

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$41,266,013	\$252,582	\$41,013,431	0.00484	\$198,505
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,950,540,573	\$106,125,819	\$1,844,414,754	0.00138	\$2,545,292
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,092,719,262	\$105,167,113	\$987,552,149	0.00275	\$2,715,768
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$833,617,820	\$149,162,332	\$684,455,488	0.00484	\$3,312,765
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,586,107,294	\$414,871,753	\$2,171,235,541	0.00138	\$2,996,305
6	Processing for Hire/Printing and Publishing	10	\$504,802,947	\$27,243,942	\$477,559,005	0.00484	\$2,311,386
7	Manufacturing	7	\$7,017,423,512	\$232,627,338	\$6,784,796,174	0.00484	\$32,838,413
8	Royalties	80	\$1,240,925,856	\$294,534,076	\$946,391,780	0.015	\$14,195,877
9	Wholesaling	3	\$65,213,695,628	\$20,145,718,000	\$45,067,977,628	0.00484	\$218,129,012
10	Whse-Radio/TV Brdcst-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,615,830,423	\$218,700,652	\$1,397,129,771	0.00484	\$6,762,108
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,325,072,627	\$2,752,504,507	\$2,572,568,120	0.015	\$38,588,522
12	For Profit Hospitals; Scientific R&D	135	\$421,460,324	\$246,475,588	\$174,984,736	0.015	\$2,624,771
13	Cleanup of Radioactive Waste for US Government	83	\$754,923,849	\$936,161	\$753,987,688	0.00471	\$3,551,282
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,438,993,903	\$3,329,654,847	\$10,109,339,056	0.015	\$151,640,086
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$33,305,408,213	\$8,074,683,235	\$25,230,724,978	0.0175	\$441,537,687
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,591,187,593	0.012	\$31,094,251
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$22,996,424
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$100,409,729	\$33,642,816	\$66,766,913	0.0163	\$1,088,301
19	Retailing of Interstate Transportation Equip	19	\$344,128,790	\$51,632,962	\$292,495,828	0.00484	\$1,415,680
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$46,256,329	\$30,298,167	\$15,958,162	0.00275	\$43,885
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,055,054,717	\$982,900,736	\$72,153,981	0.009	\$649,386
22	Retailing	2	\$74,306,960,104	\$16,669,871,819	\$57,637,088,285	0.00471	\$271,470,686
23	Non-Manufacturing Aerospace Product Development	188	\$46,485,801	\$1,545,666	\$44,940,135	0.009	\$404,461
24	Federal Aviation Administration (FAR) Repair Station	189	\$61,869,782	\$949,077	\$60,920,705	0.0029	\$176,914
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$25,683,182	\$16,862,738	\$8,820,444	0.00275	\$24,256
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,377,937,516	\$2,932,745	\$2,375,004,771	0.00484	\$11,495,023
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,866,926,284	\$1,085,983,329	\$780,942,955	0.00484	\$3,779,764
31	Retailing of Commercial Airplanes or Components	1007	\$4,261,499,704	\$1,618,333,346	\$2,643,166,358	0.00484	\$12,792,925
32	Manufacturing of Commercial Airplane Tooling	1008	\$15,801,881	\$459,453	\$15,342,428	0.00484	\$74,257
33	Wholesaling of Commercial Airplane Tooling	1009	\$65,658,330	\$22,748,785	\$42,909,545	0.00484	\$207,682
34	Retailing of Commercial Airplane Tooling	1010	\$11,795,664	\$3,893,455	\$7,902,209	0.00471	\$37,219
35	Publication of Newspapers	126	\$80,889,707	\$522,763	\$80,366,944	0.0035	\$281,284
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$64,460,085	\$0	\$64,460,085	0.00342	\$220,711
38	Extracting Timber, Extracting for Hire Timber	301	\$115,507,931	\$3,380,359	\$112,127,572	0.00342	\$383,925
39	Manufacturing of Timber or Wood Products	302	\$1,369,384,478	\$108,611,136	\$1,260,773,342	0.00342	\$4,316,888
40	Wholesaling of Timber or Wood Products	303	\$3,331,588,062	\$1,702,821,739	\$1,628,766,323	0.00342	\$5,576,896
41	Sale of Standing Timber	304	\$27,328,593	\$0	\$27,328,593	0.00342	\$93,573
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$224,918,414,913	\$58,436,049,036	\$169,073,553,470		\$1,292,572,170

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Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$74,701,332,183	\$28,782,003,430	\$45,919,328,753	0.065	\$2,984,756,369
44	Use Tax	5	\$1,797,752,767	\$0	\$1,797,752,767	0.065	\$116,853,930
45	Motor Vehicle Sales / Leases	120	\$4,057,940,711	\$0	\$4,057,940,711	0.003	\$12,173,822
46	Self-Produced Fuel Use Tax	270	\$16,659,779	\$0	\$16,659,779	0.03852	\$641,735
	Total:		\$80,573,685,440	\$28,782,003,430	\$51,791,682,010		\$3,114,425,856
Line No.	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$332,827,105	\$19,030,830	\$313,796,275	0.05029	\$15,780,815
48	Sewer Collection	61	\$194,763,624	\$97,352,021	\$97,411,603	0.03852	\$3,752,295
49	Power	49	\$2,525,880,640	\$401,361,401	\$2,124,519,239	0.03873	\$82,291,128
50	Gas Distribution-Telegraph	26	\$625,531,861	\$4,360,753	\$621,171,108	0.03852	\$23,927,511
51	Motor Transportation-Railroad-Railroad Car	8	\$1,422,552,272	\$862,728,355	\$559,823,917	0.01926	\$10,782,209
52	Log Hauling Over Public Highways	125	\$59,608,180	\$23,417,287	\$36,190,893	0.0137	\$495,670
53	Urban Transportation/Vessels Under 65 ft	12	\$242,197,862	\$50,472,270	\$191,725,592	0.00642	\$1,230,878
54	Other Public Service Business	13	\$384,705,231	\$308,265,669	\$76,439,562	0.01926	\$1,472,226
	Total:		\$5,788,066,775	\$1,766,988,586	\$4,021,078,189		\$139,732,732
Line No.	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$21,743,480,015	\$0	\$21,743,480,015	0.00015	\$3,261,522
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,955,614	\$0	\$7,955,614	0.95	\$7,557,833
57	Cigar Tax (\$0.69 or more)	194	\$1,073,537	\$0	\$1,073,537	0.65	\$697,799
58	Little Cigar Tax (acetate integrated filters)	198	\$4,207,651	\$0	\$4,207,651	0.15125	\$636,407
59	Moist Snuff (1.2 oz. or less)	162	\$8,592,753	\$0	\$8,592,753	2.526	\$21,705,294
60	Moist Snuff (more than 1.2 oz.)	163	\$1,794,344	\$0	\$1,794,344	2.105	\$3,777,094
61	All Other Vapor Products	164	\$8,881,480	\$0	\$8,881,480	0.27	\$2,398,000
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$27,606,687	\$0	\$27,606,687	0.09	\$2,484,602
63	Spirits Sales to On-premises Licensees	251	\$24,498,677	\$1,138,492	\$23,360,185	0.137	\$3,200,345
64	Spirits Liter Sales to On-premises Licensees	253	\$1,358,590	\$0	\$1,358,590	2.4408	\$3,316,046
65	Spirits Sales to Consumers	252	\$215,920,533	\$742,422	\$215,178,111	0.205	\$44,111,513
66	Spirits Liter Sales to Consumers	254	\$10,343,620	\$0	\$10,343,620	3.7708	\$39,003,722
67	Refuse Collection	64	\$543,394,508	\$160,717,501	\$382,677,007	0.036	\$13,776,372
68	Hazardous Substance Tax by Value	65	\$529,765,880	\$12,418,492	\$517,347,388	0.007	\$3,621,432
69	Hazardous Substance Tax by Volume	81	\$52,749,089	\$0	\$52,749,089	1.14	\$60,133,961
70	Intermediate Care Facility	79	\$39,599,349	\$0	\$39,599,349	0.06	\$2,375,961
71	Solid Fuel Burning Device Fee	59	\$2,212	\$0	\$2,212	30	\$66,360
72	Syrup Tax	54	\$1,215,623	\$0	\$1,215,623	1	\$1,215,623
73	Tire Fee	73	\$1,064,596	\$0	\$1,064,596	0.9	\$958,136
74	Studded Tire Fee	77	\$8,745	\$0	\$8,745	4.5	\$39,353
75	Local E911 Wireline	793	\$2,319,425	\$0	\$2,319,425	0.95	\$2,203,454
76	Local E911 Wireless Tax	794	\$18,950,485	\$0	\$18,950,485	0.95	\$18,002,961
77	Local E911 VOIP Tax	795	\$3,684,381	\$0	\$3,684,381	0.95	\$3,500,162
78	Local E911 Prepaid Wireless Tax	796	\$3,059,285	\$0	\$3,059,285	0.95	\$2,906,321
	Total:		\$23,251,527,079	\$175,016,907	\$23,076,510,172		\$240,950,273