

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$551,260,887	\$366,160,629	\$2,041,062
Forestry & Logging 113	\$369,459,775	\$333,507,505	\$1,263,472
Fishing & Hunting 114	\$39,145,151	\$14,769,792	\$95,291
Ag & Forestry Support Activities 115	\$193,610,668	\$127,734,857	\$1,417,263
Total:	\$1,153,476,481	\$842,172,783	\$4,817,088
Mining 21			
Sand & Gravel, Quarrying 2123	\$104,014,526	\$99,743,443	\$572,415
Other Extraction & Support Act. 211, 2121, 2122, 213	\$36,703,763	\$32,873,511	\$242,151
Total:	\$140,718,289	\$132,616,954	\$814,566
Utilities 22			
Hydroelectric Power Generation 221111	\$11,537,044	\$10,606,634	\$138,839
Alternative Power Generation 221114-221117	\$41,158,270	\$39,039,524	\$191,935
Other Electric Power Generation 221112, 221113, 221118	\$6,406,548	\$5,736,773	\$59,919
Electric Power Generation & Trans. 221121, 221122	\$149,701,170	\$131,632,900	\$1,842,474
Natural Gas Distribution 2212	\$97,279,336	\$19,269,778	\$151,862
Water & Sewer 2213	\$625,444,967	\$560,291,782	\$9,335,952
Total:	\$931,527,335	\$766,577,391	\$11,720,981
Construction 23			
Residential Building & Remodeling 2361	\$4,414,341,393	\$4,152,949,186	\$20,584,128
Nonresidential Building 2362	\$4,646,269,671	\$4,255,430,433	\$20,340,033
Heavy Construction & Highways 237	\$2,193,353,537	\$1,799,275,612	\$9,604,104
Special Trade Contractors 238	\$9,330,911,119	\$8,439,985,896	\$41,392,889
Electrical 23821	\$1,833,414,083	\$1,620,101,220	\$8,028,713
Plumbing & Heating 23822	\$1,777,680,548	\$1,648,743,443	\$8,137,973
Painting 23832	\$353,705,713	\$340,827,122	\$1,652,141
Masonry/drywall 23814, 23831	\$545,064,434	\$509,851,238	\$2,450,863
Roofing 23816	\$538,709,469	\$481,335,356	\$2,299,579
Other Contractors 238 Not Listed Above	\$4,282,336,872	\$3,839,127,517	\$18,823,620
Total:	\$20,584,875,720	\$18,647,641,127	\$91,921,154
Manufacturing 31-33			
Food Products 311	\$5,023,145,447	\$1,984,491,568	\$7,302,165
Milling Of Grains 3112	\$162,391,010	\$91,026,715	\$414,960
Fruits & Vegetables 3114	\$1,368,471,716	\$144,080,107	\$644,192
Dairy Products 3115	\$657,381,756	\$89,105,963	\$433,163
Meat Products 3116	\$658,375,730	\$653,653,638	\$1,007,915
Seafood Products 3117	\$798,157,664	\$152,268,723	\$754,409
Bakery Products 3118	\$537,383,562	\$293,773,947	\$1,432,344
Other Food Items 3111, 3113, 3119	\$840,984,009	\$560,582,475	\$2,615,182
Beverages 312	\$827,881,519	\$523,827,259	\$2,538,796
Textiles 313,314	\$247,027,208	\$130,559,250	\$631,971
Apparel 315	\$52,879,364	\$30,276,043	\$149,625
Leather & Allied Products 316	\$45,669,671	\$20,607,950	\$99,791
Lumber & Wood Products 321	\$3,886,753,548	\$2,364,211,351	\$9,100,681
Sawmills 3211	\$1,893,762,879	\$1,163,927,947	\$4,118,096

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Plywood & Trusses 3212	\$518,007,265	\$326,062,356	\$1,282,422
Millwork, Windows, Wood Products 3219	\$1,474,983,404	\$874,221,048	\$3,700,163
Paper Products 322	\$1,882,943,974	\$1,127,096,229	\$4,422,469
Pulp & Paper Mills 3221	\$1,092,124,855	\$606,298,959	\$2,169,849
Other Paper Products 3222	\$790,819,119	\$520,797,270	\$2,252,620
Commercial Printing 323	\$178,053,247	\$143,637,451	\$713,295
Petroleum & Coal Products 324	\$3,539,113,333	\$3,156,312,247	\$15,442,200
Petroleum Refining 32411	\$3,296,990,499	\$3,006,846,727	\$14,709,057
Asphalt/petroleum/coal Products 32412, 32419	\$242,122,834	\$149,465,520	\$733,143
Chemicals 325	\$2,062,610,396	\$1,239,509,097	\$6,149,359
Chemicals, Pesticides & Fertilizers 3251, 3253	\$938,192,706	\$542,474,613	\$2,714,755
Resins, Synthetic Fibers & Filaments 3252	\$145,866,781	\$101,312,156	\$490,239
Pharmaceuticals 3254	\$615,633,851	\$389,489,245	\$1,901,744
Paint, Coating & Adhesives 3255	\$47,619,867	\$29,160,240	\$153,702
Soap, Cleaning Compound & Toiletries 3256	\$219,460,340	\$108,170,276	\$523,335
Other Chemical Products 3259	\$95,836,851	\$68,902,567	\$365,584
Plastics & Rubber Products 326	\$840,615,901	\$534,347,629	\$2,585,563
Nonmetallic Minerals 327	\$895,709,126	\$673,471,245	\$3,340,557
Primary Metals 331	\$731,958,024	\$445,783,396	\$2,164,634
Iron & Steel Mills 3311, 3312	\$448,853,114	\$271,487,961	\$1,313,467
Aluminum Smelting 3313	\$69,936,419	\$45,291,286	\$219,903
Other Nonferrous Metals 3314	\$25,781,442	\$24,279,587	\$117,501
Foundries 3315	\$187,387,049	\$104,724,562	\$513,763
Fabricated Metal Products 332	\$1,914,224,078	\$1,241,500,482	\$6,014,284
Machinery 333	\$1,571,533,670	\$875,326,104	\$4,387,476
Farm & Construction Implements 3331	\$227,681,391	\$137,659,788	\$665,398
Industrial Machinery 3332	\$355,170,418	\$156,048,922	\$772,027
Commercial & Other Equipment 3333-3336 & 3339	\$988,681,861	\$581,617,394	\$2,950,051
Computers & Electronics 334	\$2,478,618,100	\$1,296,213,268	\$6,326,367
Computer Hardware 3341	\$49,463,587	\$37,006,316	\$252,038
Telephone & Communications Equipment 3342	\$153,045,159	\$67,531,225	\$331,432
Audio & Video Equipment 3343	\$35,067,072	\$13,116,362	\$69,120
Semiconductors 3344	\$867,390,449	\$394,775,572	\$1,651,461
Instruments 3345	\$1,340,896,505	\$763,943,139	\$3,924,063
Software, Other Magnetic & Optical Media 3346	\$32,755,328	\$19,840,654	\$98,253
Electrical Equipment & Appliances 335	\$1,095,494,136	\$364,099,151	\$1,873,226
Lighting Equipment 3351	\$66,909,983	\$15,917,840	\$82,329
Household Appliances 3352	\$2,697,453	\$2,645,902	\$13,242
Other Electric Equipment 3353, 3359	\$1,025,886,700	\$345,535,409	\$1,777,655
Transportation Equipment 336	\$13,705,741,398	\$8,195,077,042	\$39,890,311
Motor Vehicles & Parts 3361, 3362, 3363	\$594,337,632	\$382,435,326	\$1,854,157
Aircraft, Aerospace & Parts 3364	\$12,753,942,245	\$7,549,293,296	\$36,719,618
Ships & Boats 3366	\$315,617,201	\$230,873,852	\$1,157,817
Railroad, Other Transportation Equip. 3365, 3369	\$41,844,320	\$32,474,568	\$158,719
Furniture & Related Products 337	\$452,710,472	\$327,600,406	\$1,581,692
Other Manufacturing 339	\$1,578,341,825	\$955,949,580	\$5,306,365
Other Medical Equip & Supplies 339112, 339115	\$201,887,997	\$148,103,175	\$1,247,379
Dental Laboratories 339116	\$52,323,777	\$44,220,217	\$263,483
Sporting And Athletic Goods 33992	\$239,315,450	\$75,217,139	\$367,676

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,084,814,601	\$688,409,049	\$3,427,827
Total:	\$43,011,024,437	\$25,629,896,748	\$120,020,827
Wholesale Trade 42			
Durable Goods 423	\$25,869,129,715	\$19,371,996,266	\$98,067,565
Motor Vehicles & Parts 4231	\$3,954,945,733	\$3,490,458,434	\$17,535,176
Furniture & Home Furnishings 4232	\$477,094,861	\$377,473,569	\$1,851,826
Lumber & Construction Materials 4233	\$4,381,060,683	\$3,291,681,738	\$15,492,766
Professional & Commercial Equipment 4234	\$4,065,220,890	\$3,160,954,997	\$17,489,054
Metal & Mineral (except Petroleum) 4235	\$1,229,282,820	\$897,945,651	\$4,345,706
Electrical Equipment 4236	\$2,502,988,628	\$2,149,216,288	\$11,195,731
Hardware, Plumbing, Heating Equipment 4237	\$1,565,696,784	\$1,308,335,514	\$6,425,909
Machinery & Equipment 4238	\$3,624,522,348	\$2,914,362,857	\$14,384,375
Sporting & Recreational Goods & Supplies 423910	\$497,692,152	\$328,198,139	\$1,645,488
Toy & Hobby Goods & Supplies 423920	\$1,709,692,719	\$116,292,581	\$606,912
Other Misc Durable Goods 423930, 423940, 423990	\$1,860,932,097	\$1,337,076,498	\$7,094,622
Nondurable Goods: 424	\$26,712,985,608	\$19,326,278,817	\$83,683,780
Paper & Paper Products 4241	\$671,320,244	\$607,496,975	\$2,866,194
Drugs & Sundries 4242	\$3,063,563,634	\$2,803,678,999	\$7,127,578
Apparel 4243	\$1,368,180,274	\$302,259,264	\$1,475,901
Food Products 4244	\$10,527,491,857	\$6,544,196,411	\$27,625,768
Farm Products 4245	\$441,088,369	\$279,970,347	\$1,368,979
Chemicals & Plastics 4246	\$927,354,219	\$659,259,515	\$3,207,032
Petroleum Products 4247	\$4,555,559,924	\$4,245,538,617	\$21,182,704
Beer & Ale 424810	\$318,904,190	\$307,987,175	\$1,492,446
Wine & Distilled Alcoholic Beverages 424820	\$1,331,999,116	\$1,037,997,416	\$5,077,590
Farm Supplies 42491	\$1,392,796,825	\$934,550,566	\$4,602,958
Tobacco & Tobacco Products 42494	\$336,129,396	\$308,917,918	\$1,495,019
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,778,597,560	\$1,294,425,614	\$6,161,611
Electronic Markets, Agents, Brokers 425	\$486,074,137	\$304,391,571	\$2,078,394
Total:	\$53,068,189,460	\$39,002,666,654	\$183,829,739
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,826,352,269	\$8,729,817,918	\$45,280,372
New & Used Auto Dealers 4411	\$7,437,227,680	\$6,686,471,710	\$35,011,478
Rv, Boat, Motorcycle Dealers 4412	\$1,179,569,081	\$988,492,339	\$5,143,361
Automotive Parts & Tires 4413	\$1,209,555,508	\$1,054,853,869	\$5,125,533
Furniture & Home Furnishings 442	\$1,230,825,863	\$1,144,893,469	\$5,495,397
Electronics & Appliances 443	\$3,095,464,168	\$2,592,985,536	\$17,466,323
Household Appliances 443141	\$202,005,706	\$197,220,135	\$948,310
Electronic Stores 443142	\$2,893,458,462	\$2,395,765,401	\$16,518,013
Bldg. Materials, Garden Supplies 444	\$4,685,577,401	\$4,442,294,341	\$21,260,930
Building Materials 4441	\$4,039,477,688	\$3,855,835,979	\$18,418,776
Lawn & Garden Supplies 4442	\$646,099,713	\$586,458,362	\$2,842,154
Food & Beverages (off-premises) 445	\$5,790,052,941	\$5,318,793,778	\$26,066,028
Grocery & Convenience Stores 4451	\$5,023,649,259	\$4,693,811,567	\$23,280,195
Other Food Stores/specialty Foods 4452	\$535,710,401	\$435,479,132	\$1,852,702
Beer, Wine And Liquor Stores 4453	\$230,693,281	\$189,503,079	\$933,131
Drug Stores & Personal Care Stores 446	\$3,792,562,756	\$3,436,895,909	\$16,755,415
Gas Stations (incl. Convenience Stores) 447	\$2,985,908,900	\$2,370,268,596	\$11,754,689
Apparel & Accessories 448	\$1,492,302,494	\$1,365,187,711	\$6,625,916
Clothing Stores 4481	\$1,115,138,066	\$1,052,294,531	\$5,126,385

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$119,499,616	\$112,451,591	\$531,768
Jewelry & Luggage Stores 4483	\$257,664,812	\$200,441,589	\$967,763
Sporting Goods, Toy/hobby/book/music 451	\$1,584,121,869	\$1,059,287,824	\$5,263,592
Sporting Goods 45111	\$933,278,455	\$773,179,421	\$3,778,067
Hobby & Toy Stores 45112	\$446,910,356	\$120,434,770	\$614,858
Sewing Supplies 45113	\$40,430,334	\$36,126,346	\$174,638
Musical Instruments 45114	\$69,895,895	\$62,714,883	\$339,418
Book, Periodical & Music Stores 45121	\$93,606,829	\$66,832,404	\$356,611
Department Stores 4522	\$267,030,764	\$259,887,344	\$1,249,396
Warehouse Clubs And Superstores 452311	\$8,683,303,577	\$6,140,485,816	\$29,281,936
All Other General Merchandise Stores 452319	\$390,936,969	\$300,692,262	\$1,451,066
Electronic Shopping And Mail-order Houses 4541	\$1,108,566,695	\$824,248,192	\$4,822,303
Miscellaneous Retailers 453, 4542, 4543	\$6,852,536,082	\$3,824,669,663	\$20,616,191
Total:	\$51,785,542,748	\$41,810,408,359	\$213,389,554
Transportation 48-492			
Air Transportation 481	\$32,246,172	\$28,851,729	\$259,692
Railroads 482	\$34,296,270	\$34,295,830	\$422,175
Water Transportation 483	\$29,083,801	\$18,212,020	\$122,226
Truck Transportation 484	\$292,959,878	\$254,999,010	\$2,125,807
Transit & Ground Passenger Transport 485	\$80,256,449	\$66,562,140	\$691,604
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$32,376,055	\$19,132,914	\$122,386
Support Activities For Transportation 488	\$1,167,279,558	\$1,052,651,148	\$5,982,329
Postal Service, Couriers And Messengers 491, 492	\$75,374,495	\$65,929,477	\$642,437
Total:	\$1,749,674,484	\$1,546,436,074	\$10,384,611
Warehousing & Storage 493			
Total:	\$263,385,808	\$244,917,863	\$1,354,152
Information 51			
Publishing (except Internet) 511	\$2,652,820,752	\$1,765,953,858	\$18,260,793
Newspapers 51111	\$76,371,770	\$75,958,020	\$329,535
Books & Periodicals 51112, 51113	\$115,897,533	\$96,969,848	\$681,760
Software 5112	\$2,136,529,943	\$1,290,333,213	\$9,652,064
Other Publishers 51114, 51119	\$324,021,506	\$302,692,777	\$7,597,434
Motion Picture Production 512	\$285,040,915	\$240,146,218	\$3,247,038
Radio & Tv Broadcasting, Cable Tv 515	\$917,179,213	\$816,751,747	\$12,869,633
Telecommunications 517	\$3,117,740,744	\$3,074,604,120	\$36,398,415
Wired Telecommunications Carriers 517311	\$712,027,901	\$710,040,527	\$7,208,125
Wireless Telecommunications Carriers 517312	\$1,451,907,551	\$1,442,413,791	\$16,946,294
Satellite And Other Telecommunications 5174, 5179	\$953,805,292	\$922,149,802	\$12,243,996
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,571,535,240	\$705,839,645	\$10,163,462
Other Information Services 519	\$811,294,973	\$541,886,968	\$9,814,236
Total:	\$9,355,611,837	\$7,145,182,556	\$90,753,577
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,433,907,328	\$5,339,127,521	\$112,409,336
Securities & Other Financial Investment 523, 525	\$3,154,745,668	\$2,175,892,000	\$39,034,174
Insurance Agents & Brokers 524	\$2,844,071,030	\$1,366,186,082	\$13,610,038
Real Estate Agents & Brokers 531	\$2,272,029,409	\$2,062,944,133	\$31,705,453
Rental Of Tangible Personal Property 532	\$1,590,259,603	\$1,438,594,122	\$7,779,962
Lessors Of Nonfinancial Intangibles 533	\$144,505,801	\$133,732,941	\$2,009,802
Total:	\$16,439,518,839	\$12,516,476,799	\$206,548,765

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$20,625,204,800	\$12,055,599,748	\$165,709,441
Legal Services 5411	\$1,710,001,788	\$1,588,444,162	\$25,327,950
Accounting Services 5412	\$1,121,890,180	\$1,085,050,833	\$17,413,449
Architectural Services 54131	\$469,836,559	\$405,828,687	\$6,715,521
Engineering Services 54133	\$1,319,483,786	\$1,145,466,336	\$15,711,195
Other Related Services 54132, 54134-54138	\$229,707,421	\$201,496,417	\$2,927,489
Specialized Design Services 5414	\$311,303,713	\$238,381,740	\$2,514,347
Computer System Design Services 5415	\$7,628,614,125	\$2,827,914,744	\$32,541,678
Consulting Services 5416	\$4,192,616,222	\$2,673,679,083	\$38,573,973
Scientific Research & Development Services 5417	\$1,343,439,100	\$372,569,965	\$3,597,691
Advertising & Public Relations 5418	\$491,143,674	\$374,635,235	\$5,409,155
Other Professional Services 5419	\$1,807,168,232	\$1,142,132,546	\$14,976,993
Management Services 55	\$173,050,423	\$145,830,792	\$2,017,114
Administrative & Support Services 561	\$10,954,994,650	\$7,017,718,287	\$80,132,996
Employment Services 5613	\$1,232,720,532	\$1,082,944,413	\$16,917,726
Travel Services 5615	\$2,859,582,516	\$180,956,295	\$2,137,502
Investigation & Security Services 5616	\$444,769,756	\$397,801,828	\$4,807,666
Building Services & Janitorial 5617	\$1,231,101,574	\$1,179,568,791	\$9,747,066
Other 5611, 5612, 5614, 5619	\$5,186,820,272	\$4,176,446,960	\$46,523,036
Waste Treatment/collection 562	\$1,260,365,099	\$1,201,036,929	\$13,327,599
Schools (public, Private, Technical) 61	\$560,476,065	\$368,824,059	\$4,911,821
Health Services 62	\$15,114,006,194	\$10,407,163,172	\$161,920,506
Ambulatory Health Care Services 621	\$6,888,925,961	\$5,768,409,242	\$96,558,206
Physicians 6211	\$2,645,912,783	\$2,110,009,484	\$34,962,394
Dentists 6212	\$1,129,795,521	\$1,119,199,255	\$18,601,610
Other Health Practitioners 6213	\$1,027,049,727	\$942,818,344	\$14,237,048
Outpatient Care Centers 6214	\$1,007,173,754	\$736,301,780	\$11,395,459
Medical & Diagnostic Laboratories 6215	\$497,888,581	\$304,001,114	\$5,040,634
Home Health Care 6216	\$305,844,061	\$294,059,356	\$3,679,588
Other Ambulatory Health Care 6219	\$275,261,534	\$262,019,909	\$8,641,473
Hospitals 622	\$6,987,704,834	\$3,712,945,432	\$54,411,940
Nursing & Retirement Homes 623	\$677,403,549	\$611,276,101	\$6,710,421
Social Services & Day Care 624	\$559,971,850	\$314,532,397	\$4,239,939
Arts, Entertainment, & Recreation 71	\$871,471,783	\$718,925,638	\$7,073,415
Performing Arts, Spectator Sports 711	\$282,372,197	\$191,181,892	\$2,753,443
Museums, Historical Sites, Etc. 712	\$31,084,740	\$14,182,927	\$167,677
Amusement, Gambling, Recreation 713	\$558,014,846	\$513,560,819	\$4,152,295
Accommodations 721	\$792,005,039	\$738,120,219	\$4,169,525
Restaurants, Food Services 7223, 7225	\$4,292,831,649	\$4,221,007,441	\$21,772,088
Drinking Places 7224	\$217,287,109	\$194,042,959	\$1,138,786
Auto Repair & Services 8111	\$935,349,683	\$913,347,764	\$4,412,195
Other Repair Services 8112-8114	\$722,045,237	\$542,954,788	\$2,798,976
Personal Services 812	\$885,374,189	\$834,943,642	\$9,914,888
Personal Care (barber, Beauty, Etc.) 8121	\$393,842,836	\$380,161,179	\$5,266,483
Death Care Services 8122	\$74,850,859	\$73,388,564	\$966,167
Laundry & Dry Cleaning 8123	\$117,599,746	\$115,374,600	\$840,374
Other Personal Services 8129	\$299,080,748	\$266,019,299	\$2,841,864
Religious, Civic & Other Organizations 813, 814	\$287,466,128	\$154,591,859	\$2,253,395
Public Administration, 92	\$147,900,100	\$139,165,349	\$2,091,274
Total:	\$57,839,828,148	\$39,653,272,646	\$483,644,019
Total All Industries			
Total:	\$256,323,373,586	\$187,938,265,954	\$1,419,199,033