

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$28,673,285	\$945,478	\$27,727,807	0.00484	\$134,203
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,862,616,098	\$82,512,083	\$1,780,104,015	0.00138	\$2,456,544
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$994,846,875	\$81,206,420	\$913,640,455	0.00275	\$2,512,511
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$807,421,058	\$140,005,842	\$667,415,216	0.00484	\$3,230,290
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,015,716,663	\$25,426,301	\$1,990,290,362	0.00138	\$2,746,601
6	Processing for Hire/Printing and Publishing	10	\$562,400,695	\$42,160,404	\$520,240,291	0.00484	\$2,517,963
7	Manufacturing	7	\$6,317,495,443	\$209,103,177	\$6,108,392,266	0.00484	\$29,564,619
8	Royalties	80	\$1,140,451,726	\$227,284,838	\$913,166,888	0.015	\$13,697,503
9	Wholesaling	3	\$60,531,067,804	\$19,191,992,434	\$41,339,075,370	0.00484	\$200,081,125
10	Whse-Radio/TV Brdctr-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,613,325,822	\$146,727,079	\$1,466,598,743	0.00484	\$7,098,338
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,776,607,204	\$2,283,654,726	\$2,492,952,478	0.015	\$37,394,287
12	For Profit Hospitals; Scientific R&D	135	\$458,026,295	\$254,455,436	\$203,570,859	0.015	\$3,053,563
13	Cleanup of Radioactive Waste for US Government	83	\$786,433,623	\$1,317,311	\$785,116,312	0.00471	\$3,697,898
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$42,917,381,849	\$10,241,487,442	\$32,675,894,407	0.015	\$490,138,416
15	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,871,224,131	0.012	\$34,454,690
16	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$110,253,841	\$41,557,855	\$68,695,986	0.0163	\$1,119,745
17	Retailing of Interstate Transportation Equip	19	\$391,608,966	\$88,835,763	\$302,773,203	0.00484	\$1,465,422
18	Travel Agent/Tour Operator (\$250,000 or less)	27	\$91,166,164	\$64,374,230	\$26,791,934	0.00275	\$73,678
19	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,818,019,887	\$1,712,642,501	\$105,377,386	0.009	\$948,396
20	Retailing	2	\$65,679,409,169	\$12,940,155,270	\$52,739,253,899	0.00471	\$248,401,886
21	Non-Manufacturing Aerospace Product Development	188	\$82,497,591	\$983,194	\$81,514,397	0.009	\$733,630
22	Federal Aviation Administration (FAR) Repair Station	189	\$91,512,191	\$2,367,277	\$89,144,914	0.002904	\$258,877
23	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.002904	\$0
24	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.002904	\$0
25	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
26	Wholesaling of Solar Energy Systems	128	\$10,148,456	\$211,612	\$9,936,844	0.00275	\$27,326
27	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$3,097,519,525	\$5,229,950	\$3,092,289,575	0	\$0
28	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$2,521,544,240	\$1,115,764,933	\$1,405,779,307	0	\$0
29	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,385,338,063	\$3,201,579,214	\$2,183,758,849	0	\$0
30	Publication of Newspapers	126	\$87,817,656	\$582,601	\$87,235,055	0.0035	\$305,323
31	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
32	Processing for Hire Timber Products	300	\$53,520,466	\$0	\$53,520,466	0.003424	\$183,254
33	Extracting Timber, Extracting for Hire Timber	301	\$101,157,510	\$2,801,721	\$98,355,789	0.003424	\$336,770
34	Manufacturing of Timber or Wood Products	302	\$1,024,800,049	\$96,293,029	\$928,507,020	0.003424	\$3,179,208

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35	Wholesaling of Timber or Wood Products	303	\$2,637,401,915	\$1,380,767,653	\$1,256,634,262	0.003424	\$4,302,716
36	Sale of Standing Timber	304	\$16,513,163	\$0	\$16,513,163	0.003424	\$56,541
37	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$208,012,693,292	\$53,582,425,774	\$157,301,491,649		\$1,094,171,323

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Sales Tax and Use Tax						
38	Retail Sales	1	\$65,979,391,038	\$24,973,653,314	\$41,005,737,724	0.065	\$2,665,372,952
39	Use Tax	5	\$1,688,878,320	\$0	\$1,688,878,320	0.065	\$109,777,091
40	Motor Vehicle Sales / Leases	120	\$3,144,649,034	\$0	\$3,144,649,034	0.003	\$9,433,947
41	Self-Produced Fuel Use Tax	270	\$11,571,846	\$0	\$11,571,846	0.02889	\$334,311
	Total:		\$70,824,490,238	\$24,973,653,314	\$45,850,836,924		\$2,784,918,301

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Public Utility Tax						
42	Water Distribution	60	\$324,536,192	\$16,414,887	\$308,121,305	0.05029	\$15,495,420
43	Sewer Collection	61	\$195,316,234	\$97,670,912	\$97,645,322	0.03852	\$3,761,298
44	Power	49	\$2,470,826,181	\$396,509,157	\$2,074,317,024	0.038734	\$80,346,596
45	Gas Distribution-Telegraph	26	\$594,456,665	\$2,208,493	\$592,248,172	0.03852	\$22,813,400
46	Motor Transportation-Railroad-Railroad Car	8	\$1,268,290,451	\$777,821,688	\$490,468,763	0.01926	\$9,446,428
47	Log Hauling Over Public Highways	125	\$52,165,286	\$20,003,281	\$32,162,005	0.013696	\$440,491
48	Urban Transportation/Vessels Under 65 ft	12	\$254,199,926	\$69,199,380	\$185,000,546	0.00642	\$1,187,704
49	Other Public Service Business	13	\$333,125,149	\$264,987,739	\$68,137,410	0.01926	\$1,312,327
	Total:		\$5,492,916,084	\$1,644,815,537	\$3,848,100,547		\$134,803,664

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
50	Litter Tax	36	\$21,257,274,291	\$0	\$21,257,274,291	0.00015	\$3,188,591
51	Tobacco Products/Cigars (less than \$0.69)	20	\$8,013,534	\$0	\$8,013,534	0.95	\$7,612,857
52	Cigar Tax (\$0.69 or more)	194	\$830,594	\$0	\$830,594	0.65	\$539,886
53	Little Cigar Tax (acetate integrated filters)	198	\$5,211,357	\$0	\$5,211,357	0.15125	\$788,218
54	Moist Snuff (1.2 oz. or less)	162	\$9,077,893	\$0	\$9,077,893	2.526	\$22,930,758
55	Moist Snuff (more than 1.2 oz.)	163	\$1,800,226	\$0	\$1,800,226	2.105	\$3,789,476
56	All Other Vapor Products	164	\$5,726,399	\$0	\$5,726,399	0.27	\$1,546,128
57	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$14,306,272	\$0	\$14,306,272	0.09	\$1,287,564
58	Spirits Sales to On-premises Licensees	251	\$33,307,989	\$974,502	\$32,333,487	0.137	\$4,429,688
59	Spirits Liter Sales to On-premises Licensees	253	\$1,909,978	\$0	\$1,909,978	2.4408	\$4,661,874
60	Spirits Sales to Consumers	252	\$183,535,480	\$114,637	\$183,420,843	0.205	\$37,601,273
61	Spirits Liter Sales to Consumers	254	\$9,446,515	\$0	\$9,446,515	3.7708	\$35,620,919
62	Refuse Collection	64	\$517,708,572	\$150,208,490	\$367,500,082	0.036	\$13,230,003
63	Hazardous Substance Tax by Value	65	\$591,755,907	\$11,675,916	\$580,079,991	0.007	\$4,060,560
64	Hazardous Substance Tax by Volume	81	\$60,856,264	\$0	\$60,856,264	1.13	\$68,767,578
65	Intermediate Care Facility	79	\$42,256,188	\$0	\$42,256,188	0.06	\$2,535,371
66	Solid Fuel Burning Device Fee	59	\$1,820	\$0	\$1,820	30	\$54,600
67	Syrup Tax	54	\$1,488,228	\$0	\$1,488,228	1	\$1,488,228
68	Tire Fee	73	\$1,031,649	\$0	\$1,031,649	0.9	\$928,484
69	Studded Tire Fee	77	\$14,914	\$0	\$14,914	4.5	\$67,113
70	Local E911 Wireline	793	\$2,607,013	\$0	\$2,607,013	0.95	\$2,476,662
71	Local E911 Wireless Tax	794	\$18,223,484	\$0	\$18,223,484	0.95	\$17,312,310
72	Local E911 VOIP Tax	795	\$3,636,459	\$0	\$3,636,459	0.95	\$3,454,636
73	Local E911 Prepaid Wireless Tax	796	\$3,011,960	\$0	\$3,011,960	0.95	\$2,861,362
	Total:		\$22,773,032,986	\$162,973,545	\$22,610,059,441		\$241,234,139

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