

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$531,975,944	\$328,015,845	\$1,786,778
Forestry & Logging 113	\$378,547,662	\$336,227,021	\$1,361,951
Fishing & Hunting 114	\$48,434,733	\$16,123,560	\$117,694
Ag & Forestry Support Activities 115	\$275,017,518	\$191,183,052	\$2,382,763
<b>Total:</b>	<b>\$1,233,975,857</b>	<b>\$871,549,478</b>	<b>\$5,649,186</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$107,378,365	\$104,487,642	\$597,865
Other Extraction & Support Act. 211, 2121, 2122, 213	\$37,662,736	\$30,556,330	\$184,921
<b>Total:</b>	<b>\$145,041,101</b>	<b>\$135,043,972</b>	<b>\$782,786</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$9,611,009	\$8,979,385	\$111,818
Alternative Power Generation 221114-221117	\$50,816,199	\$49,402,036	\$240,611
Other Electric Power Generation 221112, 221113, 221118	\$92,014,071	\$4,508,289	\$43,348
Electric Power Generation & Trans. 221121, 221122	\$233,738,254	\$202,284,844	\$3,020,081
Natural Gas Distribution 2212	\$152,141,829	\$19,939,078	\$158,586
Water & Sewer 2213	\$558,338,892	\$498,924,765	\$8,194,676
<b>Total:</b>	<b>\$1,096,660,254</b>	<b>\$784,038,397</b>	<b>\$11,769,120</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$4,783,674,586	\$4,443,610,738	\$21,866,098
Nonresidential Building 2362	\$4,663,632,780	\$4,242,971,878	\$20,364,829
Heavy Construction & Highways 237	\$2,491,605,956	\$2,011,117,053	\$10,737,665
Special Trade Contractors 238	\$9,917,297,622	\$8,996,809,233	\$44,161,895
Electrical 23821	\$1,808,566,151	\$1,622,666,538	\$8,104,501
Plumbing & Heating 23822	\$1,895,713,364	\$1,750,092,451	\$8,659,135
Painting 23832	\$408,315,677	\$390,365,583	\$1,887,985
Masonry/drywall 23814, 23831	\$525,842,595	\$494,288,887	\$2,373,587
Roofing 23816	\$593,855,528	\$537,736,951	\$2,564,169
Other Contractors 238 Not Listed Above	\$4,685,004,307	\$4,201,658,823	\$20,572,518
<b>Total:</b>	<b>\$21,856,210,944</b>	<b>\$19,694,508,902</b>	<b>\$97,130,487</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$5,359,752,687	\$2,144,768,655	\$8,026,263
Milling Of Grains 3112	\$179,378,573	\$107,169,436	\$488,693
Fruits & Vegetables 3114	\$1,416,905,466	\$158,993,826	\$716,249
Dairy Products 3115	\$722,013,534	\$102,384,936	\$497,614
Meat Products 3116	\$667,830,342	\$663,098,051	\$1,005,780
Seafood Products 3117	\$794,668,430	\$166,116,086	\$824,357
Bakery Products 3118	\$651,501,927	\$349,120,409	\$1,700,589
Other Food Items 3111, 3113, 3119	\$927,454,415	\$597,885,911	\$2,792,981
Beverages 312	\$910,842,317	\$587,720,568	\$2,853,227
Textiles 313,314	\$234,567,958	\$131,559,116	\$637,784
Apparel 315	\$55,144,231	\$31,757,801	\$157,165
Leather & Allied Products 316	\$43,383,065	\$21,248,044	\$102,876
Lumber & Wood Products 321	\$2,824,725,252	\$1,695,203,819	\$6,742,206
Sawmills 3211	\$1,080,129,747	\$657,324,392	\$2,343,890
Plywood & Trusses 3212	\$504,129,642	\$308,939,356	\$1,226,725
Millwork, Windows, Wood Products 3219	\$1,240,465,863	\$728,940,071	\$3,171,591
Paper Products 322	\$1,905,363,807	\$1,165,743,286	\$4,581,995
Pulp & Paper Mills 3221	\$1,049,125,082	\$603,875,666	\$2,170,245

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Other Paper Products 3222	\$856,238,725	\$561,867,620	\$2,411,750
Commercial Printing 323	\$232,936,371	\$175,804,036	\$866,240
Petroleum & Coal Products 324	\$5,210,812,271	\$4,805,716,105	\$23,442,589
Petroleum Refining 32411	\$4,927,734,451	\$4,612,215,521	\$22,498,062
Asphalt/petroleum/coal Products 32412, 32419	\$283,077,820	\$193,500,584	\$944,527
Chemicals 325	\$1,820,338,398	\$1,081,852,524	\$5,482,165
Chemicals, Pesticides & Fertilizers 3251, 3253	\$843,436,566	\$442,543,206	\$2,277,959
Resins, Synthetic Fibers & Filaments 3252	\$124,714,551	\$89,809,365	\$434,704
Pharmaceuticals 3254	\$637,175,681	\$404,981,847	\$1,978,417
Paint, Coating & Adhesives 3255	\$44,754,451	\$29,029,449	\$181,800
Soap, Cleaning Compound & Toiletries 3256	\$64,922,551	\$39,518,889	\$191,044
Other Chemical Products 3259	\$105,334,598	\$75,969,768	\$418,241
Plastics & Rubber Products 326	\$987,699,876	\$558,419,533	\$2,701,770
Nonmetallic Minerals 327	\$902,655,865	\$685,408,247	\$3,427,757
Primary Metals 331	\$741,866,006	\$450,128,873	\$2,185,441
Iron & Steel Mills 3311, 3312	\$453,685,448	\$284,798,820	\$1,378,085
Aluminum Smelting 3313	\$64,732,480	\$40,410,416	\$196,129
Other Nonferrous Metals 3314	\$24,846,263	\$22,470,983	\$108,679
Foundries 3315	\$198,601,815	\$102,448,654	\$502,548
Fabricated Metal Products 332	\$2,066,700,033	\$1,354,522,601	\$6,557,952
Machinery 333	\$1,507,481,703	\$832,280,962	\$4,113,789
Farm & Construction Implements 3331	\$185,326,373	\$101,602,144	\$491,152
Industrial Machinery 3332	\$348,169,126	\$149,165,015	\$742,468
Commercial & Other Equipment 3333-3336 & 3339	\$973,986,204	\$581,513,803	\$2,880,169
Computers & Electronics 334	\$2,514,815,464	\$1,325,755,959	\$6,496,532
Computer Hardware 3341	\$61,353,387	\$44,812,935	\$294,556
Telephone & Communications Equipment 3342	\$173,653,440	\$86,830,418	\$425,497
Audio & Video Equipment 3343	\$33,920,975	\$13,159,064	\$71,553
Semiconductors 3344	\$896,379,366	\$407,433,191	\$1,704,686
Instruments 3345	\$1,323,908,149	\$756,643,794	\$3,906,422
Software, Other Magnetic & Optical Media 3346	\$25,600,147	\$16,876,557	\$93,818
Electrical Equipment & Appliances 335	\$955,035,516	\$321,959,200	\$1,673,858
Lighting Equipment 3351	\$45,173,471	\$12,730,043	\$66,504
Household Appliances 3352	\$3,225,104	\$3,188,825	\$16,500
Other Electric Equipment 3353, 3359	\$906,636,941	\$306,040,332	\$1,590,854
Transportation Equipment 336	\$12,879,795,753	\$8,300,969,733	\$40,284,074
Motor Vehicles & Parts 3361, 3362, 3363	\$469,834,473	\$298,592,964	\$1,447,601
Aircraft, Aerospace & Parts 3364	\$12,072,128,158	\$7,742,760,252	\$37,536,585
Ships & Boats 3366	\$292,174,800	\$227,590,672	\$1,143,870
Railroad, Other Transportation Equip. 3365, 3369	\$45,658,322	\$32,025,845	\$156,018
Furniture & Related Products 337	\$460,902,714	\$330,674,628	\$1,596,839
Other Manufacturing 339	\$1,516,582,835	\$931,305,947	\$5,063,693
Other Medical Equip & Supplies 339112, 339115	\$196,353,398	\$144,742,962	\$1,146,867
Dental Laboratories 339116	\$53,535,621	\$41,573,374	\$252,743
Sporting And Athletic Goods 33992	\$214,065,243	\$72,166,983	\$354,447
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,052,628,573	\$672,822,628	\$3,309,636
<b>Total:</b>	<b>\$43,131,402,122</b>	<b>\$26,932,799,637</b>	<b>\$126,994,215</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$25,326,429,198	\$19,402,093,022	\$97,910,627
Motor Vehicles & Parts 4231	\$3,657,700,228	\$3,198,976,077	\$16,112,316
Furniture & Home Furnishings 4232	\$482,879,298	\$378,541,331	\$1,864,252
Lumber & Construction Materials 4233	\$3,600,006,687	\$2,760,525,789	\$13,096,999

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Professional & Commercial Equipment 4234	\$4,728,803,607	\$3,845,889,335	\$20,569,097
Metal & Mineral (except Petroleum) 4235	\$1,384,548,009	\$1,029,167,543	\$4,978,970
Electrical Equipment 4236	\$2,529,708,756	\$2,191,233,325	\$11,165,600
Hardware, Plumbing, Heating Equipment 4237	\$1,588,430,411	\$1,338,632,224	\$6,570,648
Machinery & Equipment 4238	\$3,485,692,897	\$2,788,479,668	\$13,720,654
Sporting & Recreational Goods & Supplies 423910	\$483,227,037	\$340,347,501	\$1,696,758
Toy & Hobby Goods & Supplies 423920	\$1,593,563,321	\$111,813,181	\$587,951
Other Misc Durable Goods 423930, 423940, 423990	\$1,791,868,947	\$1,418,487,048	\$7,547,382
Nondurable Goods: 424	\$28,043,841,122	\$20,079,386,173	\$87,012,173
Paper & Paper Products 4241	\$724,302,129	\$648,607,369	\$3,042,836
Drugs & Sundries 4242	\$3,183,057,925	\$2,851,725,808	\$7,100,240
Apparel 4243	\$793,782,178	\$369,858,916	\$1,809,438
Food Products 4244	\$11,360,184,084	\$6,995,495,542	\$29,664,911
Farm Products 4245	\$468,998,140	\$260,192,112	\$1,356,743
Chemicals & Plastics 4246	\$968,627,319	\$692,791,177	\$3,367,450
Petroleum Products 4247	\$4,990,613,939	\$4,632,598,155	\$23,081,965
Beer & Ale 424810	\$320,031,406	\$309,269,040	\$1,499,637
Wine & Distilled Alcoholic Beverages 424820	\$1,326,504,560	\$1,023,565,956	\$5,073,834
Farm Supplies 42491	\$1,699,506,927	\$636,704,180	\$3,154,920
Tobacco & Tobacco Products 42494	\$338,734,764	\$310,359,181	\$1,502,040
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,869,497,751	\$1,348,218,737	\$6,358,159
Electronic Markets, Agents, Brokers 425	\$471,844,893	\$306,647,244	\$2,109,989
<b>Total:</b>	<b>\$53,842,115,213</b>	<b>\$39,788,126,439</b>	<b>\$187,032,789</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$9,115,615,395	\$8,162,462,347	\$42,257,517
New & Used Auto Dealers 4411	\$6,870,159,998	\$6,219,272,012	\$32,460,061
Rv, Boat, Motorcycle Dealers 4412	\$1,008,069,344	\$851,577,236	\$4,486,563
Automotive Parts & Tires 4413	\$1,237,386,053	\$1,091,613,099	\$5,310,893
Furniture & Home Furnishings 442	\$1,296,487,508	\$1,198,191,642	\$5,743,878
Electronics & Appliances 443	\$3,431,159,953	\$2,860,269,149	\$19,008,227
Household Appliances 443141	\$193,712,126	\$188,580,396	\$905,089
Electronic Stores 443142	\$3,237,447,827	\$2,671,688,753	\$18,103,138
Bldg. Materials, Garden Supplies 444	\$4,092,336,189	\$3,889,642,801	\$18,695,150
Building Materials 4441	\$3,600,217,293	\$3,442,579,370	\$16,483,020
Lawn & Garden Supplies 4442	\$492,118,896	\$447,063,431	\$2,212,130
Food & Beverages (off-premises) 445	\$5,922,411,265	\$5,445,539,958	\$26,699,202
Grocery & Convenience Stores 4451	\$5,153,540,247	\$4,823,944,649	\$23,880,191
Other Food Stores/specialty Foods 4452	\$533,899,824	\$431,173,743	\$1,872,032
Beer, Wine And Liquor Stores 4453	\$234,971,194	\$190,421,566	\$946,979
Drug Stores & Personal Care Stores 446	\$3,733,917,174	\$3,402,854,463	\$16,827,400
Gas Stations (incl. Convenience Stores) 447	\$3,313,246,743	\$2,641,418,534	\$13,033,193
Apparel & Accessories 448	\$1,633,906,041	\$1,497,332,255	\$7,269,913
Clothing Stores 4481	\$1,254,883,590	\$1,178,194,620	\$5,743,048
Shoe Stores 4482	\$127,131,905	\$119,311,351	\$563,585
Jewelry & Luggage Stores 4483	\$251,890,546	\$199,826,284	\$963,280
Sporting Goods, Toy/hobby/book/music 451	\$1,739,743,946	\$1,183,482,127	\$5,882,439
Sporting Goods 45111	\$1,003,840,912	\$846,037,088	\$4,134,201
Hobby & Toy Stores 45112	\$505,130,944	\$148,495,816	\$755,607
Sewing Supplies 45113	\$43,908,785	\$39,481,955	\$192,365
Musical Instruments 45114	\$71,508,350	\$59,596,823	\$327,081
Book, Periodical & Music Stores 45121	\$115,354,955	\$89,870,445	\$473,185
Department Stores 4522	\$273,299,545	\$265,828,280	\$1,278,653

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Warehouse Clubs And Superstores 452311	\$10,267,984,436	\$6,976,573,184	\$33,334,410
All Other General Merchandise Stores 452319	\$383,853,065	\$308,293,043	\$1,489,275
Electronic Shopping And Mail-order Houses 4541	\$1,087,179,410	\$804,176,497	\$4,646,615
Miscellaneous Retailers 453, 4542, 4543	\$6,788,609,823	\$3,872,054,148	\$20,879,510
<b>Total:</b>	<b>\$53,079,750,493</b>	<b>\$42,508,118,428</b>	<b>\$217,045,382</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$46,045,718	\$39,490,700	\$314,990
Railroads 482	\$36,358,516	\$36,357,856	\$466,133
Water Transportation 483	\$37,268,691	\$23,289,472	\$133,163
Truck Transportation 484	\$330,325,849	\$282,350,706	\$2,350,514
Transit & Ground Passenger Transport 485	\$76,673,816	\$62,307,771	\$609,776
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$32,548,528	\$24,943,564	\$162,548
Support Activities For Transportation 488	\$1,361,124,750	\$1,220,274,141	\$7,379,082
Postal Service, Couriers And Messengers 491, 492	\$76,539,939	\$64,426,848	\$655,303
<b>Total:</b>	<b>\$2,003,622,093</b>	<b>\$1,760,177,344</b>	<b>\$12,090,034</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$294,860,955</b>	<b>\$274,140,229</b>	<b>\$1,529,037</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$2,428,266,629	\$1,491,080,948	\$16,267,910
Newspapers 51111	\$83,206,697	\$82,571,518	\$356,905
Books & Periodicals 51112, 51113	\$137,181,505	\$114,431,840	\$775,651
Software 5112	\$1,916,447,777	\$1,022,078,811	\$8,312,123
Other Publishers 51114, 51119	\$291,430,650	\$271,998,779	\$6,823,231
Motion Picture Production 512	\$353,435,775	\$309,364,377	\$4,259,970
Radio & Tv Broadcasting, Cable Tv 515	\$898,638,940	\$808,957,873	\$12,580,446
Telecommunications 517	\$3,129,734,684	\$3,084,749,705	\$37,216,082
Wired Telecommunications Carriers 517311	\$741,575,665	\$738,755,460	\$7,953,820
Wireless Telecommunications Carriers 517312	\$1,437,269,881	\$1,428,457,919	\$16,895,946
Satellite And Other Telecommunications 5174, 5179	\$950,889,138	\$917,536,326	\$12,366,316
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,586,948,082	\$729,306,647	\$10,359,292
Other Information Services 519	\$781,141,571	\$573,771,573	\$10,629,827
<b>Total:</b>	<b>\$9,178,165,681</b>	<b>\$6,997,231,123</b>	<b>\$91,313,527</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$6,772,567,017	\$5,700,751,548	\$123,408,769
Securities & Other Financial Investment 523, 525	\$3,482,221,483	\$2,459,837,854	\$45,896,094
Insurance Agents & Brokers 524	\$2,926,921,624	\$1,434,604,024	\$14,386,559
Real Estate Agents & Brokers 531	\$2,397,331,146	\$2,214,703,232	\$34,079,432
Rental Of Tangible Personal Property 532	\$1,785,772,507	\$1,634,069,889	\$8,781,116
Lessors Of Nonfinancial Intangibles 533	\$175,812,545	\$145,042,021	\$2,199,434
<b>Total:</b>	<b>\$17,540,626,322</b>	<b>\$13,589,008,568</b>	<b>\$228,751,404</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$20,828,886,890	\$12,375,107,083	\$172,198,891
Legal Services 5411	\$1,753,235,994	\$1,616,657,410	\$25,842,304
Accounting Services 5412	\$876,489,222	\$844,265,719	\$13,620,356
Architectural Services 54131	\$472,592,327	\$404,793,328	\$6,766,993
Engineering Services 54133	\$1,345,854,615	\$1,169,816,663	\$15,814,348
Other Related Services 54132, 54134-54138	\$238,688,962	\$205,557,900	\$3,002,130

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Specialized Design Services 5414	\$365,555,787	\$263,378,658	\$2,656,819
Computer System Design Services 5415	\$7,679,488,935	\$2,842,489,687	\$34,416,417
Consulting Services 5416	\$4,161,970,374	\$2,829,251,574	\$40,830,899
Scientific Research & Development Services 5417	\$1,328,246,277	\$346,587,542	\$3,633,812
Advertising & Public Relations 5418	\$541,151,460	\$419,357,160	\$5,978,890
Other Professional Services 5419	\$2,065,612,937	\$1,432,951,442	\$19,635,923
Management Services 55	\$172,290,635	\$141,171,742	\$1,964,282
Administrative & Support Services 561	\$12,715,507,538	\$7,357,445,019	\$84,755,210
Employment Services 5613	\$1,309,275,932	\$1,151,310,182	\$17,853,931
Travel Services 5615	\$4,166,215,220	\$239,002,710	\$2,754,666
Investigation & Security Services 5616	\$477,057,881	\$436,625,369	\$5,307,654
Building Services & Janitorial 5617	\$1,284,720,729	\$1,222,064,735	\$10,009,438
Other 5611, 5612, 5614, 5619	\$5,478,237,776	\$4,308,442,023	\$48,829,521
Waste Treatment/collection 562	\$1,401,344,149	\$1,329,265,600	\$14,009,585
Schools (public, Private, Technical) 61	\$707,870,303	\$408,265,067	\$5,309,928
Health Services 62	\$15,062,207,256	\$10,369,632,867	\$157,092,176
Ambulatory Health Care Services 621	\$6,920,617,174	\$5,783,019,505	\$92,443,349
Physicians 6211	\$2,678,417,373	\$2,143,103,597	\$35,499,102
Dentists 6212	\$1,099,923,427	\$1,089,714,032	\$18,153,929
Other Health Practitioners 6213	\$996,812,816	\$922,915,442	\$13,983,229
Outpatient Care Centers 6214	\$1,016,334,894	\$736,724,799	\$11,388,834
Medical & Diagnostic Laboratories 6215	\$506,641,964	\$299,505,240	\$5,134,585
Home Health Care 6216	\$329,956,581	\$309,945,930	\$3,800,234
Other Ambulatory Health Care 6219	\$292,530,119	\$281,110,465	\$4,483,436
Hospitals 622	\$6,882,766,742	\$3,661,630,496	\$53,740,138
Nursing & Retirement Homes 623	\$687,357,174	\$617,253,867	\$6,767,349
Social Services & Day Care 624	\$571,466,166	\$307,728,999	\$4,141,340
Arts, Entertainment, & Recreation 71	\$1,166,903,896	\$948,933,742	\$10,045,460
Performing Arts, Spectator Sports 711	\$457,775,056	\$338,112,716	\$4,950,132
Museums, Historical Sites, Etc. 712	\$46,372,867	\$19,245,176	\$247,439
Amusement, Gambling, Recreation 713	\$662,755,973	\$591,575,850	\$4,847,889
Accommodations 721	\$1,210,972,053	\$1,142,365,766	\$6,404,353
Restaurants, Food Services 7223, 7225	\$4,746,938,723	\$4,660,867,386	\$23,992,964
Drinking Places 7224	\$271,686,781	\$246,799,700	\$1,432,615
Auto Repair & Services 8111	\$972,949,811	\$946,802,355	\$4,583,591
Other Repair Services 8112-8114	\$717,472,142	\$540,271,780	\$2,764,944
Personal Services 812	\$935,177,420	\$880,555,904	\$10,423,433
Personal Care (barber, Beauty, Etc.) 8121	\$401,180,970	\$387,349,297	\$5,411,840
Death Care Services 8122	\$82,459,462	\$80,896,877	\$1,070,289
Laundry & Dry Cleaning 8123	\$124,794,777	\$122,418,675	\$883,048
Other Personal Services 8129	\$326,742,211	\$289,891,055	\$3,058,256
Religious, Civic & Other Organizations 813, 814	\$272,530,074	\$164,087,070	\$2,401,773
Public Administration, 92	\$133,698,372	\$124,988,516	\$1,934,838
<b>Total:</b>	<b>\$61,316,436,043</b>	<b>\$41,636,559,597</b>	<b>\$499,314,043</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$264,718,867,078</b>	<b>\$194,971,302,114</b>	<b>\$1,479,402,010</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX