

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
4th Quarter, 2020

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	\$61,785,856	\$2,533,772	\$59,252,084	0.00484	\$286,780
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,983,861,814	\$104,718,096	\$1,879,143,718	0.00138	\$2,593,218
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,322,304,241	\$172,829,866	\$1,149,474,375	0.00275	\$3,161,055
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,205,440,428	\$344,823,856	\$860,616,572	0.00484	\$4,165,384
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,551,051,205	\$279,765,854	\$2,271,285,351	0.00138	\$3,134,374
6	Processing for Hire/Printing and Publishing	10	\$469,576,873	\$32,713,546	\$436,863,327	0.00484	\$2,114,419
7	Manufacturing	7	\$6,775,827,735	\$230,145,894	\$6,545,681,841	0.00484	\$31,681,100
8	Royalties	80	\$1,246,166,900	\$220,300,586	\$1,025,866,314	0.015	\$15,387,995
9	Wholesaling	3	\$70,502,092,064	\$24,403,905,629	\$46,098,186,435	0.00484	\$223,115,222
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,116,837,369	\$209,541,576	\$1,907,295,793	0.00484	\$9,231,312
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,545,236,729	\$2,649,865,532	\$2,895,371,197	0.015	\$43,430,568
12	For Profit Hospitals; Scientific R&D	135	\$432,335,412	\$223,857,393	\$208,478,019	0.015	\$3,127,170
13	Cleanup of Radioactive Waste for US Government	83	\$771,862,434	\$1,449,637	\$770,412,797	0.00471	\$3,628,644
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$20,106,456,800	\$5,415,317,976	\$14,691,138,824	0.015	\$220,367,082
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$34,504,141,719	\$8,845,949,832	\$25,658,191,887	0.0175	\$449,018,358
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,670,783,596	0.012	\$32,049,403
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$10,043,794
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$80,019,350	\$27,348,359	\$52,670,991	0.0163	\$858,537
19	Retailing of Interstate Transportation Equip	19	\$361,277,334	\$67,799,515	\$293,477,819	0.00484	\$1,420,433
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$52,866,330	\$31,029,903	\$21,836,427	0.00275	\$60,050
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$867,883,639	\$800,401,688	\$67,481,951	0.009	\$607,338
22	Retailing	2	\$81,542,152,090	\$19,588,217,430	\$61,953,934,660	0.00471	\$291,803,032
23	Non-Manufacturing Aerospace Product Development	188	\$62,437,485	\$2,783,570	\$59,653,915	0.009	\$536,885
24	Federal Aviation Administration (FAR) Repair Station	189	\$49,266,725	\$1,097,451	\$48,169,274	0.0029	\$139,884
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	\$25,753,087	\$17,881,015	\$7,872,072	0.00275	\$21,648
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,081,879,801	\$3,318,623	\$2,078,561,178	0.00484	\$10,060,236
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,913,519,133	\$939,726,054	\$973,793,079	0.00484	\$4,713,159
31	Retailing of Commercial Airplanes or Components	1007	\$5,588,730,343	\$1,800,129,955	\$3,788,600,388	0.00484	\$18,336,826
32	Publication of Newspapers	126	\$91,357,477	\$835,105	\$90,522,372	0.0035	\$316,828
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$60,741,191	\$0	\$60,741,191	0.00342	\$207,978
35	Extracting Timber, Extracting for Hire Timber	301	\$145,901,091	\$6,331,168	\$139,569,923	0.00342	\$477,887
36	Manufacturing of Timber or Wood Products	302	\$1,184,031,257	\$98,665,394	\$1,085,365,863	0.00342	\$3,716,293
37	Wholesaling of Timber or Wood Products	303	\$2,996,523,909	\$1,544,942,430	\$1,451,581,479	0.00342	\$4,970,215
38	Sale of Standing Timber	304	\$28,025,442	\$0	\$28,025,442	0.00342	\$95,959
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$246,727,343,263</b>	<b>\$68,068,226,705</b>	<b>\$181,329,900,154</b>		<b>\$1,394,879,066</b>

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Table 2: SUMMARY OF EXCISE TAX RETURNS  
4th Quarter, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Sales Tax and Use Tax</b>						
40	Retail Sales	1	\$81,960,798,268	\$32,460,934,150	\$49,499,864,118	0.065	\$3,217,491,168
41	Use Tax	5	\$1,825,285,155	\$0	\$1,825,285,155	0.065	\$118,643,535
42	Motor Vehicle Sales / Leases	120	\$3,845,259,618	\$0	\$3,845,259,618	0.003	\$11,535,779
43	Self-Produced Fuel Use Tax	270	\$14,437,655	\$0	\$14,437,655	0.02889	\$417,104
	<b>Total:</b>		<b>\$87,645,780,696</b>	<b>\$32,460,934,150</b>	<b>\$55,184,846,546</b>		<b>\$3,348,087,586</b>
	<b>State Public Utility Tax</b>						
44	Water Distribution	60	\$421,598,641	\$42,860,779	\$378,737,862	0.05029	\$19,046,727
45	Sewer Collection	61	\$209,572,847	\$97,554,527	\$112,018,320	0.03852	\$4,314,946
46	Power	49	\$2,320,412,592	\$468,065,064	\$1,852,347,528	0.03873	\$71,748,829
47	Gas Distribution-Telegraph	26	\$408,227,768	\$3,934,779	\$404,292,989	0.03852	\$15,573,366
48	Motor Transportation-Railroad-Railroad Car	8	\$2,599,844,377	\$1,967,448,661	\$632,395,716	0.01926	\$12,179,941
49	Log Hauling Over Public Highways	125	\$79,273,448	\$32,553,069	\$46,720,379	0.0137	\$639,882
50	Urban Transportation/Vessels Under 65 ft	12	\$396,512,459	\$119,842,949	\$276,669,510	0.00642	\$1,776,218
51	Other Public Service Business	13	\$413,855,028	\$337,120,603	\$76,734,425	0.01926	\$1,477,905
	<b>Total:</b>		<b>\$6,849,297,160</b>	<b>\$3,069,380,431</b>	<b>\$3,779,916,729</b>		<b>\$126,757,814</b>
	<b>Other Taxes</b>						
52	Litter Tax	36	\$24,028,142,047	\$0	\$24,028,142,047	0.00015	\$3,604,221
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,854,647	\$0	\$8,854,647	0.95	\$8,411,915
54	Cigar Tax (\$0.69 or more)	194	\$1,134,577	\$0	\$1,134,577	0.65	\$737,475
55	Little Cigar Tax (acetate integrated filters)	198	\$4,272,808	\$0	\$4,272,808	0.15125	\$646,262
56	Moist Snuff (1.2 oz. or less)	162	\$8,835,675	\$0	\$8,835,675	2.526	\$22,318,915
57	Moist Snuff (more than 1.2 oz.)	163	\$1,750,060	\$0	\$1,750,060	2.105	\$3,683,876
58	All Other Vapor Products	164	\$7,333,241	\$0	\$7,333,241	0.27	\$1,979,975
59	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$23,176,259	\$0	\$23,176,259	0.09	\$2,085,863
60	Spirits Sales to On-premises Licensees	251	\$18,529,513	\$914,090	\$17,615,423	0.137	\$2,413,313
61	Spirits Liter Sales to On-premises Licensees	253	\$1,016,487	\$0	\$1,016,487	2.4408	\$2,481,041
62	Spirits Sales to Consumers	252	\$275,422,835	\$892,223	\$274,530,612	0.205	\$56,278,775
63	Spirits Liter Sales to Consumers	254	\$12,811,046	\$0	\$12,811,046	3.7708	\$48,307,892
64	Refuse Collection	64	\$554,861,762	\$168,217,076	\$386,644,686	0.036	\$13,919,209
65	Hazardous Substance Tax by Value	65	\$453,632,841	\$8,667,073	\$444,965,768	0.007	\$3,114,760
66	Hazardous Substance Tax by Volume	81	\$57,713,335	\$0	\$57,713,335	1.13	\$65,216,069
67	Intermediate Care Facility	79	\$40,372,522	\$0	\$40,372,522	0.06	\$2,422,351
68	Solid Fuel Burning Device Fee	59	\$3,494	\$0	\$3,494	30	\$104,820
69	Syrup Tax	54	\$1,246,094	\$0	\$1,246,094	1	\$1,246,094
70	Tire Fee	73	\$1,346,721	\$0	\$1,346,721	0.9	\$1,212,049
71	Studded Tire Fee	77	\$46,794	\$0	\$46,794	4.5	\$210,573
72	Local E911 Wireline	793	\$2,380,475	\$0	\$2,380,475	0.95	\$2,261,451
73	Local E911 Wireless Tax	794	\$18,931,791	\$0	\$18,931,791	0.95	\$17,985,201
74	Local E911 VOIP Tax	795	\$3,767,180	\$0	\$3,767,180	0.95	\$3,578,821
75	Local E911 Prepaid Wireless Tax	796	\$3,154,262	\$0	\$3,154,262	0.95	\$2,996,549
	<b>Total:</b>		<b>\$25,528,736,466</b>	<b>\$178,690,462</b>	<b>\$25,350,046,004</b>		<b>\$267,217,470</b>