

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$515,548,815	\$317,878,099	\$1,610,763
Forestry & Logging 113	\$337,725,884	\$287,776,535	\$1,122,962
Fishing & Hunting 114	\$41,001,198	\$15,030,550	\$107,764
Ag & Forestry Support Activities 115	\$225,333,811	\$143,208,741	\$1,730,059
<b>Total:</b>	<b>\$1,119,609,708</b>	<b>\$763,893,925</b>	<b>\$4,571,548</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$110,159,940	\$106,347,842	\$608,896
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,285,734	\$19,793,070	\$135,975
<b>Total:</b>	<b>\$151,445,674</b>	<b>\$126,140,912</b>	<b>\$744,871</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$8,379,969	\$7,638,070	\$93,565
Alternative Power Generation 221114-221117	\$13,471,540	\$10,462,056	\$57,597
Other Electric Power Generation 221112, 221113, 221118	\$7,380,534	\$6,062,545	\$51,575
Electric Power Generation & Trans. 221121, 221122	\$137,974,346	\$130,839,061	\$1,815,357
Natural Gas Distribution 2212	\$155,685,584	\$16,195,325	\$131,558
Water & Sewer 2213	\$514,824,539	\$456,597,364	\$7,576,171
<b>Total:</b>	<b>\$837,716,512</b>	<b>\$627,794,421</b>	<b>\$9,725,823</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$3,871,654,663	\$3,604,180,745	\$17,854,708
Nonresidential Building 2362	\$4,330,806,893	\$3,969,030,583	\$18,989,008
Heavy Construction & Highways 237	\$2,619,714,564	\$2,052,941,534	\$10,639,782
Special Trade Contractors 238	\$8,814,683,387	\$7,967,077,927	\$39,026,347
Electrical 23821	\$1,644,116,320	\$1,455,630,590	\$7,197,285
Plumbing & Heating 23822	\$1,621,741,205	\$1,509,854,326	\$7,465,359
Painting 23832	\$354,971,315	\$339,897,754	\$1,640,098
Masonry/drywall 23814, 23831	\$510,740,816	\$467,745,446	\$2,245,087
Roofing 23816	\$448,415,132	\$417,533,819	\$1,988,264
Other Contractors 238 Not Listed Above	\$4,234,698,599	\$3,776,415,992	\$18,490,254
<b>Total:</b>	<b>\$19,636,859,507</b>	<b>\$17,593,230,789</b>	<b>\$86,509,845</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$4,879,393,751	\$1,916,767,689	\$7,314,769
Milling Of Grains 3112	\$176,979,034	\$99,139,671	\$455,602
Fruits & Vegetables 3114	\$1,306,871,721	\$148,468,388	\$671,613
Dairy Products 3115	\$681,281,629	\$93,078,321	\$452,198
Meat Products 3116	\$554,213,149	\$551,433,222	\$853,697
Seafood Products 3117	\$651,680,931	\$137,869,273	\$686,158
Bakery Products 3118	\$624,715,421	\$322,255,075	\$1,567,194
Other Food Items 3111, 3113, 3119	\$883,651,866	\$564,523,739	\$2,628,307
Beverages 312	\$800,833,288	\$510,346,362	\$2,473,710
Textiles 313,314	\$218,952,044	\$120,360,799	\$581,864
Apparel 315	\$45,974,164	\$27,197,372	\$134,684
Leather & Allied Products 316	\$32,501,863	\$14,602,509	\$71,091
Lumber & Wood Products 321	\$2,492,046,167	\$1,495,823,761	\$5,913,633
Sawmills 3211	\$1,096,074,451	\$661,439,602	\$2,367,785

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3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$332,171,586	\$206,486,763	\$831,367
Millwork, Windows, Wood Products 3219	\$1,063,800,130	\$627,897,396	\$2,714,481
Paper Products 322	\$1,597,242,835	\$967,248,567	\$3,842,867
Pulp & Paper Mills 3221	\$902,684,501	\$511,967,667	\$1,857,291
Other Paper Products 3222	\$694,558,334	\$455,280,900	\$1,985,576
Commercial Printing 323	\$172,875,157	\$139,756,875	\$693,253
Petroleum & Coal Products 324	\$2,486,608,911	\$2,215,652,453	\$10,839,008
Petroleum Refining 32411	\$2,259,695,348	\$2,050,536,361	\$10,035,563
Asphalt/petroleum/coal Products 32412, 32419	\$226,913,563	\$165,116,092	\$803,445
Chemicals 325	\$1,885,552,858	\$1,092,748,109	\$5,523,101
Chemicals, Pesticides & Fertilizers 3251, 3253	\$666,834,629	\$351,967,281	\$1,854,492
Resins, Synthetic Fibers & Filaments 3252	\$196,428,672	\$121,927,184	\$590,163
Pharmaceuticals 3254	\$625,407,266	\$391,997,173	\$1,902,623
Paint, Coating & Adhesives 3255	\$47,987,893	\$29,818,858	\$171,843
Soap, Cleaning Compound & Toiletries 3256	\$247,409,136	\$122,367,756	\$591,866
Other Chemical Products 3259	\$101,485,262	\$74,669,857	\$412,114
Plastics & Rubber Products 326	\$757,456,497	\$485,548,560	\$2,348,616
Nonmetallic Minerals 327	\$874,639,785	\$665,623,984	\$3,352,165
Primary Metals 331	\$608,204,193	\$410,800,999	\$1,930,651
Iron & Steel Mills 3311, 3312	\$321,749,158	\$214,846,845	\$1,038,350
Aluminum Smelting 3313	\$115,540,442	\$92,420,455	\$386,958
Other Nonferrous Metals 3314	\$18,055,371	\$17,114,352	\$82,794
Foundries 3315	\$152,859,222	\$86,419,347	\$422,549
Fabricated Metal Products 332	\$1,853,879,318	\$1,183,533,913	\$5,741,926
Machinery 333	\$1,444,510,605	\$814,157,939	\$4,023,638
Farm & Construction Implements 3331	\$169,073,651	\$101,917,501	\$491,300
Industrial Machinery 3332	\$299,892,952	\$139,320,643	\$693,062
Commercial & Other Equipment 3333-3336 & 3339	\$975,544,002	\$572,919,795	\$2,839,276
Computers & Electronics 334	\$3,150,459,120	\$1,356,315,863	\$6,790,592
Computer Hardware 3341	\$78,725,014	\$34,907,622	\$198,236
Telephone & Communications Equipment 3342	\$146,581,265	\$69,577,340	\$341,922
Audio & Video Equipment 3343	\$40,497,218	\$13,355,706	\$73,284
Semiconductors 3344	\$836,996,856	\$390,835,912	\$1,731,970
Instruments 3345	\$2,018,079,511	\$829,432,406	\$4,340,671
Software, Other Magnetic & Optical Media 3346	\$29,579,256	\$18,206,877	\$104,509
Electrical Equipment & Appliances 335	\$1,022,962,020	\$332,828,749	\$1,724,792
Lighting Equipment 3351	\$64,405,676	\$13,925,632	\$76,030
Household Appliances 3352	\$1,710,997	\$1,625,100	\$7,861
Other Electric Equipment 3353, 3359	\$956,845,347	\$317,278,017	\$1,640,901
Transportation Equipment 336	\$8,304,136,368	\$4,939,805,778	\$24,012,116
Motor Vehicles & Parts 3361, 3362, 3363	\$548,273,025	\$354,208,380	\$1,716,115
Aircraft, Aerospace & Parts 3364	\$7,401,151,884	\$4,306,193,638	\$20,900,687
Ships & Boats 3366	\$316,337,459	\$250,525,619	\$1,253,972
Railroad, Other Transportation Equip. 3365, 3369	\$38,374,000	\$28,878,141	\$141,342
Furniture & Related Products 337	\$399,377,790	\$286,420,318	\$1,383,327
Other Manufacturing 339	\$1,342,015,304	\$802,762,570	\$4,021,618
Other Medical Equip & Supplies 339112, 339115	\$156,963,078	\$101,497,308	\$520,934
Dental Laboratories 339116	\$44,855,044	\$39,013,587	\$233,849
Sporting And Athletic Goods 33992	\$203,687,003	\$66,365,008	\$324,198

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$936,510,179	\$595,886,667	\$2,942,637
<b>Total:</b>	<b>\$34,369,622,038</b>	<b>\$19,778,303,169</b>	<b>\$92,717,421</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$22,528,678,300	\$16,840,978,180	\$85,698,986
Motor Vehicles & Parts 4231	\$3,674,415,619	\$3,276,744,108	\$16,534,615
Furniture & Home Furnishings 4232	\$527,684,309	\$385,172,889	\$1,902,321
Lumber & Construction Materials 4233	\$3,238,931,500	\$2,498,788,834	\$11,845,034
Professional & Commercial Equipment 4234	\$3,905,374,384	\$3,142,926,531	\$17,350,681
Metal & Mineral (except Petroleum) 4235	\$794,779,142	\$597,185,047	\$2,891,241
Electrical Equipment 4236	\$2,244,024,991	\$1,958,223,312	\$10,021,058
Hardware, Plumbing, Heating Equipment 4237	\$1,385,393,287	\$1,143,089,002	\$5,598,268
Machinery & Equipment 4238	\$3,204,308,977	\$2,566,110,988	\$12,650,713
Sporting & Recreational Goods & Supplies 423910	\$454,470,423	\$303,597,256	\$1,493,565
Toy & Hobby Goods & Supplies 423920	\$1,895,176,839	\$112,976,072	\$595,883
Other Misc Durable Goods 423930, 423940, 423990	\$1,204,118,829	\$856,164,141	\$4,815,607
Nondurable Goods: 424	\$23,144,282,692	\$16,135,047,055	\$68,945,932
Paper & Paper Products 4241	\$642,029,460	\$532,331,518	\$2,475,975
Drugs & Sundries 4242	\$3,000,155,894	\$2,829,398,298	\$7,126,066
Apparel 4243	\$1,246,816,035	\$302,742,285	\$1,486,786
Food Products 4244	\$9,974,420,828	\$6,165,818,546	\$26,498,203
Farm Products 4245	\$482,356,014	\$293,493,817	\$1,572,538
Chemicals & Plastics 4246	\$814,948,975	\$592,190,263	\$2,880,023
Petroleum Products 4247	\$2,533,329,709	\$2,165,372,867	\$11,120,615
Beer & Ale 424810	\$295,925,390	\$287,703,016	\$1,392,842
Wine & Distilled Alcoholic Beverages 424820	\$1,299,250,487	\$1,000,782,388	\$4,898,418
Farm Supplies 42491	\$905,709,163	\$514,231,268	\$2,576,019
Tobacco & Tobacco Products 42494	\$350,227,507	\$323,334,333	\$1,565,057
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,599,113,230	\$1,127,648,456	\$5,353,390
Electronic Markets, Agents, Brokers 425	\$376,351,561	\$242,892,325	\$1,734,036
<b>Total:</b>	<b>\$46,049,312,553</b>	<b>\$33,218,917,560</b>	<b>\$156,378,954</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$8,406,162,967	\$7,455,671,357	\$38,561,996
New & Used Auto Dealers 4411	\$6,282,819,708	\$5,659,756,882	\$29,530,025
Rv, Boat, Motorcycle Dealers 4412	\$1,011,350,588	\$840,595,795	\$4,383,747
Automotive Parts & Tires 4413	\$1,111,992,671	\$955,318,680	\$4,648,224
Furniture & Home Furnishings 442	\$1,124,546,112	\$1,019,551,154	\$4,884,487
Electronics & Appliances 443	\$2,821,754,289	\$2,374,696,181	\$14,836,704
Household Appliances 443141	\$182,023,071	\$177,278,850	\$860,140
Electronic Stores 443142	\$2,639,731,218	\$2,197,417,331	\$13,976,564
Bldg. Materials, Garden Supplies 444	\$3,887,720,339	\$3,652,571,767	\$17,487,716
Building Materials 4441	\$3,393,099,967	\$3,204,901,276	\$15,285,943
Lawn & Garden Supplies 4442	\$494,620,372	\$447,670,491	\$2,201,773
Food & Beverages (off-premises) 445	\$5,508,275,103	\$5,151,131,017	\$25,329,279
Grocery & Convenience Stores 4451	\$4,819,254,732	\$4,600,312,138	\$22,816,596
Other Food Stores/specialty Foods 4452	\$473,447,549	\$378,798,246	\$1,673,051
Beer, Wine And Liquor Stores 4453	\$215,572,822	\$172,020,633	\$839,632
Drug Stores & Personal Care Stores 446	\$3,458,946,876	\$3,102,925,917	\$15,904,415
Gas Stations (incl. Convenience Stores) 447	\$2,382,412,276	\$1,868,257,681	\$9,316,724
Apparel & Accessories 448	\$1,215,105,592	\$1,084,895,812	\$5,258,339
Clothing Stores 4481	\$914,930,645	\$839,709,646	\$4,069,783

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3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$96,117,957	\$90,237,219	\$426,018
Jewelry & Luggage Stores 4483	\$204,056,990	\$154,948,947	\$762,538
Sporting Goods, Toy/hobby/book/music 451	\$1,552,161,716	\$1,065,248,925	\$5,193,299
Sporting Goods 45111	\$918,663,796	\$777,612,934	\$3,735,813
Hobby & Toy Stores 45112	\$383,064,905	\$125,131,573	\$621,297
Sewing Supplies 45113	\$44,269,746	\$40,485,336	\$193,136
Musical Instruments 45114	\$59,394,143	\$53,030,985	\$275,152
Book, Periodical & Music Stores 45121	\$146,769,126	\$68,988,097	\$367,901
Department Stores 4522	\$288,553,890	\$277,686,945	\$1,336,092
Warehouse Clubs And Superstores 452311	\$9,356,791,837	\$6,282,547,813	\$30,002,102
All Other General Merchandise Stores 452319	\$305,117,001	\$261,622,491	\$1,266,071
Electronic Shopping And Mail-order Houses 4541	\$1,089,020,559	\$789,765,769	\$4,545,202
Miscellaneous Retailers 453, 4542, 4543	\$6,161,698,934	\$3,367,795,530	\$18,387,877
<b>Total:</b>	<b>\$47,558,267,491</b>	<b>\$37,754,368,359</b>	<b>\$192,310,303</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$24,701,089	\$18,152,506	\$161,018
Railroads 482	\$32,534,171	\$32,534,171	\$392,497
Water Transportation 483	\$22,557,744	\$12,341,371	\$92,931
Truck Transportation 484	\$280,700,854	\$230,581,775	\$2,008,919
Transit & Ground Passenger Transport 485	\$52,903,034	\$38,739,189	\$345,117
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$20,966,878	\$16,058,134	\$103,286
Support Activities For Transportation 488	\$975,342,107	\$879,633,810	\$4,876,614
Postal Service, Couriers And Messengers 491, 492	\$230,474,610	\$55,083,533	\$497,974
<b>Total:</b>	<b>\$1,647,082,948</b>	<b>\$1,290,026,950</b>	<b>\$8,497,338</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$254,393,444</b>	<b>\$231,751,069</b>	<b>\$1,327,025</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$1,974,911,978	\$1,205,514,922	\$13,228,291
Newspapers 51111	\$80,246,733	\$79,561,198	\$330,003
Books & Periodicals 51112, 51113	\$106,306,631	\$87,005,149	\$609,772
Software 5112	\$1,544,854,460	\$815,619,035	\$6,695,600
Other Publishers 51114, 51119	\$243,504,154	\$223,329,540	\$5,592,916
Motion Picture Production 512	\$194,229,345	\$161,244,184	\$2,257,402
Radio & Tv Broadcasting, Cable Tv 515	\$815,672,749	\$711,073,247	\$11,342,108
Telecommunications 517	\$3,009,789,828	\$2,955,028,468	\$33,914,830
Wired Telecommunications Carriers 517311	\$737,111,073	\$735,332,905	\$7,459,522
Wireless Telecommunications Carriers 517312	\$1,277,762,114	\$1,274,536,953	\$14,901,329
Satellite And Other Telecommunications 5174, 5179	\$994,916,641	\$945,158,610	\$11,553,979
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,334,577,199	\$591,009,795	\$8,365,378
Other Information Services 519	\$652,855,346	\$475,552,581	\$9,102,518
<b>Total:</b>	<b>\$7,982,036,445</b>	<b>\$6,099,423,197</b>	<b>\$78,210,527</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$7,004,294,889	\$5,857,897,098	\$123,601,743
Securities & Other Financial Investment 523, 525	\$2,756,473,056	\$1,902,094,770	\$33,725,240
Insurance Agents & Brokers 524	\$2,546,342,562	\$1,268,283,836	\$12,101,074
Real Estate Agents & Brokers 531	\$1,941,592,779	\$1,854,026,081	\$28,448,052
Rental Of Tangible Personal Property 532	\$1,664,515,182	\$1,466,617,217	\$7,954,256
Lessors Of Nonfinancial Intangibles 533	\$125,387,802	\$110,923,375	\$1,633,665
<b>Total:</b>	<b>\$16,038,606,270</b>	<b>\$12,459,842,377</b>	<b>\$207,464,030</b>

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<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$17,894,732,812	\$10,872,243,447	\$148,510,551
Legal Services 5411	\$1,481,386,734	\$1,392,528,417	\$21,968,193
Accounting Services 5412	\$932,432,965	\$829,020,392	\$13,292,439
Architectural Services 54131	\$466,557,907	\$410,827,962	\$6,875,939
Engineering Services 54133	\$1,481,076,683	\$1,324,128,461	\$16,302,634
Other Related Services 54132, 54134-54138	\$218,566,175	\$193,630,480	\$2,842,340
Specialized Design Services 5414	\$320,023,624	\$202,314,487	\$2,065,191
Computer System Design Services 5415	\$6,455,226,198	\$2,423,019,503	\$29,097,363
Consulting Services 5416	\$3,528,412,572	\$2,413,828,913	\$34,682,239
Scientific Research & Development Services 5417	\$1,144,149,433	\$311,083,646	\$2,957,378
Advertising & Public Relations 5418	\$435,661,072	\$347,394,881	\$4,974,218
Other Professional Services 5419	\$1,431,239,449	\$1,024,466,305	\$13,452,617
Management Services 55	\$141,128,530	\$105,900,640	\$1,536,569
Administrative & Support Services 561	\$9,564,906,873	\$6,704,483,094	\$73,588,939
Employment Services 5613	\$957,215,103	\$838,959,254	\$13,081,863
Travel Services 5615	\$2,048,210,764	\$121,326,561	\$1,421,466
Investigation & Security Services 5616	\$403,546,278	\$366,034,423	\$4,447,826
Building Services & Janitorial 5617	\$1,126,270,808	\$1,076,189,949	\$8,955,593
Other 5611, 5612, 5614, 5619	\$5,029,663,920	\$4,301,972,907	\$45,682,191
Waste Treatment/collection 562	\$1,180,268,121	\$1,122,706,438	\$12,631,596
Schools (public, Private, Technical) 61	\$622,935,476	\$312,494,262	\$4,043,643
Health Services 62	\$13,847,452,256	\$9,734,183,470	\$150,649,922
Ambulatory Health Care Services 621	\$6,365,301,707	\$5,345,073,730	\$88,809,904
Physicians 6211	\$2,544,288,799	\$2,049,553,941	\$35,893,616
Dentists 6212	\$1,064,186,498	\$1,052,148,429	\$17,443,891
Other Health Practitioners 6213	\$909,623,369	\$841,101,066	\$12,719,872
Outpatient Care Centers 6214	\$921,542,861	\$682,867,296	\$11,603,287
Medical & Diagnostic Laboratories 6215	\$455,524,397	\$276,180,699	\$4,557,556
Home Health Care 6216	\$270,651,025	\$259,915,639	\$3,355,915
Other Ambulatory Health Care 6219	\$199,484,758	\$183,306,660	\$3,235,767
Hospitals 622	\$6,349,775,962	\$3,527,951,350	\$51,677,617
Nursing & Retirement Homes 623	\$646,979,644	\$585,226,549	\$6,443,036
Social Services & Day Care 624	\$485,394,943	\$275,931,841	\$3,719,365
Arts, Entertainment, & Recreation 71	\$625,413,375	\$495,994,999	\$4,708,105
Performing Arts, Spectator Sports 711	\$197,061,855	\$127,691,946	\$1,815,734
Museums, Historical Sites, Etc. 712	\$27,007,763	\$11,267,105	\$128,464
Amusement, Gambling, Recreation 713	\$401,343,757	\$357,035,948	\$2,763,907
Accommodations 721	\$623,268,651	\$561,533,636	\$3,181,626
Restaurants, Food Services 7223, 7225	\$3,431,483,342	\$3,374,610,759	\$17,307,776
Drinking Places 7224	\$147,420,340	\$130,608,715	\$745,604
Auto Repair & Services 8111	\$830,524,704	\$802,506,018	\$3,865,548
Other Repair Services 8112-8114	\$628,188,439	\$464,286,250	\$2,467,972
Personal Services 812	\$731,204,656	\$685,527,019	\$8,082,749
Personal Care (barber, Beauty, Etc.) 8121	\$300,588,218	\$293,336,433	\$4,067,089
Death Care Services 8122	\$66,331,618	\$64,815,445	\$848,892
Laundry & Dry Cleaning 8123	\$106,936,394	\$104,597,028	\$767,065
Other Personal Services 8129	\$257,348,426	\$222,778,113	\$2,399,703
Religious, Civic & Other Organizations 813, 814	\$219,956,353	\$127,783,744	\$1,883,896
Public Administration, 92	\$106,491,128	\$99,503,240	\$1,500,301
<b>Total:</b>	<b>\$50,595,375,056</b>	<b>\$35,594,365,731</b>	<b>\$434,704,797</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$226,240,327,646</b>	<b>\$165,538,058,459</b>	<b>\$1,273,162,482</b>