

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

Calendar Year, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$167,998,827	\$5,597,629	\$162,401,198	0.00484	\$786,022
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$7,661,589,382	\$392,959,953	\$7,268,629,429	0.00138	\$10,030,709
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$4,333,030,149	\$427,783,133	\$3,905,247,016	0.00275	\$10,739,429
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$3,497,143,457	\$710,054,886	\$2,787,088,571	0.00484	\$13,489,509
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$8,762,593,684	\$353,516,989	\$8,409,076,695	0.00138	\$11,604,526
6	Processing for Hire/Printing and Publishing	10	\$1,844,087,769	\$138,174,601	\$1,705,913,168	0.00484	\$8,256,620
7	Manufacturing	7	\$24,877,418,787	\$880,149,220	\$23,997,269,567	0.00484	\$116,146,785
8	Royalties	80	\$4,765,854,974	\$1,155,566,193	\$3,610,288,781	0.015	\$54,154,332
9	Wholesaling	3	\$251,589,897,521	\$83,556,888,986	\$168,033,008,535	0.00484	\$813,279,761
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$7,286,434,178	\$663,585,567	\$6,622,848,611	0.00484	\$32,054,587
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$19,957,277,407	\$9,497,872,701	\$10,459,404,706	0.015	\$156,891,071
12	For Profit Hospitals; Scientific R&D	135	\$1,634,732,278	\$903,394,556	\$731,337,722	0.015	\$10,970,066
13	Cleanup of Radioactive Waste for US Government	83	\$3,177,979,040	\$5,169,903	\$3,172,809,137	0.00471	\$14,943,931
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$90,385,812,942	\$21,799,842,994	\$68,585,969,948	0.015	\$1,028,789,549
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$93,872,884,638	\$23,354,671,578	\$70,518,213,060	0.0175	\$1,234,068,729
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$10,850,414,899	0.012	\$130,204,979
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$43,707,284
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$295,586,661	\$110,109,292	\$185,477,369	0.0163	\$3,023,281
19	Retailing of Interstate Transportation Equip	19	\$1,382,824,174	\$297,167,984	\$1,085,656,190	0.00484	\$5,254,576
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$244,383,000	\$168,354,558	\$76,028,442	0.00275	\$209,078
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$4,445,763,876	\$4,158,136,441	\$287,627,435	0.009	\$2,588,647
22	Retailing	2	\$289,660,625,889	\$64,601,471,240	\$225,059,154,649	0.00471	\$1,060,028,618
23	Non-Manufacturing Aerospace Product Development	188	\$271,431,512	\$6,570,365	\$264,861,147	0.009	\$2,383,750
24	Federal Aviation Administration (FAR) Repair Station	189	\$258,778,305	\$5,618,298	\$253,160,007	0.0029	\$735,177
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$220,349,191	\$0	\$220,349,191	0.0029	\$639,894
27	Manufacturing of Solar Energy Systems	127	\$13,850,134	\$5,532	\$13,844,602	0.00275	\$38,073
28	Wholesaling of Solar Energy Systems	128	\$59,975,469	\$25,607,841	\$34,367,628	0.00275	\$94,511
29	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$3,097,519,525	\$5,229,950	\$3,092,289,575	0.0029	\$8,980,009
30	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$2,521,544,240	\$1,115,764,933	\$1,405,779,307	0.0029	\$4,082,383
31	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,385,338,063	\$3,201,579,214	\$2,183,758,849	0.0029	\$6,341,636
32	Manufacturing of Commercial Airplanes or Components	1005	\$4,686,871,828	\$10,137,906	\$4,676,733,922	0.00484	\$22,635,392
33	Wholesaling of Commercial Airplanes or Components	1006	\$4,391,032,036	\$2,079,816,622	\$2,311,215,414	0.00484	\$11,186,283
34	Retailing of Commercial Airplanes or Components	1007	\$11,611,851,851	\$4,120,378,504	\$7,491,473,347	0.00484	\$36,258,731
35	Publication of Newspapers	126	\$341,423,483	\$2,386,474	\$339,037,009	0.0035	\$1,186,630

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36	Parimutuel Wagering	193	\$43,863,922	\$30,340,455	\$13,523,467	0.0013	\$17,581
37	Processing for Hire Timber Products	300	\$227,916,341	\$266,752	\$227,649,589	0.00342	\$779,472
38	Extracting Timber, Extracting for Hire Timber	301	\$457,356,682	\$15,989,173	\$441,367,509	0.00342	\$1,511,242
39	Manufacturing of Timber or Wood Products	302	\$4,297,545,276	\$371,759,172	\$3,925,786,104	0.00342	\$13,441,892
40	Wholesaling of Timber or Wood Products	303	\$11,020,737,903	\$5,749,685,386	\$5,271,052,517	0.00342	\$18,048,084
41	Sale of Standing Timber	304	\$74,938,075	\$0	\$74,938,075	0.00342	\$256,588
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$429,959,784	\$2,316,579	\$427,643,205	0.00275	\$1,176,019
	Total:		\$869,256,202,253	\$229,923,921,560	\$650,182,695,592		\$4,891,015,436
	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$291,024,359,153	\$112,619,149,030	\$178,405,210,123	0.065	\$11,596,338,658
44	Use Tax	5	\$7,134,693,161	\$0	\$7,134,693,161	0.065	\$463,755,055
44	Motor Vehicle Sales / Leases	120	\$14,176,499,660	\$0	\$14,176,499,660	0.003	\$42,529,499
46	Self-Produced Fuel Use Tax	270	\$51,309,490	\$0	\$51,309,490	0.02889	\$1,482,331
	Total:		\$312,386,861,464	\$112,619,149,030	\$199,767,712,434		\$12,104,105,543
	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$1,598,792,928	\$134,240,230	\$1,464,552,698	0.05029	\$73,652,355
48	Sewer Collection	61	\$797,002,776	\$389,936,616	\$407,066,160	0.03852	\$15,680,188
49	Power	49	\$9,179,845,807	\$1,929,834,755	\$7,250,011,052	0.03873	\$280,821,928
50	Gas Distribution-Telegraph	26	\$1,493,718,745	\$10,973,959	\$1,482,744,786	0.03852	\$57,115,329
51	Motor Transportation-Railroad-Railroad Car	8	\$6,463,103,532	\$4,336,354,793	\$2,126,748,739	0.01926	\$40,961,181
52	Log Hauling Over Public Highways	125	\$237,549,202	\$93,727,469	\$143,821,733	0.0137	\$1,969,782
53	Urban Transportation/Vessels Under 65 ft	12	\$1,119,098,961	\$293,004,725	\$826,094,236	0.00642	\$5,303,525
54	Other Public Service Business	13	\$1,540,281,007	\$1,258,044,157	\$282,236,850	0.01926	\$5,435,882
	Total:		\$22,429,392,958	\$8,446,116,704	\$13,983,276,254		\$480,940,170
	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$90,613,398,270	\$0	\$90,613,398,270	0.00015	\$13,592,010
56	Tobacco Products/Cigars (less than \$0.69)	20	\$34,275,806	\$0	\$34,275,806	0.95	\$32,562,016
57	Cigar Tax (\$0.69 or more)	194	\$4,132,096	\$0	\$4,132,096	0.65	\$2,685,862
58	Little Cigar Tax (acetate integrated filters)	198	\$20,154,997	\$0	\$20,154,997	0.15125	\$3,048,443
59	Moist Snuff (1.2 oz. or less)	162	\$36,284,767	\$0	\$36,284,767	2.526	\$91,655,321
60	Moist Snuff (more than 1.2 oz.)	163	\$7,330,188	\$0	\$7,330,188	2.105	\$15,430,046
61	All Other Vapor Products	164	\$28,325,918	\$0	\$28,325,918	0.27	\$7,647,998
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$79,464,355	\$0	\$79,464,355	0.09	\$7,151,792
63	Spirits Sales to On-premises Licensees	251	\$85,192,600	\$2,963,603	\$82,228,997	0.137	\$11,265,373
64	Spirits Liter Sales to On-premises Licensees	253	\$4,900,533	\$0	\$4,900,533	2.4408	\$11,961,221
65	Spirits Sales to Consumers	252	\$939,157,178	\$2,104,919	\$937,052,259	0.205	\$192,095,713
66	Spirits Liter Sales to Consumers	254	\$46,181,688	\$0	\$46,181,688	3.7708	\$174,141,909
67	Refuse Collection	64	\$2,158,620,864	\$633,226,513	\$1,525,394,351	0.036	\$54,914,197
68	Hazardous Substance Tax by Value	65	\$1,911,448,210	\$38,119,428	\$1,873,328,782	0.007	\$13,113,301
69	Hazardous Substance Tax by Volume	81	\$222,602,926	\$0	\$222,602,926	1.13	\$251,541,306
70	Intermediate Care Facility	79	\$168,650,555	\$0	\$168,650,555	0.06	\$10,119,033
71	Solid Fuel Burning Device Fee	59	\$8,095	\$0	\$8,095	30	\$242,850
72	Syrup Tax	54	\$5,342,216	\$0	\$5,342,216	1	\$5,342,216
73	Tire Fee	73	\$4,523,091	\$0	\$4,523,091	0.9	\$4,070,782
74	Studded Tire Fee	77	\$62,759	\$0	\$62,759	4.5	\$282,416
75	Local E911 Wireline	793	\$9,948,477	\$0	\$9,948,477	0.95	\$9,451,053
76	Local E911 Wireless Tax	794	\$74,309,800	\$0	\$74,309,800	0.95	\$70,594,310
77	Local E911 VOIP Tax	795	\$14,774,658	\$0	\$14,774,658	0.95	\$14,035,925
78	Local E911 Prepaid Wireless Tax	796	\$12,389,815	\$0	\$12,389,815	0.95	\$11,770,324
	Total:		\$96,481,479,862	\$676,414,463	\$95,805,065,399		\$1,008,715,417

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