

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$426,225,413	\$248,989,225	\$1,252,245
Forestry & Logging 113	\$308,385,777	\$245,346,425	\$971,481
Fishing & Hunting 114	\$52,761,038	\$14,099,236	\$94,665
Ag & Forestry Support Activities 115	\$240,955,804	\$155,997,584	\$1,823,164
Total:	\$1,028,328,032	\$664,432,470	\$4,141,555
Mining 21			
Sand & Gravel, Quarrying 2123	\$109,746,255	\$104,918,674	\$584,982
Other Extraction & Support Act. 211, 2121, 2122, 213	\$56,389,296	\$17,438,336	\$134,583
Total:	\$166,135,551	\$122,357,010	\$719,565
Utilities 22			
Hydroelectric Power Generation 221111	\$9,999,660	\$9,348,334	\$109,905
Alternative Power Generation 221114-221117	\$10,113,208	\$9,623,654	\$55,751
Other Electric Power Generation 221112, 221113, 221118	\$237,629,591	\$6,175,062	\$49,863
Electric Power Generation & Trans. 221121, 221122	\$129,984,913	\$111,675,950	\$1,360,271
Natural Gas Distribution 2212	\$92,431,459	\$16,140,320	\$125,963
Water & Sewer 2213	519835236	458695384	6540254
Total:	\$999,994,067	\$611,658,704	\$8,242,007
Construction 23			
Residential Building & Remodeling 2361	\$3,619,054,585	\$3,399,565,328	\$17,354,181
Nonresidential Building 2362	\$4,601,545,852	\$4,269,662,497	\$20,407,288
Heavy Construction & Highways 237	\$2,676,095,587	\$2,298,431,843	\$11,575,424
Special Trade Contractors 238	\$9,043,854,285	\$8,184,661,241	\$40,177,553
Electrical 23821	\$1,694,323,332	\$1,506,046,306	\$7,494,934
Plumbing & Heating 23822	\$1,643,005,120	\$1,527,786,866	\$7,520,309
Painting 23832	\$378,065,493	\$362,857,720	\$1,754,911
Masonry/drywall 23814, 23831	\$527,946,086	\$491,359,809	\$2,361,314
Roofing 23816	453258157	414162458	1973836
Other Contractors 238 Not Listed Above	4347256097	3882448082	19072249
Total:	\$19,940,550,309	\$18,152,320,909	\$89,514,446
Manufacturing 31-33			
Food Products 311	\$4,742,102,903	\$1,909,761,133	\$7,311,773
Milling Of Grains 3112	\$171,494,913	\$107,590,566	\$483,416
Fruits & Vegetables 3114	\$1,257,940,867	\$158,563,317	\$712,493
Dairy Products 3115	\$745,862,707	\$100,218,291	\$485,324
Meat Products 3116	\$535,724,295	\$534,789,460	\$821,677
Seafood Products 3117	\$571,739,336	\$125,954,217	\$639,770
Bakery Products 3118	\$572,958,153	\$299,969,847	\$1,448,663
Other Food Items 3111, 3113, 3119	\$886,382,632	\$582,675,435	\$2,720,430
Beverages 312	\$716,832,277	\$468,003,540	\$2,281,614
Textiles 313,314	\$248,149,589	\$140,825,987	\$679,799
Apparel 315	\$57,475,186	\$38,040,266	\$187,656
Leather & Allied Products 316	\$31,841,686	\$15,643,890	\$76,704
Lumber & Wood Products 321	\$2,110,846,702	\$1,290,503,373	\$5,130,442
Sawmills 3211	\$871,250,379	\$525,322,803	\$1,880,054

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$308,480,871	\$197,528,379	\$803,936
Millwork, Windows, Wood Products 3219	\$931,115,452	\$567,652,191	\$2,446,452
Paper Products 322	\$1,751,889,017	\$1,065,426,020	\$4,150,665
Pulp & Paper Mills 3221	\$1,097,785,378	\$634,390,024	\$2,265,154
Other Paper Products 3222	\$654,103,639	\$431,035,996	\$1,885,511
Commercial Printing 323	\$208,350,126	\$161,954,423	\$804,906
Petroleum & Coal Products 324	\$6,111,536,176	\$5,615,646,443	\$27,277,775
Petroleum Refining 32411	\$5,808,379,570	\$5,404,606,290	\$26,251,157
Asphalt/petroleum/coal Products 32412, 32419	\$303,156,606	\$211,040,153	\$1,026,618
Chemicals 325	\$2,080,567,366	\$1,197,553,780	\$5,735,850
Chemicals, Pesticides & Fertilizers 3251, 3253	\$783,502,355	\$419,822,458	\$2,161,371
Resins, Synthetic Fibers & Filaments 3252	\$362,598,751	\$211,684,175	\$763,947
Pharmaceuticals 3254	\$581,745,880	\$357,076,024	\$1,756,601
Paint, Coating & Adhesives 3255	\$38,431,080	\$25,506,789	\$123,345
Soap, Cleaning Compound & Toiletries 3256	\$191,461,024	\$100,510,757	\$486,537
Other Chemical Products 3259	\$122,828,276	\$82,953,577	\$444,049
Plastics & Rubber Products 326	\$814,702,591	\$537,252,892	\$2,518,772
Nonmetallic Minerals 327	\$920,319,650	\$677,074,753	\$3,323,015
Primary Metals 331	\$768,580,973	\$564,548,890	\$2,308,458
Iron & Steel Mills 3311, 3312	\$306,476,980	\$206,381,632	\$959,027
Aluminum Smelting 3313	\$258,951,192	\$233,006,943	\$750,711
Other Nonferrous Metals 3314	\$27,742,019	\$26,865,676	\$130,009
Foundries 3315	\$175,410,782	\$98,294,639	\$468,711
Fabricated Metal Products 332	\$1,981,808,627	\$1,319,241,394	\$5,949,459
Machinery 333	\$1,590,961,305	\$879,923,002	\$4,202,034
Farm & Construction Implements 3331	\$183,982,791	\$93,924,506	\$454,430
Industrial Machinery 3332	\$335,509,865	\$151,689,043	\$749,245
Commercial & Other Equipment 3333-3336 & 3339	\$1,071,468,649	\$634,309,453	\$2,998,359
Computers & Electronics 334	\$2,665,269,066	\$1,410,684,554	\$6,749,810
Computer Hardware 3341	\$52,470,597	\$38,709,412	\$215,366
Telephone & Communications Equipment 3342	\$155,989,521	\$79,662,949	\$391,436
Audio & Video Equipment 3343	\$42,853,996	\$12,042,850	\$65,330
Semiconductors 3344	\$830,177,949	\$396,263,984	\$1,665,522
Instruments 3345	\$1,553,453,486	\$865,548,127	\$4,309,302
Software, Other Magnetic & Optical Media 3346	\$30,323,517	\$18,457,232	\$102,854
Electrical Equipment & Appliances 335	\$579,464,860	\$287,558,626	\$1,398,302
Lighting Equipment 3351	\$59,045,264	\$13,847,912	\$73,974
Household Appliances 3352	\$2,186,433	\$2,114,883	\$10,408
Other Electric Equipment 3353, 3359	\$518,233,163	\$271,595,831	\$1,313,920
Transportation Equipment 336	\$15,385,003,053	\$9,023,693,816	\$28,253,896
Motor Vehicles & Parts 3361, 3362, 3363	\$644,317,468	\$408,127,001	\$1,974,390
Aircraft, Aerospace & Parts 3364	\$14,373,974,690	\$8,341,104,172	\$24,897,041
Ships & Boats 3366	\$332,983,327	\$248,384,765	\$1,255,295
Railroad, Other Transportation Equip. 3365, 3369	\$33,727,568	\$26,077,878	\$127,170
Furniture & Related Products 337	\$456,560,839	\$316,936,440	\$1,516,960
Other Manufacturing 339	\$1,462,061,032	\$870,604,033	\$4,121,419
Other Medical Equip & Supplies 339112, 339115	\$183,081,168	\$106,777,331	\$541,688
Dental Laboratories 339116	43453587	38327299	220654
Sporting And Athletic Goods 33992	234990922	60926837	297548

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,000,535,355	\$664,572,566	\$3,061,529
Total:	\$44,684,323,024	\$27,790,877,255	\$113,979,309
Wholesale Trade 42			
Durable Goods 423	\$21,390,745,284	\$16,119,483,257	\$80,281,612
Motor Vehicles & Parts 4231	\$3,619,329,367	\$3,234,234,881	\$16,191,685
Furniture & Home Furnishings 4232	\$485,198,462	\$370,035,105	\$1,838,974
Lumber & Construction Materials 4233	\$2,757,493,038	\$2,001,813,570	\$9,517,820
Professional & Commercial Equipment 4234	\$3,737,944,621	\$2,916,172,518	\$15,594,946
Metal & Mineral (except Petroleum) 4235	\$944,908,036	\$697,159,720	\$3,286,963
Electrical Equipment 4236	\$2,365,093,865	\$2,015,723,307	\$9,858,214
Hardware, Plumbing, Heating Equipment 4237	\$1,299,132,916	\$1,064,213,507	\$5,198,142
Machinery & Equipment 4238	\$3,635,674,988	\$2,890,442,498	\$13,693,462
Sporting & Recreational Goods & Supplies 423910	\$386,845,364	\$263,219,219	\$1,290,843
Toy & Hobby Goods & Supplies 423920	\$1,293,052,622	\$85,560,262	\$525,464
Other Misc Durable Goods 423930, 423940, 42399C	\$866,072,005	\$580,908,670	\$3,285,099
Nondurable Goods: 424	\$22,850,916,714	\$15,724,608,022	\$67,721,111
Paper & Paper Products 4241	\$720,499,271	\$604,241,025	\$2,809,393
Drugs & Sundries 4242	\$2,748,293,146	\$2,480,865,487	\$6,375,289
Apparel 4243	\$1,205,404,191	\$368,138,060	\$1,810,763
Food Products 4244	\$10,110,706,979	\$6,194,606,406	\$26,549,984
Farm Products 4245	\$423,119,860	\$261,999,353	\$1,379,294
Chemicals & Plastics 4246	\$836,175,566	\$662,706,871	\$3,192,846
Petroleum Products 4247	\$2,397,227,409	\$1,968,596,383	\$10,064,301
Beer & Ale 424810	\$290,815,784	\$278,104,136	\$1,349,378
Wine & Distilled Alcoholic Beverages 424820	\$1,255,497,865	\$944,579,395	\$4,684,750
Farm Supplies 42491	1026761216	588799204	2930787
Tobacco & Tobacco Products 42494	328266141	304370525	1473977
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,508,149,286	\$1,067,601,177	\$5,100,349
Electronic Markets, Agents, Brokers 425	\$279,300,336	\$169,115,675	\$1,297,678
Total:	\$44,520,962,334	\$32,013,206,954	\$149,300,401
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,750,523,124	\$6,962,002,243	\$35,584,705
New & Used Auto Dealers 4411	\$5,913,264,992	\$5,386,662,211	\$27,740,044
Rv, Boat, Motorcycle Dealers 4412	\$803,958,169	\$686,152,512	\$3,525,844
Automotive Parts & Tires 4413	\$1,033,299,963	\$889,187,520	\$4,318,817
Furniture & Home Furnishings 442	\$1,096,237,667	\$984,924,225	\$4,723,943
Electronics & Appliances 443	\$2,252,207,796	\$1,908,549,961	\$11,065,217
Household Appliances 443141	\$161,406,550	\$158,586,831	\$764,734
Electronic Stores 443142	\$2,090,801,246	\$1,749,963,130	\$10,300,483
Bldg. Materials, Garden Supplies 444	\$3,243,900,996	\$3,064,861,037	\$14,701,749
Building Materials 4441	\$2,825,953,231	\$2,690,131,324	\$12,843,106
Lawn & Garden Supplies 4442	\$417,947,765	\$374,729,713	\$1,858,643
Food & Beverages (off-premises) 445	\$4,896,588,738	\$4,603,088,033	\$22,265,772
Grocery & Convenience Stores 4451	\$4,306,187,930	\$4,116,763,904	\$20,064,468
Other Food Stores/specialty Foods 4452	\$426,556,340	\$349,232,336	\$1,537,891
Beer, Wine And Liquor Stores 4453	\$163,844,468	\$137,091,793	\$663,413
Drug Stores & Personal Care Stores 446	\$3,009,660,953	\$2,858,050,150	\$13,993,930
Gas Stations (incl. Convenience Stores) 447	\$2,919,697,960	\$2,257,189,481	\$11,072,260
Apparel & Accessories 448	\$1,497,875,165	\$1,369,404,445	\$6,589,132
Clothing Stores 4481	\$1,204,242,764	\$1,111,381,590	\$5,361,038

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$116,527,787	\$110,043,799	\$519,742
Jewelry & Luggage Stores 4483	\$177,104,614	\$147,979,056	\$708,352
Sporting Goods, Toy/hobby/book/music 451	\$1,221,455,442	\$881,341,208	\$4,346,414
Sporting Goods 45111	\$719,233,355	\$606,372,743	\$2,935,131
Hobby & Toy Stores 45112	\$246,813,272	\$93,703,096	\$460,477
Sewing Supplies 45113	\$40,926,609	\$37,692,010	\$181,423
Musical Instruments 45114	\$58,430,255	\$48,882,481	\$247,444
Book, Periodical & Music Stores 45121	\$156,051,951	\$94,690,878	\$521,939
Department Stores 4522	406740962	393972220	1892525
Warehouse Clubs And Superstores 452311	7656617732	5930681249	28285554
All Other General Merchandise Stores 452319	\$186,784,934	\$171,950,269	\$824,368
Electronic Shopping And Mail-order Houses 4541	\$872,683,513	\$605,013,844	\$3,423,080
Miscellaneous Retailers 453, 4542, 4543	\$5,487,074,640	\$3,342,569,931	\$17,873,626
Total:	\$42,498,049,622	\$35,333,598,296	\$176,642,275
Transportation 48-492			
Air Transportation 481	\$32,368,314	\$29,883,111	\$282,586
Railroads 482	\$33,642,865	\$33,642,865	\$387,948
Water Transportation 483	\$51,498,473	\$37,373,234	\$302,379
Truck Transportation 484	290814591	246786801	1897684
Transit & Ground Passenger Transport 485	106554792	92671335	785057
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	33355102	26816994	175153
Support Activities For Transportation 488	1165018577	1058903949	6215526
Postal Service, Couriers And Messengers 491, 492	\$45,644,990	\$33,479,985	\$340,174
Total:	\$1,777,741,477	\$1,577,476,035	\$10,455,229
Warehousing & Storage 493			
Total:	\$260,371,997	\$243,745,170	\$1,371,418
Information 51			
Publishing (except Internet) 511	\$1,693,832,407	\$1,029,385,350	\$8,493,832
Newspapers 51111	\$92,015,904	\$91,026,198	\$370,520
Books & Periodicals 51112, 51113	\$130,897,655	\$106,495,135	\$712,685
Software 5112	\$1,255,010,495	\$630,986,367	\$4,557,095
Other Publishers 51114, 51119	\$215,908,353	\$200,877,650	\$2,853,532
Motion Picture Production 512	320539804	278241149	3519443
Radio & Tv Broadcasting, Cable Tv 515	1162779682	744059842	9748143
Telecommunications 517	\$3,019,210,069	\$2,940,004,987	\$29,663,481
Wired Telecommunications Carriers 517311	\$821,928,654	\$805,178,529	\$7,790,378
Wireless Telecommunications Carriers 517312	\$1,340,833,413	\$1,335,453,323	\$12,222,819
Satellite And Other Telecommunications 5174, 5179	\$856,448,002	\$799,373,135	\$9,650,284
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,244,689,074	\$538,200,029	\$6,734,771
Other Information Services 519	\$640,292,497	\$503,951,093	\$6,187,483
Total:	\$8,081,343,533	\$6,033,842,450	\$64,347,153
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,088,635,185	\$5,079,821,779	\$71,829,782
Securities & Other Financial Investment 523, 525	\$2,583,239,203	\$1,902,043,423	\$25,952,581
Insurance Agents & Brokers 524	\$2,308,194,654	\$1,169,297,228	\$9,849,131
Real Estate Agents & Brokers 531	\$1,815,220,447	\$1,732,850,139	\$24,649,284
Rental Of Tangible Personal Property 532	\$1,825,024,765	\$1,656,822,933	\$8,891,650
Lessors Of Nonfinancial Intangibles 533	\$158,490,107	\$148,713,066	\$2,157,045
Total:	\$14,778,804,361	\$11,689,548,568	\$143,329,473

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,873,320,755	\$10,910,559,198	\$135,735,355
Legal Services 5411	\$1,497,089,441	\$1,389,492,209	\$19,925,752
Accounting Services 5412	\$753,484,723	\$722,259,634	\$10,420,058
Architectural Services 54131	\$479,895,794	\$417,748,326	\$6,199,803
Engineering Services 54133	\$1,589,112,636	\$1,380,092,657	\$14,467,098
Other Related Services 54132, 54134-54138	\$219,541,055	\$190,716,830	\$2,562,263
Specialized Design Services 5414	\$294,849,015	\$231,237,510	\$2,184,597
Computer System Design Services 5415	\$5,862,731,451	\$2,574,064,558	\$28,966,615
Consulting Services 5416	\$3,411,459,002	\$2,359,571,140	\$30,967,836
Scientific Research & Development Services 5417	\$946,537,158	\$296,073,335	\$2,961,949
Advertising & Public Relations 5418	\$457,609,786	\$349,522,826	\$4,654,208
Other Professional Services 5419	\$1,361,010,694	\$999,780,173	\$12,425,176
Management Services 55	\$106,932,818	\$86,738,067	\$1,122,119
Administrative & Support Services 561	\$12,310,520,110	\$6,829,090,264	\$71,492,706
Employment Services 5613	\$1,037,854,327	\$956,396,180	\$12,869,581
Travel Services 5615	\$4,554,222,503	\$261,704,049	\$2,654,881
Investigation & Security Services 5616	\$404,710,600	\$374,682,212	\$3,992,631
Building Services & Janitorial 5617	\$1,106,030,359	\$1,057,388,366	\$8,224,966
Other 5611, 5612, 5614, 5615	\$5,207,702,321	\$4,178,919,457	\$43,750,647
Waste Treatment/collection 562	\$1,142,838,950	\$1,081,537,179	\$11,139,788
Schools (public, Private, Technical) 61	\$694,507,321	\$372,200,713	\$4,614,552
Health Services 62	\$13,232,757,842	\$9,362,188,552	\$131,728,984
Ambulatory Health Care Services 621	\$6,130,057,279	\$5,143,176,154	\$73,795,156
Physicians 6211	\$2,487,306,027	\$1,952,335,744	\$28,839,374
Dentists 6212	\$1,009,147,649	\$996,950,050	\$14,861,906
Other Health Practitioners 6213	\$933,744,099	\$870,498,470	\$12,174,061
Outpatient Care Centers 6214	\$867,306,711	\$661,192,502	\$8,989,897
Medical & Diagnostic Laboratories 6215	\$394,573,164	\$242,118,309	\$3,602,902
Home Health Care 6216	\$249,383,739	\$241,498,593	\$2,779,491
Other Ambulatory Health Care 6219	\$188,595,890	\$178,582,486	\$2,547,525
Hospitals 622	\$5,939,147,856	\$3,340,771,576	\$48,793,881
Nursing & Retirement Homes 623	\$655,775,433	\$586,810,940	\$5,742,272
Social Services & Day Care 624	\$507,777,274	\$291,429,882	\$3,397,675
Arts, Entertainment, & Recreation 71	\$1,230,361,692	\$982,948,631	\$9,642,948
Performing Arts, Spectator Sports 711	\$528,000,143	\$373,179,829	\$4,896,012
Museums, Historical Sites, Etc. 712	\$52,407,457	\$19,544,465	\$223,708
Amusement, Gambling, Recreation 713	\$649,954,092	\$590,224,337	\$4,523,228
Accommodations 721	\$1,473,302,594	\$1,391,114,504	\$7,541,279
Restaurants, Food Services 7223, 7225	\$4,534,905,601	\$4,464,689,725	\$23,077,653
Drinking Places 7224	\$264,030,202	\$241,807,769	\$1,378,829
Auto Repair & Services 8111	\$855,987,771	\$831,885,352	\$4,060,285
Other Repair Services 8112-8114	\$705,479,181	\$510,305,136	\$2,665,622
Personal Services 812	\$934,520,367	\$890,365,383	\$9,690,844
Personal Care (barber, Beauty, Etc.) 8121	\$381,683,373	\$370,907,134	\$4,999,905
Death Care Services 8122	\$60,717,268	\$59,048,781	\$703,448
Laundry & Dry Cleaning 8123	\$134,444,732	\$131,700,983	\$861,471
Other Personal Services 8129	\$357,674,994	\$328,708,485	\$3,126,020
Religious, Civic & Other Organizations 813, 814	\$251,191,597	\$143,005,721	\$1,847,692
Public Administration, 92	\$102,457,510	\$95,322,335	\$1,258,645
Total:	\$54,713,114,311	\$38,193,758,529	\$416,997,301
Total All Industries			
Total:	\$233,449,718,618	\$172,426,822,350	\$1,179,040,132

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX