

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$414,649,418	\$263,656,315	\$1,292,491
Forestry & Logging 113	\$279,813,205	\$236,088,412	\$898,533
Fishing & Hunting 114	\$45,420,346	\$16,655,690	\$95,743
Ag & Forestry Support Activities 115	\$161,116,487	\$101,093,841	\$889,471
Total:	\$900,999,456	\$617,494,258	\$3,176,238
Mining 21			
Sand & Gravel, Quarrying 2123	\$88,860,307	\$85,650,005	\$481,155
Other Extraction & Support Act. 211, 2121, 2122, 213	\$39,099,160	\$18,939,779	\$149,003
Total:	\$127,959,467	\$104,589,784	\$630,158
Utilities 22			
Hydroelectric Power Generation 221111	\$7,172,827	\$6,388,012	\$67,662
Alternative Power Generation 221114-221117	\$9,631,268	\$8,474,666	\$48,271
Other Electric Power Generation 221112, 221113, 221118	\$8,028,926	\$7,363,517	\$52,621
Electric Power Generation & Trans. 221121, 221122	\$134,629,412	\$120,200,221	\$1,427,838
Natural Gas Distribution 2212	\$88,603,325	\$23,874,326	\$158,869
Water & Sewer 2213	\$486,585,137	\$428,402,138	\$6,220,916
Total:	\$734,650,895	\$594,702,880	\$7,976,177
Construction 23			
Residential Building & Remodeling 2361	\$3,433,212,658	\$3,104,535,395	\$15,461,255
Nonresidential Building 2362	\$4,106,441,439	\$3,812,467,280	\$18,247,361
Heavy Construction & Highways 237	\$1,957,035,962	\$1,564,307,880	\$8,053,922
Special Trade Contractors 238	\$7,658,262,359	\$6,889,902,859	\$33,739,666
Electrical 23821	\$1,578,849,272	\$1,417,213,067	\$7,041,873
Plumbing & Heating 23822	\$1,516,018,709	\$1,417,618,829	\$6,924,954
Painting 23832	\$241,898,890	\$231,858,230	\$1,124,102
Masonry/drywall 23814, 23831	\$485,592,926	\$449,509,466	\$2,159,107
Roofing 23816	\$332,606,689	\$306,540,129	\$1,464,034
Other Contractors 238 Not Listed Above	\$3,503,295,873	\$3,067,163,138	\$15,025,596
Total:	\$17,154,952,418	\$15,371,213,414	\$75,502,204
Manufacturing 31-33			
Food Products 311	\$4,821,045,200	\$1,765,477,426	\$6,683,847
Milling Of Grains 3112	\$203,421,267	\$119,964,093	\$543,926
Fruits & Vegetables 3114	\$1,353,020,075	\$136,020,278	\$611,326
Dairy Products 3115	\$705,687,791	\$96,028,162	\$465,969
Meat Products 3116	\$510,048,145	\$508,481,197	\$772,764
Seafood Products 3117	\$761,660,254	\$119,785,806	\$597,640
Bakery Products 3118	\$465,229,267	\$238,969,894	\$1,167,471
Other Food Items 3111, 3113, 3119	\$821,978,401	\$546,227,996	\$2,524,751
Beverages 312	\$630,859,591	\$381,497,088	\$1,858,331
Textiles 313,314	\$209,031,291	\$126,175,024	\$610,755
Apparel 315	\$41,247,125	\$26,652,894	\$132,529
Leather & Allied Products 316	\$29,054,104	\$13,799,592	\$67,677
Lumber & Wood Products 321	\$2,062,284,036	\$1,253,252,609	\$4,974,582
Sawmills 3211	\$872,683,509	\$535,330,991	\$1,894,186

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$285,493,632	\$177,251,940	\$710,789
Millwork, Windows, Wood Products 3219	\$904,106,895	\$540,669,678	\$2,369,607
Paper Products 322	\$1,669,225,261	\$1,006,292,679	\$3,915,905
Pulp & Paper Mills 3221	\$1,027,945,089	\$589,648,910	\$2,100,322
Other Paper Products 3222	\$641,280,172	\$416,643,769	\$1,815,583
Commercial Printing 323	\$212,199,188	\$170,798,483	\$845,559
Petroleum & Coal Products 324	\$2,896,879,245	\$2,584,962,277	\$12,618,225
Petroleum Refining 32411	\$2,711,018,503	\$2,462,923,520	\$12,020,699
Asphalt/petroleum/coal Products 32412, 32419	\$185,860,742	\$122,038,757	\$597,526
Chemicals 325	\$2,006,217,990	\$1,129,630,751	\$5,293,847
Chemicals, Pesticides & Fertilizers 3251, 3253	\$775,350,033	\$401,406,850	\$1,982,141
Resins, Synthetic Fibers & Filaments 3252	\$340,817,392	\$193,454,739	\$680,599
Pharmaceuticals 3254	\$554,425,232	\$344,464,434	\$1,694,422
Paint, Coating & Adhesives 3255	\$36,353,458	\$21,687,329	\$105,127
Soap, Cleaning Compound & Toiletries 3256	\$200,303,473	\$99,713,415	\$482,741
Other Chemical Products 3259	\$98,968,402	\$68,903,984	\$348,817
Plastics & Rubber Products 326	\$712,380,907	\$467,907,562	\$2,206,911
Nonmetallic Minerals 327	\$697,084,065	\$510,162,472	\$2,554,502
Primary Metals 331	\$755,082,288	\$537,548,812	\$2,276,507
Iron & Steel Mills 3311, 3312	\$313,745,618	\$200,830,166	\$930,307
Aluminum Smelting 3313	\$232,464,010	\$205,804,581	\$717,080
Other Nonferrous Metals 3314	\$29,697,150	\$28,629,031	\$138,521
Foundries 3315	\$179,175,510	\$102,285,034	\$490,599
Fabricated Metal Products 332	\$1,776,129,755	\$1,182,571,853	\$5,384,440
Machinery 333	\$1,418,442,871	\$813,996,247	\$3,906,416
Farm & Construction Implements 3331	\$163,535,766	\$98,319,639	\$475,298
Industrial Machinery 3332	\$311,965,763	\$150,614,156	\$747,847
Commercial & Other Equipment 3333-3336 & 3339	\$942,941,342	\$565,062,452	\$2,683,271
Computers & Electronics 334	\$2,550,752,872	\$1,315,345,476	\$6,469,941
Computer Hardware 3341	\$83,617,875	\$36,420,853	\$222,577
Telephone & Communications Equipment 3342	\$135,457,101	\$65,588,640	\$322,945
Audio & Video Equipment 3343	\$36,961,225	\$13,983,259	\$75,343
Semiconductors 3344	\$807,555,852	\$379,964,092	\$1,641,726
Instruments 3345	\$1,458,904,910	\$802,362,978	\$4,113,071
Software, Other Magnetic & Optical Media 3346	\$28,255,909	\$17,025,654	\$94,279
Electrical Equipment & Appliances 335	\$885,890,191	\$288,964,894	\$1,486,817
Lighting Equipment 3351	\$37,476,674	\$11,093,614	\$59,182
Household Appliances 3352	\$1,987,900	\$1,884,193	\$9,116
Other Electric Equipment 3353, 3359	\$846,425,617	\$275,987,087	\$1,418,519
Transportation Equipment 336	\$11,794,163,619	\$6,515,524,374	\$20,777,062
Motor Vehicles & Parts 3361, 3362, 3363	\$569,333,902	\$346,884,031	\$1,679,158
Aircraft, Aerospace & Parts 3364	\$10,831,182,412	\$5,856,894,396	\$17,568,933
Ships & Boats 3366	\$346,688,299	\$271,843,647	\$1,334,646
Railroad, Other Transportation Equip. 3365, 3369	\$46,959,006	\$39,902,300	\$194,325
Furniture & Related Products 337	\$409,995,363	\$284,901,328	\$1,366,819
Other Manufacturing 339	\$1,288,870,129	\$764,898,608	\$3,684,278
Other Medical Equip & Supplies 339112, 339115	\$146,177,940	\$92,222,569	\$468,299
Dental Laboratories 339116	\$42,253,969	\$37,031,454	\$214,207
Sporting And Athletic Goods 33992	\$201,058,774	\$49,836,994	\$245,008

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$899,379,446	\$585,807,591	\$2,756,764
Total:	\$36,866,835,091	\$21,140,360,449	\$87,114,950
Wholesale Trade 42			
Durable Goods 423	\$20,025,865,776	\$15,268,792,322	\$75,920,989
Motor Vehicles & Parts 4231	\$3,626,262,815	\$3,276,561,063	\$16,284,763
Furniture & Home Furnishings 4232	\$410,290,914	\$311,564,221	\$1,542,249
Lumber & Construction Materials 4233	\$2,441,393,115	\$1,906,566,790	\$9,047,740
Professional & Commercial Equipment 4234	\$3,439,778,752	\$2,724,009,712	\$14,405,274
Metal & Mineral (except Petroleum) 4235	\$888,296,862	\$662,014,274	\$3,102,822
Electrical Equipment 4236	\$2,066,828,703	\$1,783,967,484	\$8,768,844
Hardware, Plumbing, Heating Equipment 4237	\$1,193,060,569	\$988,113,070	\$4,819,129
Machinery & Equipment 4238	\$3,397,370,902	\$2,704,239,666	\$12,899,055
Sporting & Recreational Goods & Supplies 423910	\$327,346,056	\$216,666,979	\$1,064,476
Toy & Hobby Goods & Supplies 423920	\$1,353,409,566	\$72,840,527	\$507,410
Other Misc Durable Goods 423930, 423940, 423990	\$881,827,522	\$622,248,536	\$3,479,227
Nondurable Goods: 424	\$22,646,021,795	\$16,223,975,463	\$70,005,263
Paper & Paper Products 4241	\$661,773,147	\$554,958,007	\$2,592,588
Drugs & Sundries 4242	\$2,704,574,708	\$2,546,223,443	\$6,397,434
Apparel 4243	\$1,090,829,853	\$286,098,606	\$1,410,082
Food Products 4244	\$9,337,124,115	\$5,847,469,427	\$25,252,579
Farm Products 4245	\$398,880,592	\$236,357,691	\$1,169,753
Chemicals & Plastics 4246	\$940,495,979	\$704,495,820	\$3,386,256
Petroleum Products 4247	\$3,361,789,576	\$3,063,418,474	\$15,362,896
Beer & Ale 424810	\$246,548,694	\$239,384,891	\$1,160,254
Wine & Distilled Alcoholic Beverages 424820	\$1,072,806,879	\$796,392,983	\$3,883,999
Farm Supplies 42491	\$1,071,624,879	\$643,977,394	\$3,165,022
Tobacco & Tobacco Products 42494	\$310,930,339	\$288,440,447	\$1,396,229
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,448,643,034	\$1,016,758,280	\$4,828,171
Electronic Markets, Agents, Brokers 425	\$321,043,485	\$204,802,897	\$1,475,571
Total:	\$42,992,931,056	\$31,697,570,682	\$147,401,823
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,563,671,118	\$5,883,253,086	\$30,092,802
New & Used Auto Dealers 4411	\$4,953,310,961	\$4,513,196,672	\$23,290,435
Rv, Boat, Motorcycle Dealers 4412	\$653,718,437	\$555,162,640	\$2,839,780
Automotive Parts & Tires 4413	\$956,641,720	\$814,893,774	\$3,962,587
Furniture & Home Furnishings 442	\$915,762,447	\$842,546,120	\$4,098,437
Electronics & Appliances 443	\$2,377,050,003	\$2,054,578,325	\$13,212,280
Household Appliances 443141	\$156,934,342	\$153,941,983	\$740,976
Electronic Stores 443142	\$2,220,115,661	\$1,900,636,342	\$12,471,304
Bldg. Materials, Garden Supplies 444	\$2,799,739,492	\$2,624,668,462	\$12,573,064
Building Materials 4441	\$2,395,346,813	\$2,265,446,821	\$10,822,206
Lawn & Garden Supplies 4442	\$404,392,679	\$359,221,641	\$1,750,858
Food & Beverages (off-premises) 445	\$5,031,173,327	\$4,703,630,586	\$22,870,079
Grocery & Convenience Stores 4451	\$4,470,904,527	\$4,251,570,086	\$20,816,667
Other Food Stores/specialty Foods 4452	\$403,232,313	\$324,011,335	\$1,416,044
Beer, Wine And Liquor Stores 4453	\$157,036,487	\$128,049,165	\$637,368
Drug Stores & Personal Care Stores 446	\$3,146,027,789	\$2,947,687,317	\$14,462,398
Gas Stations (incl. Convenience Stores) 447	\$2,230,768,959	\$1,735,290,439	\$8,566,340
Apparel & Accessories 448	\$1,023,101,629	\$915,984,401	\$4,465,114
Clothing Stores 4481	\$780,397,226	\$715,351,492	\$3,506,260

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$79,257,634	\$73,021,082	\$345,227
Jewelry & Luggage Stores 4483	\$163,446,769	\$127,611,827	\$613,627
Sporting Goods, Toy/hobby/book/music 451	\$1,076,163,140	\$752,864,453	\$3,713,297
Sporting Goods 45111	\$621,925,472	\$524,529,516	\$2,555,646
Hobby & Toy Stores 45112	\$230,505,833	\$81,948,601	\$403,385
Sewing Supplies 45113	\$37,086,335	\$33,570,791	\$161,837
Musical Instruments 45114	\$57,474,379	\$49,406,521	\$259,809
Book, Periodical & Music Stores 45121	\$129,171,121	\$63,409,024	\$332,620
Department Stores 4522	\$243,415,919	\$234,980,012	\$1,133,932
Warehouse Clubs And Superstores 452311	\$6,667,862,264	\$5,276,123,700	\$25,161,111
All Other General Merchandise Stores 452319	\$224,663,149	\$188,995,511	\$910,395
Electronic Shopping And Mail-order Houses 4541	\$863,158,768	\$618,857,117	\$3,495,401
Miscellaneous Retailers 453, 4542, 4543	\$5,093,161,448	\$2,988,945,284	\$15,932,280
Total:	\$38,255,719,452	\$31,768,404,813	\$160,686,930
Transportation 48-492			
Air Transportation 481	\$22,726,009	\$21,516,390	\$214,967
Railroads 482	\$32,351,036	\$32,351,036	\$350,989
Water Transportation 483	\$28,314,415	\$19,037,137	\$158,441
Truck Transportation 484	\$246,138,323	\$209,623,303	\$1,575,681
Transit & Ground Passenger Transport 485	\$85,157,493	\$74,466,727	\$792,472
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$18,693,713	\$6,968,455	\$56,057
Support Activities For Transportation 488	\$1,004,204,080	\$905,067,616	\$4,941,439
Postal Service, Couriers And Messengers 491, 492	\$71,256,758	\$43,064,399	\$392,569
Total:	\$1,511,300,248	\$1,314,105,720	\$8,488,144
Warehousing & Storage 493			
Total:	\$234,487,213	\$215,625,279	\$1,201,446
Information 51			
Publishing (except Internet) 511	\$1,925,539,335	\$1,321,431,206	\$10,086,732
Newspapers 51111	\$85,241,281	\$84,492,968	\$345,146
Books & Periodicals 51112, 51113	\$106,312,381	\$90,983,241	\$630,134
Software 5112	\$1,505,178,994	\$935,826,433	\$6,110,762
Other Publishers 51114, 51119	\$228,806,679	\$210,128,564	\$3,000,690
Motion Picture Production 512	\$271,886,339	\$233,914,373	\$3,054,208
Radio & Tv Broadcasting, Cable Tv 515	\$889,893,598	\$774,622,800	\$10,577,354
Telecommunications 517	\$2,855,104,678	\$2,798,338,737	\$29,324,327
Wired Telecommunications Carriers 517311	\$722,820,819	\$712,939,285	\$6,649,847
Wireless Telecommunications Carriers 517312	\$1,273,147,490	\$1,268,588,559	\$12,790,607
Satellite And Other Telecommunications 5174, 5179	\$859,136,369	\$816,810,893	\$9,883,873
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,111,574,337	\$556,002,923	\$6,926,848
Other Information Services 519	\$579,796,116	\$455,894,125	\$5,915,500
Total:	\$7,633,794,403	\$6,140,204,164	\$65,884,969
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,095,405,219	\$5,042,968,298	\$99,782,333
Securities & Other Financial Investment 523, 525	\$2,324,967,494	\$1,909,911,402	\$31,160,176
Insurance Agents & Brokers 524	\$2,394,991,468	\$1,221,144,309	\$10,774,307
Real Estate Agents & Brokers 531	\$1,459,702,007	\$1,387,225,337	\$20,040,122
Rental Of Tangible Personal Property 532	\$1,615,951,413	\$1,462,650,094	\$7,972,330
Lessors Of Nonfinancial Intangibles 533	\$139,306,958	\$129,627,756	\$1,869,322
Total:	\$14,030,324,559	\$11,153,527,196	\$171,598,590

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$17,027,408,212	\$10,620,438,842	\$130,763,132
Legal Services 5411	\$1,385,975,754	\$1,279,068,024	\$18,504,641
Accounting Services 5412	\$968,734,977	\$935,175,828	\$13,550,402
Architectural Services 54131	\$516,004,463	\$451,474,819	\$6,703,402
Engineering Services 54133	\$1,579,332,996	\$1,391,129,683	\$14,624,156
Other Related Services 54132, 54134-54138	\$216,304,255	\$176,489,716	\$2,401,698
Specialized Design Services 5414	\$271,668,297	\$213,090,042	\$2,058,467
Computer System Design Services 5415	\$6,014,756,027	\$2,282,542,442	\$24,074,477
Consulting Services 5416	\$3,364,264,116	\$2,313,714,399	\$30,036,259
Scientific Research & Development Services 5417	\$1,025,429,413	\$337,954,936	\$3,051,849
Advertising & Public Relations 5418	\$423,046,461	\$345,481,421	\$4,658,571
Other Professional Services 5419	\$1,261,891,453	\$894,317,532	\$11,099,210
Management Services 55	\$127,250,299	\$98,527,296	\$1,360,477
Administrative & Support Services 561	\$9,679,620,189	\$5,977,113,304	\$61,808,363
Employment Services 5613	\$994,556,675	\$868,928,712	\$11,866,159
Travel Services 5615	\$2,927,812,273	\$174,271,924	\$1,917,932
Investigation & Security Services 5616	\$398,246,782	\$362,530,214	\$3,961,767
Building Services & Janitorial 5617	\$911,060,511	\$876,928,576	\$7,228,809
Other 5611, 5612, 5614, 5619	\$4,447,943,948	\$3,694,453,878	\$36,833,696
Waste Treatment/collection 562	\$1,021,332,801	\$965,469,803	\$10,232,822
Schools (public, Private, Technical) 61	\$606,568,777	\$328,621,049	\$4,193,071
Health Services 62	\$12,969,566,687	\$9,193,880,679	\$129,353,369
Ambulatory Health Care Services 621	\$6,084,827,480	\$5,143,647,750	\$73,775,769
Physicians 6211	\$2,497,193,620	\$2,006,172,146	\$29,649,780
Dentists 6212	\$977,961,455	\$966,516,874	\$14,404,536
Other Health Practitioners 6213	\$920,399,420	\$855,095,161	\$11,970,019
Outpatient Care Centers 6214	\$870,868,728	\$666,083,583	\$8,998,828
Medical & Diagnostic Laboratories 6215	\$385,956,866	\$236,455,028	\$3,514,690
Home Health Care 6216	\$252,172,107	\$242,661,085	\$2,794,356
Other Ambulatory Health Care 6219	\$180,275,284	\$170,663,873	\$2,443,560
Hospitals 622	\$5,706,394,564	\$3,151,025,260	\$46,110,608
Nursing & Retirement Homes 623	\$673,347,793	\$616,429,869	\$6,093,392
Social Services & Day Care 624	\$504,996,850	\$282,777,800	\$3,373,600
Arts, Entertainment, & Recreation 71	\$801,119,136	\$686,315,068	\$6,047,985
Performing Arts, Spectator Sports 711	\$226,205,010	\$165,301,300	\$2,094,527
Museums, Historical Sites, Etc. 712	\$17,045,065	\$7,134,859	\$74,550
Amusement, Gambling, Recreation 713	\$557,869,061	\$513,878,909	\$3,878,908
Accommodations 721	\$725,214,978	\$678,371,774	\$4,025,156
Restaurants, Food Services 7223, 7225	\$3,595,005,872	\$3,531,996,072	\$18,133,572
Drinking Places 7224	\$201,279,477	\$182,261,731	\$1,050,613
Auto Repair & Services 8111	\$812,484,988	\$786,177,494	\$3,821,556
Other Repair Services 8112-8114	\$635,677,344	\$452,894,510	\$2,383,639
Personal Services 812	\$818,702,748	\$775,840,797	\$8,288,544
Personal Care (barber, Beauty, Etc.) 8121	\$300,180,879	\$291,714,440	\$3,890,407
Death Care Services 8122	\$62,832,377	\$61,072,560	\$731,907
Laundry & Dry Cleaning 8123	\$132,117,211	\$129,719,346	\$920,669
Other Personal Services 8129	\$323,572,281	\$293,334,451	\$2,745,561
Religious, Civic & Other Organizations 813, 814	\$216,870,572	\$135,081,717	\$1,760,721
Public Administration, 92	\$101,752,414	\$95,167,544	\$1,313,717
Total:	\$49,339,854,494	\$34,508,157,680	\$384,536,737
Total All Industries			
Total:	\$209,783,808,752	\$154,625,956,319	\$1,114,198,366