ 8,001,759	2304	\$ 7,644,025	-4.47%
3406	TUMWATER	6321	\$ 245,274,151	7270	\$ 244,895,764	-0.15%
3407	YELM	3715	\$ 63,499,470	4632	\$ 73,065,692	15.07%
3499	THURSTON COUNTY	43791	\$ 1,590,041,783	50261	\$ 1,525,764,270	-4.04%
3500	WAHIAKUM UNINC COUNTY	1487	\$ 6,861,808	2070	\$ 6,676,298	-2.70%
3501	CATHLAMET	1074	\$ 3,864,081	1357	\$ 3,711,469	-3.95%
3599	WAHIAKUM COUNTY	2561	\$ 10,725,889	3427	\$ 10,387,767	-3.15%
3600	WALLA WALLA UNINC COUNTY	4199	\$ 68,262,563	5112	\$ 73,443,114	7.59%
3601	COLLEGE PLACE	2760	\$ 39,633,534	3468	\$ 50,072,124	26.34%
3602	PRESCOTT	487	\$ 1,367,534	725	\$ 1,066,711	-22.00%
3603	WAITSBURG	874	\$ 2,011,036	1226	\$ 2,672,095	32.87%
3604	WALLA WALLA CITY	6537	\$ 180,492,906	7561	\$ 161,571,273	-10.48%
3699	WALLA WALLA COUNTY	14857	\$ 291,767,573	18092	\$ 288,825,317	-1.01%
3700	WHATCOM UNINC COUNTY	8553	\$ 221,471,589	9386	\$ 194,383,415	-12.23%
3701	BELLINGHAM	12494	\$ 764,015,902	13423	\$ 638,020,872	-16.49%
3702	BLAINE	5441	\$ 58,591,621	5122	\$ 35,763,837	-38.96%
3703	EVERSON	1962	\$ 10,064,379	2389	\$ 10,894,616	8.25%
3704	FERNDALE	4936	\$ 71,346,237	5841	\$ 75,978,679	6.49%
3705	LYNDEN	4828	\$ 84,038,405	5536	\$ 80,841,898	-3.80%
3706	NOOKSACK	887	\$ 3,177,120	1238	\$ 4,031,147	26.88%
3707	SUMAS	2802	\$ 12,524,833	2152	\$ 7,375,588	-41.11%
3799	WHATCOM COUNTY	41903	\$ 1,225,230,086	45087	\$ 1,047,290,052	-14.52%
3800	WHITMAN UNINC COUNTY	2408	\$ 21,052,638	3126	\$ 26,372,088	25.27%
3801	ALBION	539	\$ 463,021	805	\$ 562,514	21.49%
3802	COLFAX	1994	\$ 16,452,979	2462	\$ 15,461,162	-6.03%
3803	COLTON	515	\$ 644,377	647	\$ 702,530	9.03%
3804	ENDICOTT	415	\$ 2,665,323	493	\$ 1,417,694	-46.81%
3805	FARMINGTON	303	\$ 254,478	394	\$ 261,472	2.75%
3806	GARFIELD	527	\$ 947,297	691	\$ 808,301	-14.67%
3807	LA CROSSE	435	\$ 997,675	541	\$ 910,872	-8.70%
3808	LAMONT	128	\$ 318,363	165	\$ 102,593	-67.78%
3809	MALDEN	183	\$ 171,585	276	\$ 233,541	36.11%
3810	OAKESDALE	528	\$ 720,992	649	\$ 824,441	14.35%
3811	PALOUSE	914	\$ 2,641,181	1199	\$ 2,335,883	-11.56%
3812	PULLMAN	5432	\$ 133,929,704	6228	\$ 126,416,965	-5.61%
3813	ROSALIA	651	\$ 1,749,977	793	\$ 1,190,648	-31.96%
3814	ST. JOHN	656	\$ 1,847,158	876	\$ 1,522,996	-17.55%
3815	TEKOA	612	\$ 1,488,991	788	\$ 1,709,535	14.81%
3816	UNIONTOWN	430	\$ 482,989	524	\$ 551,976	14.28%
3899	WHITMAN COUNTY	16670	\$ 186,828,728	20657	\$ 181,385,211	-2.91%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2019 COUNT	Q2/2019 TAXABLE	Q2/2020 COUNT	Q2/2020 TAXABLE	
3900	YAKIMA UNINC COUNTY	5987	\$ 171,945,488	7402	\$ 186,093,077	8.23%
3901	GRANDVIEW	2406	\$ 38,814,499	2883	\$ 32,346,119	-16.67%
3902	GRANGER	1044	\$ 3,949,007	1348	\$ 5,900,033	49.41%
3903	HARRAH	481	\$ 984,727	668	\$ 4,235,805	330.15%
3904	MABTON	731	\$ 2,343,407	957	\$ 2,758,699	17.72%
3905	MOXEE CITY	1633	\$ 9,555,148	2245	\$ 10,510,867	10.00%
3906	NACHES	1293	\$ 8,850,216	1609	\$ 7,439,870	-15.94%
3907	SELAH	3163	\$ 44,383,445	3938	\$ 48,362,680	8.97%
3908	SUNNYSIDE	3537	\$ 85,425,805	3942	\$ 97,384,427	14.00%
3909	TIETON	716	\$ 7,164,088	959	\$ 2,574,667	-64.06%
3910	TOPPENISH	1950	\$ 23,221,904	2385	\$ 26,703,125	14.99%
3911	UNION GAP	2601	\$ 150,578,366	2969	\$ 96,921,343	-35.63%
3912	WAPATO	1576	\$ 9,588,234	1888	\$ 10,026,293	4.57%
3913	YAKIMA CITY	9739	\$ 534,423,471	10614	\$ 528,925,753	-1.03%
3914	ZILLAH	1753	\$ 13,214,108	2251	\$ 13,196,699	-0.13%
3999	YAKIMA COUNTY	38610	\$ 1,104,441,913	46058	\$ 1,073,379,457	-2.81%
9999	Grand Total	1222024	\$ 45,976,164,145	1405974	\$ 40,178,019,328	-12.61%

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$479,844,817	\$332,842,405	\$1,705,597
Forestry & Logging 113	\$289,408,115	\$244,701,798	\$933,121
Fishing & Hunting 114	\$37,296,799	\$9,889,326	\$60,183
Ag & Forestry Support Activities 115	\$185,160,461	\$111,113,253	\$1,227,478
Total:	\$991,710,192	\$698,546,782	\$3,926,379
Mining 21			
Sand & Gravel, Quarrying 2123	\$85,929,718	\$82,095,503	\$465,621
Other Extraction & Support Act. 211, 2121, 2122, 213	\$61,002,505	\$20,034,757	\$173,126
Total:	\$146,932,223	\$102,130,260	\$638,747
Utilities 22			
Hydroelectric Power Generation 221111	\$8,460,134	\$7,799,620	\$100,395
Alternative Power Generation 221114-221117	\$10,562,081	\$9,474,704	\$52,805
Other Electric Power Generation 221112, 221113, 221118	\$72,151,698	\$3,168,663	\$31,332
Electric Power Generation & Trans. 221121, 221122	\$111,254,896	\$97,887,961	\$1,364,875
Natural Gas Distribution 2212	\$36,286,353	\$16,864,633	\$136,617
Water & Sewer 2213	\$562,830,524	\$497,689,360	\$8,325,492
Total:	\$801,545,686	\$632,884,941	\$10,011,516
Construction 23			
Residential Building & Remodeling 2361	\$2,777,125,318	\$2,585,540,443	\$13,083,295
Nonresidential Building 2362	\$3,785,818,701	\$3,465,031,805	\$16,607,064
Heavy Construction & Highways 237	\$2,101,372,770	\$1,624,197,122	\$8,376,436
Special Trade Contractors 238	\$6,997,985,878	\$6,162,965,619	\$30,329,079
Electrical 23821	\$1,416,550,547	\$1,237,725,964	\$6,158,945
Plumbing & Heating 23822	\$1,366,937,250	\$1,267,103,421	\$6,269,693
Painting 23832	\$230,480,850	\$217,986,420	\$1,052,493
Masonry/drywall 23814, 23831	\$407,618,433	\$368,414,130	\$1,771,301
Roofing 23816	\$347,502,041	\$316,356,570	\$1,507,079
Other Contractors 238 Not Listed Above	\$3,228,896,757	\$2,755,379,114	\$13,569,568
Total:	\$15,662,302,667	\$13,837,734,989	\$68,395,874
Manufacturing 31-33			
Food Products 311	\$4,495,629,622	\$1,663,899,409	\$6,288,618
Milling Of Grains 3112	\$207,954,402	\$113,128,725	\$508,399
Fruits & Vegetables 3114	\$1,204,843,022	\$125,397,463	\$567,534
Dairy Products 3115	\$662,732,909	\$80,507,600	\$390,808
Meat Products 3116	\$485,953,589	\$484,445,516	\$743,991
Seafood Products 3117	\$637,933,871	\$104,685,508	\$524,032
Bakery Products 3118	\$496,599,470	\$244,039,782	\$1,184,288
Other Food Items 3111, 3113, 3119	\$799,612,359	\$511,694,815	\$2,369,566
Beverages 312	\$647,461,586	\$402,418,745	\$1,957,228
Textiles 313,314	\$194,876,832	\$106,467,210	\$515,646
Apparel 315	\$34,134,549	\$20,846,490	\$104,284
Leather & Allied Products 316	\$29,585,871	\$13,952,695	\$67,928
Lumber & Wood Products 321	\$2,032,059,900	\$1,216,984,420	\$4,856,823
Sawmills 3211	\$916,933,832	\$548,278,164	\$1,962,647

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$249,794,725	\$156,663,043	\$631,799
Millwork, Windows, Wood Products 3219	\$865,331,343	\$512,043,213	\$2,262,377
Paper Products 322	\$1,530,425,298	\$925,097,698	\$3,620,782
Pulp & Paper Mills 3221	\$897,644,263	\$517,021,463	\$1,850,411
Other Paper Products 3222	\$632,781,035	\$408,076,235	\$1,770,371
Commercial Printing 323	\$161,693,919	\$110,538,090	\$548,888
Petroleum & Coal Products 324	\$1,564,276,516	\$1,377,172,219	\$6,757,963
Petroleum Refining 32411	\$1,437,631,121	\$1,290,855,010	\$6,332,976
Asphalt/petroleum/coal Products 32412, 32419	\$126,645,395	\$86,317,209	\$424,987
Chemicals 325	\$1,977,735,113	\$1,165,427,586	\$5,784,101
Chemicals, Pesticides & Fertilizers 3251, 3253	\$816,616,119	\$475,822,056	\$2,382,623
Resins, Synthetic Fibers & Filaments 3252	\$191,840,580	\$115,932,147	\$561,068
Pharmaceuticals 3254	\$561,031,935	\$352,563,788	\$1,743,345
Paint, Coating & Adhesives 3255	\$39,080,633	\$23,981,285	\$116,060
Soap, Cleaning Compound & Toiletries 3256	\$228,650,204	\$116,097,141	\$561,661
Other Chemical Products 3259	\$140,515,642	\$81,031,169	\$419,344
Plastics & Rubber Products 326	\$688,145,418	\$436,313,554	\$2,110,866
Nonmetallic Minerals 327	\$751,509,636	\$550,068,550	\$2,731,747
Primary Metals 331	\$653,201,604	\$460,535,884	\$2,044,169
Iron & Steel Mills 3311, 3312	\$261,781,678	\$167,392,494	\$809,519
Aluminum Smelting 3313	\$210,607,423	\$183,064,202	\$697,285
Other Nonferrous Metals 3314	\$19,496,683	\$18,516,512	\$89,605
Foundries 3315	\$161,315,820	\$91,562,676	\$447,760
Fabricated Metal Products 332	\$1,594,899,085	\$1,065,370,954	\$5,164,155
Machinery 333	\$1,330,651,951	\$746,793,477	\$3,703,019
Farm & Construction Implements 3331	\$195,120,861	\$108,959,072	\$526,325
Industrial Machinery 3332	\$330,317,946	\$156,734,319	\$776,747
Commercial & Other Equipment 3333-3336 & 3339	\$805,213,144	\$481,100,086	\$2,399,947
Computers & Electronics 334	\$2,328,635,317	\$1,226,653,476	\$6,245,119
Computer Hardware 3341	\$132,932,260	\$66,786,506	\$363,103
Telephone & Communications Equipment 3342	\$122,021,683	\$57,088,492	\$281,103
Audio & Video Equipment 3343	\$32,511,694	\$10,763,661	\$61,883
Semiconductors 3344	\$777,859,512	\$364,987,687	\$1,680,632
Instruments 3345	\$1,235,142,287	\$708,684,565	\$3,736,204
Software, Other Magnetic & Optical Media 3346	\$28,167,881	\$18,342,565	\$122,194
Electrical Equipment & Appliances 335	\$947,308,344	\$297,312,985	\$1,563,033
Lighting Equipment 3351	\$36,839,341	\$12,572,831	\$69,771
Household Appliances 3352	\$1,237,464	\$1,166,416	\$5,643
Other Electric Equipment 3353, 3359	\$909,231,539	\$283,573,738	\$1,487,619
Transportation Equipment 336	\$4,948,348,123	\$3,044,263,442	\$14,781,066
Motor Vehicles & Parts 3361, 3362, 3363	\$344,708,295	\$215,976,921	\$1,048,671
Aircraft, Aerospace & Parts 3364	\$4,282,450,299	\$2,557,482,207	\$12,388,508
Ships & Boats 3366	\$280,659,968	\$237,917,424	\$1,183,116
Railroad, Other Transportation Equip. 3365, 3369	\$40,529,561	\$32,886,890	\$160,771
Furniture & Related Products 337	\$378,206,442	\$240,635,743	\$1,163,944
Other Manufacturing 339	\$1,205,621,923	\$710,311,415	\$3,541,701
Other Medical Equip & Supplies 339112, 339115	\$118,207,716	\$76,617,130	\$407,942
Dental Laboratories 339116	\$25,751,090	\$21,065,978	\$133,460
Sporting And Athletic Goods 33992	\$187,413,049	\$58,863,651	\$285,800

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$874,250,068	\$553,764,656	\$2,714,499
Total:	\$27,494,407,049	\$15,781,064,042	\$73,551,080
Wholesale Trade 42			
Durable Goods 423	\$17,904,539,368	\$13,210,148,682	\$67,606,373
Motor Vehicles & Parts 4231	\$2,051,089,724	\$1,726,103,518	\$8,793,563
Furniture & Home Furnishings 4232	\$375,310,916	\$272,139,419	\$1,342,677
Lumber & Construction Materials 4233	\$2,600,723,413	\$1,992,246,212	\$9,493,235
Professional & Commercial Equipment 4234	\$3,388,760,369	\$2,655,121,003	\$14,807,958
Metal & Mineral (except Petroleum) 4235	\$766,606,597	\$574,085,873	\$2,779,485
Electrical Equipment 4236	\$1,949,744,379	\$1,715,392,619	\$8,772,478
Hardware, Plumbing, Heating Equipment 4237	\$1,168,792,790	\$962,895,182	\$4,713,789
Machinery & Equipment 4238	\$3,108,179,332	\$2,440,886,434	\$12,015,842
Sporting & Recreational Goods & Supplies 423910	\$360,816,312	\$225,235,618	\$1,101,226
Toy & Hobby Goods & Supplies 423920	\$1,385,867,737	\$83,291,903	\$456,330
Other Misc Durable Goods 423930, 423940, 423990	\$748,647,799	\$562,750,901	\$3,329,790
Nondurable Goods: 424	\$20,700,364,719	\$14,583,816,940	\$62,200,752
Paper & Paper Products 4241	\$632,235,951	\$521,518,137	\$2,438,261
Drugs & Sundries 4242	\$2,644,550,244	\$2,477,176,840	\$6,218,928
Apparel 4243	\$879,909,221	\$216,698,689	\$1,070,020
Food Products 4244	\$8,899,288,285	\$5,554,766,716	\$23,667,383
Farm Products 4245	\$439,059,637	\$244,007,751	\$1,202,085
Chemicals & Plastics 4246	\$847,711,568	\$607,919,365	\$2,949,457
Petroleum Products 4247	\$1,904,834,603	\$1,640,015,647	\$8,525,141
Beer & Ale 424810	\$282,996,516	\$276,832,394	\$1,340,173
Wine & Distilled Alcoholic Beverages 424820	\$1,212,129,118	\$964,380,531	\$4,719,029
Farm Supplies 42491	\$1,179,558,617	\$775,422,164	\$3,832,727
Tobacco & Tobacco Products 42494	\$317,170,420	\$292,458,069	\$1,415,706
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,460,920,539	\$1,012,620,637	\$4,821,842
Electronic Markets, Agents, Brokers 425	\$350,196,511	\$204,036,038	\$1,458,549
Total:	\$38,955,100,598	\$27,998,001,660	\$131,265,674
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,460,414,798	\$5,793,945,105	\$29,938,143
New & Used Auto Dealers 4411	\$4,616,806,595	\$4,206,909,954	\$21,993,437
Rv, Boat, Motorcycle Dealers 4412	\$884,530,031	\$760,723,042	\$3,918,869
Automotive Parts & Tires 4413	\$959,078,172	\$826,312,109	\$4,025,837
Furniture & Home Furnishings 442	\$767,327,905	\$680,807,414	\$3,272,770
Electronics & Appliances 443	\$2,695,843,453	\$2,313,103,117	\$14,327,223
Household Appliances 443141	\$142,416,047	\$138,115,882	\$665,611
Electronic Stores 443142	\$2,553,427,406	\$2,174,987,235	\$13,661,612
Bldg. Materials, Garden Supplies 444	\$3,858,078,937	\$3,603,144,603	\$17,252,665
Building Materials 4441	\$3,236,330,426	\$3,046,768,808	\$14,518,773
Lawn & Garden Supplies 4442	\$621,748,511	\$556,375,795	\$2,733,892
Food & Beverages (off-premises) 445	\$5,250,065,613	\$4,902,864,465	\$23,900,107
Grocery & Convenience Stores 4451	\$4,605,953,273	\$4,383,745,559	\$21,590,979
Other Food Stores/specialty Foods 4452	\$449,622,337	\$361,527,028	\$1,542,740
Beer, Wine And Liquor Stores 4453	\$194,490,003	\$157,591,878	\$766,388
Drug Stores & Personal Care Stores 446	\$3,217,973,081	\$2,947,615,682	\$15,067,370
Gas Stations (incl. Convenience Stores) 447	\$1,816,977,930	\$1,421,426,876	\$7,168,483
Apparel & Accessories 448	\$722,590,384	\$629,959,382	\$3,075,324
Clothing Stores 4481	\$556,498,900	\$501,871,606	\$2,451,262

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$61,363,323	\$56,503,653	\$266,947
Jewelry & Luggage Stores 4483	\$104,728,161	\$71,584,123	\$357,115
Sporting Goods, Toy/hobby/book/music 451	\$1,072,912,821	\$754,945,460	\$3,681,976
Sporting Goods 45111	\$699,032,887	\$570,630,824	\$2,740,357
Hobby & Toy Stores 45112	\$171,404,859	\$62,348,234	\$308,752
Sewing Supplies 45113	\$40,208,903	\$36,112,372	\$172,086
Musical Instruments 45114	\$51,838,134	\$46,708,254	\$244,877
Book, Periodical & Music Stores 45121	\$110,428,038	\$39,145,776	\$215,904
Department Stores 4522	\$113,297,997	\$105,486,619	\$507,160
Warehouse Clubs And Superstores 452311	\$7,844,884,131	\$5,534,124,463	\$26,335,326
All Other General Merchandise Stores 452319	\$288,385,149	\$240,696,133	\$1,155,617
Electronic Shopping And Mail-order Houses 4541	\$1,110,117,378	\$826,194,631	\$4,635,615
Miscellaneous Retailers 453, 4542, 4543	\$5,582,314,601	\$2,940,178,012	\$25,133,740
Total:	\$40,801,184,178	\$32,694,491,962	\$175,451,519
Transportation 48-492			
Air Transportation 481	\$12,100,563	\$11,530,678	\$106,966
Railroads 482	\$28,338,054	\$28,338,054	\$333,619
Water Transportation 483	\$20,523,955	\$13,091,623	\$104,515
Truck Transportation 484	\$223,387,489	\$190,422,427	\$1,572,448
Transit & Ground Passenger Transport 485	\$67,441,051	\$56,373,487	\$661,409
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$12,437,441	\$5,131,865	\$48,438
Support Activities For Transportation 488	\$883,081,516	\$806,080,852	\$4,457,112
Postal Service, Couriers And Messengers 491, 492	\$78,672,246	\$48,536,228	\$447,741
Total:	\$1,334,174,546	\$1,167,241,023	\$7,753,521
Warehousing & Storage 493			
Total:	\$218,906,208	\$205,409,608	\$1,149,327
Information 51			
Publishing (except Internet) 511	\$1,853,234,406	\$1,222,409,521	\$12,745,447
Newspapers 51111	\$75,052,327	\$74,426,062	\$311,488
Books & Periodicals 51112, 51113	\$99,322,831	\$77,907,961	\$543,247
Software 5112	\$1,460,680,607	\$871,671,562	\$6,953,426
Other Publishers 51114, 51119	\$218,178,641	\$198,403,936	\$4,937,286
Motion Picture Production 512	\$172,362,164	\$138,280,479	\$1,946,811
Radio & Tv Broadcasting, Cable Tv 515	\$835,190,052	\$700,137,223	\$10,276,949
Telecommunications 517	\$2,950,527,692	\$2,901,601,420	\$33,610,038
Wired Telecommunications Carriers 517311	\$743,989,506	\$742,079,067	\$7,682,479
Wireless Telecommunications Carriers 517312	\$1,265,025,470	\$1,249,066,586	\$14,616,059
Satellite And Other Telecommunications 5174, 5179	\$941,512,716	\$910,455,767	\$11,311,500
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,161,237,081	\$561,936,358	\$8,021,387
Other Information Services 519	\$608,396,596	\$435,957,457	\$7,971,219
Total:	\$7,580,947,991	\$5,960,322,458	\$74,571,851
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,071,635,124	\$5,021,376,425	\$107,099,292
Securities & Other Financial Investment 523, 525	\$2,805,523,564	\$1,831,433,475	\$33,048,462
Insurance Agents & Brokers 524	\$2,207,712,027	\$1,236,400,331	\$12,467,057
Real Estate Agents & Brokers 531	\$1,544,980,246	\$1,473,767,146	\$22,918,394
Rental Of Tangible Personal Property 532	\$1,412,679,378	\$1,256,032,806	\$7,581,253
Lessors Of Nonfinancial Intangibles 533	\$113,386,803	\$103,136,608	\$1,510,300
Total:	\$14,155,917,142	\$10,922,146,791	\$184,624,758

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,980,888,295	\$10,429,676,202	\$144,219,294
Legal Services 5411	\$1,422,769,091	\$1,340,956,826	\$21,454,477
Accounting Services 5412	\$930,513,058	\$900,894,218	\$14,536,928
Architectural Services 54131	\$495,925,222	\$425,287,267	\$7,197,787
Engineering Services 54133	\$1,435,635,996	\$1,252,919,192	\$15,534,240
Other Related Services 54132, 54134-54138	\$194,620,942	\$160,713,563	\$2,395,531
Specialized Design Services 5414	\$250,761,846	\$177,536,304	\$2,026,548
Computer System Design Services 5415	\$6,271,878,403	\$2,345,080,610	\$28,218,465
Consulting Services 5416	\$3,392,078,202	\$2,326,700,567	\$33,399,090
Scientific Research & Development Services 5417	\$1,046,104,795	\$317,032,822	\$3,236,001
Advertising & Public Relations 5418	\$370,617,784	\$305,259,880	\$4,375,228
Other Professional Services 5419	\$1,169,982,956	\$877,294,953	\$11,844,999
Management Services 55	\$120,699,609	\$96,116,801	\$1,488,716
Administrative & Support Services 561	\$7,590,491,722	\$5,910,008,840	\$65,078,575
Employment Services 5613	\$912,601,712	\$800,093,394	\$12,555,367
Travel Services 5615	\$1,021,258,271	\$80,116,122	\$1,032,162
Investigation & Security Services 5616	\$390,220,416	\$354,743,608	\$4,453,383
Building Services & Janitorial 5617	\$942,583,268	\$899,910,203	\$7,598,908
Other 5611, 5612, 5614, 5619	\$4,323,828,055	\$3,775,145,513	\$39,438,755
Waste Treatment/collection 562	\$972,948,825	\$921,569,860	\$11,151,568
Schools (public, Private, Technical) 61	\$419,345,459	\$253,601,894	\$3,415,785
Health Services 62	\$11,189,180,895	\$7,888,179,450	\$120,657,615
Ambulatory Health Care Services 621	\$4,873,792,799	\$4,073,353,665	\$67,096,596
Physicians 6211	\$2,052,464,115	\$1,639,276,058	\$28,419,498
Dentists 6212	\$583,244,230	\$575,350,372	\$9,556,656
Other Health Practitioners 6213	\$749,765,957	\$688,930,379	\$10,595,919
Outpatient Care Centers 6214	\$743,136,002	\$558,125,234	\$9,100,819
Medical & Diagnostic Laboratories 6215	\$313,420,330	\$206,670,199	\$3,413,241
Home Health Care 6216	\$259,879,005	\$249,801,423	\$3,218,005
Other Ambulatory Health Care 6219	\$171,883,160	\$155,200,000	\$2,792,458
Hospitals 622	\$5,230,269,863	\$2,975,584,287	\$43,549,800
Nursing & Retirement Homes 623	\$661,773,656	\$596,404,972	\$6,545,914
Social Services & Day Care 624	\$423,344,577	\$242,836,526	\$3,465,305
Arts, Entertainment, & Recreation 71	\$315,651,122	\$257,891,742	\$2,577,241
Performing Arts, Spectator Sports 711	\$104,463,102	\$73,264,261	\$1,007,429
Museums, Historical Sites, Etc. 712	\$7,510,727	\$3,515,550	\$24,892
Amusement, Gambling, Recreation 713	\$203,677,293	\$181,111,931	\$1,544,920
Accommodations 721	\$338,680,153	\$252,561,141	\$1,599,148
Restaurants, Food Services 7223, 7225	\$2,598,166,150	\$2,560,298,430	\$13,040,366
Drinking Places 7224	\$66,480,408	\$61,837,559	\$326,620
Auto Repair & Services 8111	\$663,212,413	\$645,081,859	\$3,153,391
Other Repair Services 8112-8114	\$603,154,894	\$436,827,937	\$2,316,145
Personal Services 812	\$496,896,124	\$467,295,102	\$5,078,625
Personal Care (barber, Beauty, Etc.) 8121	\$114,741,166	\$111,957,183	\$1,532,284
Death Care Services 8122	\$60,488,606	\$59,043,587	\$774,572
Laundry & Dry Cleaning 8123	\$96,324,612	\$93,969,411	\$682,397
Other Personal Services 8129	\$225,341,740	\$202,324,921	\$2,089,372
Religious, Civic & Other Organizations 813, 814	\$199,319,404	\$112,447,471	\$1,704,051
Public Administration, 92	\$102,256,193	\$96,224,330	\$1,530,012
Total:	\$42,657,371,666	\$30,389,618,618	\$377,337,152
Total All Industries			
Total:	\$190,800,500,146	\$140,389,593,134	\$1,108,677,398

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$5,070,425,452	\$4,102,108,062	\$266,637,114
New & Used Auto Dealers 4411	\$3,684,112,119	\$2,964,632,603	\$192,701,160
Rv, Boat, Motorcycle Dealers 4412	\$763,786,417	\$602,060,079	\$39,133,924
Automotive Parts & Tire 4413	\$622,526,916	\$535,415,380	\$34,802,030
Furniture & Home Furnishings 442	\$568,012,506	\$487,889,801	\$31,712,834
Electronics & Appliances 443	\$1,743,960,492	\$1,335,119,808	\$86,782,821
Building Materials, Garden Equip & Supplies 444	\$2,833,557,470	\$2,666,589,094	\$173,328,323
Building Materials 4441	\$2,375,714,327	\$2,284,874,792	\$148,516,877
Lawn & Garden Supplies & Equipment 4442	\$457,843,143	\$381,714,302	\$24,811,446
Food & Beverage Stores 445	\$4,693,501,161	\$1,165,788,134	\$75,776,223
Grocery & Convenience Stores 4451	\$4,331,091,409	\$1,052,500,759	\$68,412,554
Other Food & Beverage Stores 4452, 4453	\$362,409,752	\$113,287,375	\$7,363,669
Drug/health Stores 446	\$2,583,528,078	\$861,916,367	\$56,024,601
Gas Stations & Convenience Stores W/pumps 447	\$1,552,557,615	\$484,364,603	\$31,483,707
Apparel & Accessories 448	\$657,680,061	\$570,824,374	\$37,103,593
Clothing & Shoe Stores 4481, 4482	\$566,296,441	\$514,299,139	\$33,429,447
Jewelry & Luggage Stores 4483	\$91,383,620	\$56,525,235	\$3,674,146
Sporting Goods, Toys, Book & Music Stores 451	\$834,698,443	\$642,361,706	\$41,753,533
Sporting Goods, Toys, Hobby/craft Stores 4511	\$730,788,101	\$607,903,363	\$39,513,741
Book/periodical/music Store 4512	\$103,910,342	\$34,458,343	\$2,239,792
General Merchandise Stores 452	\$8,061,283,024	\$2,891,763,344	\$187,964,616
Department Stores 4522	\$112,358,608	\$100,026,267	\$6,501,707
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$7,948,924,416	\$2,791,737,077	\$181,462,909
Electronic Shopping And Mail-order Houses 4541	\$852,304,332	\$597,845,215	\$38,859,938
Miscellaneous Retailers 453, 4542, 4543	\$4,342,388,322	\$3,317,251,661	\$215,621,454
Total:	\$33,793,896,956	\$19,123,822,169	\$1,243,048,757
Agriculture, Forestry, Fishing 11			
Total:	\$70,257,906	\$25,828,034	\$1,678,835
Mining 21			
Total:	\$61,540,140	\$23,429,166	\$1,522,900
Utilities 22			
Total:	\$107,420,830	\$18,912,892	\$1,229,344
Construction 23			
Construction Of Buildings 236	\$5,471,632,665	\$4,693,453,966	\$305,074,641
Heavy Construction & Highways 237	\$1,126,758,266	\$687,033,748	\$44,657,204
Special Trade Contractors 238	\$2,868,711,231	\$2,525,240,752	\$164,140,867
Total:	\$9,467,102,162	\$7,905,728,466	\$513,872,712

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$2,660,476,885	\$691,496,309	\$44,947,304
Wholesale Trade 42			
Durable Goods 423	\$3,737,362,480	\$2,127,501,601	\$138,287,592
Nondurable Goods 424	\$1,008,299,944	\$478,936,616	\$31,130,902
Electronic Markets, Agents & Brokers 425	\$28,171,802	\$19,056,679	\$1,238,681
Total:	\$4,773,834,226	\$2,625,494,896	\$170,657,175
Transportation & Warehousing 48-49			
Total:	\$204,735,599	\$130,467,695	\$8,480,410
Information 51			
Total:	\$2,306,488,482	\$1,627,945,747	\$105,816,505
Finance, Insurance 52			
Total:	\$479,330,485	\$354,836,834	\$23,064,387
Real Estate, Rental/leasing 53			
Total:	\$984,450,255	\$841,459,629	\$54,694,917
Professional, Scientific & Technical Services 54			
Total:	\$4,371,267,821	\$1,177,259,246	\$76,521,921
Management, Education & Health Services 55-62			
Total:	\$2,721,209,123	\$2,058,797,830	\$133,822,047
Arts, Entertainment & Recreation 71			
Total:	\$141,778,713	\$127,227,026	\$8,269,815
Accommodations & Food Services 72			
Accommodations 721	\$288,177,351	\$200,097,119	\$13,006,347
Restaurants, Food Services & Drinking Places 722	\$2,412,502,285	\$2,285,453,568	\$148,554,586
Total:	\$2,700,679,636	\$2,485,550,687	\$161,560,933
Other Services 81			
Repair & Maintenance 811	\$860,088,338	\$717,496,141	\$46,637,347
Personal Service 812	\$192,058,867	\$172,032,014	\$11,182,134
Religious, Civic & Other Organization 813, 814	\$18,041,344	\$9,406,769	\$611,441
Total:	\$1,070,188,549	\$898,934,924	\$58,430,922
Public Administration 92			
Total:	\$18,563,589	\$16,932,577	\$1,100,623
Total All Industries			
Total:	\$65,933,221,357	\$40,134,124,127	\$2,608,719,507

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$324,432,138	\$302,027,819	\$15,188,971
Miscellaneous	0	\$34,542,356	\$33,755,391	\$1,697,559
Total:	0.05	\$358,974,494	\$335,783,210	\$16,886,530
Sewer Collection				
Sewerage Systems	0	\$107,951,205	\$39,988,001	\$1,540,341
Miscellaneous	0	\$86,949,983	\$57,873,366	\$2,229,282
Total:	0.039	\$194,901,188	\$97,861,367	\$3,769,623
Power				
Total:	0.039	\$2,359,118,270	\$1,677,720,675	\$64,984,828
Gas Distribution/telegraph				
Total:	0.039	\$315,622,972	\$312,740,867	\$12,046,777
Motor Transportation				
Local/suburban Transit	0	\$114,030,598	\$43,940,342	\$846,294
Trucking	0	\$815,439,978	\$246,671,043	\$4,750,900
Railroads	0	\$16,898,258	\$12,138,554	\$233,788
Miscellaneous	0	\$241,987,831	\$145,030,796	\$2,793,297
Total:	0.019	\$1,188,356,665	\$447,780,735	\$8,624,279
Urban Transportation				
Local/suburban Transit	0	\$41,824,207	\$38,598,815	\$247,806
Trucking	0	\$72,175,403	\$49,586,710	\$318,354
Miscellaneous	0	\$110,748,222	\$81,027,523	\$520,202
Total:	0.006	\$224,747,832	\$169,213,048	\$1,086,362
Other Public Service				
Water Transport	0	\$67,293,694	\$25,002,943	\$481,558
Miscellaneous	0	\$359,359,848	\$41,117,032	\$791,913
Total:	0.019	\$426,653,542	\$66,119,975	\$1,273,471
Log Hauling Over Public Highways				
Total:	0.014	\$49,471,697	\$29,711,674	\$406,937
Total Public Utility Taxes				
Total:	N/A	\$5,117,846,660	\$3,136,931,551	\$109,078,807

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

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

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

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

ii. What are reporting periods?

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

v. What is an accrual period?

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

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

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

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

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

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

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

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

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

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

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

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

ix. Can I get SIC code data after 2004?

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

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

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

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

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

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

3. Unit Counts

xii. What are units?

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

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

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

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

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

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

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

4. Gross Business Income (GBI)

xv. What is gross business income?

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

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

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

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

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

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

What is the B&O tax?

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

xviii. Do cities levy a B&O tax?

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

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

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

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

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

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

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

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

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

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

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

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Public Utility Tax

xxviii. What is the public utility tax?

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

xxix. What is operating income?

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

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

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

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

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

xxxii. What are the public utility tax rates?

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

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

Rate information can be found at

<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

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

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

Still can't find what you are looking for?

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

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

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