

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

4th Quarter, 2018

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$82,522,482	\$4,320,456	\$78,202,026	0.00484	\$378,498
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,871,273,682	\$101,387,317	\$1,769,886,365	0.00138	\$2,442,443
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$2,511,337,207	\$619,323,470	\$1,892,013,737	0.00275	\$5,203,038
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,086,223,056	\$236,731,175	\$849,491,881	0.00484	\$4,111,541
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,873,269,422	\$49,935,095	\$1,823,334,327	0.00138	\$2,516,201
6	Processing for Hire/Printing and Publishing	10	\$606,728,706	\$43,113,328	\$563,615,378	0.00484	\$2,727,898
7	Manufacturing	7	\$7,169,214,109	\$226,557,160	\$6,942,656,949	0.00484	\$33,602,460
8	Royalties	80	\$1,394,235,515	\$99,813,501	\$1,294,422,014	0.015	\$19,416,330
9	Wholesaling	3	\$69,748,522,312	\$23,804,188,308	\$45,944,334,004	0.00484	\$222,370,577
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,893,334,772	\$210,033,545	\$1,683,301,227	0.00484	\$8,147,178
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,878,995,682	\$2,097,920,509	\$2,781,075,173	0.015	\$41,716,128
12	For Profit Hospitals; Scientific R&D	135	\$454,569,226	\$241,892,631	\$212,676,595	0.015	\$3,190,149
13	Cleanup of Radioactive Waste for US Government	83	\$704,444,359	\$1,034,377	\$703,409,982	0.00471	\$3,313,061
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$47,148,258,439	\$12,467,806,766	\$34,680,451,673	0.015	\$520,206,775
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$132,265,485	\$47,445,100	\$84,820,385	0.0163	\$1,382,572
16	Retailing of Interstate Transportation Equip	19	\$439,443,766	\$101,194,155	\$338,249,611	0.00484	\$1,637,128
17	Retailing	2	\$72,666,363,420	\$14,549,451,624	\$58,116,911,796	0.00471	\$273,730,664
18	Non-Manufacturing Aerospace Product Development	188	\$155,959,975	\$5,041,956	\$150,918,019	0.009	\$1,358,262
19	Federal Aviation Administration (FAR) Repair Station	189	\$93,014,799	\$653,634	\$92,361,165	0.0029	\$268,217
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$20,154,327	\$15,081,185	\$5,073,142	0.00275	\$13,951
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$12,269,066,520	\$6,547,261	\$12,262,519,259	0.0029	\$35,610,356
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$9,485,370,187	\$7,449,161,044	\$2,036,209,143	0.0029	\$5,913,151
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$9,020,921,236	\$5,686,288,625	\$3,334,632,611	0.0029	\$9,683,773
27	Publication of Newspapers	126	\$119,525,780	\$684,664	\$118,841,116	0.0035	\$415,944
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$54,740,843	\$186,403	\$54,554,440	0.00342	\$186,794
30	Extracting Timber, Extracting for Hire Timber	301	\$134,856,538	\$8,732,064	\$126,124,474	0.00342	\$431,850
31	Manufacturing of Timber or Wood Products	302	\$1,046,473,283	\$92,932,323	\$953,540,960	0.00342	\$3,264,924
32	Wholesaling of Timber or Wood Products	303	\$2,537,888,710	\$1,291,718,599	\$1,246,170,111	0.00342	\$4,266,886
33	Sale of Standing Timber	304	\$14,555,682	\$353,898	\$14,201,784	0.00342	\$48,627
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$249,613,531,520</b>	<b>\$69,459,530,173</b>	<b>\$180,154,001,347</b>		<b>\$1,207,555,376</b>
<b>State Sales Tax and Use Tax</b>							
35	Retail Sales	1	\$72,933,419,335	\$27,700,324,238	\$45,233,095,097	0.065	\$2,940,151,181
36	Use Tax	5	\$2,340,843,309	\$0	\$2,340,843,309	0.065	\$152,154,815
37	Motor Vehicle Sales / Leases	120	\$3,609,046,780	\$0	\$3,609,046,780	0.003	\$10,827,140
38	Self-Produced Fuel Use Tax	270	\$30,755,619	\$0	\$30,755,619	0.00963	\$296,177
	<b>Total:</b>		<b>\$78,914,065,043</b>	<b>\$27,700,324,238</b>	<b>\$51,213,740,805</b>		<b>\$3,103,429,313</b>
<b>State Public Utility Tax</b>							
39	Water Distribution	60	\$405,434,477	\$40,055,616	\$365,378,861	0.05029	\$18,374,903
40	Sewer Collection	61	\$199,897,169	\$93,015,548	\$106,881,621	0.03852	\$4,117,080
41	Power	49	\$2,211,024,272	\$436,459,428	\$1,774,564,844	0.03873	\$68,735,995
42	Gas Distribution-Telegraph	26	\$350,003,972	\$1,904,101	\$348,099,871	0.03852	\$13,408,807
43	Motor Transportation-Railroad-Railroad Car	8	\$2,952,674,705	\$2,359,118,115	\$593,556,590	0.01926	\$11,431,900
44	Log Hauling Over Public Highways	125	\$73,870,412	\$28,559,527	\$45,310,885	0.0137	\$620,578
45	Urban Transportation/Vessels Under 65 ft	12	\$487,111,646	\$179,631,676	\$307,479,970	0.00642	\$1,974,021
46	Other Public Service Business	13	\$466,987,055	\$391,458,121	\$75,528,934	0.01926	\$1,454,687
	<b>Total:</b>		<b>\$7,147,003,708</b>	<b>\$3,530,202,132</b>	<b>\$3,616,801,576</b>		<b>\$120,117,971</b>

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Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>Other Taxes</b>						
47	Litter Tax	36	\$21,564,944,947	\$0	\$21,564,944,947	0.00015	\$3,234,742
48	Tobacco Products/Cigars (less than \$0.69)	20	\$3,931,963	\$0	\$3,931,963	0.95	\$3,735,365
49	Cigar Tax (\$0.69 or more)	194	\$442,973	\$0	\$442,973	0.65	\$287,932
50	Little Cigar Tax (acetate integrated filters)	198	\$2,363,710	\$0	\$2,363,710	0.15125	\$357,511
51	Moist Snuff (1.2 oz. or less)	162	\$3,303,924	\$0	\$3,303,924	2.526	\$8,345,712
52	Moist Snuff (more than 1.2 oz.)	163	\$11,344	\$0	\$11,344	2.105	\$23,879
53	Spirits Sales to On-premises Licensees	251	\$44,392,241	\$1,278,190	\$43,114,051	0.137	\$5,906,625
54	Spirits Sales to Consumers	252	203,598,672	46,683	203,551,989	0.205	\$41,728,158
55	Spirits Liter Sales to On-premises Licensees	253	\$2,587,177	\$0	\$2,587,177	2.4408	\$6,314,782
56	Spirits Liter Sales to Consumers	254	10,236,004	0	10,236,004	3.7708	\$38,597,924
57	Refuse Collection	64	486,591,185	163,738,601	322,852,584	0.036	\$11,622,693
58	Petroleum Tax	57	\$4,670,807,255	\$1,186,808,899	\$3,483,998,356	0.003	\$10,451,995
59	Hazardous Substance	65	\$5,989,402,775	\$187,730,494	\$5,801,672,281	0.007	\$40,611,706
60	Intermediate Care Facility	79	\$45,167,305	\$0	\$45,167,305	0.06	\$2,710,038
61	Solid Fuel Burning Device Fee	59	\$2,773	\$0	\$2,773	30	\$83,190
62	Syrup Tax	54	\$1,897,638	\$0	\$1,897,638	1	\$1,897,638
63	Tire Fee	73	\$1,391,878	\$0	\$1,391,878	0.9	\$1,252,690
64	Studded Tire Fee	77	\$57,235	\$0	\$57,235	4.5	\$257,558
65	Local E911 Wireline	793	\$2,822,503	\$0	\$2,822,503	0.95	\$2,681,378
66	Local E911 Wireless Tax	794	\$17,211,917	\$0	\$17,211,917	0.95	\$16,351,321
67	Local E911 VOIP Tax	795	\$3,448,461	\$0	\$3,448,461	0.95	\$3,276,038
68	Local E911 Prepaid Wireless Tax	796	\$2,943,053	\$0	\$2,943,053	0.95	\$2,795,900
	<b>Total:</b>		<b>\$33,057,556,933</b>	<b>\$1,539,602,867</b>	<b>\$31,517,954,066</b>		<b>\$202,524,775</b>