

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$300,888,743	\$175,146,769	\$868,129
Forestry & Logging 113	\$314,420,158	\$227,580,260	\$888,834
Fishing & Hunting 114	\$48,380,245	\$18,306,732	\$106,553
Ag & Forestry Support Activities 115	\$119,010,746	\$77,453,072	\$757,957
Total:	\$782,699,892	\$498,486,833	\$2,621,473
Mining 21			
Sand & Gravel, Quarrying 2123	\$77,622,995	\$73,798,958	\$405,768
Other Extraction & Support Act. 211, 2121, 2122, 213	\$42,600,038	\$12,931,719	\$71,680
Total:	\$120,223,033	\$86,730,677	\$477,448
Utilities 22			
Hydroelectric Power Generation 221111	\$7,181,006	\$6,629,542	\$72,789
Alternative Power Generation 221114-221117	\$3,403,176	\$3,382,139	\$25,262
Other Electric Power Generation 221112, 221113, 221118	\$5,757,758	\$4,921,013	\$46,956
Electric Power Generation & Trans. 221121, 221122	\$156,893,350	\$126,554,058	\$1,525,203
Natural Gas Distribution 2212	\$235,373,540	\$37,851,075	\$234,666
Water & Sewer 2213	\$470,036,611	\$413,446,318	\$5,971,522
Total:	\$878,645,441	\$592,784,145	\$7,876,398
Construction 23			
Residential Building & Remodeling 2361	\$2,707,345,445	\$2,528,904,008	\$12,311,185
Nonresidential Building 2362	\$3,982,491,230	\$3,666,761,080	\$17,529,568
Heavy Construction & Highways 237	\$1,374,546,789	\$1,151,407,264	\$5,972,627
Special Trade Contractors 238	\$7,051,320,519	\$6,373,262,877	\$31,266,059
Electrical 23821	\$1,516,359,923	\$1,340,786,614	\$6,693,281
Plumbing & Heating 23822	\$1,376,379,370	\$1,277,754,646	\$6,252,411
Painting 23832	\$224,354,231	\$216,919,836	\$1,050,933
Masonry/drywall 23814, 23831	\$461,606,926	\$433,687,276	\$2,083,980
Roofing 23816	\$297,561,750	\$275,775,135	\$1,316,551
Other Contractors 238 Not Listed Above	\$3,175,058,319	\$2,828,339,370	\$13,868,903
Total:	\$15,115,703,983	\$13,720,335,229	\$67,079,439
Manufacturing 31-33			
Food Products 311	\$4,612,854,561	\$1,756,076,999	\$6,679,665
Milling Of Grains 3112	\$208,363,631	\$126,061,669	\$577,400
Fruits & Vegetables 3114	\$1,237,416,719	\$128,390,749	\$575,582
Dairy Products 3115	\$654,556,119	\$87,203,870	\$422,335
Meat Products 3116	\$495,685,235	\$494,528,235	\$748,479
Seafood Products 3117	\$732,989,660	\$125,748,971	\$620,686
Bakery Products 3118	\$444,585,819	\$228,277,845	\$1,102,074
Other Food Items 3111, 3113, 3119	\$839,257,378	\$565,865,660	\$2,633,109
Beverages 312	\$558,545,158	\$353,572,914	\$1,721,554
Textiles 313,314	\$233,977,401	\$138,719,720	\$670,133
Apparel 315	\$53,104,657	\$33,350,462	\$166,139
Leather & Allied Products 316	\$31,030,254	\$15,195,803	\$74,828
Lumber & Wood Products 321	\$1,999,865,929	\$1,200,177,738	\$4,730,870
Sawmills 3211	\$874,219,531	\$523,975,811	\$1,864,572

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Plywood & Trusses 3212	\$306,078,932	\$188,520,957	\$758,711
Millwork, Windows, Wood Products 3219	\$819,567,466	\$487,680,970	\$2,107,587
Paper Products 322	\$1,775,060,417	\$1,060,371,644	\$4,087,456
Pulp & Paper Mills 3221	\$1,325,069,077	\$753,408,569	\$2,659,638
Other Paper Products 3222	\$449,991,340	\$306,963,075	\$1,427,818
Commercial Printing 323	\$187,857,506	\$150,497,602	\$745,005
Petroleum & Coal Products 324	\$5,386,175,416	\$4,984,089,938	\$24,254,691
Petroleum Refining 32411	\$5,197,582,891	\$4,830,062,222	\$23,505,159
Asphalt/petroleum/coal Products 32412, 32419	\$188,592,525	\$154,027,716	\$749,532
Chemicals 325	\$1,952,261,394	\$1,086,442,584	\$5,014,528
Chemicals, Pesticides & Fertilizers 3251, 3253	\$697,113,150	\$340,761,526	\$1,683,034
Resins, Synthetic Fibers & Filaments 3252	\$407,700,521	\$245,782,266	\$870,537
Pharmaceuticals 3254	\$531,253,038	\$312,623,787	\$1,541,716
Paint, Coating & Adhesives 3255	\$27,939,668	\$18,853,349	\$91,203
Soap, Cleaning Compound & Toiletries 3256	\$180,698,655	\$91,427,197	\$442,092
Other Chemical Products 3259	\$107,556,362	\$76,994,459	\$385,946
Plastics & Rubber Products 326	\$791,525,700	\$484,830,004	\$2,263,402
Nonmetallic Minerals 327	\$684,043,959	\$499,373,097	\$2,419,011
Primary Metals 331	\$803,053,940	\$585,138,421	\$2,396,421
Iron & Steel Mills 3311, 3312	\$307,055,758	\$204,182,204	\$948,924
Aluminum Smelting 3313	\$267,649,562	\$242,474,656	\$785,653
Other Nonferrous Metals 3314	\$26,569,562	\$25,554,686	\$123,650
Foundries 3315	\$201,779,058	\$112,926,875	\$538,194
Fabricated Metal Products 332	\$1,722,320,101	\$1,173,748,458	\$5,276,086
Machinery 333	\$1,557,091,863	\$873,038,590	\$4,169,927
Farm & Construction Implements 3331	\$162,620,014	\$86,090,716	\$416,399
Industrial Machinery 3332	\$339,898,822	\$159,988,882	\$789,812
Commercial & Other Equipment 3333-3336 & 3339	\$1,054,573,027	\$626,958,992	\$2,963,716
Computers & Electronics 334	\$2,621,503,138	\$1,398,930,470	\$6,758,475
Computer Hardware 3341	\$124,231,132	\$44,310,897	\$259,174
Telephone & Communications Equipment 3342	\$137,256,845	\$73,677,350	\$362,012
Audio & Video Equipment 3343	\$36,907,621	\$10,617,249	\$53,916
Semiconductors 3344	\$802,480,775	\$389,671,253	\$1,608,374
Instruments 3345	\$1,494,962,605	\$864,752,097	\$4,375,758
Software, Other Magnetic & Optical Media 3346	\$25,664,160	\$15,901,624	\$99,241
Electrical Equipment & Appliances 335	\$546,568,204	\$268,865,653	\$1,300,297
Lighting Equipment 3351	\$41,855,726	\$14,310,772	\$77,284
Household Appliances 3352	\$1,961,018	\$1,781,940	\$9,150
Other Electric Equipment 3353, 3359	\$502,751,460	\$252,772,941	\$1,213,863
Transportation Equipment 336	\$24,715,400,309	\$12,169,750,129	\$37,218,878
Motor Vehicles & Parts 3361, 3362, 3363	\$590,844,146	\$360,650,653	\$1,745,577
Aircraft, Aerospace & Parts 3364	\$23,749,487,784	\$11,506,469,287	\$33,956,482
Ships & Boats 3366	\$328,204,060	\$262,278,049	\$1,321,916
Railroad, Other Transportation Equip. 3365, 3369	\$46,864,319	\$40,352,140	\$194,903
Furniture & Related Products 337	\$384,696,766	\$268,525,239	\$1,284,721
Other Manufacturing 339	\$1,288,678,101	\$757,410,362	\$3,619,456
Other Medical Equip & Supplies 339112, 339115	\$159,466,286	\$89,317,675	\$452,255
Dental Laboratories 339116	\$44,041,027	\$38,966,706	\$226,558
Sporting And Athletic Goods 33992	\$217,598,510	\$50,614,456	\$249,400

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Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$867,572,278	\$578,511,525	\$2,691,243
Total:	\$51,905,614,774	\$29,258,105,827	\$114,851,543
Wholesale Trade 42			
Durable Goods 423	\$20,300,584,335	\$15,653,789,854	\$78,359,052
Motor Vehicles & Parts 4231	\$3,489,896,017	\$3,137,404,514	\$15,678,525
Furniture & Home Furnishings 4232	\$426,894,963	\$318,322,678	\$1,575,262
Lumber & Construction Materials 4233	\$2,246,097,538	\$1,615,513,465	\$7,678,505
Professional & Commercial Equipment 4234	\$3,607,580,528	\$2,845,166,293	\$14,798,282
Metal & Mineral (except Petroleum) 4235	\$920,807,452	\$684,023,425	\$3,234,731
Electrical Equipment 4236	\$2,689,156,342	\$2,364,778,037	\$12,189,158
Hardware, Plumbing, Heating Equipment 4237	\$1,143,304,242	\$935,626,429	\$4,582,938
Machinery & Equipment 4238	\$3,658,152,799	\$2,883,184,903	\$13,610,612
Sporting & Recreational Goods & Supplies 423910	\$332,992,084	\$205,050,500	\$1,002,079
Toy & Hobby Goods & Supplies 423920	\$978,712,682	\$82,315,245	\$771,336
Other Misc Durable Goods 423930, 423940, 42399C	\$806,989,688	\$582,404,365	\$3,234,731
Nondurable Goods: 424	\$20,393,860,340	\$14,075,951,646	\$60,168,012
Paper & Paper Products 4241	\$620,885,881	\$502,242,641	\$2,341,457
Drugs & Sundries 4242	\$2,505,739,096	\$2,330,348,653	\$6,038,754
Apparel 4243	\$1,164,982,261	\$321,123,289	\$1,579,816
Food Products 4244	\$8,846,180,989	\$5,517,653,473	\$23,710,963
Farm Products 4245	\$431,021,013	\$250,881,447	\$1,236,820
Chemicals & Plastics 4246	\$889,076,418	\$657,547,739	\$3,157,047
Petroleum Products 4247	\$2,136,777,794	\$1,819,243,335	\$9,179,347
Beer & Ale 424810	\$247,839,720	\$239,880,340	\$1,163,537
Wine & Distilled Alcoholic Beverages 424820	\$991,078,498	\$721,177,924	\$3,530,318
Farm Supplies 42491	\$910,273,637	\$481,850,188	\$2,368,513
Tobacco & Tobacco Products 42494	\$263,247,816	\$243,803,695	\$1,180,159
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,386,757,217	\$990,198,922	\$4,681,281
Electronic Markets, Agents, Brokers 425	\$266,032,420	\$162,651,561	\$1,286,538
Total:	\$40,960,477,095	\$29,892,393,061	\$139,813,602
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,829,151,524	\$6,116,176,399	\$31,226,990
New & Used Auto Dealers 4411	\$5,225,231,441	\$4,742,371,873	\$24,447,938
Rv, Boat, Motorcycle Dealers 4412	\$652,587,761	\$562,122,631	\$2,853,696
Automotive Parts & Tires 4413	\$951,332,322	\$811,681,895	\$3,925,356
Furniture & Home Furnishings 442	\$899,530,737	\$824,608,900	\$3,963,331
Electronics & Appliances 443	\$1,986,704,056	\$1,698,954,327	\$9,870,907
Household Appliances 443141	\$153,280,623	\$148,688,177	\$717,225
Electronic Stores 443142	\$1,833,423,433	\$1,550,266,150	\$9,153,682
Bldg. Materials, Garden Supplies 444	\$2,552,520,390	\$2,385,687,428	\$11,433,451
Building Materials 4441	\$2,197,366,961	\$2,077,638,786	\$9,916,573
Lawn & Garden Supplies 4442	\$355,153,429	\$308,048,642	\$1,516,878
Food & Beverages (off-premises) 445	\$4,491,994,660	\$4,183,830,053	\$20,012,472
Grocery & Convenience Stores 4451	\$3,945,614,356	\$3,785,260,694	\$18,198,515
Other Food Stores/specialty Foods 4452	\$413,686,441	\$288,752,341	\$1,282,791
Beer, Wine And Liquor Stores 4453	\$132,693,863	\$109,817,018	\$531,166
Drug Stores & Personal Care Stores 446	\$2,844,568,398	\$2,650,632,983	\$13,131,092
Gas Stations (incl. Convenience Stores) 447	\$2,297,636,713	\$1,778,937,874	\$8,738,260
Apparel & Accessories 448	\$1,246,930,846	\$1,036,463,618	\$5,031,371
Clothing Stores 4481	\$989,358,054	\$814,817,488	\$3,969,770

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1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$95,053,445	\$88,929,844	\$420,065
Jewelry & Luggage Stores 4483	\$162,519,347	\$132,716,286	\$641,536
Sporting Goods, Toy/hobby/book/music 451	\$977,314,694	\$701,160,186	\$3,483,306
Sporting Goods 45111	\$559,613,753	\$469,131,567	\$2,300,080
Hobby & Toy Stores 45112	\$196,309,081	\$82,234,996	\$406,047
Sewing Supplies 45113	\$38,297,339	\$34,707,875	\$168,987
Musical Instruments 45114	\$48,607,954	\$43,314,766	\$221,006
Book, Periodical & Music Stores 45121	\$134,486,567	\$71,770,982	\$387,186
Department Stores 4522	\$336,811,923	\$328,109,102	\$1,591,884
Warehouse Clubs And Superstores 452311	\$6,014,927,774	\$4,776,217,829	\$22,817,830
All Other General Merchandise Stores 452319	\$180,876,579	\$169,351,507	\$817,273
Electronic Shopping And Mail-order Houses 4541	\$798,026,058	\$546,634,024	\$3,143,542
Miscellaneous Retailers 453, 4542, 4543	\$4,976,349,758	\$2,987,600,406	\$15,855,880
Total:	\$36,433,344,110	\$30,184,364,636	\$151,117,589
Transportation 48-492			
Air Transportation 481	\$24,592,747	\$23,873,199	\$203,740
Railroads 482	\$27,720,215	\$27,720,215	\$292,983
Water Transportation 483	\$21,395,167	\$12,685,182	\$57,255
Truck Transportation 484	\$248,774,296	\$214,757,455	\$1,559,572
Transit & Ground Passenger Transport 485	\$58,242,315	\$51,264,440	\$664,883
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$24,701,853	\$8,375,262	\$71,097
Support Activities For Transportation 488	\$995,614,124	\$901,924,440	\$4,702,960
Postal Service, Couriers And Messengers 491, 492	\$38,384,008	\$34,195,363	\$324,910
Total:	\$1,443,362,443	\$1,278,116,587	\$7,893,473
Warehousing & Storage 493			
Total:	\$238,309,677	\$221,768,469	\$1,200,876
Information 51			
Publishing (except Internet) 511	\$1,451,467,310	\$921,584,624	\$7,453,058
Newspapers 51111	\$89,216,343	\$88,292,267	\$360,555
Books & Periodicals 51112, 51113	\$111,698,830	\$93,775,017	\$694,533
Software 5112	\$1,079,345,178	\$571,044,332	\$4,036,278
Other Publishers 51114, 51119	\$171,206,959	\$168,473,008	\$2,361,692
Motion Picture Production 512	\$277,448,128	\$241,089,548	\$3,153,974
Radio & Tv Broadcasting, Cable Tv 515	\$822,842,193	\$731,280,103	\$9,506,117
Telecommunications 517	\$3,013,255,876	\$2,951,191,156	\$27,840,588
Wired Telecommunications Carriers 517311	\$922,233,449	\$896,654,604	\$7,093,655
Wireless Telecommunications Carriers 517312	\$1,283,246,943	\$1,278,286,796	\$11,524,557
Satellite And Other Telecommunications 5174, 5179	\$807,775,484	\$776,249,756	\$9,222,376
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,045,126,478	\$529,042,860	\$6,620,483
Other Information Services 519	\$548,144,466	\$396,431,925	\$5,011,629
Total:	\$7,158,284,451	\$5,770,620,216	\$59,585,849
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$5,599,140,043	\$4,598,814,480	\$64,952,437
Securities & Other Financial Investment 523, 525	\$2,610,431,872	\$1,763,861,172	\$18,077,698
Insurance Agents & Brokers 524	\$2,178,242,615	\$1,099,997,737	\$9,538,985
Real Estate Agents & Brokers 531	\$1,325,205,305	\$1,256,800,916	\$17,823,181
Rental Of Tangible Personal Property 532	\$1,530,618,792	\$1,366,136,869	\$7,419,924
Lessors Of Nonfinancial Intangibles 533	\$157,272,757	\$150,045,961	\$2,166,491
Total:	\$13,400,911,384	\$10,235,657,135	\$119,978,716

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1st Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$14,987,571,381	\$9,981,710,444	\$123,221,848
Legal Services 5411	\$1,300,277,258	\$1,202,753,413	\$17,528,239
Accounting Services 5412	\$895,211,010	\$855,256,672	\$12,540,355
Architectural Services 54131	\$445,821,531	\$385,423,401	\$5,704,178
Engineering Services 54133	\$1,465,693,194	\$1,244,498,614	\$12,960,714
Other Related Services 54132, 54134-54138	\$191,059,233	\$162,822,532	\$2,220,074
Specialized Design Services 5414	\$272,088,433	\$212,185,198	\$2,018,031
Computer System Design Services 5415	\$4,882,158,388	\$2,500,855,306	\$27,289,889
Consulting Services 5416	\$3,087,711,437	\$1,973,412,495	\$25,328,223
Scientific Research & Development Services 5417	\$869,247,267	\$285,081,546	\$2,959,242
Advertising & Public Relations 5418	\$406,560,930	\$313,310,206	\$4,211,429
Other Professional Services 5419	\$1,171,742,700	\$846,111,061	\$10,461,474
Management Services 55	\$114,945,984	\$91,024,680	\$1,047,932
Administrative & Support Services 561	\$5,936,981,059	\$5,148,322,209	\$53,590,595
Employment Services 5613	\$898,020,403	\$808,984,674	\$10,780,740
Travel Services 5615	\$328,458,431	\$191,502,273	\$1,507,048
Investigation & Security Services 5616	\$356,965,644	\$330,396,471	\$3,821,019
Building Services & Janitorial 5617	\$838,392,667	\$813,212,579	\$6,699,298
Other 5611, 5612, 5614, 5619	\$3,515,143,914	\$3,004,226,212	\$30,782,490
Waste Treatment/collection 562	\$913,479,419	\$866,235,129	\$9,397,177
Schools (public, Private, Technical) 61	\$620,716,004	\$324,340,325	\$4,249,231
Health Services 62	\$12,820,597,952	\$9,132,044,758	\$128,450,668
Ambulatory Health Care Services 621	\$5,912,569,855	\$4,920,348,311	\$70,727,622
Physicians 6211	\$2,454,129,536	\$1,908,059,213	\$28,212,531
Dentists 6212	\$987,259,054	\$976,640,114	\$14,568,317
Other Health Practitioners 6213	\$855,173,567	\$795,291,303	\$11,102,638
Outpatient Care Centers 6214	\$871,799,112	\$647,240,235	\$8,822,723
Medical & Diagnostic Laboratories 6215	\$332,520,557	\$200,228,212	\$2,970,086
Home Health Care 6216	\$232,426,919	\$225,453,082	\$2,643,103
Other Ambulatory Health Care 6219	\$179,261,110	\$167,436,152	\$2,408,224
Hospitals 622	\$5,800,183,492	\$3,372,454,550	\$49,040,991
Nursing & Retirement Homes 623	\$642,110,668	\$573,609,881	\$5,586,679
Social Services & Day Care 624	\$465,733,937	\$265,632,016	\$3,095,376
Arts, Entertainment, & Recreation 71	\$816,116,739	\$692,824,844	\$5,995,806
Performing Arts, Spectator Sports 711	\$222,490,716	\$153,742,745	\$1,930,415
Museums, Historical Sites, Etc. 712	\$17,581,663	\$9,192,865	\$108,196
Amusement, Gambling, Recreation 713	\$576,044,360	\$529,889,234	\$3,957,195
Accommodations 721	\$872,827,245	\$829,822,370	\$4,771,777
Restaurants, Food Services 7223, 7225	\$3,816,719,201	\$3,750,997,472	\$19,388,389
Drinking Places 7224	\$237,223,124	\$213,798,106	\$1,238,751
Auto Repair & Services 8111	\$778,484,854	\$756,734,814	\$3,684,919
Other Repair Services 8112-8114	\$638,741,740	\$434,386,192	\$2,219,095
Personal Services 812	\$853,057,042	\$809,703,820	\$8,753,048
Personal Care (barber, Beauty, Etc.) 8121	\$333,888,176	\$324,529,658	\$4,336,979
Death Care Services 8122	\$61,677,092	\$60,572,698	\$717,952
Laundry & Dry Cleaning 8123	\$121,950,242	\$119,417,694	\$782,808
Other Personal Services 8129	\$335,541,532	\$305,183,770	\$2,915,309
Religious, Civic & Other Organizations 813, 814	\$223,807,230	\$132,543,300	\$1,703,496
Public Administration, 92	\$84,959,816	\$77,757,567	\$1,081,939
Total:	\$43,716,228,790	\$33,242,246,030	\$368,794,671
Total All Industries			
Total:	\$212,153,805,073	\$154,981,608,845	\$1,041,291,077

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