

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
2nd 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	\$50,664,402	\$1,057,731	\$49,606,671	0.00484	\$240,096
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,298,363,080	\$123,989,905	\$2,174,373,175	0.00138	\$3,000,635
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,154,079,199	\$117,184,905	\$1,036,894,294	0.00275	\$2,851,459
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$831,470,007	\$157,722,012	\$673,747,995	0.00484	\$3,260,940
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,314,890,863	\$130,526,255	\$2,184,364,608	0.00138	\$3,014,423
6	Processing for Hire/Printing and Publishing	10	\$369,487,509	\$25,516,072	\$343,971,437	0.00484	\$1,664,822
7	Manufacturing	7	\$7,078,009,326	\$255,716,855	\$6,822,292,471	0.00484	\$33,019,896
8	Royalties	80	\$1,168,224,318	\$209,679,185	\$958,545,133	0.015	\$14,378,177
9	Wholesaling	3	\$74,516,546,306	\$22,864,965,955	\$51,651,580,351	0.00484	\$249,993,649
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,862,622,281	\$244,825,282	\$1,617,796,999	0.00484	\$7,830,137
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,779,688,538	\$2,897,333,147	\$2,882,355,391	0.015	\$43,235,331
12	For Profit Hospitals; Scientific R&D	135	\$448,011,764	\$263,045,251	\$184,966,513	0.015	\$2,774,498
13	Cleanup of Radioactive Waste for US Government	83	\$737,719,903	\$3,182,848	\$734,537,055	0.00471	\$3,459,670
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,865,776,954	\$3,160,092,127	\$10,705,684,827	0.015	\$160,585,272
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$36,782,319,542	\$9,609,638,716	\$27,172,680,826	0.0175	\$475,521,914
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,612,816,112	0.012	\$31,353,793
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$14,594,446
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$141,382,472	\$50,811,734	\$90,570,738	0.0163	\$1,476,303
19	Retailing of Interstate Transportation Equip	19	\$338,768,289	\$55,373,508	\$283,394,781	0.00484	\$1,371,631
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$191,105,372	\$168,206,530	\$22,898,842	0.00275	\$62,972
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,855,570,935	\$1,742,179,248	\$113,391,687	0.009	\$1,020,525
22	Retailing	2	\$84,411,864,602	\$17,949,926,377	\$66,461,938,225	0.00471	\$313,035,729
23	Non-Manufacturing Aerospace Product Development	188	\$43,245,090	\$2,131,852	\$41,113,238	0.009	\$370,019
24	Federal Aviation Administration (FAR) Repair Station	189	\$64,353,166	\$868,246	\$63,484,920	0.0029	\$184,360
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	\$25,045,470	\$12,345,397	\$12,700,073	0.00275	\$34,925
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,705,824,041	\$2,569,574	\$3,703,254,467	0.00484	\$17,923,752
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,488,497,810	\$1,815,601,635	\$672,896,175	0.00484	\$3,256,817
31	Retailing of Commercial Airplanes or Components	1007	\$6,027,777,071	\$2,694,871,277	\$3,332,905,794	0.00484	\$16,131,264
32	Manufacturing of Commercial Airplane Tooling	1008	\$14,500,231	\$16,808	\$14,483,423	0.00484	\$70,100
33	Wholesaling of Commercial Airplane Tooling	1009	\$39,827,121	\$8,967,454	\$30,859,667	0.00484	\$149,361
34	Retailing of Commercial Airplane Tooling	1010	\$14,130,586	\$6,080,934	\$8,049,652	0.00471	\$37,914
35	Publication of Newspapers	126	\$78,915,805	\$310,335	\$78,605,470	0.0035	\$275,119
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$66,012,815	\$0	\$66,012,815	0.00342	\$226,028
38	Extracting Timber, Extracting for Hire Timber	301	\$120,281,797	\$8,067,986	\$112,213,811	0.00342	\$384,220
39	Manufacturing of Timber or Wood Products	302	\$1,634,442,695	\$115,149,075	\$1,519,293,620	0.00342	\$5,202,061
40	Wholesaling of Timber or Wood Products	303	\$4,027,495,009	\$2,072,494,339	\$1,955,000,670	0.00342	\$6,693,922
41	Sale of Standing Timber	304	\$23,859,131	\$0	\$23,859,131	0.00342	\$81,694
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$254,570,773,500	\$66,770,448,555	\$190,413,141,057		\$1,418,767,874

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Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$85,151,093,024	\$31,684,511,623	\$53,466,581,401	0.065	\$3,475,327,791
44	Use Tax	5	\$1,876,911,167	\$0	\$1,876,911,167	0.065	\$121,999,226
45	Motor Vehicle Sales / Leases	120	\$4,533,524,091	\$0	\$4,533,524,091	0.003	\$13,600,572
46	Self-Produced Fuel Use Tax	270	\$14,802,285	\$0	\$14,802,285	0.03852	\$570,184
	Total:		\$91,576,330,567	\$31,684,511,623	\$59,891,818,944		\$3,611,497,773
Line No.	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$378,069,775	\$25,032,416	\$353,037,359	0.05029	\$17,754,249
48	Sewer Collection	61	\$212,300,283	\$102,444,786	\$109,855,497	0.03852	\$4,231,634
49	Power	49	\$2,255,989,901	\$498,793,290	\$1,757,196,611	0.03873	\$68,063,254
50	Gas Distribution-Telegraph	26	\$339,376,998	\$2,528,005	\$336,848,993	0.03852	\$12,975,423
51	Motor Transportation-Railroad-Railroad Car	8	\$1,595,864,747	\$992,700,149	\$603,164,598	0.01926	\$11,616,950
52	Log Hauling Over Public Highways	125	\$62,153,123	\$24,705,227	\$37,447,896	0.0137	\$512,886
53	Urban Transportation/Vessels Under 65 ft	12	\$271,298,873	\$61,751,947	\$209,546,926	0.00642	\$1,345,291
54	Other Public Service Business	13	\$440,612,942	\$357,471,087	\$83,141,855	0.01926	\$1,601,312
	Total:		\$5,555,666,642	\$2,065,426,907	\$3,490,239,735		\$118,100,999
Line No.	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$23,817,116,324	\$0	\$23,817,116,324	0.00015	\$3,572,567
56	Tobacco Products/Cigars (less than \$0.69)	20	\$9,747,015	\$0	\$9,747,015	0.95	\$9,259,664
57	Cigar Tax (\$0.69 or more)	194	\$1,298,921	\$0	\$1,298,921	0.65	\$844,299
58	Little Cigar Tax (acetate integrated filters)	198	\$5,271,463	\$0	\$5,271,463	0.15125	\$797,309
59	Moist Snuff (1.2 oz. or less)	162	\$9,116,620	\$0	\$9,116,620	2.526	\$23,028,582
60	Moist Snuff (more than 1.2 oz.)	163	\$2,036,357	\$0	\$2,036,357	2.105	\$4,286,531
61	All Other Vapor Products	164	\$9,596,162	\$0	\$9,596,162	0.27	\$2,590,964
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$32,868,127	\$0	\$32,868,127	0.09	\$2,958,131
63	Spirits Sales to On-premises Licensees	251	\$38,591,957	\$1,075,510	\$37,516,447	0.137	\$5,139,753
64	Spirits Liter Sales to On-premises Licensees	253	\$2,202,999	\$0	\$2,202,999	2.4408	\$5,377,080
65	Spirits Sales to Consumers	252	\$229,576,731	\$631,416	\$228,945,315	0.205	\$46,933,790
66	Spirits Liter Sales to Consumers	254	\$10,885,820	\$0	\$10,885,820	3.7708	\$41,048,250
67	Refuse Collection	64	\$575,141,805	\$169,028,846	\$406,112,959	0.036	\$14,620,067
68	Hazardous Substance Tax by Value	65	\$513,417,265	\$12,154,027	\$501,263,238	0.007	\$3,508,843
69	Hazardous Substance Tax by Volume	81	\$49,306,486	\$0	\$49,306,486	1.14	\$56,209,394
70	Intermediate Care Facility	79	\$40,467,768	\$0	\$40,467,768	0.06	\$2,428,066
71	Solid Fuel Burning Device Fee	59	\$1,296	\$0	\$1,296	30	\$38,880
72	Syrup Tax	54	\$1,635,998	\$0	\$1,635,998	1	\$1,635,998
73	Tire Fee	73	\$1,168,856	\$0	\$1,168,856	0.9	\$1,051,970
74	Studded Tire Fee	77	\$392	\$0	\$392	4.5	\$1,764
75	Local E911 Wireline	793	\$2,251,234	\$0	\$2,251,234	0.95	\$2,138,672
76	Local E911 Wireless Tax	794	\$19,126,897	\$0	\$19,126,897	0.95	\$18,170,552
77	Local E911 VOIP Tax	795	\$3,822,842	\$0	\$3,822,842	0.95	\$3,631,700
78	Local E911 Prepaid Wireless Tax	796	\$3,089,170	\$0	\$3,089,170	0.95	\$2,934,712
	Total:		\$25,377,738,505	\$182,889,799	\$25,194,848,706		\$252,207,538