

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
3rd 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 | \$53,603,866 | \$752,251 | \$52,851,615 | 0.00484 | \$255,802 |
| 2 | Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing | 30 | \$2,383,829,738 | \$114,462,468 | \$2,269,367,270 | 0.00138 | \$3,131,727 |
| 3 | Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services | 28 | \$1,270,810,207 | \$144,256,609 | \$1,126,553,598 | 0.00275 | \$3,098,022 |
| 4 | Insurance Agents/Insurance Brokers Commission/Child Care | 14 | \$886,419,950 | \$147,801,145 | \$738,618,805 | 0.00484 | \$3,574,915 |
| 5 | Prescription Drug Warehousing; Split or Proc Dried Peas in Washington | 21 | \$2,406,244,028 | \$200,646,039 | \$2,205,597,989 | 0.00138 | \$3,043,725 |
| 6 | Processing for Hire/Printing and Publishing | 10 | \$508,795,181 | \$28,529,011 | \$480,266,170 | 0.00484 | \$2,324,488 |
| 7 | Manufacturing | 7 | \$7,945,467,453 | \$251,822,679 | \$7,693,644,774 | 0.00484 | \$37,237,241 |
| 8 | Royalties | 80 | \$1,589,445,606 | \$263,239,814 | \$1,326,205,792 | 0.015 | \$19,893,087 |
| 9 | Wholesaling | 3 | \$75,463,342,873 | \$22,703,759,815 | \$52,759,583,058 | 0.00484 | \$255,356,382 |
| 10 | Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers | 11 | \$2,059,559,436 | \$216,377,328 | \$1,843,182,108 | 0.00484 | \$8,921,001 |
| 11 | Public/Nonprofit Hospitals; Qualified Co-ops | 55 | \$5,660,107,232 | \$2,841,369,005 | \$2,818,738,227 | 0.015 | \$42,281,073 |
| 12 | For Profit Hospitals; Scientific R&D | 135 | \$439,772,691 | \$265,388,817 | \$174,383,874 | 0.015 | \$2,615,758 |
| 13 | Cleanup of Radioactive Waste for US Government | 83 | \$880,498,851 | \$925,888 | \$879,572,963 | 0.00471 | \$4,142,789 |
| 14 | Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year) | 4 | \$13,778,163,102 | \$3,132,786,093 | \$10,645,377,009 | 0.015 | \$159,680,655 |
| 15 | Service and Other Activities (\$1 million or greater in prior year) | 106 | \$39,342,555,626 | \$10,414,430,274 | \$28,928,125,352 | 0.0175 | \$506,242,194 |
| 16 | Specified Financial Institutions (Surcharge on Service & Other Activities) | 107 | \$0 | \$0 | \$3,143,359,015 | 0.012 | \$37,720,308 |
| 17 | Advanced Computing Surcharge | 1001 | \$0 | \$0 | \$0 | 0.0122 | \$9,517,858 |
| 18 | Gambling Contests of Chance (\$50,000 a year or greater) | 192 | \$147,407,569 | \$54,491,111 | \$92,916,458 | 0.0163 | \$1,514,538 |
| 19 | Retailing of Interstate Transportation Equip | 19 | \$324,319,895 | \$51,528,834 | \$272,791,061 | 0.00484 | \$1,320,309 |
| 20 | Travel Agent/Tour Operator (\$250,000 or less) | 27 | \$335,864,162 | \$313,483,839 | \$22,380,323 | 0.00275 | \$61,546 |
| 21 | Travel Agent/Tour Operator (Over \$250,000) | 250 | \$2,496,217,343 | \$2,349,563,733 | \$146,653,610 | 0.009 | \$1,319,882 |
| 22 | Retailing | 2 | \$88,091,741,011 | \$18,862,410,560 | \$69,229,330,451 | 0.00471 | \$326,070,146 |
| 23 | Non-Manufacturing Aerospace Product Development | 188 | \$65,245,513 | \$2,379,559 | \$62,865,954 | 0.009 | \$565,794 |
| 24 | Federal Aviation Administration (FAR) Repair Station | 189 | \$70,968,171 | \$777,302 | \$70,190,869 | 0.0029 | \$203,834 |
| 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 | \$32,938,455 | \$16,579,887 | \$16,358,568 | 0.00275 | \$44,986 |
| 29 | Manufacturing of Commercial Airplanes or Components | 1005 | \$2,916,303,447 | \$2,844,139 | \$2,913,459,308 | 0.00484 | \$14,101,143 |
| 30 | Wholesaling of Commercial Airplanes or Components | 1006 | \$2,320,226,680 | \$1,611,007,805 | \$709,218,875 | 0.00484 | \$3,432,619 |
| 31 | Retailing of Commercial Airplanes or Components | 1007 | \$6,258,775,923 | \$1,992,229,939 | \$4,266,545,984 | 0.00484 | \$20,650,083 |
| 32 | Manufacturing of Commercial Airplane Tooling | 1008 | \$22,136,613 | \$9,862 | \$22,126,751 | 0.00484 | \$107,093 |
| 33 | Wholesaling of Commercial Airplane Tooling | 1009 | \$31,269,821 | \$8,815,405 | \$22,454,416 | 0.00484 | \$108,679 |
| 34 | Retailing of Commercial Airplane Tooling | 1010 | \$22,467,788 | \$13,950,625 | \$8,517,163 | 0.00471 | \$40,116 |
| 35 | Publication of Newspapers | 126 | \$84,466,844 | \$324,884 | \$84,141,960 | 0.0035 | \$294,497 |
| 36 | Parimutuel Wagering | 193 | \$0 | \$0 | \$0 | 0.0013 | \$0 |
| 37 | Processing for Hire Timber Products | 300 | \$70,790,235 | \$201,969 | \$70,588,266 | 0.00342 | \$241,694 |
| 38 | Extracting Timber, Extracting for Hire Timber | 301 | \$121,396,886 | \$6,044,012 | \$115,352,874 | 0.00342 | \$394,968 |
| 39 | Manufacturing of Timber or Wood Products | 302 | \$1,251,932,714 | \$98,588,689 | \$1,153,344,025 | 0.00342 | \$3,949,050 |
| 40 | Wholesaling of Timber or Wood Products | 303 | \$3,146,196,905 | \$1,558,310,387 | \$1,587,886,518 | 0.00342 | \$5,436,923 |
| 41 | Sale of Standing Timber | 304 | \$18,208,451 | \$0 | \$18,208,451 | 0.00342 | \$62,346 |
| 39 | Manufacturers/Processors for Hire of Semiconductor Materials | 607 | \$0 | \$0 | \$0 | 0.00275 | \$0 |
| | Total: | | \$262,497,490,266 | \$67,670,089,777 | \$197,970,759,504 | | \$1,478,957,271 |

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|-----------------|---|------|-------------------------|-------------------------|-------------------------|---------|------------------------|
| Line No. | Tax Classification | | | | | | |
| | State Sales Tax and Use Tax | | | | | | |
| 40 | Retail Sales | 1 | \$88,829,928,171 | \$33,734,863,291 | \$55,095,064,880 | 0.065 | \$3,581,179,217 |
| 41 | Use Tax | 5 | \$1,977,745,732 | \$0 | \$1,977,745,732 | 0.065 | \$128,553,473 |
| 42 | Motor Vehicle Sales / Leases | 120 | \$4,278,320,992 | \$0 | \$4,278,320,992 | 0.003 | \$12,834,963 |
| 43 | Self-Produced Fuel Use Tax | 270 | \$29,098,466 | \$0 | \$29,098,466 | 0.03852 | \$1,120,873 |
| | Total: | | \$95,115,093,361 | \$33,734,863,291 | \$61,380,230,070 | | \$3,723,688,526 |
| Line No. | Tax Classification | | | | | | |
| | State Public Utility Tax | | | | | | |
| 44 | Water Distribution | 60 | \$563,549,633 | \$68,587,451 | \$494,962,182 | 0.05029 | \$24,891,648 |
| 45 | Sewer Collection | 61 | \$221,294,440 | \$104,409,810 | \$116,884,630 | 0.03852 | \$4,502,396 |
| 46 | Power | 49 | \$2,486,577,020 | \$664,423,437 | \$1,822,153,583 | 0.03873 | \$70,579,297 |
| 47 | Gas Distribution-Telegraph | 26 | \$184,933,155 | \$1,598,782 | \$183,334,373 | 0.03852 | \$7,062,040 |
| 48 | Motor Transportation-Railroad-Railroad Car | 8 | \$1,650,650,072 | \$1,001,638,003 | \$649,012,069 | 0.01926 | \$12,499,972 |
| 49 | Log Hauling Over Public Highways | 125 | \$62,703,452 | \$24,661,992 | \$38,041,460 | 0.0137 | \$521,016 |
| 50 | Urban Transportation/Vessels Under 65 ft | 12 | \$271,080,296 | \$53,118,277 | \$217,962,019 | 0.00642 | \$1,399,316 |
| 51 | Other Public Service Business | 13 | \$464,207,939 | \$381,576,163 | \$82,631,776 | 0.01926 | \$1,591,488 |
| | Total: | | \$5,904,996,007 | \$2,300,013,915 | \$3,604,982,092 | | \$123,047,173 |
| Line No. | Tax Classification | | | | | | |
| | Other Taxes | | | | | | |
| 52 | Litter Tax | 36 | \$25,253,874,896 | \$0 | \$25,253,874,896 | 0.00015 | \$3,788,081 |
| 53 | Tobacco Products/Cigars (less than \$0.69) | 20 | \$10,051,387 | \$0 | \$10,051,387 | 0.95 | \$9,548,818 |
| 54 | Cigar Tax (\$0.69 or more) | 194 | \$1,440,959 | \$0 | \$1,440,959 | 0.65 | \$936,623 |
| 55 | Little Cigar Tax (acetate integrated filters) | 198 | \$5,810,066 | \$0 | \$5,810,066 | 0.15125 | \$878,772 |
| 56 | Moist Snuff (1.2 oz. or less) | 162 | \$8,772,423 | \$0 | \$8,772,423 | 2.526 | \$22,159,141 |
| 57 | Moist Snuff (more than 1.2 oz.) | 163 | \$1,847,194 | \$0 | \$1,847,194 | 2.105 | \$3,888,343 |
| 58 | All Other Vapor Products | 164 | \$10,304,460 | \$0 | \$10,304,460 | 0.27 | \$2,782,204 |
| 59 | Accessible Containers of Vapor Solution Greater than 5 mL | 165 | \$1,531,398 | 0 | \$1,531,398 | 0.09 | \$2,837,826 |
| 60 | Spirits Sales to On-premises Licensees | 251 | \$46,006,539 | \$1,181,843 | \$44,824,696 | 0.137 | \$6,140,983 |
| 61 | Spirits Liter Sales to On-premises Licensees | 253 | 2,585,068 | 0 | 2,585,068 | 2.4408 | \$6,309,634 |
| 62 | Spirits Sales to Consumers | 252 | 235,098,821 | 702,951 | 234,395,870 | 0.205 | \$48,051,153 |
| 63 | Spirits Liter Sales to Consumers | 254 | \$11,376,400 | \$0 | \$11,376,400 | 3.7708 | \$42,898,129 |
| 64 | Refuse Collection | 64 | \$592,877,141 | \$171,403,553 | \$421,473,588 | 0.036 | \$15,173,049 |
| 65 | Hazardous Substance Tax by Value | 65 | \$568,861,034 | \$12,264,598 | \$556,596,436 | 0.007 | \$3,896,175 |
| 66 | Hazardous Substance Tax by Volume | 81 | \$63,064,440 | \$0 | \$63,064,440 | 1.14 | \$71,893,462 |
| 67 | Intermediate Care Facility | 79 | \$39,034,742 | \$0 | \$39,034,742 | 0.06 | \$2,342,085 |
| 68 | Solid Fuel Burning Device Fee | 59 | \$1,978 | \$0 | \$1,978 | 30 | \$59,340 |
| 69 | Syrup Tax | 54 | \$1,738,559 | \$0 | \$1,738,559 | 1 | \$1,738,559 |
| 70 | Tire Fee | 73 | \$1,265,119 | \$0 | \$1,265,119 | 0.9 | \$1,138,607 |
| 71 | Studded Tire Fee | 77 | \$1,006 | \$0 | \$1,006 | 4.5 | \$4,527 |
| 72 | Local E911 Wireline | 793 | \$2,194,686 | \$0 | \$2,194,686 | 0.95 | \$2,084,952 |
| 73 | Local E911 Wireless Tax | 794 | \$19,229,370 | \$0 | \$19,229,370 | 0.95 | \$18,267,902 |
| 74 | Local E911 VOIP Tax | 795 | \$3,771,723 | \$0 | \$3,771,723 | 0.95 | \$3,583,137 |
| 75 | Local E911 Prepaid Wireless Tax | 796 | \$3,110,952 | \$0 | \$3,110,952 | 0.95 | \$2,955,404 |
| | Total: | | \$26,913,850,361 | \$185,552,945 | \$26,728,297,416 | | \$273,356,906 |