

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4, 2018

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

**Research and Fiscal Analysis Division
Kathy Oline, Assistant Director**

Contact: (360) 534-1550

May 2019

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

Please address comments on the Department of Revenue's
Internet services to Taxpayer Services at:
Communications@DOR.WA.GOV

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, Dial 711 for free Washington Relay Service, request phone number 1-360-534-1550.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

TABLE OF CONTENTS

OVERVIEW

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

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

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

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS¹)
TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS¹)

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

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

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

APPENDIX A: FREQUENTLY ASKED QUESTIONS

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)

4th Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1796	\$439,040,538
Forestry & Logging 113	875	\$501,167,039
Fishing & Hunting 114	233	\$154,604,233
Ag & Forestry Support Activities 115	1201	\$232,665,982
Total:	4,105	\$1,327,477,792
Mining 21		
Sand & Gravel, Quarrying 2123	116	\$97,932,108
Other Extraction & Support Act. 211, 2121, 2122, 213	53	\$41,851,733
Total:	169	\$139,783,841
Utilities 22		
Hydroelectric Power Generation 221111	18	\$393,784,738
Alternative Power Generation 221114-221117	21	\$77,009,860
Other Electric Power Generation 221112, 221113, 221118	8	\$223,361,642
Electric Power Generation & Trans. 221121, 221122	59	\$1,964,656,589
Natural Gas Distribution 2212	14	\$263,168,313
Water & Sewer 2213	683	\$1,175,489,523
Total:	803	\$4,097,470,665
Construction 23		
Residential Building & Remodeling 2361	16,366	\$3,242,686,535
Nonresidential Building 2362	1,089	\$4,596,452,072
Heavy Construction & Highways 237	1,197	\$2,039,204,086
Special Trade Contractors 238	26,774	\$8,486,862,584
Electrical 23821	2,985	\$1,673,931,108
Plumbing & Heating 23822	3,130	\$1,521,283,394
Painting 23832	3,386	\$310,020,668
Masonry/drywall 23814, 23831	1,660	\$521,698,016
Roofing 23816	1,061	\$382,130,693
Other Contractors 238 Not Listed Above	14,552	\$4,077,798,705
Total:	45,426	\$18,365,205,277
Manufacturing 31-33		
Food Products 311	1,384	\$4,703,477,292
Milling Of Grains 3112	30	\$204,702,854
Fruits & Vegetables 3114	105	\$1,180,796,199
Dairy Products 3115	36	\$612,144,418
Meat Products 3116	98	\$552,610,005
Seafood Products 3117	55	\$678,815,517
Bakery Products 3118	665	\$528,163,256
Other Food Items 3111, 3113, 3119	395	\$946,245,043
Beverages 312	1,265	\$717,298,877
Textiles 313,314	653	\$247,838,697
Apparel 315	449	\$68,723,011
Leather & Allied Products 316	87	\$31,990,550
Lumber & Wood Products 321	615	\$1,952,685,793
Sawmills 3211	94	\$768,055,480
Plywood & Trusses 3212	49	\$318,795,392

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Millwork, Windows, Wood Products 3219	472	\$865,834,921
Paper Products 322	117	\$1,779,401,427
Pulp & Paper Mills 3221	36	\$1,313,426,327
Other Paper Products 3222	81	\$465,975,100
Commercial Printing 323	978	\$240,818,766
Petroleum & Coal Products 324	36	\$6,059,745,720
Petroleum Refining 32411	15	\$5,863,676,695
Asphalt/petroleum/coal Products 32412, 32419	21	\$196,069,025
Chemicals 325	794	\$2,052,000,328
Chemicals, Pesticides & Fertilizers 3251, 3253	104	\$753,544,182
Resins, Synthetic Fibers & Filaments 3252	31	\$337,480,475
Pharmaceuticals 3254	367	\$523,714,804
Paint, Coating & Adhesives 3255	33	\$28,961,722
Soap, Cleaning Compound & Toiletries 3256	181	\$214,536,127
Other Chemical Products 3259	78	\$193,763,018
Plastics & Rubber Products 326	267	\$826,594,369
Nonmetallic Minerals 327	497	\$775,232,082
Primary Metals 331	151	\$846,346,194
Iron & Steel Mills 3311, 3312	66	\$357,386,300
Aluminum Smelting 3313	20	\$252,769,963
Other Nonferrous Metals 3314	17	\$40,972,749
Foundries 3315	48	\$195,217,182
Fabricated Metal Products 332	1,563	\$1,815,695,954
Machinery 333	806	\$1,735,147,948
Farm & Construction Implements 3331	93	\$208,810,715
Industrial Machinery 3332	153	\$357,973,060
Commercial & Other Equipment 3333-3336 & 3339	560	\$1,168,364,173
Computers & Electronics 334	639	\$3,007,070,298
Computer Hardware 3341	41	\$104,401,575
Telephone & Communications Equipment 3342	80	\$175,907,254
Audio & Video Equipment 3343	39	\$40,401,316
Semiconductors 3344	113	\$882,599,040
Instruments 3345	295	\$1,776,015,399
Software, Other Magnetic & Optical Media 3346	71	\$27,745,714
Electrical Equipment & Appliances 335	216	\$681,636,344
Lighting Equipment 3351	68	\$138,043,541
Household Appliances 3352	14	\$3,237,737
Other Electric Equipment 3353, 3359	134	\$540,355,066
Transportation Equipment 336	560	\$31,729,186,825
Motor Vehicles & Parts 3361, 3362, 3363	149	\$539,519,744
Aircraft, Aerospace & Parts 3364	136	\$30,826,192,093
Ships & Boats 3366	211	\$325,233,309
Railroad, Other Transportation Equip. 3365, 3369	64	\$38,241,679
Furniture & Related Products 337	776	\$424,612,884
Other Manufacturing 339	2,460	\$1,477,227,153
Other Medical Equip & Supplies 339112, 339115	156	\$177,687,979
Dental Laboratories 339116	313	\$55,841,003
Sporting And Athletic Goods 33992	179	\$225,079,674
All Other Miscellaneous Mfg 3399 Not Listed Above	1812	\$1,018,618,497
Total:	14,313	\$61,172,730,512

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,612	\$23,677,664,569
Motor Vehicles & Parts 4231	796	\$3,578,983,954
Furniture & Home Furnishings 4232	608	\$583,794,194
Lumber & Construction Materials 4233	865	\$2,287,470,803
Professional & Commercial Equipment 4234	1,820	\$4,061,999,278
Metal & Mineral (except Petroleum) 4235	356	\$974,964,926
Electrical Equipment 4236	1,336	\$3,053,549,754
Hardware, Plumbing, Heating Equipment 4237	660	\$1,250,973,610
Machinery & Equipment 4238	2,248	\$3,760,872,834
Sporting & Recreational Goods & Supplies 423910	472	\$435,239,191
Toy & Hobby Goods & Supplies 423920	149	\$2,592,361,065
Other Misc Durable Goods 423930, 423940, 42399C	1302	\$1,097,454,960
Nondurable Goods: 424	9,162	\$23,573,177,345
Paper & Paper Products 4241	354	\$688,436,914
Drugs & Sundries 4242	484	\$2,573,250,399
Apparel 4243	620	\$1,451,320,575
Food Products 4244	2,502	\$9,952,572,606
Farm Products 4245	439	\$507,287,086
Chemicals & Plastics 4246	521	\$809,697,347
Petroleum Products 4247	191	\$2,771,818,157
Beer & Ale 424810	188	\$269,047,707
Wine & Distilled Alcoholic Beverages 424820	754	\$1,308,987,777
Farm Supplies 42491	315	\$958,214,028
Tobacco & Tobacco Products 42494	92	\$310,919,235
Other Misc Nondurable Goods 4249 Not Listed Above	2,702	\$1,971,625,514
Electronic Markets, Agents, Brokers 425	542	\$371,793,066
Total:	20,316	\$47,622,634,980
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,303	\$7,216,184,134
New & Used Auto Dealers 4411	1,388	\$5,619,356,593
Rv, Boat, Motorcycle Dealers 4412	615	\$582,770,713
Automotive Parts & Tires 4413	1,300	\$1,014,056,828
Furniture & Home Furnishings 442	1,987	\$1,078,649,742
Electronics & Appliances 443	2,613	\$2,360,833,644
Household Appliances 443141	204	\$166,788,867
Electronic Stores 443142	2,409	\$2,194,044,777
Bldg. Materials, Garden Supplies 444	2,747	\$2,792,890,889
Building Materials 4441	1,733	\$2,427,365,359
Lawn & Garden Supplies 4442	1014	\$365,525,530
Food & Beverages (off-premises) 445	4,049	\$4,767,323,129
Grocery & Convenience Stores 4451	1,956	\$4,094,578,884
Other Food Stores/specialty Foods 4452	1333	\$494,770,955
Beer, Wine And Liquor Stores 4453	760	\$177,973,290
Drug Stores & Personal Care Stores 446	3,362	\$3,029,713,664
Gas Stations (incl. Convenience Stores) 447	1,509	\$2,739,290,567
Apparel & Accessories 448	4,611	\$2,196,451,533
Clothing Stores 4481	3,322	\$1,787,283,156
Shoe Stores 4482	182	\$114,050,809
Jewelry & Luggage Stores 4483	1107	\$295,117,568
Sporting Goods, Toy/hobby/book/music 451	3,719	\$1,332,826,823
Sporting Goods 45111	1,656	\$730,069,964
Hobby & Toy Stores 45112	656	\$319,555,715
Sewing Supplies 45113	308	\$52,955,514
Musical Instruments 45114	242	\$59,881,190
Book, Periodical & Music Stores 45121	857	\$170,364,440

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	20	\$509,042,777
Warehouse Clubs And Superstores 452311	9	\$7,936,598,983
All Other General Merchandise Stores 452319	233	\$240,255,830
Electronic Shopping And Mail-order Houses 4541	1675	\$1,631,718,696
Miscellaneous Retailers 453, 4542, 4543	20,159	\$5,800,584,808
Total:	49,996	\$43,632,365,219
Transportation 48-492		
Air Transportation 481	56	\$45,991,412
Railroads 482	18	\$58,195,140
Water Transportation 483	68	\$49,948,526
Truck Transportation 484	6,583	\$2,941,986,571
Transit & Ground Passenger Transport 485	2956	\$284,164,641
Pipeline Transportation 486	8	\$28,203,081
Scenic & Sightseeing Transportation 487	310	\$66,041,606
Support Activities For Transportation 488	1,525	\$1,899,489,531
Postal Service, Couriers And Messengers 491, 492	1496	\$282,349,706
Total:	13,020	\$5,656,370,214
Warehousing & Storage 493		
Total:	250	\$297,738,907
Information 51		
Publishing (except Internet) 511	1562	\$1,740,364,842
Newspapers 51111	115	\$111,891,283
Books & Periodicals 51112, 51113	634	\$133,738,093
Software 5112	644	\$1,299,112,836
Other Publishers 51114, 51119	169	\$195,622,630
Motion Picture Production 512	1762	\$467,868,121
Radio & Tv Broadcasting, Cable Tv 515	237	\$1,022,191,265
Telecommunications 517	779	\$3,190,339,328
Wired Telecommunications Carriers 517311	302	\$951,868,958
Wireless Telecommunications Carriers 517312	146	\$1,399,132,858
Satellite And Other Telecommunications 5174, 5179	331	\$839,337,512
Isps, Web Search Portals, Data Proc. Svcs. 518	1004	\$799,617,488
Other Information Services 519	717	\$632,727,313
Total:	6,061	\$7,853,108,357
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,942	\$5,868,389,103
Securities & Other Financial Investment 523, 525	2,893	\$3,001,742,549
Insurance Agents & Brokers 524	4,177	\$2,444,420,133
Real Estate Agents & Brokers 531	7,604	\$1,810,148,136
Rental Of Tangible Personal Property 532	2,204	\$1,770,021,539
Lessors Of Nonfinancial Intangibles 533	166	\$153,728,728
Total:	18,986	\$15,048,450,188
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	58,522	\$19,518,012,381
Legal Services 5411	6,470	\$1,805,510,065
Accounting Services 5412	6,675	\$1,029,431,287
Architectural Services 54131	1,628	\$490,378,699
Engineering Services 54133	2,395	\$1,613,980,488
Other Related Services 54132, 54134-54138	1,909	\$254,352,702
Specialized Design Services 5414	4,476	\$386,634,579
Computer System Design Services 5415	8,417	\$6,958,073,579
Consulting Services 5416	14,358	\$3,733,643,950

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	757	\$1,124,392,341
Advertising & Public Relations 5418	1423	\$522,293,546
Other Professional Services 5419	10,014	\$1,599,321,145
Management Services 55	456	\$153,495,287
Administrative & Support Services 561	25,478	\$7,309,762,375
Employment Services 5613	1302	\$1,138,056,150
Travel Services 5615	887	\$371,241,515
Investigation & Security Services 5616	1076	\$408,768,829
Building Services & Janitorial 5617	16,232	\$1,203,841,952
Other 5611, 5612, 5614, 5615	5,981	\$4,187,853,929
Waste Treatment/collection 562	639	\$1,003,700,870
Schools (public, Private, Technical) 61	8,139	\$1,284,002,355
Health Services 62	26,137	\$13,860,839,735
Ambulatory Health Care Services 621	20,321	\$6,393,402,616
Physicians 6211	3,278	\$2,504,297,304
Dentists 6212	3,290	\$968,591,341
Other Health Practitioners 6213	12,081	\$1,174,608,542
Outpatient Care Centers 6214	826	\$955,992,377
Medical & Diagnostic Laboratories 6215	206	\$337,072,490
Home Health Care 6216	314	\$260,268,100
Other Ambulatory Health Care 6219	326	\$192,572,462
Hospitals 622	147	\$5,882,734,699
Nursing & Retirement Homes 623	843	\$731,606,362
Social Services & Day Care 624	4,826	\$853,096,058
Arts, Entertainment, & Recreation 71	9,004	\$1,090,993,589
Performing Arts, Spectator Sports 711	5,184	\$492,902,492
Museums, Historical Sites, Etc. 712	136	\$25,157,237
Amusement, Gambling, Recreation 713	3,684	\$572,933,860
Accommodations 721	3,525	\$954,051,088
Restaurants, Food Services 7223, 7225	13,381	\$4,281,212,017
Drinking Places 7224	1,128	\$250,757,664
Auto Repair & Services 8111	5,892	\$805,384,010
Other Repair Services 8112-8114	4,721	\$690,760,895
Personal Services 812	19,418	\$1,290,953,721
Personal Care (barber, Beauty, Etc.) 8121	13,368	\$609,900,391
Death Care Services 8122	237	\$62,375,316
Laundry & Dry Cleaning 8123	725	\$129,947,944
Other Personal Services 8129	5,088	\$488,730,070
Religious, Civic & Other Organizations 813, 814	1874	\$425,398,845
Public Administration, 92	344	\$209,991,641
Total:	178,658	\$53,129,316,473
Total All Industries		
Total:	352,103	\$258,342,652,425

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

4th Quarter, 2018

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$82,522,482	\$4,320,456	\$78,202,026	0.00484	\$378,498
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,871,273,682	\$101,387,317	\$1,769,886,365	0.00138	\$2,442,443
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$2,511,337,207	\$619,323,470	\$1,892,013,737	0.00275	\$5,203,038
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,086,223,056	\$236,731,175	\$849,491,881	0.00484	\$4,111,541
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,873,269,422	\$49,935,095	\$1,823,334,327	0.00138	\$2,516,201
6	Processing for Hire/Printing and Publishing	10	\$606,728,706	\$43,113,328	\$563,615,378	0.00484	\$2,727,898
7	Manufacturing	7	\$7,169,214,109	\$226,557,160	\$6,942,656,949	0.00484	\$33,602,460
8	Royalties	80	\$1,394,235,515	\$99,813,501	\$1,294,422,014	0.015	\$19,416,330
9	Wholesaling	3	\$69,748,522,312	\$23,804,188,308	\$45,944,334,004	0.00484	\$222,370,577
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,893,334,772	\$210,033,545	\$1,683,301,227	0.00484	\$8,147,178
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,878,995,682	\$2,097,920,509	\$2,781,075,173	0.015	\$41,716,128
12	For Profit Hospitals; Scientific R&D	135	\$454,569,226	\$241,892,631	\$212,676,595	0.015	\$3,190,149
13	Cleanup of Radioactive Waste for US Government	83	\$704,444,359	\$1,034,377	\$703,409,982	0.00471	\$3,313,061
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$47,148,258,439	\$12,467,806,766	\$34,680,451,673	0.015	\$520,206,775
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$132,265,485	\$47,445,100	\$84,820,385	0.0163	\$1,382,572
16	Retailing of Interstate Transportation Equip	19	\$439,443,766	\$101,194,155	\$338,249,611	0.00484	\$1,637,128
17	Retailing	2	\$72,666,363,420	\$14,549,451,624	\$58,116,911,796	0.00471	\$273,730,664
18	Non-Manufacturing Aerospace Product Development	188	\$155,959,975	\$5,041,956	\$150,918,019	0.009	\$1,358,262
19	Federal Aviation Administration (FAR) Repair Station	189	\$93,014,799	\$653,634	\$92,361,165	0.0029	\$268,217
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$20,154,327	\$15,081,185	\$5,073,142	0.00275	\$13,951
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$12,269,066,520	\$6,547,261	\$12,262,519,259	0.0029	\$35,610,356
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$9,485,370,187	\$7,449,161,044	\$2,036,209,143	0.0029	\$5,913,151
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$9,020,921,236	\$5,686,288,625	\$3,334,632,611	0.0029	\$9,683,773
27	Publication of Newspapers	126	\$119,525,780	\$684,664	\$118,841,116	0.0035	\$415,944
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$54,740,843	\$186,403	\$54,554,440	0.00342	\$186,794
30	Extracting Timber, Extracting for Hire Timber	301	\$134,856,538	\$8,732,064	\$126,124,474	0.00342	\$431,850
31	Manufacturing of Timber or Wood Products	302	\$1,046,473,283	\$92,932,323	\$953,540,960	0.00342	\$3,264,924
32	Wholesaling of Timber or Wood Products	303	\$2,537,888,710	\$1,291,718,599	\$1,246,170,111	0.00342	\$4,266,886
33	Sale of Standing Timber	304	\$14,555,682	\$353,898	\$14,201,784	0.00342	\$48,627
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$249,613,531,520	\$69,459,530,173	\$180,154,001,347		\$1,207,555,376
State Sales Tax and Use Tax							
35	Retail Sales	1	\$72,933,419,335	\$27,700,324,238	\$45,233,095,097	0.065	\$2,940,151,181
36	Use Tax	5	\$2,340,843,309	\$0	\$2,340,843,309	0.065	\$152,154,815
37	Motor Vehicle Sales / Leases	120	\$3,609,046,780	\$0	\$3,609,046,780	0.003	\$10,827,140
38	Self-Produced Fuel Use Tax	270	\$30,755,619	\$0	\$30,755,619	0.00963	\$296,177
	Total:		\$78,914,065,043	\$27,700,324,238	\$51,213,740,805		\$3,103,429,313
State Public Utility Tax							
39	Water Distribution	60	\$405,434,477	\$40,055,616	\$365,378,861	0.05029	\$18,374,903
40	Sewer Collection	61	\$199,897,169	\$93,015,548	\$106,881,621	0.03852	\$4,117,080
41	Power	49	\$2,211,024,272	\$436,459,428	\$1,774,564,844	0.03873	\$68,735,995
42	Gas Distribution-Telegraph	26	\$350,003,972	\$1,904,101	\$348,099,871	0.03852	\$13,408,807
43	Motor Transportation-Railroad-Railroad Car	8	\$2,952,674,705	\$2,359,118,115	\$593,556,590	0.01926	\$11,431,900
44	Log Hauling Over Public Highways	125	\$73,870,412	\$28,559,527	\$45,310,885	0.0137	\$620,578
45	Urban Transportation/Vessels Under 65 ft	12	\$487,111,646	\$179,631,676	\$307,479,970	0.00642	\$1,974,021
46	Other Public Service Business	13	\$466,987,055	\$391,458,121	\$75,528,934	0.01926	\$1,454,687
	Total:		\$7,147,003,708	\$3,530,202,132	\$3,616,801,576		\$120,117,971

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

4th Quarter, 2018

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
47	Litter Tax	36	\$21,564,944,947	\$0	\$21,564,944,947	0.00015	\$3,234,742
48	Tobacco Products/Cigars (less than \$0.69)	20	\$3,931,963	\$0	\$3,931,963	0.95	\$3,735,365
49	Cigar Tax (\$0.69 or more)	194	\$442,973	\$0	\$442,973	0.65	\$287,932
50	Little Cigar Tax (acetate integrated filters)	198	\$2,363,710	\$0	\$2,363,710	0.15125	\$357,511
51	Moist Snuff (1.2 oz. or less)	162	\$3,303,924	\$0	\$3,303,924	2.526	\$8,345,712
52	Moist Snuff (more than 1.2 oz.)	163	\$11,344	\$0	\$11,344	2.105	\$23,879
53	Spirits Sales to On-premises Licensees	251	\$44,392,241	\$1,278,190	\$43,114,051	0.137	\$5,906,625
54	Spirits Sales to Consumers	252	203,598,672	46,683	203,551,989	0.205	\$41,728,158
55	Spirits Liter Sales to On-premises Licensees	253	\$2,587,177	\$0	\$2,587,177	2.4408	\$6,314,782
56	Spirits Liter Sales to Consumers	254	10,236,004	0	10,236,004	3.7708	\$38,597,924
57	Refuse Collection	64	486,591,185	163,738,601	322,852,584	0.036	\$11,622,693
58	Petroleum Tax	57	\$4,670,807,255	\$1,186,808,899	\$3,483,998,356	0.003	\$10,451,995
59	Hazardous Substance	65	\$5,989,402,775	\$187,730,494	\$5,801,672,281	0.007	\$40,611,706
60	Intermediate Care Facility	79	\$45,167,305	\$0	\$45,167,305	0.06	\$2,710,038
61	Solid Fuel Burning Device Fee	59	\$2,773	\$0	\$2,773	30	\$83,190
62	Syrup Tax	54	\$1,897,638	\$0	\$1,897,638	1	\$1,897,638
63	Tire Fee	73	\$1,391,878	\$0	\$1,391,878	0.9	\$1,252,690
64	Studded Tire Fee	77	\$57,235	\$0	\$57,235	4.5	\$257,558
65	Local E911 Wireline	793	\$2,822,503	\$0	\$2,822,503	0.95	\$2,681,378
66	Local E911 Wireless Tax	794	\$17,211,917	\$0	\$17,211,917	0.95	\$16,351,321
67	Local E911 VOIP Tax	795	\$3,448,461	\$0	\$3,448,461	0.95	\$3,276,038
68	Local E911 Prepaid Wireless Tax	796	\$2,943,053	\$0	\$2,943,053	0.95	\$2,795,900
	Total:		\$33,057,556,933	\$1,539,602,867	\$31,517,954,066		\$202,524,775

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
0100	UNINC. ADAMS COUNTY	1,698	\$ 18,717,444	1,695	\$ 26,129,306	39.599%
0101	HATTON	145	\$ 91,388	156	\$ 151,952	66.271%
0102	LIND	470	\$ 902,930	557	\$ 1,165,721	29.104%
0103	OTHELLO	2,636	\$ 41,719,442	2,616	\$ 45,745,568	9.650%
0104	RITZVILLE	1,584	\$ 10,055,136	1,486	\$ 11,988,596	19.229%
0105	WASHTUCNA	282	\$ 370,628	285	\$ 428,990	15.747%
0199	ADAMS COUNTY TOTAL	6,815	\$ 71,856,968	6,795	\$ 85,610,133	19.140%
0200	UNINC. ASOTIN COUNTY	1,966	\$ 12,834,222	2,008	\$ 17,813,482	38.797%
0201	ASOTIN CITY	801	\$ 2,093,696	830	\$ 2,551,509	21.866%
0202	CLARKSTON	3,027	\$ 65,975,794	3,015	\$ 71,804,744	8.835%
0299	ASOTIN COUNTY TOTAL	5,794	\$ 80,903,712	5,853	\$ 92,169,735	13.925%
0300	UNINC. BENTON COUNTY	4,009	\$ 63,478,795	4,030	\$ 82,065,076	29.280%
0301	BENTON CITY	2,146	\$ 11,344,470	2,015	\$ 10,307,974	-9.137%
0302	KENNEWICK	9,704	\$ 546,108,527	9,411	\$ 581,448,260	6.471%
0303	PROSSER	3,111	\$ 41,551,245	3,045	\$ 42,802,065	3.010%
0304	RICHLAND	8,830	\$ 332,348,427	8,380	\$ 350,599,525	5.492%
0305	WEST RICHLAND	3,420	\$ 27,849,788	3,282	\$ 38,113,929	36.855%
0399	BENTON COUNTY TOTAL	31,220	\$ 1,022,681,252	30,163	\$ 1,105,336,829	8.082%
0400	UNINC. CHELAN COUNTY	5,356	\$ 119,396,956	5,349	\$ 131,504,091	10.140%
0401	CASHMERE	2,048	\$ 15,489,422	2,068	\$ 17,986,569	16.122%
0402	CHELAN CITY	2,927	\$ 42,465,520	2,837	\$ 45,993,020	8.307%
0403	ENTIAT	945	\$ 2,526,877	932	\$ 2,863,922	13.338%
0404	LEAVENWORTH	2,750	\$ 62,529,486	2,674	\$ 64,171,877	2.627%
0405	WENATCHEE	7,560	\$ 286,893,281	7,413	\$ 310,642,713	8.278%
0499	CHELAN COUNTY TOTAL	21,586	\$ 529,301,542	21,273	\$ 573,162,192	8.287%
0500	UNINC. CLALLAM COUNTY	5,116	\$ 109,306,697	5,093	\$ 121,343,524	11.012%
0501	FORKS	1,633	\$ 13,217,644	1,557	\$ 15,041,259	13.797%
0502	PORT ANGELES	5,883	\$ 93,180,481	5,547	\$ 97,846,198	5.007%
0503	SEQUIM	4,620	\$ 95,784,076	4,498	\$ 104,218,508	8.806%
0599	CLALLAM COUNTY TOTAL	17,252	\$ 311,488,898	16,695	\$ 338,449,489	8.655%
0600	UNINC. CLARK COUNTY	10,945	\$ 553,474,543	10,735	\$ 609,560,037	10.133%
0601	BATTLE GROUND	5,616	\$ 94,376,585	5,374	\$ 97,061,107	2.844%
0602	CAMAS	6,146	\$ 96,575,035	5,982	\$ 102,032,308	5.651%
0603	LA CENTER	2,247	\$ 10,844,684	2,164	\$ 9,530,825	-12.115%
0604	RIDGEFIELD	4,074	\$ 58,988,068	4,060	\$ 81,532,957	38.219%
0605	VANCOUVER	16,761	\$ 1,088,921,823	16,547	\$ 1,186,598,443	8.970%
0606	WASHOUGAL	4,645	\$ 45,922,795	4,464	\$ 53,542,581	16.593%
0607	YACOLT	1,327	\$ 4,377,876	1,319	\$ 3,610,915	-17.519%
0699	CLARK COUNTY TOTAL	51,761	\$ 1,953,481,409	50,645	\$ 2,143,469,173	9.726%
0700	UNINC. COLUMBIA COUNTY	743	\$ 11,320,738	758	\$ 33,060,186	192.032%
0701	DAYTON	1,699	\$ 9,258,129	1,630	\$ 8,651,970	-6.547%
0702	STARBUCK	215	\$ 229,465	254	\$ 466,482	103.291%
0799	COLUMBIA COUNTY TOTAL	2,657	\$ 20,808,332	2,642	\$ 42,178,638	102.701%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
0800	UNINC. COWLITZ COUNTY	4,522	\$ 72,101,830	4,546	\$ 74,972,090	3.981%
0801	CASTLE ROCK	1,833	\$ 11,298,961	1,892	\$ 12,569,288	11.243%
0802	KALAMA	1,926	\$ 14,681,421	2,079	\$ 14,857,089	1.197%
0803	KELSO	3,872	\$ 71,351,750	3,800	\$ 72,320,742	1.358%
0804	LONGVIEW	6,753	\$ 243,766,586	6,522	\$ 262,109,020	7.525%
0805	WOODLAND	3,248	\$ 43,667,621	3,398	\$ 46,343,465	6.128%
0899	COWLITZ COUNTY TOTAL	22,154	\$ 456,868,169	22,237	\$ 483,171,694	5.757%
0900	UNINC. DOUGLAS COUNTY	3,377	\$ 136,890,249	3,385	\$ 162,853,354	18.966%
0901	BRIDGEPORT	629	\$ 1,722,532	635	\$ 2,257,979	31.085%
0902	EAST WENATCHEE	4,175	\$ 122,488,169	3,945	\$ 120,329,143	-1.763%
0903	MANSFIELD	393	\$ 1,122,301	362	\$ 759,504	-32.326%
0904	ROCK ISLAND	585	\$ 1,763,380	604	\$ 2,326,680	31.944%
0905	WATERVILLE	782	\$ 2,200,760	860	\$ 2,540,236	15.425%
0999	DOUGLAS COUNTY TOTAL	9,941	\$ 266,187,391	9,791	\$ 291,066,896	9.347%
1000	UNINC. FERRY COUNTY	1,894	\$ 8,415,958	1,891	\$ 12,560,519	49.246%
1001	REPUBLIC	1,078	\$ 4,694,481	1,070	\$ 5,263,090	12.112%
1099	FERRY COUNTY TOTAL	2,972	\$ 13,110,439	2,961	\$ 17,823,609	35.950%
1100	UNINC. FRANKLIN COUNTY	2,870	\$ 43,524,656	2,805	\$ 47,087,880	8.187%
1101	CONNELL	1,280	\$ 6,701,170	1,297	\$ 8,496,173	26.786%
1102	KAHLOTUS	291	\$ 323,178	316	\$ 807,851	149.971%
1103	MESA	593	\$ 2,467,659	605	\$ 2,338,377	-5.239%
1104	PASCO	7,766	\$ 335,079,132	7,563	\$ 356,255,097	6.320%
1199	FRANKLIN COUNTY TOTAL	12,800	\$ 388,095,795	12,586	\$ 414,985,378	6.929%
1200	UNINC. GARFIELD COUNTY	459	\$ 3,906,598	496	\$ 3,657,752	-6.370%
1201	POMEROY	1,017	\$ 4,394,656	1,022	\$ 5,238,967	19.212%
1299	GARFIELD COUNTY TOTAL	1,476	\$ 8,301,254	1,518	\$ 8,896,719	7.173%
1300	UNINC. GRANT COUNTY	3,978	\$ 83,819,237	3,948	\$ 109,238,337	30.326%
1301	COULEE CITY	669	\$ 1,702,757	707	\$ 1,709,295	0.384%
1302	ELECTRIC CITY	606	\$ 1,506,187	630	\$ 1,512,348	0.409%
1303	EPHRATA	3,055	\$ 43,755,975	2,965	\$ 45,496,915	3.979%
1304	GEORGE	444	\$ 4,191,476	427	\$ 3,219,001	-23.201%
1305	GRAND COULEE	1,037	\$ 7,822,842	1,098	\$ 8,998,674	15.031%
1306	HARTLINE	304	\$ 288,023	286	\$ 248,115	-13.856%
1307	KRUPP	119	\$ 53,479	130	\$ 87,030	62.737%
1308	MATTAWA	1,033	\$ 6,624,041	1,023	\$ 6,195,746	-6.466%
1309	MOSES LAKE	5,942	\$ 190,590,337	5,882	\$ 193,532,916	1.544%
1310	QUINCY	2,737	\$ 105,936,459	2,670	\$ 240,298,562	126.833%
1311	ROYAL CITY	1,016	\$ 6,489,712	1,029	\$ 8,919,631	37.443%
1312	SOAP LAKE	919	\$ 2,449,377	952	\$ 2,908,263	18.735%
1313	WARDEN	1,087	\$ 7,781,023	1,119	\$ 5,983,331	-23.104%
1315	WILSON CREEK	258	\$ 305,509	327	\$ 288,433	-5.589%
1399	GRANT COUNTY TOTAL	23,204	\$ 463,316,434	23,193	\$ 628,636,597	35.682%
1400	UNINC. GRAYS HARBOR COUNTY	3,913	\$ 54,162,278	3,875	\$ 59,910,794	10.614%
1401	ABERDEEN	4,482	\$ 110,861,247	4,208	\$ 120,347,473	8.557%
1402	COSMOPOLIS	903	\$ 5,985,349	949	\$ 5,348,218	-10.645%
1403	ELMA	1,999	\$ 16,354,824	2,017	\$ 21,887,759	33.831%
1404	HOQUIAM	2,388	\$ 19,986,034	2,412	\$ 23,419,771	17.181%
1405	MCCLEARY	1,247	\$ 3,533,472	1,324	\$ 4,624,662	30.882%
1406	MONTESANO	2,311	\$ 14,292,510	2,292	\$ 15,903,229	11.270%
1407	OAKVILLE	746	\$ 1,283,936	745	\$ 1,583,724	23.349%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
1408	WESTPORT	1,416	\$ 8,591,798	1,439	\$ 9,698,170	12.877%
1409	OCEAN SHORES	2,415	\$ 23,177,102	2,447	\$ 28,945,715	24.889%
1499	GRAYS HARBOR COUNTY TOTAL	21,820	\$ 258,228,550	21,708	\$ 291,669,515	12.950%
1500	UNINC. ISLAND COUNTY	8,284	\$ 151,016,137	8,021	\$ 168,594,274	11.640%
1501	COUPEVILLE	2,429	\$ 14,185,616	2,355	\$ 17,907,180	26.235%
1502	LANGLEY	2,014	\$ 12,512,426	1,991	\$ 12,443,107	-0.554%
1503	OAK HARBOR	5,482	\$ 117,487,095	5,195	\$ 125,520,810	6.838%
1599	ISLAND COUNTY TOTAL	18,209	\$ 295,201,274	17,562	\$ 324,465,371	9.913%
1600	UNINC. JEFFERSON COUNTY	5,228	\$ 56,340,357	5,175	\$ 70,528,631	25.183%
1601	PORT TOWNSEND	4,854	\$ 67,825,331	4,587	\$ 70,371,758	3.754%
1699	JEFFERSON COUNTY TOTAL	10,082	\$ 124,165,688	9,762	\$ 140,900,389	13.478%
1700	UNINC. KING COUNTY	15,610	\$ 609,081,355	15,567	\$ 644,650,541	5.840%
1701	ALGONA	1,613	\$ 9,824,661	1,442	\$ 10,159,326	3.406%
1702	AUBURN/KING	11,558	\$ 508,057,153	11,026	\$ 499,201,608	-1.743%
1703	BEAUX ARTS VILLAGE	649	\$ 1,984,532	760	\$ 2,220,450	11.888%
1704	BELLEVUE	20,890	\$ 2,043,859,408	20,248	\$ 2,340,916,594	14.534%
1705	BLACK DIAMOND	2,698	\$ 15,330,350	2,783	\$ 26,254,140	71.256%
1706	BOTHELL/KING	8,873	\$ 181,584,526	8,404	\$ 197,705,057	8.878%
1707	CARNATION	2,660	\$ 13,314,890	2,591	\$ 13,261,651	-0.400%
1708	CLYDE HILL	2,327	\$ 20,013,622	2,123	\$ 23,900,065	19.419%
1709	DES MOINES	5,947	\$ 101,299,227	5,685	\$ 113,828,316	12.368%
1710	DUVALL	4,092	\$ 28,892,950	3,817	\$ 32,736,361	13.302%
1711	ENUMCLAW	5,483	\$ 89,011,316	5,242	\$ 98,750,793	10.942%
1712	COVINGTON	5,055	\$ 154,210,558	4,603	\$ 153,495,825	-0.463%
1713	HUNTS POINT	828	\$ 3,922,581	789	\$ 4,182,737	6.632%
1714	ISSAQUAH	11,262	\$ 408,007,631	10,689	\$ 448,309,123	9.878%
1715	KENT	14,727	\$ 590,112,713	14,357	\$ 662,711,694	12.303%
1716	KIRKLAND	15,497	\$ 666,839,246	14,863	\$ 742,092,365	11.285%
1717	LAKE FOREST PARK	4,566	\$ 31,854,125	4,243	\$ 38,251,211	20.082%
1718	MEDINA	3,031	\$ 30,127,837	2,896	\$ 34,289,494	13.813%
1719	MERCER ISLAND	8,236	\$ 126,877,098	7,936	\$ 137,814,620	8.621%
1720	MAPLE VALLEY	6,614	\$ 99,096,383	6,339	\$ 109,173,651	10.169%
1721	NORMANDY PARK	3,086	\$ 16,611,525	2,897	\$ 19,504,506	17.416%
1722	NORTH BEND	4,649	\$ 68,292,710	4,450	\$ 83,430,050	22.165%
1723	PACIFIC/KING	2,112	\$ 12,814,341	2,040	\$ 15,342,789	19.731%
1724	REDMOND	13,908	\$ 782,301,574	13,485	\$ 1,067,198,329	36.418%
1725	RENTON	14,298	\$ 765,649,490	13,715	\$ 779,471,335	1.805%
1726	SEATTLE	46,367	\$ 6,998,238,913	45,035	\$ 7,433,561,154	6.220%
1727	SKYKOMISH	595	\$ 2,457,399	520	\$ 3,020,460	22.913%
1728	SNOQUALMIE	5,517	\$ 95,717,183	5,153	\$ 86,075,520	-10.073%
1729	TUKWILA	7,481	\$ 576,009,859	7,236	\$ 595,122,137	3.318%
1730	YARROW POINT	1,226	\$ 7,906,220	1,165	\$ 6,235,169	-21.136%
1731	MILTON/KING	1,219	\$ 2,007,530	1,199	\$ 13,012,135	548.166%
1732	FEDERAL WAY	11,241	\$ 434,070,925	10,628	\$ 441,974,358	1.821%
1733	SEATAC	5,800	\$ 393,172,656	5,554	\$ 510,856,016	29.932%
1734	BURIEN	7,865	\$ 229,775,439	7,314	\$ 218,151,611	-5.059%
1735	WOODINVILLE	9,167	\$ 195,610,045	8,906	\$ 236,302,835	20.803%
1736	NEWCASTLE	4,127	\$ 40,893,875	3,681	\$ 41,939,802	2.558%
1737	SHORELINE	9,330	\$ 267,354,003	9,050	\$ 296,247,887	10.807%
1738	KENMORE	6,406	\$ 65,117,644	6,079	\$ 80,960,120	24.329%
1739	SAMMAMISH	9,263	\$ 178,779,980	8,607	\$ 192,136,921	7.471%
1799	KING COUNTY TOTAL	315,873	\$ 16,866,083,473	303,117	\$ 18,454,448,756	9.418%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
1800	UNINC. KITSAP COUNTY	12,384	\$ 542,772,074	12,094	\$ 641,772,621	18.240%
1801	BREMERTON	8,185	\$ 251,555,491	7,970	\$ 262,735,793	4.444%
1802	PORT ORCHARD	6,206	\$ 147,721,970	5,953	\$ 156,225,633	5.757%
1803	POULSBO	5,849	\$ 113,238,633	5,583	\$ 124,773,310	10.186%
1804	BAINBRIDGE ISLAND	7,189	\$ 131,449,099	6,760	\$ 156,759,056	19.255%
1899	KITSAP COUNTY TOTAL	39,813	\$ 1,186,737,267	38,360	\$ 1,342,266,413	13.106%
1900	UNINC. KITTITAS COUNTY	3,922	\$ 108,502,884	4,026	\$ 120,765,572	11.302%
1901	CLE ELUM	2,679	\$ 32,120,715	2,656	\$ 30,356,188	-5.493%
1902	ELLENSBURG	5,516	\$ 133,451,589	5,232	\$ 146,963,098	10.125%
1903	KITTITAS CITY	800	\$ 2,455,316	835	\$ 2,388,215	-2.733%
1904	ROSLYN	1,075	\$ 5,339,980	1,052	\$ 6,344,454	18.810%
1905	SOUTH CLE ELUM	541	\$ 641,974	622	\$ 725,569	13.022%
1999	KITTITAS COUNTY TOTAL	14,533	\$ 282,512,458	14,423	\$ 307,543,096	8.860%
2000	UNINC. KLICKITAT COUNTY	3,482	\$ 44,051,780	3,461	\$ 61,570,154	39.768%
2001	BINGEN	975	\$ 6,081,503	1,009	\$ 21,142,143	247.647%
2002	GOLDENDALE	2,046	\$ 14,583,584	2,011	\$ 15,946,537	9.346%
2003	WHITE SALMON	1,909	\$ 12,095,432	1,884	\$ 13,213,101	9.240%
2099	KLICKITAT COUNTY TOTAL	8,412	\$ 76,812,299	8,365	\$ 111,871,935	45.643%
2100	UNINC. LEWIS COUNTY	5,447	\$ 104,818,938	5,486	\$ 113,761,966	8.532%
2101	CENTRALIA	4,930	\$ 84,223,125	4,768	\$ 117,252,832	39.217%
2102	CHEHALIS	4,553	\$ 140,419,714	4,427	\$ 145,375,278	3.529%
2103	MORTON	1,143	\$ 8,502,285	1,203	\$ 9,311,817	9.521%
2104	MOSSYROCK	763	\$ 1,861,572	792	\$ 2,125,813	14.195%
2105	NAPAVINE	1,071	\$ 9,224,683	1,072	\$ 10,220,374	10.794%
2106	PE ELL	442	\$ 1,001,539	505	\$ 980,399	-2.111%
2107	TOLEDO	1,050	\$ 2,963,419	1,108	\$ 3,389,276	14.370%
2108	VADER	538	\$ 603,101	525	\$ 704,314	16.782%
2109	WINLOCK	1,318	\$ 4,493,985	1,243	\$ 5,738,189	27.686%
2199	LEWIS COUNTY TOTAL	21,255	\$ 358,112,361	21,129	\$ 408,860,258	14.171%
2200	UNINC. LINCOLN COUNTY	1,859	\$ 20,382,004	1,840	\$ 16,630,975	-18.404%
2201	ALMIRA	470	\$ 529,689	468	\$ 725,552	36.977%
2202	CRESTON	368	\$ 418,098	389	\$ 532,569	27.379%
2203	DAVENPORT	1,472	\$ 7,028,464	1,497	\$ 8,089,081	15.090%
2204	HARRINGTON	504	\$ 621,050	537	\$ 935,697	50.664%
2205	ODESSA	851	\$ 3,080,467	883	\$ 3,207,158	4.113%
2206	REARDAN	637	\$ 1,558,721	652	\$ 3,905,138	150.535%
2207	SPRAGUE	455	\$ 1,103,431	445	\$ 766,060	-30.575%
2208	WILBUR	846	\$ 2,360,812	842	\$ 2,531,905	7.247%
2299	LINCOLN COUNTY TOTAL	7,462	\$ 37,082,736	7,553	\$ 37,324,135	0.651%
2300	UNINC. MASON COUNTY	6,648	\$ 104,274,167	6,656	\$ 125,338,007	20.200%
2301	SHELTON	4,235	\$ 61,812,001	4,123	\$ 78,222,284	26.549%
2399	MASON COUNTY TOTAL	10,883	\$ 166,086,168	10,779	\$ 203,560,291	22.563%
2400	UNINC. OKANOGAN COUNTY	3,396	\$ 43,806,425	3,458	\$ 47,937,492	9.430%
2401	BREWSTER	1,395	\$ 11,867,714	1,362	\$ 14,383,648	21.200%
2402	CONCONULLY	272	\$ 331,439	353	\$ 521,429	57.323%
2403	COULEE DAM	638	\$ 1,794,902	604	\$ 2,290,384	27.605%
2404	ELMER CITY	305	\$ 143,548	291	\$ 252,520	75.913%
2405	NESPELEM	444	\$ 416,677	468	\$ 518,905	24.534%
2406	OKANOGAN CITY	1,552	\$ 12,366,697	1,565	\$ 13,542,842	9.511%
2407	OMAK	2,394	\$ 56,622,958	2,402	\$ 59,399,527	4.904%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
2408	OROVILLE	1,654	\$ 7,008,703	1,712	\$ 8,201,632	17.021%
2409	PATEROS	694	\$ 2,755,112	650	\$ 3,020,715	9.640%
2410	RIVERSIDE	450	\$ 839,699	507	\$ 785,393	-6.467%
2411	TONASKET	1,454	\$ 7,958,734	1,403	\$ 8,945,628	12.400%
2412	TWISP	1,194	\$ 7,619,168	1,337	\$ 8,987,337	17.957%
2413	WINTHROP	1,348	\$ 9,691,776	1,332	\$ 10,607,899	9.453%
2499	OKANOGAN COUNTY TOTAL	17,190	\$ 163,223,552	17,444	\$ 179,395,351	9.908%
2500	UNINC. PACIFIC COUNTY	3,352	\$ 32,753,851	3,428	\$ 34,772,879	6.164%
2501	ILWACO	1,017	\$ 3,997,573	1,019	\$ 5,432,999	35.907%
2502	LONG BEACH	1,504	\$ 12,396,023	1,598	\$ 15,712,938	26.758%
2503	RAYMOND	1,742	\$ 10,020,487	1,733	\$ 11,057,089	10.345%
2504	SOUTH BEND	1,054	\$ 5,236,645	1,008	\$ 5,698,886	8.827%
2599	PACIFIC COUNTY TOTAL	8,669	\$ 64,404,579	8,786	\$ 72,674,791	12.841%
2600	UNINC. PEND OREILLE COUNTY	2,210	\$ 29,539,070	2,237	\$ 29,592,692	0.182%
2601	CUSICK	483	\$ 566,264	482	\$ 666,638	17.726%
2602	IONE	615	\$ 1,385,853	630	\$ 1,565,686	12.976%
2603	METALINE	287	\$ 412,764	292	\$ 683,371	65.560%
2604	METALINE FALLS	584	\$ 968,201	551	\$ 837,992	-13.449%
2605	NEWPORT	1,911	\$ 10,240,388	1,910	\$ 15,715,745	53.468%
2699	PEND OREILLE COUNTY TOTAL	6,090	\$ 43,112,540	6,102	\$ 49,062,124	13.800%
2700	UNINC. PIERCE COUNTY	16,077	\$ 818,956,639	16,052	\$ 940,905,238	14.891%
2701	BONNEY LAKE	6,246	\$ 152,032,546	5,967	\$ 179,622,788	18.148%
2702	BUCKLEY	3,137	\$ 26,530,355	3,146	\$ 34,263,710	29.149%
2703	CARBONADO	501	\$ 868,977	557	\$ 1,944,716	123.794%
2704	DUPONT	3,466	\$ 24,787,162	3,391	\$ 44,999,840	81.545%
2705	EATONVILLE	2,217	\$ 9,408,558	2,298	\$ 11,616,284	23.465%
2706	FIFE	4,825	\$ 226,911,163	4,677	\$ 233,092,814	2.724%
2707	FIRCREST	2,683	\$ 12,271,146	2,578	\$ 14,487,939	18.065%
2708	GIG HARBOR	8,247	\$ 214,021,001	8,137	\$ 209,810,278	-1.967%
2709	MILTON/PIERCE	2,522	\$ 23,636,507	2,612	\$ 30,738,636	30.047%
2710	ORTING	3,168	\$ 22,550,919	2,975	\$ 23,661,812	4.926%
2711	PUYALLUP	12,051	\$ 650,646,997	11,844	\$ 673,789,821	3.557%
2712	ROY	1,572	\$ 5,003,705	1,481	\$ 4,493,083	-10.205%
2713	RUSTON	1,085	\$ 5,808,898	1,104	\$ 6,341,817	9.174%
2714	SOUTH PRAIRIE	695	\$ 1,435,286	776	\$ 1,735,077	20.887%
2715	STEILACOOM	2,834	\$ 10,640,317	2,805	\$ 12,108,270	13.796%
2716	SUMNER	5,818	\$ 162,682,502	5,687	\$ 174,714,300	7.396%
2717	TACOMA	20,503	\$ 1,456,230,818	19,978	\$ 1,543,886,798	6.019%
2718	WILKESON	566	\$ 1,904,232	570	\$ 3,755,816	97.235%
2719	UNIVERSITY PLACE	6,275	\$ 82,810,183	5,873	\$ 92,732,483	11.982%
2720	EDGEWOOD	3,768	\$ 32,643,393	3,669	\$ 38,907,166	19.188%
2721	LAKESWOOD	9,210	\$ 292,137,994	8,992	\$ 341,021,162	16.733%
2723	PACIFIC/PIERCE	777	\$ 11,076,486	778	\$ 18,520,606	67.207%
2724	AUBURN/PIERCE	2,538	\$ 22,666,568	2,491	\$ 24,384,287	7.578%
2799	PIERCE COUNTY TOTAL	120,781	\$ 4,267,662,352	118,438	\$ 4,661,534,741	9.229%
2800	UNINC. SAN JUAN COUNTY	5,193	\$ 86,169,113	5,001	\$ 99,768,346	15.782%
2801	FRIDAY HARBOR	2,809	\$ 28,075,750	2,732	\$ 34,691,503	23.564%
2899	SAN JUAN COUNTY TOTAL	8,002	\$ 114,244,863	7,733	\$ 134,459,849	17.694%
2900	UNINC. SKAGIT COUNTY	6,145	\$ 100,601,941	6,247	\$ 133,955,365	33.154%
2901	ANACORTES	6,446	\$ 139,281,675	6,122	\$ 133,533,100	-4.127%
2902	BURLINGTON	4,955	\$ 255,225,159	4,900	\$ 258,000,412	1.087%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
2903	CONCRETE	1,058	\$ 3,444,533	1,048	\$ 3,521,129	2.224%
2904	HAMILTON	304	\$ 1,169,073	342	\$ 1,595,368	36.464%
2905	LA CONNER	1,693	\$ 13,126,297	1,722	\$ 14,506,425	10.514%
2906	LYMAN	384	\$ 820,234	427	\$ 982,735	19.812%
2907	MOUNT VERNON	7,578	\$ 208,327,607	7,287	\$ 230,392,758	10.592%
2908	SEDRO WOOLLEY	3,975	\$ 44,619,213	3,821	\$ 48,483,271	8.660%
2999	SKAGIT COUNTY TOTAL	32,538	\$ 766,615,732	31,916	\$ 824,970,563	7.612%
3000	UNINC. SKAMANIA COUNTY	2,406	\$ 17,144,043	2,494	\$ 17,838,367	4.050%
3001	NORTH BONNEVILLE	700	\$ 4,912,686	723	\$ 4,981,310	1.397%
3002	STEVENSON	1,515	\$ 14,378,855	1,482	\$ 14,735,496	2.480%
3099	SKAMANIA COUNTY TOTAL	4,621	\$ 36,435,584	4,699	\$ 37,555,173	3.073%
3100	UNINC. SNOHOMISH COUNTY	14,620	\$ 855,127,264	14,678	\$ 985,658,166	15.265%
3101	ARLINGTON	7,052	\$ 134,728,598	6,518	\$ 150,253,526	11.523%
3102	BRIER	2,638	\$ 9,272,109	2,405	\$ 10,569,064	13.988%
3103	DARRINGTON	879	\$ 5,521,466	886	\$ 4,331,207	-21.557%
3104	EDMONDS	10,651	\$ 221,283,496	10,283	\$ 252,572,619	14.140%
3105	EVERETT	15,689	\$ 780,543,403	15,011	\$ 798,609,647	2.315%
3106	GOLD BAR	1,303	\$ 4,797,448	1,273	\$ 5,312,435	10.735%
3107	GRANITE FALLS	2,273	\$ 14,676,053	2,336	\$ 23,772,281	61.980%
3108	INDEX	393	\$ 509,983	378	\$ 565,781	10.941%
3109	LAKE STEVENS	6,908	\$ 105,043,352	6,387	\$ 130,844,626	24.563%
3110	LYNNWOOD	11,398	\$ 724,279,206	11,049	\$ 721,783,499	-0.345%
3111	MARYSVILLE	9,176	\$ 301,522,634	8,753	\$ 340,732,135	13.004%
3112	MONROE	6,807	\$ 153,964,970	6,492	\$ 160,300,977	4.115%
3113	MOUNTLAKE TERRACE	5,473	\$ 70,844,756	5,184	\$ 70,920,371	0.107%
3114	MUKILTEO	6,812	\$ 72,754,522	6,406	\$ 74,945,796	3.012%
3115	SNOHOMISH CITY	6,720	\$ 127,718,328	6,230	\$ 133,996,619	4.916%
3116	STANWOOD	4,315	\$ 44,143,295	4,273	\$ 48,876,921	10.723%
3117	SULTAN	2,375	\$ 10,978,437	2,243	\$ 15,790,292	43.830%
3118	WOODWAY	1,343	\$ 7,172,339	1,246	\$ 5,688,846	-20.684%
3119	MILL CREEK	5,914	\$ 85,497,063	5,676	\$ 85,654,037	0.184%
3120	BOTHELL/SNOHOMISH	6,989	\$ 181,467,054	6,905	\$ 180,004,477	-0.806%
3199	SNOHOMISH COUNTY TOTAL	129,728	\$ 3,911,845,776	124,612	\$ 4,201,183,322	7.396%
3200	UNINC. SPOKANE COUNTY	10,413	\$ 362,177,042	10,473	\$ 508,831,447	40.492%
3201	AIRWAY HEIGHTS	2,647	\$ 59,610,762	2,734	\$ 63,725,761	6.903%
3202	CHENEY	3,603	\$ 40,131,332	3,487	\$ 50,345,073	25.451%
3203	DEER PARK	2,548	\$ 27,165,330	2,592	\$ 28,412,873	4.592%
3204	FAIRFIELD	600	\$ 1,234,318	580	\$ 1,997,233	61.809%
3205	LATAH	257	\$ 166,276	282	\$ 1,095,327	558.740%
3206	MEDICAL LAKE	2,023	\$ 7,814,009	2,055	\$ 10,919,038	39.737%
3207	MILLWOOD	902	\$ 14,732,099	929	\$ 15,403,824	4.560%
3208	ROCKFORD	594	\$ 1,647,872	598	\$ 2,081,637	26.323%
3209	SPANGLE	654	\$ 2,803,390	693	\$ 1,656,079	-40.926%
3210	SPOKANE CITY	17,205	\$ 1,385,488,550	16,542	\$ 1,426,463,729	2.957%
3211	WAVERLY	182	\$ 144,777	193	\$ 348,229	140.528%
3212	LIBERTY LAKE	4,154	\$ 88,588,219	4,185	\$ 93,541,808	5.592%
3213	SPOKANE VALLEY	10,245	\$ 638,837,993	9,940	\$ 682,775,138	6.878%
3299	SPOKANE COUNTY TOTAL	56,027	\$ 2,630,541,969	55,283	\$ 2,887,597,196	9.772%
3300	UNINC. STEVENS COUNTY	4,385	\$ 58,918,703	4,386	\$ 60,626,922	2.899%
3301	CHEWELAH	1,823	\$ 10,809,727	1,773	\$ 11,214,762	3.747%
3302	COLVILLE	3,128	\$ 60,086,811	3,100	\$ 63,213,478	5.204%
3303	KETTLE FALLS	1,284	\$ 5,419,513	1,305	\$ 5,861,004	8.146%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
3304	MARCUS	158	\$ 55,518	168	\$ 97,154	74.995%
3305	NORTHPORT	676	\$ 1,048,242	738	\$ 1,409,077	34.423%
3306	SPRINGDALE	515	\$ 830,267	502	\$ 791,470	-4.673%
3399	STEVENS COUNTY TOTAL	11,969	\$ 137,168,781	11,972	\$ 143,213,867	4.407%
3400	UNINC. THURSTON COUNTY	8,811	\$ 217,218,085	8,751	\$ 243,585,053	12.138%
3401	BUCODA	368	\$ 356,452	421	\$ 484,243	35.851%
3402	LACEY	8,721	\$ 327,332,303	8,331	\$ 401,419,854	22.634%
3403	OLYMPIA	12,850	\$ 566,677,466	12,214	\$ 557,271,397	-1.660%
3404	RAINIER	1,568	\$ 4,568,656	1,449	\$ 4,780,993	4.648%
3405	TENINO	1,923	\$ 6,434,236	1,802	\$ 7,603,446	18.172%
3406	TUMWATER	6,332	\$ 193,001,901	6,024	\$ 212,585,740	10.147%
3407	YELM	3,812	\$ 54,712,015	3,631	\$ 60,351,550	10.308%
3499	THURSTON COUNTY TOTAL	44,385	\$ 1,370,301,114	42,623	\$ 1,488,082,276	8.595%
3500	UNINC. WAHIAKUM COUNTY	1,259	\$ 4,730,332	1,393	\$ 5,135,139	8.558%
3501	CATHLAMET	1,049	\$ 3,199,729	1,096	\$ 3,779,026	18.105%
3599	WAHIAKUM COUNTY TOTAL	2,308	\$ 7,930,061	2,489	\$ 8,914,165	12.410%
3600	UNINC. WALLA WALLA COUNTY	3,756	\$ 52,444,335	3,895	\$ 59,672,944	13.783%
3601	COLLEGE PLACE	2,732	\$ 39,737,320	2,613	\$ 36,899,176	-7.142%
3602	PRESCOTT	509	\$ 1,598,815	509	\$ 1,150,510	-28.040%
3603	WAITSBURG	848	\$ 2,179,022	890	\$ 2,624,489	20.443%
3604	WALLA WALLA CITY	6,626	\$ 153,738,497	6,392	\$ 175,519,967	14.168%
3699	WALLA WALLA COUNTY TOTAL	14,471	\$ 249,697,989	14,299	\$ 275,867,086	10.480%
3700	UNINC. WHATCOM COUNTY	8,490	\$ 185,398,829	8,405	\$ 203,720,560	9.882%
3701	BELLINGHAM	13,270	\$ 715,637,351	12,823	\$ 761,718,035	6.439%
3702	BLAINE	5,381	\$ 48,556,984	5,217	\$ 52,727,291	8.588%
3703	EVERSON	1,936	\$ 7,254,077	1,970	\$ 9,511,296	31.117%
3704	FERNDALE	4,810	\$ 61,922,027	4,712	\$ 66,049,341	6.665%
3705	LYNDEN	4,785	\$ 77,243,407	4,688	\$ 76,218,946	-1.326%
3706	NOOKSACK	852	\$ 4,453,955	844	\$ 3,135,260	-29.607%
3707	SUMAS	2,654	\$ 10,244,411	2,580	\$ 11,180,620	9.139%
3799	WHATCOM COUNTY TOTAL	42,178	\$ 1,110,711,041	41,239	\$ 1,184,261,349	6.622%
3800	UNINC. WHITMAN COUNTY	2,208	\$ 26,806,459	2,244	\$ 26,496,000	-1.158%
3801	ALBION	455	\$ 511,536	489	\$ 427,606	-16.407%
3802	COLFAX	2,023	\$ 12,335,609	1,958	\$ 13,356,785	8.278%
3803	COLTON	548	\$ 571,158	575	\$ 679,667	18.998%
3804	ENDICOTT	409	\$ 509,654	421	\$ 2,228,948	337.345%
3805	FARMINGTON	322	\$ 223,044	316	\$ 226,535	1.565%
3806	GARFIELD	545	\$ 1,066,777	563	\$ 896,685	-15.944%
3807	LA CROSSE	462	\$ 960,187	448	\$ 1,102,156	14.786%
3808	LAMONT	146	\$ 80,906	128	\$ 78,948	-2.420%
3809	MALDEN	162	\$ 109,362	183	\$ 85,964	-21.395%
3810	OAKESDALE	555	\$ 719,812	540	\$ 802,168	11.441%
3811	PALOUSE	883	\$ 2,338,877	887	\$ 2,299,942	-1.665%
3812	PULLMAN	5,478	\$ 134,193,169	5,232	\$ 147,992,178	10.283%
3813	ROSALIA	656	\$ 1,338,412	634	\$ 1,235,764	-7.669%
3814	ST. JOHN	653	\$ 2,016,434	692	\$ 2,015,609	-0.041%
3815	TEKOA	614	\$ 1,568,908	611	\$ 1,914,013	21.997%
3816	UNIONTOWN	433	\$ 862,790	440	\$ 776,757	-9.971%
3899	WHITMAN COUNTY TOTAL	16,552	\$ 186,213,094	16,361	\$ 202,615,725	8.809%

Washington State Quarterly Business Review

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

4th Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q4/2017 Count	Q4/2017 Taxable	Q4/2018 Count	Q4/2018 Taxable	
3900	UNINC. YAKIMA COUNTY	5,787	\$ 152,276,691	5,800	\$ 163,903,390	7.635%
3901	GRANDVIEW	2,288	\$ 26,957,715	2,261	\$ 33,026,836	22.513%
3902	GRANGER	906	\$ 3,577,287	969	\$ 3,758,328	5.061%
3903	HARRAH	516	\$ 914,878	529	\$ 734,012	-19.769%
3904	MABTON	737	\$ 2,778,507	790	\$ 2,637,554	-5.073%
3905	MOXEE CITY	1,506	\$ 7,934,667	1,505	\$ 8,151,410	2.732%
3906	NACHES	1,221	\$ 5,603,094	1,261	\$ 8,994,338	60.524%
3907	SELAH	3,082	\$ 34,547,854	2,911	\$ 37,592,857	8.814%
3908	SUNNYSIDE	3,472	\$ 83,044,271	3,435	\$ 84,398,325	1.631%
3909	TIETON	747	\$ 7,575,106	744	\$ 8,499,947	12.209%
3910	TOPPENISH	2,035	\$ 23,459,862	1,917	\$ 20,274,567	-13.578%
3911	UNION GAP	2,547	\$ 160,886,050	2,435	\$ 156,898,028	-2.479%
3912	WAPATO	1,505	\$ 11,815,177	1,500	\$ 9,580,801	-18.911%
3913	YAKIMA CITY	10,002	\$ 511,683,974	9,627	\$ 512,508,943	0.161%
3914	ZILLAH	1,790	\$ 9,551,470	1,749	\$ 12,227,262	28.014%
3999	YAKIMA COUNTY TOTAL	38,141	\$ 1,042,606,603	37,433	\$ 1,063,186,598	1.974%
	Grand Total	1,231,624	\$41,340,139,499	1,200,539	\$ 45,262,441,417	9.488%

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)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$432,271,496	\$242,261,878	\$1,350,572
Forestry & Logging 113	\$459,634,670	\$349,019,792	\$1,392,360
Fishing & Hunting 114	\$154,599,433	\$16,864,965	\$96,108
Ag & Forestry Support Activities 115	\$231,213,170	\$161,691,669	\$1,757,880
Total:	\$1,277,718,769	\$769,838,304	\$4,596,920
Mining 21			
Sand & Gravel, Quarrying 2123	\$96,401,143	\$93,264,974	\$515,524
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,842,187	\$19,272,140	\$107,403
Total:	\$138,243,330	\$112,537,114	\$622,927
Utilities 22			
Hydroelectric Power Generation 221111	\$8,830,885	\$7,951,048	\$90,948
Alternative Power Generation 221114-221117	\$47,547,067	\$45,616,641	\$231,088
Other Electric Power Generation 221112, 221113, 221118	\$7,488,436	\$6,359,629	\$47,252
Electric Power Generation & Trans. 221121, 221122	\$140,974,144	\$128,925,153	\$1,561,368
Natural Gas Distribution 2212	\$189,696,230	\$25,473,568	\$166,153
Water & Sewer 2213	\$582,041,758	\$517,939,553	\$7,461,679
Total:	\$976,578,520	\$732,265,592	\$9,558,488
Construction 23			
Residential Building & Remodeling 2361	\$3,241,001,601	\$3,053,786,725	\$14,933,949
Nonresidential Building 2362	\$4,596,202,382	\$4,197,241,233	\$20,076,509
Heavy Construction & Highways 237	\$2,026,410,503	\$1,658,662,753	\$8,515,680
Special Trade Contractors 238	\$8,464,597,358	\$7,655,611,303	\$37,629,152
Electrical 23821	\$1,672,997,413	\$1,456,645,719	\$7,286,673
Plumbing & Heating 23822	\$1,521,239,419	\$1,419,422,416	\$6,956,496
Painting 23832	\$309,662,467	\$297,160,654	\$1,441,377
Masonry/drywall 23814, 23831	\$521,698,016	\$489,003,542	\$2,354,301
Roofing 23816	\$382,120,360	\$352,703,205	\$1,681,566
Other Contractors 238 Not Listed Above	\$4,056,879,683	\$3,640,675,767	\$17,908,739
Total:	\$18,328,211,844	\$16,565,302,014	\$81,155,290
Manufacturing 31-33			
Food Products 311	\$4,703,164,552	\$1,956,066,667	\$7,479,682
Milling Of Grains 3112	\$204,672,990	\$130,185,554	\$591,357
Fruits & Vegetables 3114	\$1,180,796,199	\$164,028,264	\$741,468
Dairy Products 3115	\$612,144,418	\$102,469,159	\$503,411
Meat Products 3116	\$552,585,733	\$551,438,550	\$854,100
Seafood Products 3117	\$678,815,517	\$128,573,907	\$634,695
Bakery Products 3118	\$527,957,505	\$265,590,285	\$1,285,209
Other Food Items 3111, 3113, 3119	\$946,192,190	\$613,780,948	\$2,869,442
Beverages 312	\$717,121,937	\$445,689,493	\$2,174,054
Textiles 313,314	\$247,838,697	\$146,930,428	\$717,560
Apparel 315	\$68,723,011	\$45,914,917	\$232,415
Leather & Allied Products 316	\$31,990,550	\$16,929,083	\$88,254
Lumber & Wood Products 321	\$1,949,409,110	\$1,215,154,104	\$4,924,592
Sawmills 3211	\$765,287,539	\$485,402,091	\$1,737,316

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$318,624,309	\$200,647,003	\$822,759
Millwork, Windows, Wood Products 3219	\$865,497,262	\$529,105,010	\$2,364,517
Paper Products 322	\$1,776,998,959	\$1,068,168,395	\$4,145,413
Pulp & Paper Mills 3221	\$1,311,110,633	\$747,071,039	\$2,647,916
Other Paper Products 3222	\$465,888,326	\$321,097,356	\$1,497,497
Commercial Printing 323	\$240,813,727	\$189,234,803	\$943,591
Petroleum & Coal Products 324	\$6,059,745,720	\$5,690,785,135	\$27,676,953
Petroleum Refining 32411	\$5,863,676,695	\$5,544,130,458	\$26,959,802
Asphalt/petroleum/coal Products 32412, 32419	\$196,069,025	\$146,654,677	\$717,151
Chemicals 325	\$2,051,598,675	\$1,151,741,104	\$5,499,005
Chemicals, Pesticides & Fertilizers 3251, 3253	\$753,144,053	\$394,076,882	\$2,021,556
Resins, Synthetic Fibers & Filaments 3252	\$337,480,475	\$203,941,591	\$760,522
Pharmaceuticals 3254	\$523,714,804	\$309,974,533	\$1,504,621
Paint, Coating & Adhesives 3255	\$28,961,722	\$19,589,788	\$94,745
Soap, Cleaning Compound & Toiletries 3256	\$214,534,603	\$112,483,684	\$546,222
Other Chemical Products 3259	\$193,763,018	\$111,674,626	\$571,339
Plastics & Rubber Products 326	\$825,854,157	\$510,606,965	\$2,395,224
Nonmetallic Minerals 327	\$775,162,931	\$590,658,418	\$2,879,544
Primary Metals 331	\$846,346,194	\$610,657,360	\$2,556,763
Iron & Steel Mills 3311, 3312	\$357,386,300	\$235,146,496	\$1,099,577
Aluminum Smelting 3313	\$252,769,963	\$224,712,829	\$733,856
Other Nonferrous Metals 3314	\$40,972,749	\$39,407,528	\$190,688
Foundries 3315	\$195,217,182	\$111,390,507	\$532,642
Fabricated Metal Products 332	\$1,815,141,397	\$1,260,872,827	\$5,717,795
Machinery 333	\$1,733,994,628	\$926,879,972	\$4,438,469
Farm & Construction Implements 3331	\$208,810,715	\$76,844,968	\$372,029
Industrial Machinery 3332	\$357,973,060	\$162,677,180	\$819,016
Commercial & Other Equipment 3333-3336 & 3339	\$1,167,210,853	\$687,357,824	\$3,247,424
Computers & Electronics 334	\$3,007,070,298	\$1,623,999,309	\$8,010,386
Computer Hardware 3341	\$104,401,575	\$54,662,125	\$301,289
Telephone & Communications Equipment 3342	\$175,907,254	\$72,095,910	\$360,305
Audio & Video Equipment 3343	\$40,401,316	\$10,836,674	\$57,061
Semiconductors 3344	\$882,599,040	\$431,172,187	\$1,817,867
Instruments 3345	\$1,776,015,399	\$1,038,395,319	\$5,367,781
Software, Other Magnetic & Optical Media 3346	\$27,745,714	\$16,837,094	\$106,083
Electrical Equipment & Appliances 335	\$681,636,344	\$323,642,553	\$1,576,278
Lighting Equipment 3351	\$138,043,541	\$48,997,464	\$242,607
Household Appliances 3352	\$3,237,737	\$2,925,563	\$15,246
Other Electric Equipment 3353, 3359	\$540,355,066	\$271,719,526	\$1,318,425
Transportation Equipment 336	\$31,729,155,650	\$17,236,937,418	\$52,092,019
Motor Vehicles & Parts 3361, 3362, 3363	\$539,519,744	\$326,941,389	\$1,582,583
Aircraft, Aerospace & Parts 3364	\$30,826,192,093	\$16,623,701,339	\$49,034,073
Ships & Boats 3366	\$325,202,134	\$255,472,450	\$1,325,846
Railroad, Other Transportation Equip. 3365, 3369	\$38,241,679	\$30,822,240	\$149,517
Furniture & Related Products 337	\$424,521,489	\$295,312,470	\$1,415,159
Other Manufacturing 339	\$1,476,732,937	\$879,801,114	\$4,200,824
Other Medical Equip & Supplies 339112, 339115	\$177,687,979	\$101,576,832	\$518,441
Dental Laboratories 339116	\$55,841,003	\$50,506,915	\$288,578
Sporting And Athletic Goods 33992	\$225,079,674	\$49,579,649	\$247,024

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,018,124,281	\$678,137,718	\$3,146,781
Total:	\$61,163,020,963	\$36,185,982,535	\$139,163,980
Wholesale Trade 42			
Durable Goods 423	\$23,674,421,992	\$16,520,827,594	\$82,843,157
Motor Vehicles & Parts 4231	\$3,578,786,846	\$3,180,392,065	\$15,912,633
Furniture & Home Furnishings 4232	\$583,794,194	\$395,514,936	\$1,958,261
Lumber & Construction Materials 4233	\$2,285,209,988	\$1,565,305,984	\$7,450,212
Professional & Commercial Equipment 4234	\$4,061,999,278	\$3,062,679,598	\$16,135,448
Metal & Mineral (except Petroleum) 4235	\$974,964,926	\$694,846,741	\$3,290,362
Electrical Equipment 4236	\$3,053,527,694	\$2,496,788,566	\$12,875,279
Hardware, Plumbing, Heating Equipment 4237	\$1,250,973,610	\$1,015,798,442	\$4,968,375
Machinery & Equipment 4238	\$3,760,489,952	\$2,885,107,376	\$13,804,476
Sporting & Recreational Goods & Supplies 423910	\$435,239,191	\$299,565,936	\$1,471,735
Toy & Hobby Goods & Supplies 423920	\$2,592,361,065	\$103,923,583	\$574,202
Other Misc Durable Goods 423930, 423940, 42399C	\$1,097,075,248	\$820,904,367	\$4,402,174
Nondurable Goods: 424	\$23,546,133,723	\$15,681,974,435	\$68,185,133
Paper & Paper Products 4241	\$687,367,359	\$555,274,446	\$2,596,912
Drugs & Sundries 4242	\$2,573,250,399	\$2,378,569,751	\$6,208,474
Apparel 4243	\$1,451,320,095	\$393,246,605	\$1,945,277
Food Products 4244	\$9,937,638,507	\$5,902,499,648	\$25,637,932
Farm Products 4245	\$507,005,866	\$248,543,515	\$1,249,980
Chemicals & Plastics 4246	\$809,697,347	\$643,251,865	\$3,105,177
Petroleum Products 4247	\$2,766,843,383	\$2,434,757,429	\$12,238,122
Beer & Ale 424810	\$268,850,387	\$248,132,161	\$1,203,663
Wine & Distilled Alcoholic Beverages 424820	\$1,308,871,472	\$947,345,464	\$4,636,981
Farm Supplies 42491	\$954,957,757	\$520,623,425	\$2,599,427
Tobacco & Tobacco Products 42494	\$310,919,235	\$275,691,318	\$1,334,738
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,969,411,916	\$1,134,038,808	\$5,428,450
Electronic Markets, Agents, Brokers 425	\$371,357,792	\$221,209,534	\$1,681,725
Total:	\$47,591,913,507	\$32,424,011,563	\$152,710,015
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,213,880,512	\$6,436,475,846	\$32,813,593
New & Used Auto Dealers 4411	\$5,618,697,085	\$5,112,858,238	\$26,274,015
Rv, Boat, Motorcycle Dealers 4412	\$582,757,091	\$460,846,680	\$2,363,092
Automotive Parts & Tires 4413	\$1,012,426,336	\$862,770,928	\$4,176,486
Furniture & Home Furnishings 442	\$1,078,597,512	\$986,589,935	\$4,742,046
Electronics & Appliances 443	\$2,360,717,501	\$2,035,415,550	\$11,744,017
Household Appliances 443141	\$166,788,867	\$163,395,790	\$784,728
Electronic Stores 443142	\$2,193,928,634	\$1,872,019,760	\$10,959,289
Bldg. Materials, Garden Supplies 444	\$2,788,894,170	\$2,582,444,662	\$12,385,523
Building Materials 4441	\$2,426,230,737	\$2,272,491,544	\$10,851,357
Lawn & Garden Supplies 4442	\$362,663,433	\$309,953,118	\$1,534,166
Food & Beverages (off-premises) 445	\$4,766,849,386	\$4,435,202,959	\$21,228,498
Grocery & Convenience Stores 4451	\$4,094,469,291	\$3,932,474,155	\$18,921,631
Other Food Stores/specialty Foods 4452	\$494,425,933	\$350,919,735	\$1,575,007
Beer, Wine And Liquor Stores 4453	\$177,954,162	\$151,809,069	\$731,860
Drug Stores & Personal Care Stores 446	\$3,029,511,626	\$2,822,184,793	\$13,970,995
Gas Stations (incl. Convenience Stores) 447	\$2,736,298,490	\$2,135,900,787	\$10,467,690
Apparel & Accessories 448	\$2,196,334,152	\$1,551,226,440	\$7,489,251
Clothing Stores 4481	\$1,787,169,698	\$1,226,768,703	\$5,941,713

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$114,050,809	\$106,083,117	\$501,437
Jewelry & Luggage Stores 4483	\$295,113,645	\$218,374,620	\$1,046,101
Sporting Goods, Toy/hobby/book/music 451	\$1,332,739,573	\$941,080,957	\$4,676,521
Sporting Goods 45111	\$730,036,642	\$612,551,110	\$2,995,660
Hobby & Toy Stores 45112	\$319,555,715	\$132,440,606	\$644,552
Sewing Supplies 45113	\$52,955,514	\$48,512,011	\$233,149
Musical Instruments 45114	\$59,827,262	\$52,818,893	\$269,442
Book, Periodical & Music Stores 45121	\$170,364,440	\$94,758,337	\$533,718
Department Stores 4522	\$509,042,777	\$503,450,382	\$2,432,368
Warehouse Clubs And Superstores 452311	\$7,936,598,983	\$6,095,650,115	\$29,106,179
All Other General Merchandise Stores 452319	\$240,210,393	\$228,873,438	\$1,108,479
Electronic Shopping And Mail-order Houses 4541	\$1,631,511,103	\$1,275,471,425	\$6,955,059
Miscellaneous Retailers 453, 4542, 4543	\$5,796,962,787	\$3,413,449,957	\$18,817,062
Total:	\$43,618,148,965	\$35,443,417,246	\$177,937,281
Transportation 48-492			
Air Transportation 481	\$29,190,431	\$27,315,964	\$230,780
Railroads 482	\$33,027,645	\$33,027,645	\$363,331
Water Transportation 483	\$26,906,485	\$19,029,048	\$101,856
Truck Transportation 484	\$353,843,168	\$215,241,191	\$1,823,040
Transit & Ground Passenger Transport 485	\$71,862,068	\$59,795,402	\$787,079
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$62,266,253	\$19,856,435	\$121,677
Support Activities For Transportation 488	\$1,312,050,858	\$1,028,830,794	\$5,810,776
Postal Service, Couriers And Messengers 491, 492	\$61,712,977	\$54,537,451	\$561,610
Total:	\$1,962,386,209	\$1,468,218,736	\$9,851,375
Warehousing & Storage 493			
Total:	\$285,142,588	\$261,220,001	\$1,383,848
Information 51			
Publishing (except Internet) 511	\$1,739,880,836	\$1,102,860,501	\$8,614,733
Newspapers 51111	\$111,696,966	\$110,433,746	\$453,732
Books & Periodicals 51112, 51113	\$133,448,404	\$107,296,915	\$730,672
Software 5112	\$1,299,112,836	\$692,810,205	\$4,698,389
Other Publishers 51114, 51119	\$195,622,630	\$192,319,635	\$2,731,940
Motion Picture Production 512	\$467,570,833	\$423,454,270	\$5,732,099
Radio & Tv Broadcasting, Cable Tv 515	\$1,022,191,265	\$879,328,890	\$11,540,075
Telecommunications 517	\$3,190,131,417	\$3,117,013,323	\$28,509,306
Wired Telecommunications Carriers 517311	\$951,661,047	\$921,520,160	\$7,242,066
Wireless Telecommunications Carriers 517312	\$1,399,132,858	\$1,390,210,307	\$11,925,448
Satellite And Other Telecommunications 5174, 5179	\$839,337,512	\$805,282,856	\$9,341,792
Isps, Web Search Portals, Data Proc. Svcs. 518	\$799,617,488	\$535,182,348	\$6,690,635
Other Information Services 519	\$632,715,635	\$455,303,228	\$5,765,183
Total:	\$7,852,107,474	\$6,513,142,560	\$66,852,031
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$5,866,737,131	\$4,483,176,389	\$63,206,052
Securities & Other Financial Investment 523, 525	\$2,986,659,169	\$2,007,221,838	\$20,581,783
Insurance Agents & Brokers 524	\$2,444,121,181	\$1,312,605,988	\$11,094,355
Real Estate Agents & Brokers 531	\$1,808,230,085	\$1,697,677,926	\$24,023,941
Rental Of Tangible Personal Property 532	\$1,765,033,100	\$1,571,117,350	\$8,556,097
Lessors Of Nonfinancial Intangibles 533	\$153,728,728	\$147,562,803	\$2,138,541
Total:	\$15,024,509,394	\$11,219,362,294	\$129,600,769

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$19,491,054,899	\$12,086,901,323	\$151,038,778
Legal Services 5411	\$1,805,506,085	\$1,637,709,522	\$23,082,646
Accounting Services 5412	\$1,028,812,371	\$898,862,102	\$13,210,348
Architectural Services 54131	\$490,373,699	\$433,025,842	\$6,428,414
Engineering Services 54133	\$1,613,971,493	\$1,312,096,279	\$14,142,788
Other Related Services 54132, 54134-54138	\$254,351,013	\$227,394,489	\$3,109,794
Specialized Design Services 5414	\$386,547,862	\$307,350,912	\$3,239,443
Computer System Design Services 5415	\$6,956,197,085	\$2,803,273,095	\$31,813,138
Consulting Services 5416	\$3,712,525,367	\$2,546,985,968	\$33,340,201
Scientific Research & Development Services 5417	\$1,124,392,341	\$429,929,000	\$3,908,775
Advertising & Public Relations 5418	\$522,007,315	\$410,134,967	\$5,504,158
Other Professional Services 5419	\$1,596,370,268	\$1,080,139,147	\$13,259,073
Management Services 55	\$153,495,287	\$105,982,614	\$1,289,617
Administrative & Support Services 561	\$7,272,680,473	\$6,087,607,977	\$62,543,598
Employment Services 5613	\$1,136,190,201	\$953,520,828	\$12,643,672
Travel Services 5615	\$368,161,321	\$247,497,760	\$1,824,876
Investigation & Security Services 5616	\$396,860,193	\$353,437,670	\$4,005,024
Building Services & Janitorial 5617	\$1,194,031,457	\$1,149,273,492	\$10,221,985
Other 5611, 5612, 5614, 5615	\$4,177,437,301	\$3,383,878,227	\$33,848,041
Waste Treatment/collection 562	\$985,898,133	\$910,530,188	\$9,610,241
Schools (public, Private, Technical) 61	\$1,283,237,823	\$515,822,069	\$6,924,683
Health Services 62	\$13,858,190,005	\$9,970,939,101	\$139,549,669
Ambulatory Health Care Services 621	\$6,392,117,607	\$5,448,093,833	\$78,414,147
Physicians 6211	\$2,504,270,623	\$2,034,468,452	\$30,068,773
Dentists 6212	\$968,591,341	\$958,896,684	\$14,302,545
Other Health Practitioners 6213	\$1,174,304,918	\$1,106,802,446	\$15,733,283
Outpatient Care Centers 6214	\$955,969,427	\$720,765,219	\$9,979,199
Medical & Diagnostic Laboratories 6215	\$337,072,490	\$204,814,412	\$3,040,778
Home Health Care 6216	\$260,237,003	\$251,855,365	\$2,847,534
Other Ambulatory Health Care 6219	\$191,671,805	\$170,491,255	\$2,442,035
Hospitals 622	\$5,882,734,699	\$3,451,810,951	\$50,176,067
Nursing & Retirement Homes 623	\$731,235,356	\$633,766,480	\$5,859,556
Social Services & Day Care 624	\$852,102,343	\$437,267,837	\$5,099,899
Arts, Entertainment, & Recreation 71	\$1,084,164,828	\$898,707,886	\$9,316,448
Performing Arts, Spectator Sports 711	\$492,424,362	\$380,782,239	\$5,114,431
Museums, Historical Sites, Etc. 712	\$23,189,701	\$11,333,294	\$131,265
Amusement, Gambling, Recreation 713	\$568,550,765	\$506,592,353	\$4,070,752
Accommodations 721	\$953,781,589	\$898,122,253	\$4,904,750
Restaurants, Food Services 7223, 7225	\$4,280,710,057	\$4,209,176,818	\$23,986,315
Drinking Places 7224	\$250,757,664	\$227,804,800	\$1,311,314
Auto Repair & Services 8111	\$801,811,005	\$776,795,247	\$3,806,894
Other Repair Services 8112-8114	\$690,026,049	\$505,375,812	\$2,650,658
Personal Services 812	\$1,288,666,013	\$1,225,498,220	\$14,468,369
Personal Care (barber, Beauty, Etc.) 8121	\$609,703,947	\$597,993,807	\$8,330,457
Death Care Services 8122	\$62,284,583	\$61,000,988	\$722,073
Laundry & Dry Cleaning 8123	\$129,918,749	\$127,222,931	\$830,437
Other Personal Services 8129	\$486,758,734	\$439,280,494	\$4,585,402
Religious, Civic & Other Organizations 813, 814	\$424,151,740	\$144,394,793	\$1,806,629
Public Administration, 92	\$159,041,589	\$112,230,932	\$1,548,107
Total:	\$52,977,667,154	\$38,675,890,033	\$434,756,070
Total All Industries			
Total:	\$251,195,648,717	\$180,371,187,992	\$1,208,188,994

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

*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	\$5,320,961,647	\$4,339,868,910	\$282,091,534
New & Used Auto Dealers 4411	\$4,269,620,854	\$3,496,241,000	\$227,255,698
Rv, Boat, Motorcycle Dealers 4412	\$458,421,443	\$324,458,086	\$21,089,790
Automotive Parts & Tire 4413	\$592,919,350	\$519,169,824	\$33,746,046
Furniture & Home Furnishings 442	\$808,443,807	\$718,192,689	\$46,682,550
Electronics & Appliances 443	\$1,614,099,091	\$1,237,793,811	\$80,456,638
Building Materials, Garden Equip & Supplies 444	\$1,885,334,071	\$1,723,176,880	\$112,006,512
Building Materials 4441	\$1,639,170,016	\$1,537,133,082	\$99,913,663
Lawn & Garden Supplies & Equipment 4442	\$246,164,055	\$186,043,798	\$12,092,849
Food & Beverage Stores 445	\$4,166,376,003	\$1,060,073,068	\$68,904,796
Grocery & Convenience Stores 4451	\$3,833,784,750	\$938,362,008	\$60,993,555
Other Food & Beverage Stores 4452, 4453	\$332,591,253	\$121,711,060	\$7,911,241
Drug/health Stores 446	\$2,384,335,333	\$854,949,126	\$55,571,707
Gas Stations & Convenience Stores W/pumps 447	\$2,295,514,068	\$447,196,347	\$29,067,767
Apparel & Accessories 448	\$1,897,140,417	\$1,419,819,696	\$92,288,293
Clothing & Shoe Stores 4481, 4482	\$1,634,532,189	\$1,231,300,809	\$80,034,573
Jewelry & Luggage Stores 4483	\$262,608,228	\$188,518,887	\$12,253,720
Sporting Goods, Toys, Book & Music Stores 451	\$1,000,553,865	\$780,572,329	\$50,737,259
Sporting Goods, Toys, Hobby/craft Stores 4511	\$846,983,898	\$700,596,287	\$45,538,798
Book/periodical/music Store 4512	\$153,569,967	\$79,976,042	\$5,198,461
General Merchandise Stores 452	\$8,450,177,507	\$3,428,012,108	\$222,820,794
Department Stores 4522	\$501,346,988	\$479,996,656	\$31,199,786
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$7,948,830,519	\$2,948,015,452	\$191,621,008
Electronic Shopping And Mail-order Houses 4541	\$731,172,422	\$451,365,660	\$29,338,778
Miscellaneous Retailers 453, 4542, 4543	\$4,167,561,201	\$2,859,448,334	\$185,864,313
Total:	\$34,721,669,432	\$19,320,468,958	\$1,255,830,941
Agriculture, Forestry, Fishing 11			
Total:	\$91,710,786	\$30,746,955	\$1,998,572
Mining 21			
Total:	\$41,502,346	\$18,479,955	\$1,201,197
Utilities 22			
Total:	\$61,789,884	\$28,487,284	\$1,851,676
Construction 23			
Construction Of Buildings 236	\$6,804,937,579	\$5,859,540,747	\$380,870,352
Heavy Construction & Highways 237	\$1,043,426,890	\$709,306,150	\$46,104,917
Special Trade Contractors 238	\$3,458,148,348	\$3,022,237,455	\$196,445,693
Total:	\$11,306,512,817	\$9,591,084,352	\$623,420,962

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,228,697,598	\$838,871,598	\$54,526,749
Wholesale Trade 42			
Durable Goods 423	\$4,227,747,079	\$2,251,046,178	\$146,318,034
Nondurable Goods 424	\$1,246,745,628	\$521,777,691	\$33,915,575
Electronic Markets, Agents & Brokers 425	\$23,660,575	\$6,995,538	\$454,716
Total:	\$5,498,153,282	\$2,779,819,407	\$180,688,325
Transportation & Warehousing 48-49			
Total:	\$233,645,680	\$161,241,537	\$10,480,729
Information 51			
Total:	\$2,680,266,027	\$1,905,063,421	\$123,829,168
Finance, Insurance 52			
Total:	\$451,451,577	\$330,510,514	\$21,483,196
Real Estate, Rental/leasing 53			
Total:	\$1,207,283,195	\$1,014,172,553	\$65,921,275
Professional, Scientific & Technical Services 54			
Total:	\$3,812,660,044	\$1,134,326,274	\$73,731,420
Management, Education & Health Services 55-62			
Total:	\$2,972,567,559	\$1,925,931,341	\$125,185,771
Arts, Entertainment & Recreation 71			
Total:	\$412,959,958	\$380,096,559	\$24,706,342
Accommodations & Food Services 72			
Accommodations 721	\$853,045,093	\$798,429,746	\$51,897,946
Restaurants, Food Services & Drinking Places 722	\$3,898,966,022	\$3,767,846,882	\$244,910,169
Total:	\$4,752,011,115	\$4,566,276,628	\$296,808,115
Other Services 81			
Repair & Maintenance 811	\$1,050,371,069	\$839,875,051	\$54,591,937
Personal Service 812	\$346,812,879	\$321,142,077	\$20,874,373
Religious, Civic & Other Organization 813, 814	\$40,913,114	\$27,020,784	\$1,756,362
Total:	\$1,438,097,062	\$1,188,037,912	\$77,222,672
Public Administration 92			
Total:	\$22,440,973	\$19,479,849	\$1,266,190
Total All Industries			
Total:	\$72,933,419,335	\$45,233,095,097	\$2,940,153,300

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$365,994,068	\$330,319,575	\$16,611,788
Miscellaneous		\$39,440,409	\$35,059,286	\$1,763,132
Total:		\$405,434,477	\$365,378,861	\$18,374,920
Sewer Collection	3.85%			
Sewerage Systems		\$112,883,087	\$48,304,420	\$1,860,691
Miscellaneous		\$87,014,082	\$58,577,201	\$2,256,398
Total:		\$199,897,169	\$106,881,621	\$4,117,089
Power				
Total:	3.87%	\$2,211,024,272	\$1,774,564,844	\$68,735,994
Gas Distribution/telegraph				
Total:	3.85%	\$350,003,972	\$348,099,871	\$13,408,808
Motor Transportation	1.93%			
Local/suburban Transit		\$268,027,301	\$89,175,751	\$1,717,535
Trucking		\$2,389,422,843	\$352,760,940	\$6,794,161
Railroads		\$22,920,871	\$11,822,170	\$227,696
Miscellaneous		\$272,303,690	\$139,797,729	\$2,692,522
Total:		\$2,952,674,705	\$593,556,590	\$11,431,914
Urban Transportation	0.64%			
Local/suburban Transit		\$142,068,565	\$107,009,779	\$687,035
Trucking		\$154,047,927	\$94,633,120	\$607,558
Miscellaneous		\$190,995,154	\$105,837,071	\$679,473
Total:		\$487,111,646	\$307,479,970	\$1,974,066
Other Public Service	1.93%			
Water Transport		\$63,002,935	\$30,488,516	\$587,210
Miscellaneous		\$403,984,120	\$45,040,418	\$867,477
Total:		\$466,987,055	\$75,528,934	\$1,454,687
Log Hauling Over Public Highways				
Total:	1.37%	\$73,870,412	\$45,310,885	\$620,587
Total Public Utility Taxes				
Total:		\$7,147,003,708	\$3,616,801,576	\$120,118,065

TABLE 7: PUBLIC UTILITY TAX

APPENDIX A: Frequently Asked Questions

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

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

6. Retail Sales and Use Tax

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

7. Public Utility Tax

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

1. General Questions

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

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

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

ii. What are reporting periods?

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

v. What is an accrual period?

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

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

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

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

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

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

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

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

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

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

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

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

ix. Can I get SIC code data after 2004?

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

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

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

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

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

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

3. Unit Counts

xii. What are units?

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

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

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

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

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

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

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

4. Gross Business Income (GBI)

xv. What is gross business income?

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

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

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

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

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

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

What is the B&O tax?

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

xviii. Do cities levy a B&O tax?

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

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

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

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

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

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

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

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

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

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

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

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

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

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

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

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

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

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

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