

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4, 2019

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1571	\$499,971,581
Forestry & Logging 113	725	\$350,519,494
Fishing & Hunting 114	218	\$140,620,391
Ag & Forestry Support Activities 115	1047	\$257,882,089
Total:	3,561	\$1,248,993,555
Mining 21		
Sand & Gravel, Quarrying 2123	113	\$92,074,877
Other Extraction & Support Act. 211, 2121, 2122, 213	50	\$71,747,996
Total:	163	\$163,822,873
Utilities 22		
Hydroelectric Power Generation 221111	18	\$419,415,594
Alternative Power Generation 221114-221117	21	\$72,673,010
Other Electric Power Generation 221112, 221113, 221118	8	\$266,522,713
Electric Power Generation & Trans. 221121, 221122	59	\$2,050,850,830
Natural Gas Distribution 2212	13	\$180,775,148
Water & Sewer 2213	663	\$1,218,440,650
Total:	782	\$4,208,677,945
Construction 23		
Residential Building & Remodeling 2361	17,558	\$3,625,978,934
Nonresidential Building 2362	1,107	\$4,672,250,803
Heavy Construction & Highways 237	1,218	\$2,530,058,423
Special Trade Contractors 238	27,185	\$8,888,601,225
Electrical 23821	2,983	\$1,788,464,790
Plumbing & Heating 23822	3,196	\$1,611,016,604
Painting 23832	3,501	\$315,088,491
Masonry/drywall 23814, 23831	1,679	\$520,350,087
Roofing 23816	1,133	\$409,950,453
Other Contractors 238 Not Listed Above	14,693	\$4,243,730,800
Total:	47,068	\$19,716,889,385
Manufacturing 31-33		
Food Products 311	1,427	\$5,065,706,328
Milling Of Grains 3112	25	\$181,250,318
Fruits & Vegetables 3114	97	\$1,280,268,683
Dairy Products 3115	37	\$744,195,507
Meat Products 3116	89	\$593,457,485
Seafood Products 3117	55	\$743,635,841
Bakery Products 3118	738	\$547,227,337
Other Food Items 3111, 3113, 3119	386	\$975,671,157
Beverages 312	1,276	\$685,854,978
Textiles 313,314	610	\$258,105,730
Apparel 315	438	\$60,682,214
Leather & Allied Products 316	89	\$41,384,440
Lumber & Wood Products 321	595	\$1,954,945,533
Sawmills 3211	96	\$799,997,019
Plywood & Trusses 3212	48	\$273,944,558
Millwork, Windows, Wood Products 3219	451	\$881,003,956

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

4th Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	116	\$1,672,684,206
Pulp & Paper Mills 3221	36	\$1,028,759,395
Other Paper Products 3222	80	\$643,924,811
Commercial Printing 323	982	\$221,933,483
Petroleum & Coal Products 324	39	\$5,841,958,671
Petroleum Refining 32411	16	\$5,626,915,635
Asphalt/petroleum/coal Products 32412, 32419	23	\$215,043,036
Chemicals 325	782	\$2,179,918,912
Chemicals, Pesticides & Fertilizers 3251, 3253	106	\$764,141,804
Resins, Synthetic Fibers & Filaments 3252	32	\$312,026,304
Pharmaceuticals 3254	356	\$672,684,134
Paint, Coating & Adhesives 3255	34	\$36,334,483
Soap, Cleaning Compound & Toiletries 3256	180	\$215,843,592
Other Chemical Products 3259	74	\$178,888,595
Plastics & Rubber Products 326	268	\$725,946,227
Nonmetallic Minerals 327	497	\$834,568,997
Primary Metals 331	155	\$794,860,194
Iron & Steel Mills 3311, 3312	70	\$335,746,133
Aluminum Smelting 3313	21	\$259,317,280
Other Nonferrous Metals 3314	20	\$28,909,551
Foundries 3315	44	\$170,887,230
Fabricated Metal Products 332	1,495	\$1,871,867,767
Machinery 333	794	\$1,637,151,514
Farm & Construction Implements 3331	88	\$198,422,380
Industrial Machinery 3332	154	\$350,221,464
Commercial & Other Equipment 3333-3336 & 3339	552	\$1,088,507,670
Computers & Electronics 334	619	\$2,898,102,637
Computer Hardware 3341	45	\$156,667,699
Telephone & Communications Equipment 3342	83	\$153,888,102
Audio & Video Equipment 3343	34	\$41,462,079
Semiconductors 3344	104	\$811,862,188
Instruments 3345	291	\$1,700,341,865
Software, Other Magnetic & Optical Media 3346	62	\$33,880,704
Electrical Equipment & Appliances 335	205	\$622,417,922
Lighting Equipment 3351	59	\$69,572,531
Household Appliances 3352	14	\$2,701,741
Other Electric Equipment 3353, 3359	132	\$550,143,650
Transportation Equipment 336	553	\$18,254,782,060
Motor Vehicles & Parts 3361, 3362, 3363	157	\$583,758,713
Aircraft, Aerospace & Parts 3364	143	\$17,251,388,936
Ships & Boats 3366	203	\$383,780,672
Railroad, Other Transportation Equip. 3365, 3369	50	\$35,853,739
Furniture & Related Products 337	734	\$424,006,262
Other Manufacturing 339	2,379	\$1,517,470,758
Other Medical Equip & Supplies 339112, 339115	162	\$176,137,338
Dental Laboratories 339116	279	\$51,631,048
Sporting And Athletic Goods 33992	153	\$217,347,187
All Other Miscellaneous Mfg 3399 Not Listed Above	1785	\$1,072,355,185
Total:	14,053	\$47,564,348,833

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, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,451	\$23,004,964,085
Motor Vehicles & Parts 4231	762	\$3,639,335,269
Furniture & Home Furnishings 4232	594	\$506,619,742
Lumber & Construction Materials 4233	866	\$2,525,448,572
Professional & Commercial Equipment 4234	1,821	\$3,965,189,062
Metal & Mineral (except Petroleum) 4235	359	\$943,720,172
Electrical Equipment 4236	1,305	\$2,800,451,576
Hardware, Plumbing, Heating Equipment 4237	659	\$1,239,289,386
Machinery & Equipment 4238	2,246	\$3,656,705,934
Sporting & Recreational Goods & Supplies 423910	455	\$367,233,046
Toy & Hobby Goods & Supplies 423920	136	\$2,449,140,451
Other Misc Durable Goods 423930, 423940, 42399C	1248	\$911,830,875
Nondurable Goods: 424	8,569	\$23,723,305,595
Paper & Paper Products 4241	333	\$691,461,615
Drugs & Sundries 4242	476	\$2,874,260,724
Apparel 4243	564	\$1,418,658,289
Food Products 4244	2,368	\$10,463,448,285
Farm Products 4245	425	\$467,541,797
Chemicals & Plastics 4246	514	\$809,357,322
Petroleum Products 4247	202	\$2,294,579,745
Beer & Ale 424810	164	\$263,123,495
Wine & Distilled Alcoholic Beverages 424820	711	\$1,370,487,831
Farm Supplies 42491	308	\$867,289,475
Tobacco & Tobacco Products 42494	77	\$292,628,199
Other Misc Nondurable Goods 4249 Not Listed Above	2,427	\$1,910,468,818
Electronic Markets, Agents, Brokers 425	579	\$340,629,593
Total:	19,599	\$47,068,899,273
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,427	\$7,545,652,262
New & Used Auto Dealers 4411	1,455	\$5,883,854,731
Rv, Boat, Motorcycle Dealers 4412	613	\$581,361,314
Automotive Parts & Tires 4413	1,359	\$1,080,436,217
Furniture & Home Furnishings 442	2,073	\$1,103,050,499
Electronics & Appliances 443	2,782	\$2,629,633,531
Household Appliances 443141	217	\$168,487,238
Electronic Stores 443142	2,565	\$2,461,146,293
Bldg. Materials, Garden Supplies 444	2,898	\$2,912,625,960
Building Materials 4441	1,848	\$2,503,600,548
Lawn & Garden Supplies 4442	1050	\$409,025,412
Food & Beverages (off-premises) 445	4,111	\$4,953,505,148
Grocery & Convenience Stores 4451	1,952	\$4,300,890,645
Other Food Stores/specialty Foods 4452	1339	\$459,674,576
Beer, Wine And Liquor Stores 4453	820	\$192,939,927
Drug Stores & Personal Care Stores 446	3,570	\$3,156,084,563
Gas Stations (incl. Convenience Stores) 447	1,511	\$2,729,212,366
Apparel & Accessories 448	4,681	\$1,827,929,360
Clothing Stores 4481	3,341	\$1,406,742,853
Shoe Stores 4482	216	\$116,928,529
Jewelry & Luggage Stores 4483	1124	\$304,257,978
Sporting Goods, Toy/hobby/book/music 451	3,805	\$1,405,698,049
Sporting Goods 45111	1,679	\$790,700,368
Hobby & Toy Stores 45112	705	\$324,062,607
Sewing Supplies 45113	333	\$53,634,951
Musical Instruments 45114	249	\$71,128,231
Book, Periodical & Music Stores 45121	839	\$166,171,892

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, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	21	\$478,263,282
Warehouse Clubs And Superstores 452311	9	\$8,349,511,054
All Other General Merchandise Stores 452319	681	\$236,071,538
Electronic Shopping And Mail-order Houses 4541	1264	\$981,249,611
Miscellaneous Retailers 453, 4542, 4543	18,854	\$6,116,334,437
Total:	49,687	\$44,424,821,660
Transportation 48-492		
Air Transportation 481	60	\$44,504,790
Railroads 482	17	\$53,045,497
Water Transportation 483	60	\$63,180,878
Truck Transportation 484	5,847	\$2,620,214,727
Transit & Ground Passenger Transport 485	1970	\$292,545,665
Pipeline Transportation 486	8	\$24,134,662
Scenic & Sightseeing Transportation 487	273	\$59,992,783
Support Activities For Transportation 488	1,463	\$1,627,108,503
Postal Service, Couriers And Messengers 491, 492	1157	\$284,377,916
Total:	10,855	\$5,069,105,421
Warehousing & Storage 493		
Total:	252	\$299,866,044
Information 51		
Publishing (except Internet) 511	1830	\$2,080,058,117
Newspapers 51111	101	\$98,440,785
Books & Periodicals 51112, 51113	593	\$131,668,482
Software 5112	991	\$1,593,436,922
Other Publishers 51114, 51119	145	\$256,511,928
Motion Picture Production 512	1454	\$401,548,498
Radio & Tv Broadcasting, Cable Tv 515	236	\$917,211,286
Telecommunications 517	775	\$3,073,123,396
Wired Telecommunications Carriers 517311	295	\$755,033,543
Wireless Telecommunications Carriers 517312	146	\$1,424,232,915
Satellite And Other Telecommunications 5174, 5179	334	\$893,856,938
Isp, Web Search Portals, Data Proc. Svcs. 518	933	\$1,442,628,786
Other Information Services 519	657	\$663,802,812
Total:	5,885	\$8,578,372,895
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,909	\$6,041,399,741
Securities & Other Financial Investment 523, 525	2,819	\$2,525,467,053
Insurance Agents & Brokers 524	3,834	\$2,561,937,682
Real Estate Agents & Brokers 531	7,033	\$2,001,419,950
Rental Of Tangible Personal Property 532	2,195	\$1,761,483,399
Lessors Of Nonfinancial Intangibles 533	173	\$162,283,201
Total:	17,963	\$15,053,991,026
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	52,087	\$20,199,307,713
Legal Services 5411	5,897	\$1,787,342,670
Accounting Services 5412	6,116	\$1,010,758,545
Architectural Services 54131	1,458	\$504,273,686
Engineering Services 54133	2,309	\$1,646,174,615
Other Related Services 54132, 54134-54138	1,695	\$268,078,623
Specialized Design Services 5414	3,646	\$372,322,394
Computer System Design Services 5415	7,486	\$7,192,894,606
Consulting Services 5416	12,833	\$4,124,152,046

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, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	635	\$1,126,218,906
Advertising & Public Relations 5418	1305	\$539,747,617
Other Professional Services 5419	8,707	\$1,627,344,005
Management Services 55	402	\$136,807,967
Administrative & Support Services 561	23,405	\$12,162,297,002
Employment Services 5613	1154	\$1,121,754,769
Travel Services 5615	766	\$3,767,515,755
Investigation & Security Services 5616	978	\$426,820,856
Building Services & Janitorial 5617	15,382	\$1,219,680,359
Other 5611, 5612, 5614, 5619	5,125	\$5,626,525,263
Waste Treatment/collection 562	659	\$1,124,667,158
Schools (public, Private, Technical) 61	6,555	\$864,059,171
Health Services 62	23,711	\$14,490,833,198
Ambulatory Health Care Services 621	18,751	\$6,660,082,852
Physicians 6211	3,152	\$2,662,554,832
Dentists 6212	3,241	\$1,016,096,168
Other Health Practitioners 6213	10,839	\$1,195,628,130
Outpatient Care Centers 6214	716	\$947,140,783
Medical & Diagnostic Laboratories 6215	201	\$406,012,716
Home Health Care 6216	280	\$234,923,768
Other Ambulatory Health Care 6219	322	\$197,726,455
Hospitals 622	150	\$6,190,277,880
Nursing & Retirement Homes 623	769	\$801,368,632
Social Services & Day Care 624	4,041	\$839,103,834
Arts, Entertainment, & Recreation 71	8,201	\$1,101,222,787
Performing Arts, Spectator Sports 711	4,493	\$456,583,104
Museums, Historical Sites, Etc. 712	137	\$29,681,394
Amusement, Gambling, Recreation 713	3,571	\$614,958,289
Accommodations 721	4,010	\$981,472,018
Restaurants, Food Services 7223, 7225	13,572	\$4,281,131,339
Drinking Places 7224	1,131	\$255,909,859
Auto Repair & Services 8111	5,904	\$833,223,212
Other Repair Services 8112-8114	4,419	\$865,044,743
Personal Services 812	17,468	\$1,241,937,489
Personal Care (barber, Beauty, Etc.) 8121	12,470	\$584,761,358
Death Care Services 8122	229	\$64,778,261
Laundry & Dry Cleaning 8123	691	\$134,944,994
Other Personal Services 8129	4,078	\$457,452,876
Religious, Civic & Other Organizations 813, 814	1673	\$479,437,229
Public Administration, 92	296	\$188,085,620
Total:	163,493	\$59,205,436,505
Total All Industries		
Total:	333,361	\$252,603,225,415

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, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$55,291,398	\$4,193,267	\$51,098,131	0.00484	\$247,315
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,979,795,850	\$82,772,997	\$1,897,022,853	0.00138	\$2,617,892
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,302,378,232	\$145,536,258	\$1,156,841,974	0.00275	\$3,181,315
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,124,333,245	\$319,580,266	\$804,752,979	0.00484	\$3,895,004
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,954,195,596	\$21,108,842	\$1,933,086,754	0.00138	\$2,667,660
6	Processing for Hire/Printing and Publishing	10	\$545,449,850	\$40,096,691	\$505,353,159	0.00484	\$2,445,909
7	Manufacturing	7	\$7,175,288,374	\$232,800,268	\$6,942,488,106	0.00484	\$33,601,642
8	Royalties	80	\$1,294,404,349	\$261,528,886	\$1,032,875,463	0.015	\$15,493,132
9	Wholesaling	3	\$68,841,188,866	\$23,119,892,066	\$45,721,296,800	0.00484	\$221,291,077
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,060,808,227	\$172,817,621	\$1,887,990,606	0.00484	\$9,137,875
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,178,916,170	\$2,409,297,268	\$2,769,618,902	0.015	\$41,544,284
12	For Profit Hospitals; Scientific R&D	135	\$497,869,327	\$273,088,914	\$224,780,413	0.015	\$3,371,706
13	Cleanup of Radioactive Waste for US Government	83	\$802,948,748	\$1,355,167	\$801,593,581	0.00471	\$3,775,506
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$50,661,751,914	\$12,998,698,199	\$37,663,053,715	0.015	\$564,945,806
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$134,655,441	\$54,237,474	\$80,417,967	0.0163	\$1,310,813
16	Retailing of Interstate Transportation Equip	19	\$434,582,351	\$124,136,427	\$310,445,924	0.00484	\$1,502,558
17	Retailing	2	\$127,762,793	\$62,360,639	\$65,402,154	0.00275	\$179,856
18	Non-Manufacturing Aerospace Product Development	188	\$2,241,719,231	\$2,150,098,141	\$91,621,090	0.009	\$824,590
19	Federal Aviation Administration (FAR) Repair Station	189	\$76,308,417,111	\$15,662,352,945	\$60,646,064,166	0.00471	\$285,642,962
20	Manufacturing of Aluminum Smelter	190	\$83,408,182	\$1,343,046	\$82,065,136	0.009	\$738,586
21	Wholesaling of Manufactured Aluminum	191	\$87,537,510	\$1,313,649	\$86,223,861	0.002904	\$250,394
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.002904	\$0
23	Wholesaling of Solar Energy Systems	128	\$0	\$0	\$0	0.002904	\$0
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$0	\$0	\$0	0.00275	\$0
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$17,232,993	\$7,140,102	\$10,092,891	0.00275	\$27,755
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,979,347,840	\$7,546,122	\$5,971,801,718	0.002904	\$17,342,112
27	Publication of Newspapers	126	\$3,037,534,957	\$1,625,900,698	\$1,411,634,259	0.002904	\$4,099,386
28	Parimutuel Wagering	193	\$8,391,394,300	\$5,264,494,629	\$3,126,899,671	0.002904	\$9,080,517
29	Processing for Hire Timber Products	300	\$101,031,012	\$583,966	\$100,447,046	0.0035	\$351,565
30	Extracting Timber, Extracting for Hire Timber	301	\$0	\$0	\$0	0.0013	\$0
31	Manufacturing of Timber or Wood Products	302	\$53,875,958	\$99,634	\$53,776,324	0.003424	\$184,130
32	Wholesaling of Timber or Wood Products	303	\$116,442,011	\$5,658,139	\$110,783,872	0.003424	\$379,324
33	Sale of Standing Timber	304	\$963,449,559	\$94,032,279	\$869,417,280	0.003424	\$2,976,885
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$2,398,130,371	\$1,191,986,668	\$1,206,143,703	0.003424	\$4,129,836
35	Sale of Standing Timber	304	\$16,522,435	\$130,002	\$16,392,433	\$0	\$56,128
36	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	\$0	\$0
	Total:		\$243,967,664,201	\$66,336,181,270	\$177,631,482,931		\$1,237,293,520

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, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
35	Retail Sales	1	\$76,709,462,678	\$28,722,466,923	\$47,986,995,755	\$0	\$3,119,154,724
36	Use Tax	5	\$1,823,464,061	\$0	\$1,823,464,061	\$0	\$118,525,164
37	Motor Vehicle Sales / Leases	120	\$3,753,323,616	\$0	\$3,753,323,616	\$0	\$11,259,971
38	Self-Produced Fuel Use Tax	270	\$21,518,646	\$0	\$21,518,646	\$0	\$414,449
	Total:		\$82,307,769,001	\$28,722,466,923	\$53,585,302,078		\$3,249,354,308
State Public Utility Tax							
39	Water Distribution	60	\$401,036,259	\$47,227,731	\$353,808,528	0.05029	\$17,793,031
40	Sewer Collection	61	\$207,751,465	\$98,582,330	\$109,169,135	0.03852	\$4,205,195
41	Power	49	\$2,299,763,127	\$469,092,020	\$1,830,671,107	0.03873	\$70,909,215
42	Gas Distribution-Telegraph	26	\$418,813,945	\$2,077,286	\$416,736,659	\$0	\$16,052,696
43	Motor Transportation-Railroad-Railroad Car	8	\$2,647,618,184	\$2,060,277,263	\$587,340,921	\$0	\$11,312,186
44	Log Hauling Over Public Highways	125	\$67,475,384	\$28,429,958	\$39,045,426	\$0	\$534,766
45	Urban Transportation/Vessels Under 65 ft	12	\$415,072,657	\$134,815,266	\$280,257,391	\$0	\$1,799,252
46	Other Public Service Business	13	\$388,875,813	\$310,342,646	\$78,533,167	0.01926	\$1,512,549
	Total:		\$6,846,406,834	\$3,150,844,500	\$3,695,562,334		\$124,118,890
Other Taxes							
47	Litter Tax	36	\$22,431,967,821	\$0	\$22,431,967,821	0.00015	\$3,364,795
48	Tobacco Products/Cigars (less than \$0.69)	20	8,244,012	0	8,244,012	0.95	\$7,831,811
49	Cigar Tax (\$0.69 or more)	194	679,500	0	679,500	0.65	\$441,675
50	Little Cigar Tax (acetate integrated filters)	198	\$5,919,744	\$0	\$5,919,744	0.15125	\$895,361
51	Moist Snuff (1.2 oz. or less)	162	\$9,905,779	\$0	\$9,905,779	2.526	\$25,021,998
52	Moist Snuff (more than 1.2 oz.)	163	\$987,535	\$0	\$987,535	2.105	\$2,078,761
55	All Other Vapor Products	164	\$3,546,850	\$0	\$3,546,850	0.27	\$957,650
56	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$5,171,415	\$0	\$5,171,415	0.09	\$465,427
53	Spirits Sales to On-premises Licensees	251	\$46,715,639	\$1,328,012	\$45,387,627	0.137	\$6,218,105
54	Spirits Sales to Consumers	252	\$217,336,445	\$70,049	\$217,266,396	0.205	\$44,539,611
55	Spirits Liter Sales to On-premises Licensees	253	\$2,660,423	\$0	\$2,660,423	2.4408	\$6,493,560
56	Spirits Liter Sales to Consumers	254	\$10,637,943	\$0	\$10,637,943	3.7708	\$40,113,555
57	Refuse Collection	64	\$551,225,413	\$166,805,361	\$384,420,052	0.036	\$13,839,122
58	Hazardous Substance Tax by Value	65	\$502,920,485	\$12,711,369	\$490,209,116	0.01	\$3,431,464
63	Hazardous Substance Tax by Volume	81	\$66,163,255	\$0	\$66,163,255	1.09	\$72,117,948
59	Intermediate Care Facility	79	\$42,081,378	\$0	\$42,081,378	\$0	\$2,524,883
60	Solid Fuel Burning Device Fee	59	\$3,104	\$0	\$3,104	\$30	\$93,120
61	Syrup Tax	54	\$1,744,964	\$0	\$1,744,964	\$1	\$1,744,964
62	Tire Fee	73	\$1,420,717	\$0	\$1,420,717	\$1	\$1,278,645
63	Studded Tire Fee	77	\$51,562	\$0	\$51,562	\$5	\$232,029
64	Local E911 Wireline	793	\$2,543,850	\$0	\$2,543,850	\$1	\$2,416,658
65	Local E911 Wireless Tax	794	\$18,186,674	\$0	\$18,186,674	\$1	\$17,277,340
66	Local E911 VOIP Tax	795	\$3,559,682	\$0	\$3,559,682	\$1	\$3,381,698
67	Local E911 Prepaid Wireless Tax	796	\$3,046,456	\$0	\$3,046,456	\$1	\$2,894,133
	Total:		\$23,936,720,646	\$180,914,791	\$23,755,805,855		\$259,654,313

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
0100	ADAMS UNINC COUNTY	1695	\$ 26,129,306	2162	\$ 30,066,867	15.07%
0101	HATTON	156	\$ 151,952	236	\$ 145,114	-4.50%
0102	LIND	557	\$ 1,165,721	624	\$ 2,561,540	119.74%
0103	OTHELLO	2616	\$ 45,745,568	3219	\$ 56,888,958	24.36%
0104	RITZVILLE	1486	\$ 11,988,596	1725	\$ 11,898,302	-0.75%
0105	WASHTUCNA	285	\$ 428,990	348	\$ 394,407	-8.06%
0199	ADAMS COUNTY	6795	\$ 85,610,133	8314	\$ 101,955,188	19.09%
0200	ASOTIN UNINC COUNTY	2008	\$ 17,813,482	2700	\$ 18,967,525	6.48%
0201	ASOTIN CITY	830	\$ 2,551,509	1064	\$ 2,190,262	-14.16%
0202	CLARKSTON	3015	\$ 71,804,744	3528	\$ 78,451,489	9.26%
0299	ASOTIN COUNTY	5853	\$ 92,169,735	7292	\$ 99,609,276	8.07%
0300	BENTON UNINC COUNTY	4030	\$ 82,065,076	5381	\$ 87,650,281	6.81%
0301	BENTON CITY	2015	\$ 10,307,974	2375	\$ 12,248,042	18.82%
0302	KENNEWICK	9411	\$ 581,448,260	10862	\$ 633,161,793	8.89%
0303	PROSSER	3045	\$ 42,802,065	3548	\$ 46,197,019	7.93%
0304	RICHLAND	8380	\$ 350,599,525	10042	\$ 459,509,175	31.06%
0305	WEST RICHLAND	3282	\$ 38,113,929	4276	\$ 48,616,878	27.56%
0399	BENTON COUNTY	30163	\$ 1,105,336,829	36484	\$ 1,287,383,188	16.47%
0400	CHELAN UNINC COUNTY	5349	\$ 131,504,091	6470	\$ 135,901,735	3.34%
0401	CASHMERE	2068	\$ 17,986,569	2438	\$ 14,263,052	-20.70%
0402	CHELAN CITY	2837	\$ 45,993,020	3467	\$ 44,144,514	-4.02%
0403	ENTIAT	932	\$ 2,863,922	1137	\$ 3,853,212	34.54%
0404	LEAVENWORTH	2674	\$ 64,171,877	3138	\$ 66,252,620	3.24%
0405	WENATCHEE	7413	\$ 310,642,713	8594	\$ 305,564,296	-1.64%
0499	CHELAN COUNTY	21273	\$ 573,162,192	25244	\$ 569,979,429	-0.56%
0500	CLALLAM UNINC COUNTY	5093	\$ 121,343,524	6395	\$ 131,903,329	8.70%
0501	FORKS	1557	\$ 15,041,259	1903	\$ 15,877,554	5.56%
0502	PORT ANGELES	5547	\$ 97,846,198	6547	\$ 109,066,185	11.47%
0503	SEQUIM	4498	\$ 104,218,508	5339	\$ 104,958,850	0.71%
0599	CLALLAM COUNTY	16695	\$ 338,449,489	20184	\$ 361,805,918	6.90%
0600	CLARK UNINC COUNTY	10735	\$ 609,560,037	12747	\$ 643,597,356	5.58%
0601	BATTLE GROUND	5374	\$ 97,061,107	6490	\$ 106,794,432	10.03%
0602	CAMAS	5982	\$ 102,032,308	7252	\$ 127,818,166	25.27%
0603	LA CENTER	2164	\$ 9,530,825	2635	\$ 11,654,211	22.28%
0604	RIDGEFIELD	4060	\$ 81,532,957	5026	\$ 82,485,483	1.17%
0605	VANCOUVER	16547	\$ 1,186,598,443	18242	\$ 1,255,036,038	5.77%
0606	WASHOUGAL	4464	\$ 53,542,581	5405	\$ 55,835,312	4.28%
0607	YACOLT	1319	\$ 3,610,915	1654	\$ 4,188,564	16.00%
0699	CLARK COUNTY	50645	\$ 2,143,469,173	59451	\$ 2,287,409,562	6.72%
0700	COLUMBIA UNINC COUNTY	758	\$ 33,060,186	1073	\$ 34,581,356	4.60%
0701	DAYTON	1630	\$ 8,651,970	1937	\$ 9,667,748	11.74%
0702	STARBUCK	254	\$ 466,482	279	\$ 416,822	-10.65%
0799	COLUMBIA COUNTY	2642	\$ 42,178,638	3289	\$ 44,665,926	5.90%
0800	COWLITZ UNINC COUNTY	4546	\$ 74,972,090	5658	\$ 90,092,384	20.17%
0801	CASTLE ROCK	1892	\$ 12,569,288	2257	\$ 14,344,248	14.12%
0802	KALAMA	2079	\$ 14,857,089	2507	\$ 21,241,247	42.97%
0803	KELSO	3800	\$ 72,320,742	4567	\$ 80,584,126	11.43%
0804	LONGVIEW	6522	\$ 262,109,020	7637	\$ 282,596,585	7.82%
0805	WOODLAND	3398	\$ 46,343,465	4109	\$ 52,493,818	13.27%
0899	COWLITZ COUNTY	22237	\$ 483,171,694	26735	\$ 541,352,408	12.04%
0900	DOUGLAS UNINC COUNTY	3385	\$ 162,853,354	4457	\$ 163,907,159	0.65%
0901	BRIDGEPORT	635	\$ 2,257,979	690	\$ 5,063,468	124.25%
0902	EAST WENATCHEE	3945	\$ 120,329,143	4756	\$ 130,469,387	8.43%
0903	MANSFIELD	362	\$ 759,504	404	\$ 683,972	-9.95%
0904	ROCK ISLAND	604	\$ 2,326,680	791	\$ 2,153,419	-7.45%
0905	WATERVILLE	860	\$ 2,540,236	963	\$ 2,612,026	2.83%
0999	DOUGLAS COUNTY	9791	\$ 291,066,896	12061	\$ 304,889,431	4.75%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
1000	FERRY UNINC COUNTY	1891	\$ 12,560,519	2376	\$ 15,728,681	25.22%
1001	REPUBLIC	1070	\$ 5,263,090	1215	\$ 5,585,611	6.13%
1099	FERRY COUNTY	2961	\$ 17,823,609	3591	\$ 21,314,292	19.59%
1100	FRANKLIN UNINC COUNTY	2805	\$ 47,087,880	3681	\$ 50,565,005	7.38%
1101	CONNELL	1297	\$ 8,496,173	1524	\$ 6,969,949	-17.96%
1102	KAHLOTUS	316	\$ 807,851	617	\$ 342,244	-57.64%
1103	MESA	605	\$ 2,338,377	685	\$ 2,062,764	-11.79%
1104	PASCO	7563	\$ 356,255,097	9102	\$ 411,601,074	15.54%
1199	FRANKLIN COUNTY	12586	\$ 414,985,378	15609	\$ 471,541,036	13.63%
1200	GARFIELD UNINC COUNTY	496	\$ 3,657,752	731	\$ 4,955,106	35.47%
1201	POMEROY	1022	\$ 5,238,967	1172	\$ 4,991,816	-4.72%
1299	GARFIELD COUNTY	1518	\$ 8,896,719	1903	\$ 9,946,922	11.80%
1300	GRANT UNINC COUNTY	3948	\$ 109,238,337	5097	\$ 115,463,510	5.70%
1301	COULEE CITY	707	\$ 1,709,295	777	\$ 2,157,256	26.21%
1302	ELECTRIC CITY	630	\$ 1,512,348	783	\$ 1,544,952	2.16%
1303	EPHRATA	2965	\$ 45,496,915	3682	\$ 52,741,168	15.92%
1304	GEORGE	427	\$ 3,219,001	588	\$ 3,385,900	5.19%
1305	GRAND COULEE	1098	\$ 8,998,674	1284	\$ 8,871,979	-1.41%
1306	HARTLINE	286	\$ 248,115	317	\$ 262,778	5.91%
1307	KRUPP	130	\$ 87,030	149	\$ 62,320	-28.39%
1308	MATTAWA	1023	\$ 6,195,746	1102	\$ 5,970,200	-3.64%
1309	MOSES LAKE	5882	\$ 193,532,916	6825	\$ 206,495,232	6.70%
1310	QUINCY	2670	\$ 240,298,562	3201	\$ 263,291,939	9.57%
1311	ROYAL CITY	1029	\$ 8,919,631	1182	\$ 8,636,635	-3.17%
1312	SOAP LAKE	952	\$ 2,908,263	1170	\$ 3,753,169	29.05%
1313	WARDEN	1119	\$ 5,983,331	1268	\$ 7,218,774	20.65%
1315	WILSON CREEK	327	\$ 288,433	389	\$ 345,135	19.66%
1399	GRANT COUNTY	23193	\$ 628,636,597	27814	\$ 680,200,947	8.20%
1400	GRAYS HARBOR UNINC COUNTY	3875	\$ 59,910,794	4833	\$ 65,213,284	8.85%
1401	ABERDEEN	4208	\$ 120,347,473	4931	\$ 120,082,420	-0.22%
1402	COSMOPOLIS	949	\$ 5,348,218	1187	\$ 5,287,136	-1.14%
1403	ELMA	2017	\$ 21,887,759	2459	\$ 19,817,719	-9.46%
1404	HOQUIAM	2412	\$ 23,419,771	2909	\$ 21,735,742	-7.19%
1405	MCCLEARY	1324	\$ 4,624,662	1622	\$ 4,772,435	3.20%
1406	MONTESANO	2292	\$ 15,903,229	2757	\$ 17,354,886	9.13%
1407	OAKVILLE	745	\$ 1,583,724	857	\$ 1,915,656	20.96%
1408	WESTPORT	1439	\$ 9,698,170	1706	\$ 11,076,183	14.21%
1409	OCEAN SHORES	2447	\$ 28,945,715	3064	\$ 31,082,962	7.38%
1499	GRAYS HARBOR COUNTY	21708	\$ 291,669,515	26325	\$ 298,338,423	2.29%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
1500	ISLAND UNINC COUNTY	8021	\$ 168,594,274	9656	\$ 182,015,044	7.96%
1501	COUPEVILLE	2355	\$ 17,907,180	2779	\$ 15,731,860	-12.15%
1502	LANGLEY	1991	\$ 12,443,107	2312	\$ 14,234,249	14.40%
1503	OAK HARBOR	5195	\$ 125,520,810	6143	\$ 119,395,904	-4.88%
1599	ISLAND COUNTY	17562	\$ 324,465,371	20890	\$ 331,377,057	2.13%
1600	JEFFERSON UNINC COUNTY	5175	\$ 70,528,631	6243	\$ 86,004,102	21.94%
1601	PORT TOWNSEND	4587	\$ 70,371,758	5441	\$ 68,718,158	-2.35%
1699	JEFFERSON COUNTY	9762	\$ 140,900,389	11684	\$ 154,722,260	9.81%
1700	KING UNINC COUNTY	15567	\$ 644,650,541	17979	\$ 675,969,351	4.86%
1701	ALGONA	1442	\$ 10,159,326	1826	\$ 8,057,207	-20.69%
1702	AUBURN/KING	11026	\$ 499,201,608	12402	\$ 528,802,056	5.93%
1703	BEAUX ARTS VILLAGE	760	\$ 2,220,450	845	\$ 1,859,507	-16.26%
1704	BELLEVUE	20248	\$ 2,340,916,594	21970	\$ 2,352,400,113	0.49%
1705	BLACK DIAMOND	2783	\$ 26,254,140	3615	\$ 31,321,739	19.30%
1706	BOTHELL/KING	8404	\$ 197,705,057	9627	\$ 186,554,459	-5.64%
1707	CARNATION	2591	\$ 13,261,651	2896	\$ 12,793,574	-3.53%
1708	CLYDE HILL	2123	\$ 23,900,065	2642	\$ 21,259,574	-11.05%
1709	DES MOINES	5685	\$ 113,828,316	6680	\$ 100,956,511	-11.31%
1710	DUVALL	3817	\$ 32,736,361	4682	\$ 37,702,844	15.17%
1711	ENUMCLAW	5242	\$ 98,750,793	6169	\$ 110,147,827	11.54%
1712	COVINGTON	4603	\$ 153,495,825	5700	\$ 155,915,787	1.58%
1713	HUNTS POINT	789	\$ 4,182,737	1090	\$ 7,456,413	78.27%
1714	ISSAQUAH	10689	\$ 448,309,123	12129	\$ 463,523,471	3.39%
1715	KENT	14357	\$ 662,711,694	16003	\$ 706,446,247	6.60%
1716	KIRKLAND	14863	\$ 742,092,365	16752	\$ 814,960,335	9.82%
1717	LAKE FOREST PARK	4243	\$ 38,251,211	5105	\$ 36,815,430	-3.75%
1718	MEDINA	2896	\$ 34,289,494	3517	\$ 48,479,374	41.38%
1719	MERCER ISLAND	7936	\$ 137,814,620	9150	\$ 138,995,683	0.86%
1720	MAPLE VALLEY	6339	\$ 109,173,651	7572	\$ 117,724,329	7.83%
1721	NORMANDY PARK	2897	\$ 19,504,506	3574	\$ 20,921,203	7.26%
1722	NORTH BEND	4450	\$ 83,430,050	5369	\$ 83,778,055	0.42%
1723	PACIFIC/KING	2040	\$ 15,342,789	2626	\$ 15,755,348	2.69%
1724	REDMOND	13485	\$ 1,067,198,329	15060	\$ 1,003,402,794	-5.98%
1725	RENTON	13715	\$ 779,471,335	15489	\$ 820,244,800	5.23%
1726	SEATTLE	45035	\$ 7,433,561,154	46392	\$ 7,996,642,827	7.58%
1727	SKYKOMISH	520	\$ 3,020,460	602	\$ 2,209,568	-26.85%
1728	SNOQUALMIE	5153	\$ 86,075,520	6156	\$ 83,380,623	-3.13%
1729	TUKWILA	7236	\$ 595,122,137	8319	\$ 636,018,380	6.87%
1730	YARROW POINT	1165	\$ 6,235,169	1523	\$ 9,477,127	52.00%
1731	MILTON/KING	1199	\$ 13,012,135	1605	\$ 2,946,453	-77.36%
1732	FEDERAL WAY	10628	\$ 441,974,358	12140	\$ 487,022,958	10.19%
1733	SEATAC	5554	\$ 510,856,016	6486	\$ 462,017,768	-9.56%
1734	BURIEN	7314	\$ 218,151,611	8783	\$ 250,034,138	14.62%
1735	WOODINVILLE	8906	\$ 236,302,835	10181	\$ 231,017,776	-2.24%
1736	NEWCASTLE	3681	\$ 41,939,802	4688	\$ 54,441,226	29.81%
1737	SHORELINE	9050	\$ 296,247,887	10529	\$ 337,801,865	14.03%
1738	KENMORE	6079	\$ 80,960,120	7155	\$ 82,046,271	1.34%
1739	SAMMAMISH	8607	\$ 192,136,921	10129	\$ 181,673,505	-5.45%
1799	KING COUNTY	303117	\$ 18,454,448,756	345157	\$ 19,318,974,516	4.69%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
1800	KITSAP UNINC COUNTY	12094	\$ 641,772,621	14072	\$ 645,500,618	0.58%
1801	BREMERTON	7970	\$ 262,735,793	8977	\$ 291,679,457	11.02%
1802	PORT ORCHARD	5953	\$ 156,225,633	6964	\$ 165,044,294	5.65%
1803	POULSBO	5583	\$ 124,773,310	6551	\$ 124,543,936	-0.18%
1804	BAINBRIDGE ISLAND	6760	\$ 156,759,056	8171	\$ 162,205,700	3.48%
1899	KITSAP COUNTY	38360	\$ 1,342,266,413	44735	\$ 1,388,974,005	3.48%
1900	KITTITAS UNINC COUNTY	4026	\$ 120,765,572	5176	\$ 133,287,273	10.37%
1901	CLE ELUM	2656	\$ 30,356,188	3111	\$ 31,599,639	4.10%
1902	ELLENSBURG	5232	\$ 146,963,098	6259	\$ 148,576,481	1.10%
1903	KITTITAS CITY	835	\$ 2,388,215	1084	\$ 2,679,576	12.20%
1904	ROSLYN	1052	\$ 6,344,454	1286	\$ 5,353,380	-15.62%
1905	SOUTH CLE ELUM	622	\$ 725,569	817	\$ 793,341	9.34%
1999	KITTITAS COUNTY	14423	\$ 307,543,096	17733	\$ 322,289,690	4.80%
2000	KLICKITAT UNINC COUNTY	3461	\$ 61,570,154	4377	\$ 64,471,219	4.71%
2001	BINGEN	1009	\$ 21,142,143	1134	\$ 6,665,114	-68.48%
2002	GOLDENDALE	2011	\$ 15,946,537	2361	\$ 16,464,873	3.25%
2003	WHITE SALMON	1884	\$ 13,213,101	2216	\$ 13,766,764	4.19%
2099	KLICKITAT COUNTY	8365	\$ 111,871,935	10088	\$ 101,367,970	-9.39%
2100	LEWIS UNINC COUNTY	5486	\$ 113,761,966	6660	\$ 248,103,445	118.09%
2101	CENTRALIA	4768	\$ 117,252,832	5645	\$ 97,161,645	-17.14%
2102	CHEHALIS	4427	\$ 145,375,278	5138	\$ 145,671,521	0.20%
2103	MORTON	1203	\$ 9,311,817	1421	\$ 9,535,539	2.40%
2104	MOSSYROCK	792	\$ 2,125,813	954	\$ 2,457,968	15.63%
2105	NAPAVINE	1072	\$ 10,220,374	1438	\$ 11,711,290	14.59%
2106	PE ELL	505	\$ 980,399	579	\$ 1,246,528	27.15%
2107	TOLEDO	1108	\$ 3,389,276	1265	\$ 3,934,588	16.09%
2108	VADER	525	\$ 704,314	652	\$ 873,801	24.06%
2109	WINLOCK	1243	\$ 5,738,189	1506	\$ 5,821,016	1.44%
2199	LEWIS COUNTY	21129	\$ 408,860,258	25258	\$ 526,517,341	28.78%
2200	LINCOLN UNINC COUNTY	1840	\$ 16,630,975	2369	\$ 18,038,015	8.46%
2201	ALMIRA	468	\$ 725,552	516	\$ 545,269	-24.85%
2202	CRESTON	389	\$ 532,569	447	\$ 436,210	-18.09%
2203	DAVENPORT	1497	\$ 8,089,081	1763	\$ 8,962,167	10.79%
2204	HARRINGTON	537	\$ 935,697	622	\$ 684,803	-26.81%
2205	ODESSA	883	\$ 3,207,158	1030	\$ 3,250,206	1.34%
2206	REARDAN	652	\$ 3,905,138	757	\$ 1,998,215	-48.83%
2207	SPRAGUE	445	\$ 766,060	549	\$ 962,969	25.70%
2208	WILBUR	842	\$ 2,531,905	1044	\$ 2,920,418	15.35%
2299	LINCOLN COUNTY	7553	\$ 37,324,135	9097	\$ 37,798,272	1.27%
2300	MASON UNINC COUNTY	6656	\$ 125,338,007	8010	\$ 136,448,554	8.86%
2301	SHELTON	4123	\$ 78,222,284	4820	\$ 82,815,678	5.87%
2399	MASON COUNTY	10779	\$ 203,560,291	12830	\$ 219,264,232	7.72%
2400	OKANOGAN UNINC COUNTY	3458	\$ 47,937,492	4404	\$ 50,340,073	5.01%
2401	BREWSTER	1362	\$ 14,383,648	1495	\$ 12,460,810	-13.37%
2402	CONCONULLY	353	\$ 521,429	444	\$ 523,110	0.32%
2403	COULEE DAM	604	\$ 2,290,384	736	\$ 1,847,777	-19.33%
2404	ELMER CITY	291	\$ 252,520	384	\$ 220,352	-12.74%
2405	NESPELEM	468	\$ 518,905	487	\$ 485,279	-6.48%
2406	OKANOGAN CITY	1565	\$ 13,542,842	1753	\$ 13,499,142	-0.32%
2407	OMAK	2402	\$ 59,399,527	2825	\$ 58,676,671	-1.22%
2408	OROVILLE	1712	\$ 8,201,632	2134	\$ 7,996,809	-2.50%
2409	PATEROS	650	\$ 3,020,715	715	\$ 2,611,487	-13.55%
2410	RIVERSIDE	507	\$ 785,393	626	\$ 696,371	-11.34%
2411	TONASKET	1403	\$ 8,945,628	1596	\$ 8,196,806	-8.37%
2412	TWISP	1337	\$ 8,987,337	1655	\$ 9,396,725	4.56%
2413	WINTHROP	1332	\$ 10,607,899	1579	\$ 11,800,901	11.25%
2499	OKANOGAN COUNTY	17444	\$ 179,395,351	20833	\$ 178,752,313	-0.36%
2500	PACIFIC UNINC COUNTY	3428	\$ 34,772,879	4173	\$ 37,592,979	8.11%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
2501	ILWACO	1019	\$ 5,432,999	1176	\$ 4,528,898	-16.64%
2502	LONG BEACH	1598	\$ 15,712,938	1830	\$ 16,894,990	7.52%
2503	RAYMOND	1733	\$ 11,057,089	2048	\$ 11,408,471	3.18%
2504	SOUTH BEND	1008	\$ 5,698,886	1164	\$ 7,418,658	30.18%
2599	PACIFIC COUNTY	8786	\$ 72,674,791	10391	\$ 77,843,996	7.11%
2600	PEND OREILLE UNINC COUNTY	2237	\$ 29,592,692	2822	\$ 21,421,650	-27.61%
2601	CUSICK	482	\$ 666,638	525	\$ 550,220	-17.46%
2602	IONE	630	\$ 1,565,686	711	\$ 1,657,088	5.84%
2603	METALINE	292	\$ 683,371	340	\$ 3,229,000	372.51%
2604	METALINE FALLS	551	\$ 837,992	593	\$ 777,175	-7.26%
2605	NEWPORT	1910	\$ 15,715,745	2099	\$ 12,211,182	-22.30%
2699	PEND OREILLE COUNTY	6102	\$ 49,062,124	7090	\$ 39,846,315	-18.78%
2700	PIERCE UNINC COUNTY	16052	\$ 940,905,238	18432	\$ 1,041,095,224	10.65%
2701	BONNEY LAKE	5967	\$ 179,622,788	7023	\$ 190,304,986	5.95%
2702	BUCKLEY	3146	\$ 34,263,710	3665	\$ 41,095,600	19.94%
2703	CARBONADO	557	\$ 1,944,716	700	\$ 2,107,999	8.40%
2704	DUPONT	3391	\$ 44,999,840	4067	\$ 50,848,884	13.00%
2705	EATONVILLE	2298	\$ 11,616,284	2639	\$ 12,970,921	11.66%
2706	FIFE	4677	\$ 233,092,814	5675	\$ 266,152,112	14.18%
2707	FIRCREST	2578	\$ 14,487,939	3334	\$ 19,447,160	34.23%
2708	GIG HARBOR	8137	\$ 209,810,278	9224	\$ 218,347,931	4.07%
2709	MILTON/PIERCE	2612	\$ 30,738,636	3243	\$ 36,068,011	17.34%
2710	ORTING	2975	\$ 23,661,812	3520	\$ 21,914,572	-7.38%
2711	PUYALLUP	11844	\$ 673,789,821	12958	\$ 725,557,437	7.68%
2712	ROY	1481	\$ 4,493,083	1737	\$ 5,103,915	13.60%
2713	RUSTON	1104	\$ 6,341,817	1373	\$ 8,901,192	40.36%
2714	SOUTH PRAIRIE	776	\$ 1,735,077	999	\$ 1,481,800	-14.60%
2715	STEILACOOM	2805	\$ 12,108,270	3554	\$ 13,016,370	7.50%
2716	SUMNER	5687	\$ 174,714,300	6726	\$ 210,050,520	20.23%
2717	TACOMA	19978	\$ 1,543,886,798	21894	\$ 1,543,546,131	-0.02%
2718	WILKESON	570	\$ 3,755,816	716	\$ 1,046,486	-72.14%
2719	UNIVERSITY PLACE	5873	\$ 92,732,483	7132	\$ 99,469,075	7.27%
2720	EDGEWOOD	3669	\$ 38,907,166	4530	\$ 41,484,890	6.63%
2721	LAKESWOOD	8992	\$ 341,021,162	10228	\$ 348,487,286	2.19%
2723	PACIFIC/PIERCE	778	\$ 18,520,606	994	\$ 14,562,010	-21.37%
2724	AUBURN/PIERCE	2491	\$ 24,384,287	3205	\$ 23,999,851	-1.58%
2799	PIERCE COUNTY	118438	\$ 4,661,534,741	137568	\$ 4,937,060,363	5.91%
2800	SAN JUAN UNINC COUNTY	5001	\$ 99,768,346	5999	\$ 102,888,832	3.13%
2801	FRIDAY HARBOR	2732	\$ 34,691,503	3264	\$ 32,670,305	-5.83%
2899	SAN JUAN COUNTY	7733	\$ 134,459,849	9263	\$ 135,559,137	0.82%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
2900	SKAGIT UNINC COUNTY	6247	\$ 133,955,365	7607	\$ 132,541,765	-1.06%
2901	ANACORTES	6122	\$ 133,533,100	7076	\$ 138,767,861	3.92%
2902	BURLINGTON	4900	\$ 258,000,412	5767	\$ 261,194,262	1.24%
2903	CONCRETE	1048	\$ 3,521,129	1219	\$ 4,488,600	27.48%
2904	HAMILTON	342	\$ 1,595,368	467	\$ 1,574,870	-1.29%
2905	LA CONNER	1722	\$ 14,506,425	1848	\$ 12,729,828	-12.25%
2906	LYMAN	427	\$ 982,735	617	\$ 1,182,735	20.35%
2907	MOUNT VERNON	7287	\$ 230,392,758	8417	\$ 230,092,404	-0.13%
2908	SEDRO WOOLLEY	3821	\$ 48,483,271	4502	\$ 46,086,762	-4.94%
2999	SKAGIT COUNTY	31916	\$ 824,970,563	37520	\$ 828,659,087	0.45%
3000	SKAMANIA UNINC COUNTY	2494	\$ 17,838,367	3146	\$ 24,128,396	35.26%
3001	NORTH BONNEVILLE	723	\$ 4,981,310	902	\$ 3,357,554	-32.60%
3002	STEVENSON	1482	\$ 14,735,496	1652	\$ 14,335,176	-2.72%
3099	SKAMANIA COUNTY	4699	\$ 37,555,173	5700	\$ 41,821,126	11.36%
3100	SNOHOMISH UNINC COUNTY	14678	\$ 985,658,166	16914	\$ 1,050,038,585	6.53%
3101	ARLINGTON	6518	\$ 150,253,526	7660	\$ 185,810,499	23.67%
3102	BRIER	2405	\$ 10,569,064	3083	\$ 10,576,602	0.07%
3103	DARRINGTON	886	\$ 4,331,207	1081	\$ 4,523,917	4.45%
3104	EDMONDS	10283	\$ 252,572,619	11466	\$ 260,392,547	3.10%
3105	EVERETT	15011	\$ 798,609,647	16584	\$ 836,249,347	4.71%
3106	GOLD BAR	1273	\$ 5,312,435	1552	\$ 6,701,774	26.15%
3107	GRANITE FALLS	2336	\$ 23,772,281	2818	\$ 22,200,911	-6.61%
3108	INDEX	378	\$ 565,781	484	\$ 691,508	22.22%
3109	LAKE STEVENS	6387	\$ 130,844,626	7517	\$ 142,754,175	9.10%
3110	LYNNWOOD	11049	\$ 721,783,499	12301	\$ 750,748,578	4.01%
3111	MARYSVILLE	8753	\$ 340,732,135	10218	\$ 383,083,067	12.43%
3112	MONROE	6492	\$ 160,300,977	7604	\$ 160,514,875	0.13%
3113	MOUNTLAKE TERRACE	5184	\$ 70,920,371	6303	\$ 97,079,516	36.89%
3114	MUKILTEO	6406	\$ 74,945,796	7654	\$ 94,623,571	26.26%
3115	SNOHOMISH CITY	6230	\$ 133,996,619	7391	\$ 143,761,988	7.29%
3116	STANWOOD	4273	\$ 48,876,921	4845	\$ 73,066,482	49.49%
3117	SULTAN	2243	\$ 15,790,292	2753	\$ 16,658,874	5.50%
3118	WOODWAY	1246	\$ 5,688,846	1675	\$ 6,288,571	10.54%
3119	MILL CREEK	5676	\$ 85,654,037	6830	\$ 105,039,633	22.63%
3120	BOTHELL/SNOHOMISH	6905	\$ 180,004,477	8109	\$ 213,706,159	18.72%
3199	SNOHOMISH COUNTY	124612	\$ 4,201,183,322	144842	\$ 4,564,511,179	8.65%
3200	SPOKANE UNINC COUNTY	10473	\$ 508,831,447	12399	\$ 490,845,837	-3.54%
3201	AIRWAY HEIGHTS	2734	\$ 63,725,761	3468	\$ 70,414,101	10.50%
3202	CHENEY	3487	\$ 50,345,073	4198	\$ 60,717,351	20.60%
3203	DEER PARK	2592	\$ 28,412,873	3070	\$ 30,511,988	7.39%
3204	FAIRFIELD	580	\$ 1,997,233	692	\$ 2,058,777	3.08%
3205	LATAH	282	\$ 1,095,327	310	\$ 460,201	-57.99%
3206	MEDICAL LAKE	2055	\$ 10,919,038	2416	\$ 13,436,271	23.05%
3207	MILLWOOD	929	\$ 15,403,824	1304	\$ 15,497,091	0.61%
3208	ROCKFORD	598	\$ 2,081,637	692	\$ 2,328,746	11.87%
3209	SPANGLE	693	\$ 1,656,079	741	\$ 1,494,102	-9.78%
3210	SPOKANE CITY	16542	\$ 1,426,463,729	18395	\$ 1,540,925,691	8.02%
3211	WAVERLY	193	\$ 348,229	209	\$ 100,505	-71.14%
3212	LIBERTY LAKE	4185	\$ 93,541,808	5163	\$ 103,407,713	10.55%
3213	SPOKANE VALLEY	9940	\$ 682,775,138	11621	\$ 726,436,222	6.40%
3299	SPOKANE COUNTY	55283	\$ 2,887,597,196	64678	\$ 3,058,634,596	5.92%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
3300	STEVENS UNINC COUNTY	4386	\$ 60,626,922	5386	\$ 61,632,553	1.66%
3301	CHEWELAH	1773	\$ 11,214,762	2196	\$ 11,720,218	4.51%
3302	COLVILLE	3100	\$ 63,213,478	3553	\$ 61,413,298	-2.85%
3303	KETTLE FALLS	1305	\$ 5,861,004	1626	\$ 6,775,366	15.60%
3304	MARCUS	168	\$ 97,154	221	\$ 97,517	0.37%
3305	NORTHPORT	738	\$ 1,409,077	946	\$ 1,176,830	-16.48%
3306	SPRINGDALE	502	\$ 791,470	637	\$ 1,052,511	32.98%
3399	STEVENS COUNTY	11972	\$ 143,213,867	14565	\$ 143,868,293	0.46%
3400	THURSTON UNINC COUNTY	8751	\$ 243,585,053	10635	\$ 276,736,129	13.61%
3401	BUCODA	421	\$ 484,243	531	\$ 503,041	3.88%
3402	LACEY	8331	\$ 401,419,854	9824	\$ 411,040,328	2.40%
3403	OLYMPIA	12214	\$ 557,271,397	13817	\$ 620,952,590	11.43%
3404	RAINIER	1449	\$ 4,780,993	1818	\$ 6,047,079	26.48%
3405	TENINO	1802	\$ 7,603,446	2108	\$ 7,481,713	-1.60%
3406	TUMWATER	6024	\$ 212,585,740	7207	\$ 239,266,106	12.55%
3407	YELM	3631	\$ 60,351,550	4325	\$ 62,532,764	3.61%
3499	THURSTON COUNTY	42623	\$ 1,488,082,276	50265	\$ 1,624,559,750	9.17%
3500	WAHKIAKUM UNINC COUNTY	1393	\$ 5,135,139	1825	\$ 7,206,939	40.35%
3501	CATHLAMET	1096	\$ 3,779,026	1268	\$ 4,082,709	8.04%
3599	WAHKIAKUM COUNTY	2489	\$ 8,914,165	3093	\$ 11,289,648	26.65%
3600	WALLA WALLA UNINC COUNTY	3895	\$ 59,672,944	4856	\$ 68,042,374	14.03%
3601	COLLEGE PLACE	2613	\$ 36,899,176	3380	\$ 47,689,167	29.24%
3602	PRESCOTT	509	\$ 1,150,510	562	\$ 1,097,653	-4.59%
3603	WAITSBURG	890	\$ 2,624,489	1074	\$ 2,158,131	-17.77%
3604	WALLA WALLA CITY	6392	\$ 175,519,967	7506	\$ 179,627,407	2.34%
3699	WALLA WALLA COUNTY	14299	\$ 275,867,086	17378	\$ 298,614,732	8.25%
3700	WHATCOM UNINC COUNTY	8405	\$ 203,720,560	10104	\$ 227,378,062	11.61%
3701	BELLINGHAM	12823	\$ 761,718,035	14422	\$ 812,630,600	6.68%
3702	BLAINE	5217	\$ 52,727,291	6554	\$ 60,719,617	15.16%
3703	EVERSON	1970	\$ 9,511,296	2281	\$ 10,595,932	11.40%
3704	FERNDALE	4712	\$ 66,049,341	5625	\$ 73,211,085	10.84%
3705	LYNDEN	4688	\$ 76,218,946	5669	\$ 79,029,663	3.69%
3706	NOOKSACK	844	\$ 3,135,260	1057	\$ 3,393,856	8.25%
3707	SUMAS	2580	\$ 11,180,620	3398	\$ 12,529,467	12.06%
3799	WHATCOM COUNTY	41239	\$ 1,184,261,349	49110	\$ 1,279,488,282	8.04%
3800	WHITMAN UNINC COUNTY	2244	\$ 26,496,000	2993	\$ 25,245,533	-4.72%
3801	ALBION	489	\$ 427,606	710	\$ 405,802	-5.10%
3802	COLFAX	1958	\$ 13,356,785	2362	\$ 16,751,216	25.41%
3803	COLTON	575	\$ 679,667	661	\$ 879,934	29.47%
3804	ENDICOTT	421	\$ 2,228,948	452	\$ 858,620	-61.48%
3805	FARMINGTON	316	\$ 226,535	379	\$ 323,322	42.73%
3806	GARFIELD	563	\$ 896,685	645	\$ 817,091	-8.88%
3807	LA CROSSE	448	\$ 1,102,156	482	\$ 996,876	-9.55%
3808	LAMONT	128	\$ 78,948	149	\$ 163,930	107.64%
3809	MALDEN	183	\$ 85,964	227	\$ 111,007	29.13%
3810	OAKESDALE	540	\$ 802,168	618	\$ 1,023,188	27.55%
3811	PALOUSE	887	\$ 2,299,942	1096	\$ 2,367,163	2.92%
3812	PULLMAN	5232	\$ 147,992,178	6370	\$ 153,414,603	3.66%
3813	ROSALIA	634	\$ 1,235,764	702	\$ 1,146,848	-7.20%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2018 COUNT	Q4/2018 TAXABLE	Q4/2019 COUNT	Q4/2019 TAXABLE	
3814	ST. JOHN	692	\$ 2,015,609	803	\$ 1,813,657	-10.02%
3815	TEKOA	611	\$ 1,914,013	722	\$ 1,405,138	-26.59%
3816	UNIONTOWN	440	\$ 776,757	476	\$ 469,276	-39.59%
3899	WHITMAN COUNTY	16361	\$ 202,615,725	19847	\$ 208,193,204	2.75%
3900	YAKIMA UNINC COUNTY	5800	\$ 163,903,390	7176	\$ 172,084,212	4.99%
3901	GRANDVIEW	2261	\$ 33,026,836	2644	\$ 28,828,593	-12.71%
3902	GRANGER	969	\$ 3,758,328	1194	\$ 5,801,703	54.37%
3903	HARRAH	529	\$ 734,012	566	\$ 900,893	22.74%
3904	MABTON	790	\$ 2,637,554	817	\$ 2,927,742	11.00%
3905	MOXEE CITY	1505	\$ 8,151,410	1944	\$ 11,267,472	38.23%
3906	NACHES	1261	\$ 8,994,338	1485	\$ 6,326,199	-29.67%
3907	SELAH	2911	\$ 37,592,857	3650	\$ 43,069,809	14.57%
3908	SUNNYSIDE	3435	\$ 84,398,325	3783	\$ 91,209,766	8.07%
3909	TIETON	744	\$ 8,499,947	869	\$ 4,324,373	-49.13%
3910	TOPPENISH	1917	\$ 20,274,567	2139	\$ 20,166,950	-0.53%
3911	UNION GAP	2435	\$ 156,898,028	2935	\$ 160,228,808	2.12%
3912	WAPATO	1500	\$ 9,580,801	1702	\$ 8,718,785	-9.00%
3913	YAKIMA CITY	9627	\$ 512,508,943	11040	\$ 545,531,955	6.44%
3914	ZILLAH	1749	\$ 12,227,262	2045	\$ 15,356,126	25.59%
3999	YAKIMA COUNTY	37433	\$ 1,063,186,598	43989	\$ 1,116,743,386	5.04%
9999	Grand Total	1200539	\$ 45,262,441,417	1407900	\$ 48,027,122,696	6.11%

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, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$494,444,135	\$301,370,125	\$1,612,248
Forestry & Logging 113	\$312,375,835	\$261,790,885	\$1,030,425
Fishing & Hunting 114	\$140,615,591	\$16,651,239	\$93,606
Ag & Forestry Support Activities 115	\$256,419,086	\$166,568,461	\$1,669,554
Total:	\$1,203,854,647	\$746,380,710	\$4,405,833
Mining 21			
Sand & Gravel, Quarrying 2123	\$90,907,082	\$87,644,001	\$492,366
Other Extraction & Support Act. 211, 2121, 2122, 213	\$71,742,368	\$19,828,252	\$157,825
Total:	\$162,649,450	\$107,472,253	\$650,191
Utilities 22			
Hydroelectric Power Generation 221111	\$16,599,986	\$15,580,913	\$201,828
Alternative Power Generation 221114-221117	\$32,718,081	\$31,982,039	\$162,304
Other Electric Power Generation 221112, 221113, 221118	\$7,624,962	\$6,464,973	\$54,453
Electric Power Generation & Trans. 221121, 221122	\$156,026,006	\$129,916,391	\$1,537,018
Natural Gas Distribution 2212	\$88,008,161	\$22,381,499	\$153,873
Water & Sewer 2213	\$624,013,484	\$552,046,094	\$8,003,323
Total:	\$924,990,680	\$758,371,909	\$10,112,799
Construction 23			
Residential Building & Remodeling 2361	\$3,624,292,446	\$3,412,391,092	\$16,821,080
Nonresidential Building 2362	\$4,671,723,506	\$4,345,794,713	\$20,805,053
Heavy Construction & Highways 237	\$2,519,477,747	\$2,152,737,544	\$11,054,122
Special Trade Contractors 238	\$8,866,862,476	\$7,988,357,964	\$39,177,788
Electrical 23821	\$1,787,546,763	\$1,570,215,083	\$7,809,492
Plumbing & Heating 23822	\$1,610,962,109	\$1,496,621,832	\$7,326,309
Painting 23832	\$314,599,294	\$302,711,784	\$1,477,175
Masonry/drywall 23814, 23831	\$520,350,087	\$483,000,280	\$2,325,988
Roofing 23816	\$409,949,033	\$377,669,214	\$1,801,796
Other Contractors 238 Not Listed Above	\$4,223,455,190	\$3,758,139,771	\$18,437,028
Total:	\$19,682,356,175	\$17,899,281,313	\$87,858,043
Manufacturing 31-33			
Food Products 311	\$5,065,420,062	\$2,010,599,078	\$7,623,261
Milling Of Grains 3112	\$181,248,184	\$112,310,091	\$504,498
Fruits & Vegetables 3114	\$1,280,268,683	\$149,989,887	\$671,061
Dairy Products 3115	\$744,135,593	\$107,610,226	\$527,086
Meat Products 3116	\$593,436,438	\$591,951,541	\$918,734
Seafood Products 3117	\$743,635,481	\$135,199,842	\$667,945
Bakery Products 3118	\$547,193,610	\$280,429,944	\$1,370,110
Other Food Items 3111, 3113, 3119	\$975,502,073	\$633,107,547	\$2,963,827
Beverages 312	\$685,614,551	\$428,074,496	\$2,087,507
Textiles 313,314	\$258,105,730	\$153,497,335	\$751,593
Apparel 315	\$60,644,899	\$39,855,753	\$201,612
Leather & Allied Products 316	\$41,384,440	\$20,735,652	\$103,762
Lumber & Wood Products 321	\$1,951,807,247	\$1,200,772,160	\$4,882,047
Sawmills 3211	\$797,363,336	\$488,933,481	\$1,736,179

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, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$273,713,779	\$172,967,870	\$707,861
Millwork, Windows, Wood Products 3219	\$880,730,132	\$538,870,809	\$2,438,007
Paper Products 322	\$1,672,611,965	\$1,020,928,324	\$3,996,559
Pulp & Paper Mills 3221	\$1,028,759,395	\$596,183,961	\$2,138,405
Other Paper Products 3222	\$643,852,570	\$424,744,363	\$1,858,154
Commercial Printing 323	\$221,927,665	\$176,661,307	\$880,446
Petroleum & Coal Products 324	\$5,841,958,671	\$5,436,262,409	\$26,406,079
Petroleum Refining 32411	\$5,626,915,635	\$5,278,369,754	\$25,639,378
Asphalt/petroleum/coal Products 32412, 32419	\$215,043,036	\$157,892,655	\$766,701
Chemicals 325	\$2,179,468,234	\$1,236,325,241	\$6,009,567
Chemicals, Pesticides & Fertilizers 3251, 3253	\$763,691,126	\$430,850,755	\$2,308,929
Resins, Synthetic Fibers & Filaments 3252	\$312,026,304	\$182,347,060	\$657,318
Pharmaceuticals 3254	\$672,684,134	\$395,257,814	\$1,922,815
Paint, Coating & Adhesives 3255	\$36,334,483	\$21,156,514	\$102,578
Soap, Cleaning Compound & Toiletries 3256	\$215,843,592	\$110,343,241	\$534,592
Other Chemical Products 3259	\$178,888,595	\$96,369,857	\$483,335
Plastics & Rubber Products 326	\$725,133,010	\$478,088,778	\$2,250,984
Nonmetallic Minerals 327	\$834,548,113	\$610,999,371	\$3,054,181
Primary Metals 331	\$794,860,194	\$577,710,030	\$2,381,651
Iron & Steel Mills 3311, 3312	\$335,746,133	\$216,447,460	\$1,005,504
Aluminum Smelting 3313	\$259,317,280	\$236,485,527	\$780,975
Other Nonferrous Metals 3314	\$28,909,551	\$27,500,063	\$133,064
Foundries 3315	\$170,887,230	\$97,276,980	\$462,108
Fabricated Metal Products 332	\$1,871,707,703	\$1,234,801,994	\$5,577,328
Machinery 333	\$1,636,029,971	\$871,887,136	\$4,182,975
Farm & Construction Implements 3331	\$198,422,380	\$77,384,584	\$374,547
Industrial Machinery 3332	\$350,221,464	\$153,446,663	\$765,875
Commercial & Other Equipment 3333-3336 & 3339	\$1,087,386,127	\$641,055,889	\$3,042,553
Computers & Electronics 334	\$2,898,102,637	\$1,461,707,324	\$7,180,038
Computer Hardware 3341	\$156,667,699	\$52,321,878	\$294,805
Telephone & Communications Equipment 3342	\$153,888,102	\$69,988,988	\$345,696
Audio & Video Equipment 3343	\$41,462,079	\$12,958,766	\$72,847
Semiconductors 3344	\$811,862,188	\$381,117,328	\$1,667,441
Instruments 3345	\$1,700,341,865	\$924,505,752	\$4,662,411
Software, Other Magnetic & Optical Media 3346	\$33,880,704	\$20,814,612	\$136,838
Electrical Equipment & Appliances 335	\$622,417,922	\$312,118,067	\$1,559,505
Lighting Equipment 3351	\$69,572,531	\$25,227,662	\$128,891
Household Appliances 3352	\$2,701,741	\$2,460,979	\$11,908
Other Electric Equipment 3353, 3359	\$550,143,650	\$284,429,426	\$1,418,706
Transportation Equipment 336	\$18,254,782,060	\$10,161,438,488	\$31,641,664
Motor Vehicles & Parts 3361, 3362, 3363	\$583,758,713	\$362,269,762	\$1,752,398
Aircraft, Aerospace & Parts 3364	\$17,251,388,936	\$9,495,454,532	\$28,365,634
Ships & Boats 3366	\$383,780,672	\$273,739,899	\$1,377,948
Railroad, Other Transportation Equip. 3365, 3369	\$35,853,739	\$29,974,295	\$145,684
Furniture & Related Products 337	\$424,001,262	\$291,735,245	\$1,412,593
Other Manufacturing 339	\$1,517,101,471	\$891,885,772	\$4,280,265
Other Medical Equip & Supplies 339112, 339115	\$176,137,338	\$111,342,243	\$563,066
Dental Laboratories 339116	\$51,631,048	\$45,990,046	\$267,668
Sporting And Athletic Goods 33992	\$217,347,187	\$47,916,964	\$232,681

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,071,985,898	\$686,636,519	\$3,216,850
Total:	\$47,557,627,807	\$28,616,083,960	\$116,463,617
Wholesale Trade 42			
Durable Goods 423	\$23,001,743,247	\$16,366,011,518	\$81,402,754
Motor Vehicles & Parts 4231	\$3,639,197,776	\$3,244,573,942	\$16,227,537
Furniture & Home Furnishings 4232	\$506,619,742	\$375,633,730	\$1,862,443
Lumber & Construction Materials 4233	\$2,523,239,693	\$1,845,105,580	\$8,765,390
Professional & Commercial Equipment 4234	\$3,965,189,062	\$3,038,485,394	\$16,009,433
Metal & Mineral (except Petroleum) 4235	\$943,720,172	\$686,085,313	\$3,222,235
Electrical Equipment 4236	\$2,800,451,576	\$2,394,176,785	\$11,786,391
Hardware, Plumbing, Heating Equipment 4237	\$1,239,289,386	\$1,007,939,844	\$4,921,043
Machinery & Equipment 4238	\$3,656,271,086	\$2,818,942,048	\$13,322,430
Sporting & Recreational Goods & Supplies 423910	\$367,233,046	\$230,381,736	\$1,127,969
Toy & Hobby Goods & Supplies 423920	\$2,449,140,451	\$107,379,039	\$713,479
Other Misc Durable Goods 423930, 423940, 42399C	\$911,391,257	\$617,308,107	\$3,444,404
Nondurable Goods: 424	\$23,697,243,283	\$15,715,710,811	\$67,837,426
Paper & Paper Products 4241	\$690,601,187	\$581,049,202	\$2,719,862
Drugs & Sundries 4242	\$2,874,260,724	\$2,522,094,529	\$6,466,802
Apparel 4243	\$1,418,658,289	\$358,861,143	\$1,769,577
Food Products 4244	\$10,447,777,292	\$6,265,010,471	\$27,172,139
Farm Products 4245	\$467,016,557	\$273,771,160	\$1,385,787
Chemicals & Plastics 4246	\$809,357,322	\$642,475,057	\$3,093,690
Petroleum Products 4247	\$2,289,608,262	\$1,966,794,097	\$10,092,235
Beer & Ale 424810	\$262,973,743	\$252,788,529	\$1,226,719
Wine & Distilled Alcoholic Beverages 424820	\$1,370,364,508	\$995,378,905	\$4,861,587
Farm Supplies 42491	\$864,559,248	\$450,331,148	\$2,249,484
Tobacco & Tobacco Products 42494	\$292,628,199	\$254,601,642	\$1,232,401
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,909,437,952	\$1,152,554,928	\$5,567,143
Electronic Markets, Agents, Brokers 425	\$340,375,502	\$202,060,694	\$1,499,625
Total:	\$47,039,362,032	\$32,283,783,023	\$150,739,805
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,545,306,789	\$6,715,447,197	\$34,318,506
New & Used Auto Dealers 4411	\$5,883,744,566	\$5,326,066,583	\$27,443,107
Rv, Boat, Motorcycle Dealers 4412	\$581,299,019	\$467,379,677	\$2,389,592
Automotive Parts & Tires 4413	\$1,080,263,204	\$922,000,937	\$4,485,807
Furniture & Home Furnishings 442	\$1,101,962,773	\$1,003,243,362	\$4,819,495
Electronics & Appliances 443	\$2,629,532,130	\$2,258,611,317	\$12,997,472
Household Appliances 443141	\$168,487,238	\$165,024,579	\$804,832
Electronic Stores 443142	\$2,461,044,892	\$2,093,586,738	\$12,192,640
Bldg. Materials, Garden Supplies 444	\$2,908,626,512	\$2,694,170,917	\$12,921,806
Building Materials 4441	\$2,502,649,873	\$2,344,361,543	\$11,206,003
Lawn & Garden Supplies 4442	\$405,976,639	\$349,809,374	\$1,715,803
Food & Beverages (off-premises) 445	\$4,953,276,056	\$4,591,198,696	\$22,465,437
Grocery & Convenience Stores 4451	\$4,300,828,348	\$4,064,701,075	\$20,026,327
Other Food Stores/specialty Foods 4452	\$459,524,688	\$366,141,535	\$1,665,383
Beer, Wine And Liquor Stores 4453	\$192,923,020	\$160,356,086	\$773,727
Drug Stores & Personal Care Stores 446	\$3,155,808,730	\$2,975,344,780	\$14,768,223
Gas Stations (incl. Convenience Stores) 447	\$2,726,355,508	\$2,114,348,697	\$10,442,872
Apparel & Accessories 448	\$1,827,785,463	\$1,650,937,583	\$8,034,031
Clothing Stores 4481	\$1,406,599,044	\$1,298,570,340	\$6,354,833

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, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$116,928,529	\$111,879,737	\$528,294
Jewelry & Luggage Stores 4483	\$304,257,890	\$240,487,506	\$1,150,904
Sporting Goods, Toy/hobby/book/music 451	\$1,405,602,516	\$994,441,490	\$4,908,960
Sporting Goods 45111	\$790,679,902	\$658,340,743	\$3,205,460
Hobby & Toy Stores 45112	\$324,017,948	\$140,277,492	\$682,332
Sewing Supplies 45113	\$53,634,951	\$49,755,988	\$239,112
Musical Instruments 45114	\$71,123,511	\$58,868,096	\$308,252
Book, Periodical & Music Stores 45121	\$166,146,204	\$87,199,171	\$473,804
Department Stores 4522	\$478,263,282	\$469,678,149	\$2,249,883
Warehouse Clubs And Superstores 452311	\$8,349,511,054	\$6,248,182,361	\$29,809,962
All Other General Merchandise Stores 452319	\$236,013,075	\$211,236,357	\$1,016,649
Electronic Shopping And Mail-order Houses 4541	\$981,148,506	\$688,919,261	\$3,852,932
Miscellaneous Retailers 453, 4542, 4543	\$6,113,755,453	\$3,560,986,715	\$19,237,898
Total:	\$44,412,947,847	\$36,176,746,882	\$181,844,126
Transportation 48-492			
Air Transportation 481	\$37,536,735	\$35,076,662	\$316,661
Railroads 482	\$30,521,081	\$30,521,081	\$339,470
Water Transportation 483	\$23,275,191	\$15,130,782	\$89,685
Truck Transportation 484	\$316,392,896	\$245,523,980	\$1,898,305
Transit & Ground Passenger Transport 485	\$101,310,701	\$88,480,581	\$951,534
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$56,881,683	\$18,519,505	\$134,041
Support Activities For Transportation 488	\$1,195,552,961	\$1,034,356,266	\$5,905,736
Postal Service, Couriers And Messengers 491, 492	\$67,454,384	\$45,976,148	\$486,518
Total:	\$1,835,051,935	\$1,518,985,642	\$10,146,801
Warehousing & Storage 493			
Total:	\$289,252,554	\$265,350,041	\$1,477,259
Information 51			
Publishing (except Internet) 511	\$2,079,855,422	\$1,294,743,121	\$10,398,073
Newspapers 51111	\$98,238,090	\$97,108,986	\$391,762
Books & Periodicals 51112, 51113	\$131,668,482	\$106,203,882	\$730,233
Software 5112	\$1,593,436,922	\$850,665,037	\$5,832,168
Other Publishers 51114, 51119	\$256,511,928	\$240,765,216	\$3,443,910
Motion Picture Production 512	\$401,283,595	\$364,994,768	\$4,797,262
Radio & Tv Broadcasting, Cable Tv 515	\$917,211,286	\$803,780,776	\$10,311,911
Telecommunications 517	\$3,072,819,356	\$3,005,630,257	\$29,674,581
Wired Telecommunications Carriers 517311	\$754,729,503	\$751,312,085	\$7,024,467
Wireless Telecommunications Carriers 517312	\$1,424,232,915	\$1,416,823,972	\$12,708,157
Satellite And Other Telecommunications 5174, 5179	\$893,856,938	\$837,494,200	\$9,941,957
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,442,618,939	\$573,965,830	\$6,851,130
Other Information Services 519	\$663,784,864	\$535,086,428	\$6,776,779
Total:	\$8,577,573,462	\$6,578,201,180	\$68,809,736
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,040,760,580	\$4,752,658,524	\$67,133,405
Securities & Other Financial Investment 523, 525	\$2,518,020,805	\$2,020,538,401	\$27,219,048
Insurance Agents & Brokers 524	\$2,561,836,836	\$1,386,170,176	\$12,098,051
Real Estate Agents & Brokers 531	\$1,999,791,218	\$1,884,369,237	\$26,831,173
Rental Of Tangible Personal Property 532	\$1,757,398,395	\$1,573,121,625	\$8,397,214
Lessors Of Nonfinancial Intangibles 533	\$162,283,201	\$152,090,285	\$2,158,984
Total:	\$15,040,091,035	\$11,768,948,248	\$143,837,875

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, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$20,146,085,172	\$12,844,120,899	\$159,760,930
Legal Services 5411	\$1,787,340,670	\$1,656,002,543	\$23,186,264
Accounting Services 5412	\$1,010,337,868	\$932,597,866	\$13,493,584
Architectural Services 54131	\$504,273,686	\$444,444,227	\$6,578,374
Engineering Services 54133	\$1,646,172,147	\$1,404,751,062	\$15,251,967
Other Related Services 54132, 54134-54138	\$268,074,038	\$225,098,118	\$3,055,891
Specialized Design Services 5414	\$372,281,696	\$279,323,910	\$2,873,699
Computer System Design Services 5415	\$7,192,193,303	\$3,080,679,396	\$34,095,597
Consulting Services 5416	\$4,074,119,795	\$2,857,042,860	\$37,334,416
Scientific Research & Development Services 5417	\$1,126,218,906	\$408,324,199	\$3,913,684
Advertising & Public Relations 5418	\$539,459,242	\$413,090,339	\$5,511,345
Other Professional Services 5419	\$1,625,613,821	\$1,142,766,379	\$14,466,109
Management Services 55	\$136,807,967	\$107,359,365	\$1,391,393
Administrative & Support Services 561	\$12,126,928,153	\$7,382,602,663	\$78,574,563
Employment Services 5613	\$1,120,069,467	\$993,636,001	\$13,485,960
Travel Services 5615	\$3,764,487,079	\$224,260,928	\$2,292,577
Investigation & Security Services 5616	\$414,341,231	\$380,486,114	\$4,121,700
Building Services & Janitorial 5617	\$1,215,778,191	\$1,157,384,529	\$10,044,808
Other 5611, 5612, 5614, 5619	\$5,612,252,185	\$4,626,835,091	\$48,629,518
Waste Treatment/collection 562	\$1,107,267,283	\$1,032,116,318	\$11,025,633
Schools (public, Private, Technical) 61	\$863,666,396	\$472,787,779	\$6,247,378
Health Services 62	\$14,488,127,324	\$10,193,144,261	\$142,989,568
Ambulatory Health Care Services 621	\$6,658,476,315	\$5,593,817,084	\$80,685,156
Physicians 6211	\$2,662,365,146	\$2,104,397,047	\$31,109,993
Dentists 6212	\$1,016,096,168	\$1,003,461,775	\$14,959,769
Other Health Practitioners 6213	\$1,195,360,408	\$1,119,628,782	\$15,867,586
Outpatient Care Centers 6214	\$947,140,783	\$708,578,696	\$9,717,097
Medical & Diagnostic Laboratories 6215	\$406,004,255	\$247,005,419	\$3,666,987
Home Health Care 6216	\$234,876,550	\$226,997,544	\$2,741,257
Other Ambulatory Health Care 6219	\$196,633,005	\$183,747,821	\$2,622,467
Hospitals 622	\$6,190,277,880	\$3,513,139,097	\$51,391,011
Nursing & Retirement Homes 623	\$801,036,622	\$683,979,089	\$6,236,575
Social Services & Day Care 624	\$838,336,507	\$402,208,991	\$4,676,826
Arts, Entertainment, & Recreation 71	\$1,094,636,864	\$909,460,970	\$9,089,466
Performing Arts, Spectator Sports 711	\$456,181,001	\$350,772,675	\$4,636,992
Museums, Historical Sites, Etc. 712	\$27,530,022	\$12,021,962	\$130,114
Amusement, Gambling, Recreation 713	\$610,925,841	\$546,666,333	\$4,322,360
Accommodations 721	\$981,267,221	\$929,844,550	\$5,250,549
Restaurants, Food Services 7223, 7225	\$4,280,805,188	\$4,205,598,386	\$21,574,627
Drinking Places 7224	\$255,909,859	\$233,703,323	\$1,339,143
Auto Repair & Services 8111	\$829,293,173	\$805,503,350	\$3,951,794
Other Repair Services 8112-8114	\$864,606,334	\$527,412,722	\$2,862,605
Personal Services 812	\$1,240,448,488	\$1,174,728,676	\$13,702,589
Personal Care (barber, Beauty, Etc.) 8121	\$584,560,904	\$573,766,571	\$7,978,304
Death Care Services 8122	\$64,707,494	\$63,038,778	\$748,959
Laundry & Dry Cleaning 8123	\$134,934,374	\$132,336,882	\$875,843
Other Personal Services 8129	\$456,245,716	\$405,586,445	\$4,099,483
Religious, Civic & Other Organizations 813, 814	\$478,141,471	\$165,820,597	\$2,118,330
Public Administration, 92	\$137,070,064	\$124,006,522	\$1,687,171
Total:	\$59,031,060,957	\$41,108,210,381	\$461,565,739
Total All Industries			
Total:	\$245,756,818,581	\$177,827,815,542	\$1,237,911,824

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, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$5,573,419,562	\$4,509,912,670	\$293,144,365
New & Used Auto Dealers 4411	\$4,484,553,937	\$3,621,902,831	\$235,423,708
Rv, Boat, Motorcycle Dealers 4412	\$450,518,282	\$334,763,417	\$21,759,624
Automotive Parts & Tire 4413	\$638,347,343	\$553,246,422	\$35,961,033
Furniture & Home Furnishings 442	\$854,134,915	\$765,077,615	\$49,730,037
Electronics & Appliances 443	\$1,695,922,846	\$1,300,086,697	\$84,505,630
Building Materials, Garden Equip & Supplies 444	\$1,963,946,792	\$1,805,363,665	\$117,348,658
Building Materials 4441	\$1,690,078,472	\$1,599,618,436	\$103,975,209
Lawn & Garden Supplies & Equipment 4442	\$273,868,320	\$205,745,229	\$13,373,449
Food & Beverage Stores 445	\$4,331,627,241	\$1,110,397,145	\$72,175,875
Grocery & Convenience Stores 4451	\$3,982,297,418	\$978,066,538	\$63,574,357
Other Food & Beverage Stores 4452, 4453	\$349,329,823	\$132,330,607	\$8,601,518
Drug/health Stores 446	\$2,572,857,898	\$914,772,808	\$59,460,246
Gas Stations & Convenience Stores W/pumps 447	\$2,259,548,445	\$466,965,198	\$30,352,751
Apparel & Accessories 448	\$1,672,541,203	\$1,526,711,154	\$99,236,285
Clothing & Shoe Stores 4481, 4482	\$1,391,179,248	\$1,317,727,585	\$85,652,346
Jewelry & Luggage Stores 4483	\$281,361,955	\$208,983,569	\$13,583,939
Sporting Goods, Toys, Book & Music Stores 451	\$1,060,145,218	\$844,685,357	\$54,904,579
Sporting Goods, Toys, Hobby/craft Stores 4511	\$908,155,848	\$768,735,618	\$49,967,842
Book/periodical/music Store 4512	\$151,989,370	\$75,949,739	\$4,936,737
General Merchandise Stores 452	\$8,800,111,781	\$3,484,497,744	\$226,492,370
Department Stores 4522	\$474,500,993	\$456,978,984	\$29,703,635
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$8,325,610,788	\$3,027,518,760	\$196,788,735
Electronic Shopping And Mail-order Houses 4541	\$726,260,744	\$489,757,226	\$31,834,248
Miscellaneous Retailers 453, 4542, 4543	\$4,682,720,036	\$3,442,822,719	\$223,783,607
Total:	\$36,193,236,681	\$20,661,049,998	\$1,342,968,651
Agriculture, Forestry, Fishing 11			
Total:	\$84,166,577	\$31,635,990	\$2,056,354
Mining 21			
Total:	\$67,701,880	\$18,225,378	\$1,184,652
Utilities 22			
Total:	\$72,790,728	\$47,556,001	\$3,091,145
Construction 23			
Construction Of Buildings 236	\$7,025,709,442	\$6,171,358,134	\$401,138,481
Heavy Construction & Highways 237	\$1,223,261,815	\$846,636,335	\$55,031,362
Special Trade Contractors 238	\$3,655,208,127	\$3,217,669,207	\$209,148,900
Total:	\$11,904,179,384	\$10,235,663,676	\$665,318,743

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,589,693,669	\$865,575,430	\$56,262,478
Wholesale Trade 42			
Durable Goods 423	\$4,185,447,990	\$2,261,635,588	\$147,006,362
Nondurable Goods 424	\$1,293,047,085	\$551,848,188	\$35,870,175
Electronic Markets, Agents & Brokers 425	\$24,607,609	\$11,855,814	\$770,637
Total:	\$5,503,102,684	\$2,825,339,590	\$183,647,174
Transportation & Warehousing 48-49			
Total:	\$280,370,629	\$191,791,534	\$12,466,468
Information 51			
Total:	\$2,767,377,711	\$1,895,181,444	\$123,186,816
Finance, Insurance 52			
Total:	\$515,708,624	\$366,940,403	\$23,851,134
Real Estate, Rental/leasing 53			
Total:	\$1,251,824,990	\$1,046,047,519	\$67,993,136
Professional, Scientific & Technical Services 54			
Total:	\$4,657,599,700	\$1,276,253,155	\$82,956,606
Management, Education & Health Services 55-62			
Total:	\$2,825,207,387	\$2,134,657,635	\$138,752,969
Arts, Entertainment & Recreation 71			
Total:	\$442,230,122	\$412,502,999	\$26,812,773
Accommodations & Food Services 72			
Accommodations 721	\$876,000,456	\$814,107,450	\$52,916,995
Restaurants, Food Services & Drinking Places 722	\$4,096,080,637	\$3,937,488,047	\$255,936,798
Total:	\$4,972,081,093	\$4,751,595,497	\$308,853,793
Other Services 81			
Repair & Maintenance 811	\$1,174,488,290	\$858,082,140	\$55,775,417
Personal Service 812	\$348,064,802	\$323,537,301	\$21,029,989
Religious, Civic & Other Organization 813, 814	\$38,151,565	\$26,411,675	\$1,716,775
Total:	\$1,560,704,657	\$1,208,031,116	\$78,522,181
Public Administration 92			
Total:	\$21,486,162	\$18,948,390	\$1,231,652
Total All Industries			
Total:	\$76,709,462,678	\$47,986,995,755	\$3,119,156,725

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2019

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$356,945,819	\$318,992,641	\$16,042,145
Miscellaneous		\$44,090,440	\$34,815,887	\$1,750,885
Total:		\$401,036,259	\$353,808,528	\$17,793,030
Sewer Collection	3.85%			
Sewerage Systems		\$117,390,860	\$49,637,288	\$1,912,029
Miscellaneous		\$90,360,605	\$59,531,847	\$2,293,165
Total:		\$207,751,465	\$109,169,135	\$4,205,194
Power	3.87%			
Total:		\$2,299,763,127	\$1,830,671,107	\$70,909,216
Gas Distribution/telegraph	3.85%			
Total:		\$418,813,945	\$416,736,659	\$16,052,696
Motor Transportation	1.93%			
Local/suburban Transit		\$203,789,679	\$86,852,645	\$1,672,784
Trucking		\$2,143,294,375	\$341,689,785	\$6,580,980
Railroads		\$21,524,795	\$12,853,568	\$247,560
Miscellaneous		\$279,009,335	\$145,944,923	\$2,810,902
Total:		\$2,647,618,184	\$587,340,921	\$11,312,226
Urban Transportation	0.64%			
Local/suburban Transit		\$126,904,203	\$94,088,530	\$604,068
Trucking		\$120,984,249	\$83,847,452	\$538,311
Miscellaneous		\$167,184,205	\$102,321,409	\$656,904
Total:		\$415,072,657	\$280,257,391	\$1,799,283
Other Public Service	1.93%			
Water Transport		\$77,689,722	\$31,746,548	\$611,440
Miscellaneous		\$311,186,091	\$46,786,619	\$901,118
Total:		\$388,875,813	\$78,533,167	\$1,512,558
Log Hauling Over Public Highways	1.37%			
Total:		\$67,475,384	\$39,045,426	\$534,761
Total Public Utility Taxes				
Total:		\$6,846,406,834	\$3,695,562,334	\$124,118,964

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

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

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

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

ii. What are reporting periods?

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

v. What is an accrual period?

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

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

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

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

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

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

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

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

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

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

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

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

ix. Can I get SIC code data after 2004?

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

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

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

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

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

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

3. Unit Counts

xii. What are units?

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

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

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

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

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

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

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

4. Gross Business Income (GBI)

xv. What is gross business income?

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

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

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

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

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

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

What is the B&O tax?

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

xviii. Do cities levy a B&O tax?

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

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

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

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

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

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

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

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

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

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

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

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Public Utility Tax

xxviii. What is the public utility tax?

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

xxix. What is operating income?

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

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

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

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

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

xxxii. What are the public utility tax rates?

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

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

Rate information can be found at

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

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

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

Still can't find what you are looking for?

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

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

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