

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2021

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for January to December 2021**

**Research and Fiscal Analysis Division
Kathy Oline, Assistant Director**

Contact: (360) 534-1550

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & TAX CLASSIFICATION

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	2,094	\$2,212,197,144
Forestry & Logging 113	895	\$1,702,070,643
Fishing & Hunting 114	285	\$251,390,712
Ag & Forestry Support Activities 115	1,173	\$948,791,360
Total:	4,447	\$5,114,449,859
Mining 21		
Sand & Gravel, Quarrying 2123	110	\$409,178,996
Other Extraction & Support Act. 211, 2121, 2122, 213	58	\$208,707,770
Total:	168	\$617,886,766
Utilities 22		
Hydroelectric Power Generation 221111	15	\$1,755,432,755
Alternative Power Generation 221114-221117	23	\$349,997,817
Other Electric Power Generation 221112, 221113, 221118	8	\$976,852,485
Electric Power Generation & Trans. 221121, 221122	63	\$8,862,117,729
Natural Gas Distribution 2212	13	\$1,427,174,607
Water & Sewer 2213	688	\$4,930,788,634
Total:	810	\$18,302,364,027
Construction 23		
Residential Building & Remodeling 2361	22,822	\$17,713,770,984
Nonresidential Building 2362	1,150	\$18,222,419,469
Heavy Construction & Highways 237	1,388	\$8,928,304,367
Special Trade Contractors 238	31,433	\$37,104,449,483
Electrical 23821	3,299	\$7,135,443,548
Plumbing & Heating 23822	3,573	\$7,164,744,704
Painting 23832	4,385	\$1,359,408,034
Masonry/drywall 23814, 23831	1,942	\$2,077,338,110
Roofing 23816	1,377	\$2,034,110,273
Other Contractors 238 Not Listed Above	16,857	\$17,333,404,814
Total:	56,793	\$81,968,944,303
Manufacturing 31-33		
Food Products 311	1,854	\$20,772,883,654
Milling Of Grains 3112	22	\$826,147,821
Fruits & Vegetables 3114	105	\$5,483,154,591
Dairy Products 3115	41	\$2,808,066,996
Meat Products 3116	95	\$2,568,593,424
Seafood Products 3117	56	\$3,142,771,575
Bakery Products 3118	1,084	\$2,338,046,727
Other Food Items 3111, 3113, 3119	451	\$3,606,102,520
Beverages 312	1,403	\$3,378,810,362
Textiles 313,314	633	\$941,230,268
Apparel 315	537	\$213,658,680
Leather & Allied Products 316	92	\$172,268,211
Lumber & Wood Products 321	719	\$12,462,125,477
Sawmills 3211	96	\$5,484,893,897
Plywood & Trusses 3212	53	\$1,875,949,699
Millwork, Windows, Wood Products 3219	570	\$5,101,281,881

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	124	\$7,635,609,872
Pulp & Paper Mills 3221	38	\$4,389,624,411
Other Paper Products 3222	86	\$3,245,985,461
Commercial Printing 323	1,075	\$809,261,625
Petroleum & Coal Products 324	40	\$18,202,303,730
Petroleum Refining 32411	17	\$17,212,363,159
Asphalt/petroleum/coal Products 32412, 32419	23	\$989,940,571
Chemicals 325	902	\$7,707,113,849
Chemicals, Pesticides & Fertilizers 3251, 3253	119	\$3,382,161,745
Resins, Synthetic Fibers & Filaments 3252	39	\$631,122,875
Pharmaceuticals 3254	377	\$2,515,174,817
Paint, Coating & Adhesives 3255	35	\$171,410,941
Soap, Cleaning Compound & Toiletries 3256	255	\$595,564,693
Other Chemical Products 3259	77	\$411,678,778
Plastics & Rubber Products 326	300	\$3,407,561,814
Nonmetallic Minerals 327	495	\$3,326,208,351
Primary Metals 331	169	\$2,911,319,807
Iron & Steel Mills 3311, 3312	78	\$1,763,012,163
Aluminum Smelting 3313	24	\$292,590,412
Other Nonferrous Metals 3314	25	\$95,013,223
Foundries 3315	42	\$760,704,009
Fabricated Metal Products 332	1,696	\$7,830,282,646
Machinery 333	886	\$6,195,181,935
Farm & Construction Implements 3331	122	\$875,739,158
Industrial Machinery 3332	164	\$1,342,406,087
Commercial & Other Equipment 3333-3336 & 3339	600	\$3,977,036,690
Computers & Electronics 334	688	\$10,077,177,277
Computer Hardware 3341	52	\$221,809,496
Telephone & Communications Equipment 3342	90	\$676,618,780
Audio & Video Equipment 3343	38	\$149,496,594
Semiconductors 3344	119	\$3,520,282,683
Instruments 3345	327	\$5,398,407,695
Software, Other Magnetic & Optical Media 3346	62	\$110,562,029
Electrical Equipment & Appliances 335	208	\$3,967,531,186
Lighting Equipment 3351	60	\$226,632,418
Household Appliances 3352	18	\$12,099,517
Other Electric Equipment 3353, 3359	130	\$3,728,799,251
Transportation Equipment 336	614	\$52,679,751,930
Motor Vehicles & Parts 3361, 3362, 3363	175	\$2,250,232,041
Aircraft, Aerospace & Parts 3364	154	\$48,969,053,045
Ships & Boats 3366	222	\$1,275,784,066
Railroad, Other Transportation Equip. 3365, 3369	63	\$184,682,778
Furniture & Related Products 337	796	\$1,748,589,010
Other Manufacturing 339	2,670	\$6,218,914,855
Other Medical Equip & Supplies 339112, 339115	183	\$803,341,377
Dental Laboratories 339116	276	\$219,777,048
Sporting And Athletic Goods 33992	161	\$887,749,034
All Other Miscellaneous Mfg 3399 Not Listed Above	2,050	\$4,308,047,396
Total:	15,901	\$170,657,784,539

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
Calendar Year, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	11,244	\$103,047,848,989
Motor Vehicles & Parts 4231	776	\$15,385,828,693
Furniture & Home Furnishings 4232	630	\$1,948,254,220
Lumber & Construction Materials 4233	910	\$14,727,692,113
Professional & Commercial Equipment 4234	1,950	\$17,815,367,671
Metal & Mineral (except Petroleum) 4235	384	\$4,995,897,700
Electrical Equipment 4236	1,367	\$10,240,894,080
Hardware, Plumbing, Heating Equipment 4237	671	\$6,077,220,260
Machinery & Equipment 4238	2,390	\$14,525,044,353
Sporting & Recreational Goods & Supplies 423910	488	\$1,911,227,551
Toy & Hobby Goods & Supplies 423920	159	\$7,955,039,809
Other Misc Durable Goods 423930, 423940, 423990	1,519	\$7,465,382,539
Nondurable Goods: 424	9,117	\$108,090,932,653
Paper & Paper Products 4241	345	\$2,824,005,396
Drugs & Sundries 4242	565	\$12,633,764,473
Apparel 4243	599	\$3,754,816,200
Food Products 4244	2,535	\$43,271,066,945
Farm Products 4245	441	\$2,008,092,462
Chemicals & Plastics 4246	542	\$3,681,929,861
Petroleum Products 4247	206	\$19,401,641,802
Beer & Ale 424810	229	\$1,178,257,219
Wine & Distilled Alcoholic Beverages 424820	784	\$5,140,279,020
Farm Supplies 42491	338	\$5,236,179,724
Tobacco & Tobacco Products 42494	97	\$1,296,946,378
Other Misc Nondurable Goods 4249 Not Listed Above	2,436	\$7,663,953,173
Electronic Markets, Agents, Brokers 425	784	\$1,906,004,463
Total:	21,145	\$213,044,786,105
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,914	\$35,905,313,788
New & Used Auto Dealers 4411	1,638	\$27,290,764,636
Rv, Boat, Motorcycle Dealers 4412	670	\$3,832,050,920
Automotive Parts & Tires 4413	1,606	\$4,782,498,232
Furniture & Home Furnishings 442	2,398	\$4,981,289,968
Electronics & Appliances 443	3,217	\$13,283,525,936
Household Appliances 443141	242	\$802,544,779
Electronic Stores 443142	2,975	\$12,480,981,157
Bldg. Materials, Garden Supplies 444	3,489	\$15,875,998,335
Building Materials 4441	2,081	\$13,807,214,577
Lawn & Garden Supplies 4442	1,408	\$2,068,783,758
Food & Beverages (off-premises) 445	5,057	\$23,089,838,464
Grocery & Convenience Stores 4451	2,196	\$20,011,010,756
Other Food Stores/specialty Foods 4452	1,783	\$2,128,260,549
Beer, Wine And Liquor Stores 4453	1,078	\$950,567,159
Drug Stores & Personal Care Stores 446	4,393	\$14,986,312,733
Gas Stations (incl. Convenience Stores) 447	1,537	\$11,623,688,680
Apparel & Accessories 448	6,155	\$6,386,658,382
Clothing Stores 4481	4,536	\$4,783,879,351
Shoe Stores 4482	240	\$471,749,569
Jewelry & Luggage Stores 4483	1,379	\$1,131,029,462
Sporting Goods, Toy/hobby/book/music 451	4,612	\$6,889,287,618
Sporting Goods 45111	2,058	\$3,879,161,933
Hobby & Toy Stores 45112	911	\$2,071,020,891
Sewing Supplies 45113	407	\$184,118,675
Musical Instruments 45114	301	\$294,992,318
Book, Periodical & Music Stores 45121	935	\$459,993,801

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	22	\$1,096,027,995
Warehouse Clubs And Superstores 452311	10	\$37,709,889,575
All Other General Merchandise Stores 452319	2,657	\$1,654,964,641
Electronic Shopping And Mail-order Houses 4541	1,278	\$4,562,908,727
Miscellaneous Retailers 453, 4542, 4543	22,369	\$27,842,957,560
Total:	61,108	\$205,888,662,402
Transportation 48-492		
Air Transportation 481	78	\$178,390,718
Railroads 482	18	\$259,868,114
Water Transportation 483	65	\$270,352,767
Truck Transportation 484	6,940	\$7,537,573,687
Transit & Ground Passenger Transport 485	1,240	\$767,936,195
Pipeline Transportation 486	8	\$102,817,912
Scenic & Sightseeing Transportation 487	313	\$120,729,679
Support Activities For Transportation 488	1,646	\$6,996,964,096
Postal Service, Couriers And Messengers 491, 492	1,238	\$1,691,778,595
Total:	11,546	\$17,926,411,763
Warehousing & Storage 493		
Total:	314	\$1,260,735,986
Information 51		
Publishing (except Internet) 511	2,698	\$10,271,150,834
Newspapers 51111	102	\$329,613,494
Books & Periodicals 51112, 51113	659	\$505,981,653
Software 5112	1,791	\$8,179,783,888
Other Publishers 51114, 51119	146	\$1,255,771,799
Motion Picture Production 512	1,680	\$1,313,085,033
Radio & Tv Broadcasting, Cable Tv 515	249	\$3,763,809,604
Telecommunications 517	844	\$12,418,592,399
Wired Telecommunications Carriers 517311	299	\$2,906,562,012
Wireless Telecommunications Carriers 517312	179	\$5,623,481,808
Satellite And Other Telecommunications 5174, 5179	366	\$3,888,548,579
Isps, Web Search Portals, Data Proc. Svcs. 518	1,039	\$6,374,003,732
Other Information Services 519	791	\$3,252,616,961
Total:	7,301	\$37,393,258,563
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,140	\$26,494,515,674
Securities & Other Financial Investment 523, 525	3,564	\$13,972,748,622
Insurance Agents & Brokers 524	4,116	\$11,673,557,946
Real Estate Agents & Brokers 531	8,012	\$9,712,465,143
Rental Of Tangible Personal Property 532	2,511	\$6,650,746,138
Lessors Of Nonfinancial Intangibles 533	198	\$614,100,376
Total:	20,541	\$69,118,133,899
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	59,286	\$86,284,444,986
Legal Services 5411	6,472	\$7,139,413,986
Accounting Services 5412	6,633	\$4,365,818,938
Architectural Services 54131	1,610	\$1,931,529,136
Engineering Services 54133	2,584	\$5,692,475,462
Other Related Services 54132, 54134-54138	1,896	\$986,294,394
Specialized Design Services 5414	4,265	\$1,436,452,919
Computer System Design Services 5415	8,410	\$31,636,983,290
Consulting Services 5416	15,734	\$17,486,228,883

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	708	\$5,633,208,566
Advertising & Public Relations 5418	1,491	\$2,185,615,988
Other Professional Services 5419	9,483	\$7,790,423,424
Management Services 55	554	\$850,676,613
Administrative & Support Services 561	25,766	\$46,380,913,043
Employment Services 5613	1,337	\$5,224,086,160
Travel Services 5615	747	\$12,516,764,830
Investigation & Security Services 5616	1,085	\$1,877,568,270
Building Services & Janitorial 5617	17,311	\$5,031,430,870
Other 5611, 5612, 5614, 5619	5,286	\$21,731,062,913
Waste Treatment/collection 562	820	\$5,057,333,335
Schools (public, Private, Technical) 61	6,951	\$2,944,309,000
Health Services 62	26,709	\$60,896,799,033
Ambulatory Health Care Services 621	20,626	\$28,070,475,922
Physicians 6211	3,768	\$10,783,062,730
Dentists 6212	3,285	\$4,445,032,369
Other Health Practitioners 6213	11,947	\$4,360,488,755
Outpatient Care Centers 6214	689	\$4,085,609,018
Medical & Diagnostic Laboratories 6215	233	\$2,002,016,215
Home Health Care 6216	324	\$1,261,143,681
Other Ambulatory Health Care 6219	380	\$1,133,123,154
Hospitals 622	145	\$27,193,898,083
Nursing & Retirement Homes 623	905	\$2,981,737,233
Social Services & Day Care 624	5,033	\$2,650,687,795
Arts, Entertainment, & Recreation 71	9,704	\$3,902,989,781
Performing Arts, Spectator Sports 711	5,458	\$1,507,434,732
Museums, Historical Sites, Etc. 712	157	\$116,356,854
Amusement, Gambling, Recreation 713	4,089	\$2,279,198,195
Accommodations 721	5,016	\$3,315,920,544
Restaurants, Food Services 7223, 7225	14,857	\$16,862,616,480
Drinking Places 7224	1,116	\$873,353,433
Auto Repair & Services 8111	6,818	\$3,669,467,033
Other Repair Services 8112-8114	4,941	\$2,903,422,192
Personal Services 812	18,372	\$3,902,510,814
Personal Care (barber, Beauty, Etc.) 8121	13,261	\$1,726,364,398
Death Care Services 8122	241	\$312,744,694
Laundry & Dry Cleaning 8123	668	\$478,517,411
Other Personal Services 8129	4,202	\$1,384,884,311
Religious, Civic & Other Organizations 813, 814	1,956	\$1,432,268,124
Public Administration, 92	321	\$662,185,665
Total:	183,187	\$239,939,210,076
Total All Industries		
Total:	383,261	\$1,061,232,628,288

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

Calendar Year, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$212,099,227	\$3,995,131	\$208,104,096	0.00484	\$1,007,224
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$9,055,994,474	\$457,153,375	\$8,598,841,099	0.00138	\$11,866,401
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$5,184,615,708	\$600,936,330	\$4,583,679,378	0.00275	\$12,605,118
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$3,917,691,887	\$817,673,644	\$3,100,018,243	0.00484	\$15,004,088
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$9,508,133,555	\$759,431,169	\$8,748,702,386	0.00138	\$12,073,209
6	Processing for Hire/Printing and Publishing	10	\$1,864,390,569	\$103,094,798	\$1,761,295,771	0.00484	\$8,524,672
7	Manufacturing	7	\$30,062,093,945	\$1,006,036,110	\$29,056,057,835	0.00484	\$140,631,320
8	Royalties	80	\$5,695,037,802	\$1,232,003,814	\$4,463,033,988	0.015	\$66,945,510
9	Wholesaling	3	\$298,784,679,410	\$91,756,291,645	\$207,028,387,765	0.00484	\$1,002,017,397
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,050,651,082	\$1,362,102,465	\$6,688,548,617	0.00484	\$32,372,575
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$22,434,036,804	\$11,296,480,496	\$11,137,556,308	0.015	\$167,063,345
12	For Profit Hospitals; Scientific R&D	135	\$1,721,697,151	\$1,000,871,994	\$720,825,157	0.015	\$10,812,377
13	Cleanup of Radioactive Waste for US Government	83	\$3,069,743,613	\$6,963,938	\$3,062,779,675	0.00471	\$14,425,692
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$60,301,894,935	\$14,348,943,344	\$45,952,951,591	0.015	\$689,294,274
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$152,194,221,568	\$39,768,623,850	\$112,425,597,718	0.0175	\$1,967,447,960
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$11,543,500,792	0.012	\$138,522,010
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$54,369,814
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$540,111,383	\$193,420,529	\$346,690,854	0.0163	\$5,651,061
19	Retailing of Interstate Transportation Equip	19	\$1,446,800,068	\$257,046,299	\$1,189,753,769	0.00484	\$5,758,408
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$840,342,380	\$753,104,431	\$87,237,949	0.00275	\$239,904
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$7,395,318,263	\$6,923,508,844	\$471,809,419	0.009	\$4,246,285
22	Retailing	2	\$338,423,558,056	\$74,591,943,235	\$263,831,614,821	0.00471	\$1,242,646,906
23	Non-Manufacturing Aerospace Product Development	188	\$222,586,058	\$8,068,524	\$214,517,534	0.009	\$1,930,658
24	Federal Aviation Administration (FAR) Repair Station	189	\$266,174,503	\$3,688,146	\$262,486,357	0.0029	\$762,260
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$56,932,908	\$0	\$56,932,908	0.00275	\$156,566
28	Wholesaling of Solar Energy Systems	128	\$120,641,037	\$68,065,164	\$52,575,873	0.00275	\$144,584
29	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$12,847,726,099	\$11,395,178	\$12,836,330,921	0.00484	\$62,127,842
30	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$9,142,408,862	\$6,247,634,426	\$2,894,774,436	0.00484	\$14,010,708
31	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$24,562,059,945	\$9,196,590,396	\$15,365,469,549	0.00484	\$74,368,873
32	Manufacturing of Commercial Airplanes or Components	1005	\$96,542,887	\$756,399	\$95,786,488	0.00484	\$463,607

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

33	Wholesaling of Commercial Airplanes or Components	1006	\$191,539,610	\$55,714,748	\$135,824,862	0.00484	\$657,392
34	Retailing of Commercial Airplanes or Components	1007	\$92,385,817	\$53,496,220	\$38,889,597	0.00471	\$183,170
35	Publication of Newspapers	126	\$335,027,459	\$1,463,564	\$333,563,895	0.0035	\$1,167,474
36	Parimutuel Wagering	193	\$59,143,932	\$43,903,661	\$15,240,271	0.0013	\$19,812
37	Processing for Hire Timber Products	300	\$270,170,972	\$215,499	\$269,955,473	0.00342	\$924,328
38	Extracting Timber, Extracting for Hire Timber	301	\$494,308,043	\$30,619,889	\$463,688,154	0.00342	\$1,587,668
39	Manufacturing of Timber or Wood Products	302	\$5,529,268,562	\$434,972,421	\$5,094,296,141	0.00342	\$17,442,870
40	Wholesaling of Timber or Wood Products	303	\$13,670,128,426	\$6,922,235,400	\$6,747,893,026	0.00342	\$23,104,786
41	Sale of Standing Timber	304	\$103,807,185	\$171,300	\$103,635,885	0.00342	\$354,849
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$479,430,187	\$4,159,191	\$475,270,996	0.00275	\$1,306,995
	Total:		\$1,029,243,394,372	\$270,322,775,567	\$770,464,119,597		\$5,804,239,992
	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$341,148,004,943	\$131,114,011,868	\$210,033,993,075	0.065	\$13,652,209,550
44	Use Tax	5	\$7,771,573,723	\$0	\$7,771,573,723	0.065	\$505,152,292
44	Motor Vehicle Sales / Leases	120	\$16,819,061,135	\$0	\$16,819,061,135	0.003	\$50,457,183
46	Self-Produced Fuel Use Tax	270	\$86,593,193	\$0	\$86,593,193	0.03852	\$3,335,570
	Total:		\$365,825,232,994	\$131,114,011,868	\$234,711,221,126		\$14,211,154,595
	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$1,710,955,954	\$156,627,284	\$1,554,328,670	0.05029	\$78,167,189
48	Sewer Collection	61	\$866,018,279	\$409,314,397	\$456,703,882	0.03852	\$17,592,234
49	Power	49	\$9,709,645,701	\$2,027,270,968	\$7,682,374,733	0.03873	\$297,569,103
50	Gas Distribution-Telegraph	26	\$1,625,552,726	\$13,344,800	\$1,612,207,926	0.03852	\$62,102,249
51	Motor Transportation-Railroad-Railroad Car	8	\$7,760,586,074	\$5,240,938,848	\$2,519,647,226	0.01926	\$48,528,406
52	Log Hauling Over Public Highways	125	\$265,264,572	\$106,419,577	\$158,844,995	0.0137	\$2,175,541
53	Urban Transportation/Vessels Under 65 ft	12	\$1,293,955,778	\$333,977,896	\$959,977,882	0.00642	\$6,163,058
54	Other Public Service Business	13	\$1,789,091,675	\$1,460,112,557	\$328,979,118	0.01926	\$6,336,138
	Total:		\$25,021,070,759	\$9,748,006,327	\$15,273,064,432		\$518,633,918
	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$96,229,579,854	\$0	\$96,229,579,854	0.00015	\$14,434,437
56	Tobacco Products/Cigars (less than \$0.69)	20	\$36,608,381	\$0	\$36,608,381	0.95	\$34,777,962
57	Cigar Tax (\$0.69 or more)	194	\$5,081,819	\$0	\$5,081,819	0.65	\$3,303,182
58	Little Cigar Tax (acetate integrated filters)	198	\$20,778,447	\$0	\$20,778,447	0.15125	\$3,142,740
59	Moist Snuff (1.2 oz. or less)	162	\$34,651,862	\$0	\$34,651,862	2.526	\$87,530,603
60	Moist Snuff (more than 1.2 oz.)	163	\$7,560,512	\$0	\$7,560,512	2.105	\$15,914,878
61	All Other Vapor Products	164	\$40,619,360	\$0	\$40,619,360	0.27	\$10,967,227
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$128,045,779	\$0	\$128,045,779	0.09	\$11,524,120
63	Spirits Sales to On-premises Licensees	251	\$152,684,489	\$4,534,028	\$148,150,461	0.137	\$20,296,613
64	Spirits Liter Sales to On-premises Licensees	253	\$8,484,164	\$0	\$8,484,164	2.4408	\$20,708,147
65	Spirits Sales to Consumers	252	\$951,749,751	\$3,008,311	\$948,741,440	0.205	\$194,491,995
66	Spirits Liter Sales to Consumers	254	\$44,696,352	\$0	\$44,696,352	3.7708	\$168,541,004
67	Refuse Collection	64	\$2,290,521,740	\$674,611,915	\$1,615,909,825	0.036	\$58,172,754
68	Hazardous Substance Tax by Value	65	\$2,258,390,899	\$46,308,391	\$2,212,082,508	0.007	\$15,484,578
69	Hazardous Substance Tax by Volume	81	\$225,655,181	\$0	\$225,655,181	1.14	\$257,246,906
70	Intermediate Care Facility	79	\$156,007,390	\$0	\$156,007,390	0.06	\$9,360,443
71	Solid Fuel Burning Device Fee	59	\$9,006	\$0	\$9,006	30	\$270,180
72	Syrup Tax	54	\$6,118,246	\$0	\$6,118,246	1	\$6,118,246
73	Tire Fee	73	\$5,049,468	\$0	\$5,049,468	0.9	\$4,544,521
74	Studded Tire Fee	77	\$76,534	\$0	\$76,534	4.5	\$344,403
75	Local E911 Wireline	793	\$8,790,080	\$0	\$8,790,080	0.95	\$8,350,576
76	Local E911 Wireless Tax	794	\$76,813,032	\$0	\$76,813,032	0.95	\$72,972,380
77	Local E911 VOIP Tax	795	\$15,017,118	\$0	\$15,017,118	0.95	\$14,266,262
78	Local E911 Prepaid Wireless Tax	796	\$12,299,742	\$0	\$12,299,742	0.95	\$11,684,755
	Total:		\$102,715,289,206	\$728,462,645	\$101,986,826,561		\$1,044,448,912

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Calendar Year, 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
0100	ADAMS UNINC COUNTY	4,459	\$ 197,299,129	4,878	\$ 249,515,847	26.466%
0101	HATTON	484	\$ 553,353	426	\$ 768,024	38.795%
0102	LIND	1,316	\$ 4,915,587	1,413	\$ 4,543,446	-7.571%
0103	OTHELLO	5,759	\$ 224,453,189	6,452	\$ 240,622,422	7.204%
0104	RITZVILLE	3,383	\$ 51,465,032	3,831	\$ 59,276,263	15.178%
0105	WASHTUCNA	795	\$ 3,980,261	920	\$ 2,841,381	-28.613%
0199	ADAMS COUNTY	16,196	\$ 482,666,551	17,920	\$ 557,567,383	15.518%
0200	ASOTIN UNINC COUNTY	5,098	\$ 78,824,472	5,934	\$ 86,634,153	9.908%
0201	ASOTIN CITY	2,137	\$ 11,122,489	2,399	\$ 11,120,583	-0.017%
0202	CLARKSTON	6,205	\$ 307,093,266	6,977	\$ 337,627,526	9.943%
0299	ASOTIN COUNTY	13,440	\$ 397,040,227	15,310	\$ 435,382,262	9.657%
0300	BENTON UNINC COUNTY	9,428	\$ 395,042,848	10,805	\$ 510,392,984	29.199%
0301	BENTON CITY	4,464	\$ 44,747,857	5,161	\$ 62,512,766	39.700%
0302	KENNEWICK	16,569	\$ 2,344,190,698	18,486	\$ 2,776,598,718	18.446%
0303	PROSSER	6,488	\$ 216,748,137	7,342	\$ 243,577,728	12.378%
0304	RICHLAND	15,761	\$ 1,479,476,283	17,794	\$ 1,791,272,907	21.075%
0305	WEST RICHLAND	7,851	\$ 194,582,173	9,076	\$ 241,111,065	23.912%
0399	BENTON COUNTY	60,561	\$ 4,674,787,996	68,664	\$ 5,625,466,168	20.336%
0400	CHELAN UNINC COUNTY	11,346	\$ 570,702,688	12,927	\$ 704,092,634	23.373%
0401	CASHMERE	4,761	\$ 58,960,313	5,426	\$ 74,998,031	27.201%
0402	CHELAN CITY	6,375	\$ 217,321,371	7,159	\$ 294,416,333	35.475%
0403	ENTIAT	2,421	\$ 19,410,850	2,864	\$ 21,551,457	11.028%
0404	LEAVENWORTH	5,927	\$ 209,859,494	6,683	\$ 302,929,388	44.349%
0405	WENATCHEE	13,871	\$ 1,194,118,904	15,497	\$ 1,401,706,184	17.384%
0499	CHELAN COUNTY	44,701	\$ 2,270,373,620	50,556	\$ 2,799,694,027	23.314%
0500	CLALLAM UNINC COUNTY	10,687	\$ 551,895,739	12,148	\$ 686,155,591	24.327%
0501	FORKS	3,655	\$ 72,688,821	4,286	\$ 91,115,175	25.350%
0502	PORT ANGELES	10,858	\$ 440,587,500	12,257	\$ 491,371,595	11.526%
0503	SEQUIM	9,052	\$ 419,152,111	10,045	\$ 502,425,539	19.867%
0599	CLALLAM COUNTY	34,252	\$ 1,484,324,171	38,736	\$ 1,771,067,900	19.318%
0600	CLARK UNINC COUNTY	19,341	\$ 2,684,848,729	21,991	\$ 3,045,584,541	13.436%
0601	BATTLE GROUND	10,955	\$ 436,152,235	12,704	\$ 544,400,085	24.819%
0602	CAMAS	12,389	\$ 495,060,215	13,968	\$ 530,112,738	7.080%
0603	LA CENTER	5,404	\$ 71,095,847	6,212	\$ 97,863,151	37.650%
0604	RIDGEFIELD	9,186	\$ 321,761,032	10,805	\$ 409,816,183	27.367%
0605	VANCOUVER	26,084	\$ 4,839,966,088	28,416	\$ 5,992,406,331	23.811%
0606	WASHOUGAL	9,515	\$ 222,944,842	10,947	\$ 284,078,652	27.421%
0607	YACOLT	3,407	\$ 19,289,180	3,866	\$ 20,975,813	8.744%
0699	CLARK COUNTY	96,281	\$ 9,091,118,168	108,909	\$ 10,925,237,494	20.175%
0700	COLUMBIA UNINC COUNTY	2,225	\$ 52,841,921	2,547	\$ 46,135,737	-12.691%
0701	DAYTON	3,729	\$ 36,271,395	4,294	\$ 43,607,864	20.227%
0702	STARBUCK	650	\$ 1,594,835	708	\$ 1,549,487	-2.843%
0799	COLUMBIA COUNTY	6,604	\$ 90,708,151	7,549	\$ 91,293,088	0.645%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Calendar Year, 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
0800	COWLITZ UNINC COUNTY	10,215	\$ 432,868,109	11,721	\$ 473,036,637	9.280%
0801	CASTLE ROCK	4,330	\$ 61,685,349	4,870	\$ 73,321,347	18.863%
0802	KALAMA	4,971	\$ 99,222,460	5,586	\$ 85,318,709	-14.013%
0803	KELSO	8,046	\$ 337,193,731	9,105	\$ 390,714,522	15.872%
0804	LONGVIEW	12,358	\$ 1,094,912,754	13,918	\$ 1,259,962,545	15.074%
0805	WOODLAND	7,332	\$ 226,609,788	8,372	\$ 288,012,946	27.096%
0899	COWLITZ COUNTY	47,252	\$ 2,252,492,191	53,572	\$ 2,570,366,706	14.112%
0900	DOUGLAS UNINC COUNTY	8,261	\$ 697,988,827	9,639	\$ 934,841,669	33.934%
0901	BRIDGEPORT	1,476	\$ 11,213,390	1,658	\$ 10,027,327	-10.577%
0902	EAST WENATCHEE	8,456	\$ 482,584,862	9,629	\$ 567,022,640	17.497%
0903	MANSFIELD	929	\$ 5,627,259	1,183	\$ 3,831,449	-31.913%
0904	ROCK ISLAND	1,994	\$ 10,992,788	2,240	\$ 19,663,807	78.879%
0905	WATERVILLE	2,126	\$ 12,613,219	2,334	\$ 13,021,008	3.233%
0999	DOUGLAS COUNTY	23,242	\$ 1,221,020,345	26,683	\$ 1,548,407,900	26.813%
1000	FERRY UNINC COUNTY	4,407	\$ 45,334,243	4,976	\$ 57,996,709	27.931%
1001	REPUBLIC	2,526	\$ 21,374,032	2,805	\$ 27,134,854	26.952%
1099	FERRY COUNTY	6,933	\$ 66,708,275	7,781	\$ 85,131,563	27.618%
1100	FRANKLIN UNINC COUNTY	6,708	\$ 220,531,195	7,629	\$ 259,343,837	17.600%
1101	CONNELL	3,044	\$ 36,941,954	3,332	\$ 43,595,542	18.011%
1102	KAHLOTUS	1,435	\$ 2,099,556	882	\$ 1,633,310	-22.207%
1103	MESA	1,308	\$ 9,329,721	1,386	\$ 12,868,286	37.928%
1104	PASCO	14,348	\$ 1,687,498,602	16,067	\$ 2,054,885,476	21.771%
1199	FRANKLIN COUNTY	26,843	\$ 1,956,401,028	29,296	\$ 2,372,326,451	21.260%
1200	GARFIELD UNINC COUNTY	1,517	\$ 18,663,040	1,735	\$ 22,178,080	18.834%
1201	POMEROY	2,310	\$ 20,543,256	2,724	\$ 19,516,677	-4.997%
1299	GARFIELD COUNTY	3,827	\$ 39,206,296	4,459	\$ 41,694,757	6.347%
1300	GRANT UNINC COUNTY	9,201	\$ 540,838,175	10,277	\$ 634,454,028	17.309%
1301	COULEE CITY	1,716	\$ 11,792,262	1,894	\$ 12,356,727	4.787%
1302	ELECTRIC CITY	1,827	\$ 9,513,589	2,052	\$ 10,239,015	7.625%
1303	EPHRATA	6,600	\$ 208,723,793	7,416	\$ 258,943,272	24.060%
1304	GEORGE	1,470	\$ 15,561,808	1,680	\$ 20,982,068	34.831%
1305	GRAND COULEE	2,485	\$ 39,658,909	2,816	\$ 42,292,371	6.640%
1306	HARTLINE	777	\$ 1,366,626	890	\$ 1,412,692	3.371%
1307	KRUPP	339	\$ 288,562	396	\$ 385,016	33.426%
1308	MATTAWA	2,245	\$ 28,512,827	2,435	\$ 35,975,885	26.174%
1309	MOSES LAKE	11,285	\$ 844,982,354	12,722	\$ 1,075,528,587	27.284%
1310	QUINCY	5,901	\$ 624,432,260	6,413	\$ 469,547,681	-24.804%
1311	ROYAL CITY	2,323	\$ 36,887,224	2,646	\$ 55,801,241	51.275%
1312	SOAP LAKE	2,426	\$ 18,526,129	2,723	\$ 18,665,505	0.752%
1313	WARDEN	2,542	\$ 26,217,318	2,816	\$ 38,669,683	47.497%
1315	WILSON CREEK	864	\$ 1,519,358	968	\$ 2,206,825	45.247%
1399	GRANT COUNTY	52,001	\$ 2,408,821,194	58,144	\$ 2,677,460,596	11.152%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Calendar Year, 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	8,831	\$ 277,601,996	10,125	\$ 373,753,125	34.636%
1401	ABERDEEN	8,460	\$ 496,276,734	9,600	\$ 568,818,302	14.617%
1402	COSMOPOLIS	2,356	\$ 14,275,587	2,741	\$ 22,287,477	56.123%
1403	ELMA	4,570	\$ 81,274,822	5,172	\$ 104,114,725	28.102%
1404	HOQUIAM	5,427	\$ 92,348,748	6,134	\$ 119,728,924	29.649%
1405	MCCLEARY	3,409	\$ 19,857,728	3,868	\$ 21,986,357	10.719%
1406	MONTESANO	5,059	\$ 73,095,872	5,747	\$ 84,528,426	15.640%
1407	OAKVILLE	1,865	\$ 15,396,931	2,161	\$ 13,337,803	-13.374%
1408	WESTPORT	3,449	\$ 56,971,871	3,952	\$ 71,064,712	24.736%
1409	OCEAN SHORES	5,831	\$ 155,830,642	6,643	\$ 203,716,436	30.729%
1499	GRAYS HARBOR COUNTY	49,257	\$ 1,282,930,931	56,143	\$ 1,583,336,287	23.416%
1500	ISLAND UNINC COUNTY	15,727	\$ 768,549,078	17,791	\$ 946,505,452	23.155%
1501	COUPEVILLE	5,101	\$ 59,578,587	5,863	\$ 75,166,993	26.164%
1502	LANGLEY	4,507	\$ 47,587,089	5,099	\$ 57,985,896	21.852%
1503	OAK HARBOR	10,500	\$ 494,935,703	11,924	\$ 563,395,973	13.832%
1599	ISLAND COUNTY	35,835	\$ 1,370,650,457	40,677	\$ 1,643,054,314	19.874%
1600	JEFFERSON UNINC COUNTY	10,863	\$ 326,697,794	12,292	\$ 378,517,967	15.862%
1601	PORT TOWNSEND	9,267	\$ 249,715,344	10,379	\$ 307,341,252	23.077%
1699	JEFFERSON COUNTY	20,130	\$ 576,413,138	22,671	\$ 685,859,219	18.987%
1700	KING UNINC COUNTY	27,488	\$ 2,797,680,267	30,658	\$ 3,217,008,274	14.988%
1701	ALGONA	3,683	\$ 32,454,484	4,173	\$ 43,447,483	33.872%
1702	AUBURN/KING	19,502	\$ 2,071,509,189	21,548	\$ 2,354,606,070	13.666%
1703	BEAUX ARTS VILLAGE	1,992	\$ 7,106,649	2,205	\$ 9,071,762	27.652%
1704	BELLEVUE	31,499	\$ 7,556,514,404	33,750	\$ 9,417,285,715	24.625%
1705	BLACK DIAMOND	7,161	\$ 134,047,865	8,219	\$ 197,520,313	47.351%
1706	BOTHELL/KING	16,176	\$ 752,744,323	17,899	\$ 834,016,285	10.797%
1707	CARNATION	5,882	\$ 50,261,735	6,426	\$ 62,124,336	23.602%
1708	CLYDE HILL	5,288	\$ 69,685,066	6,048	\$ 88,695,805	27.281%
1709	DES MOINES	11,956	\$ 355,412,375	13,251	\$ 403,839,075	13.625%
1710	DUVALL	8,965	\$ 145,640,270	9,968	\$ 197,204,048	35.405%
1711	ENUMCLAW	10,609	\$ 422,449,730	12,125	\$ 462,833,383	9.559%
1712	COVINGTON	10,536	\$ 630,976,330	11,900	\$ 697,146,990	10.487%
1713	HUNTS POINT	2,394	\$ 28,574,620	2,558	\$ 36,251,801	26.867%
1714	ISSAQUAH	19,061	\$ 1,743,696,791	20,970	\$ 2,054,927,858	17.849%
1715	KENT	24,005	\$ 2,894,527,656	26,127	\$ 3,352,555,058	15.824%
1716	KIRKLAND	25,537	\$ 3,009,403,336	27,947	\$ 3,475,694,967	15.494%
1717	LAKE FOREST PARK	9,653	\$ 154,327,075	10,729	\$ 179,221,862	16.131%
1718	MEDINA	6,737	\$ 192,719,781	7,295	\$ 227,736,246	18.170%
1719	MERCER ISLAND	15,293	\$ 529,072,388	16,756	\$ 594,047,340	12.281%
1720	MAPLE VALLEY	13,131	\$ 469,056,009	14,585	\$ 570,200,202	21.563%
1721	NORMANDY PARK	7,198	\$ 91,823,487	8,431	\$ 116,214,049	26.562%
1722	NORTH BEND	9,704	\$ 311,880,508	11,039	\$ 372,222,799	19.348%
1723	PACIFIC/KING	5,200	\$ 70,771,451	5,927	\$ 84,132,788	18.880%
1724	REDMOND	22,951	\$ 4,040,639,068	25,002	\$ 4,911,509,922	21.553%
1725	RENTON	23,884	\$ 2,887,907,556	26,100	\$ 3,605,347,838	24.843%
1726	SEATTLE	58,515	\$ 25,904,879,115	61,992	\$ 30,047,705,303	15.992%
1727	SKYKOMISH	1,358	\$ 8,123,077	1,432	\$ 9,935,330	22.310%
1728	SNOQUALMIE	11,133	\$ 301,629,749	12,425	\$ 322,314,643	6.858%
1729	TUKWILA	13,585	\$ 1,877,940,408	15,077	\$ 2,187,967,990	16.509%
1730	YARROW POINT	3,301	\$ 29,934,049	3,655	\$ 38,194,655	27.596%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
1731	MILTON/KING	3,292	\$ 17,398,782	3,537	\$ 21,030,021	20.871%
1732	FEDERAL WAY	19,127	\$ 1,849,409,177	21,055	\$ 1,987,676,204	7.476%
1733	SEATAC	10,952	\$ 1,229,918,933	12,204	\$ 1,514,623,039	23.148%
1734	BURIEN	14,827	\$ 934,414,151	16,546	\$ 1,020,434,253	9.206%
1735	WOODINVILLE	16,454	\$ 773,479,691	18,118	\$ 924,492,332	19.524%
1736	NEWCASTLE	8,842	\$ 182,896,659	9,781	\$ 188,635,256	3.138%
1737	SHORELINE	17,559	\$ 1,321,836,197	19,663	\$ 1,387,281,677	4.951%
1738	KENMORE	12,825	\$ 352,654,891	14,154	\$ 399,401,715	13.256%
1739	SAMMAMISH	16,663	\$ 720,498,660	18,797	\$ 826,394,454	14.698%
1799	KING COUNTY	553,918	\$ 66,955,895,952	610,072	\$ 78,440,949,141	17.153%
1800	KITSAP UNINC COUNTY	21,471	\$ 2,532,501,666	23,942	\$ 2,909,963,781	14.905%
1801	BREMERTON	14,931	\$ 1,144,567,928	16,597	\$ 1,309,955,844	14.450%
1802	PORT ORCHARD	11,921	\$ 688,743,739	13,305	\$ 791,227,417	14.880%
1803	POULSBO	11,143	\$ 499,306,224	12,453	\$ 588,822,625	17.928%
1804	BAINBRIDGE ISLAND	13,452	\$ 578,595,043	15,026	\$ 674,161,525	16.517%
1899	KITSAP COUNTY	72,918	\$ 5,443,714,600	81,323	\$ 6,274,131,192	15.255%
1900	KITTITAS UNINC COUNTY	9,548	\$ 517,971,296	11,117	\$ 666,408,518	28.657%
1901	CLE ELUM	6,162	\$ 136,122,719	6,905	\$ 158,995,827	16.803%
1902	ELLENSBURG	10,459	\$ 593,976,246	11,949	\$ 673,642,599	13.412%
1903	KITTITAS CITY	2,310	\$ 13,584,975	2,645	\$ 21,939,096	61.495%
1904	ROSLYN	2,792	\$ 21,318,733	3,237	\$ 26,979,015	26.551%
1905	SOUTH CLE ELUM	1,907	\$ 4,183,109	1,998	\$ 5,931,298	41.792%
1999	KITTITAS COUNTY	33,178	\$ 1,287,157,078	37,851	\$ 1,553,896,353	20.723%
2000	KLICKITAT UNINC COUNTY	8,186	\$ 212,147,912	9,268	\$ 466,776,532	120.024%
2001	BINGEN	2,342	\$ 26,094,227	2,512	\$ 30,944,299	18.587%
2002	GOLDENDALE	4,519	\$ 70,388,867	5,117	\$ 94,775,669	34.646%
2003	WHITE SALMON	4,478	\$ 55,286,132	5,034	\$ 63,290,349	14.478%
2099	KLICKITAT COUNTY	19,525	\$ 363,917,138	21,931	\$ 655,786,849	80.202%
2100	LEWIS UNINC COUNTY	11,742	\$ 613,089,899	13,449	\$ 747,428,942	21.912%
2101	CENTRALIA	9,581	\$ 383,217,149	10,758	\$ 451,804,485	17.898%
2102	CHEHALIS	8,794	\$ 601,444,632	9,727	\$ 685,391,971	13.958%
2103	MORTON	2,848	\$ 43,253,632	3,205	\$ 56,531,922	30.699%
2104	MOSSYROCK	1,948	\$ 11,167,882	2,225	\$ 14,928,701	33.675%
2105	NAPAVINE	2,885	\$ 51,957,114	3,245	\$ 63,127,285	21.499%
2106	PE ELL	1,272	\$ 5,202,645	1,522	\$ 7,884,531	51.549%
2107	TOLEDO	2,528	\$ 17,665,965	2,793	\$ 20,082,607	13.680%
2108	VADER	1,581	\$ 4,389,302	1,807	\$ 9,314,264	112.204%
2109	WINLOCK	2,997	\$ 24,210,772	3,504	\$ 30,165,684	24.596%
2199	LEWIS COUNTY	46,176	\$ 1,755,598,992	52,235	\$ 2,086,660,392	18.857%
2200	LINCOLN UNINC COUNTY	4,943	\$ 71,419,143	5,600	\$ 88,928,648	24.517%
2201	ALMIRA	1,135	\$ 2,621,236	1,272	\$ 3,339,394	27.398%
2202	CRESTON	936	\$ 2,074,041	1,051	\$ 2,315,463	11.640%
2203	DAVENPORT	3,494	\$ 41,574,469	3,993	\$ 49,561,851	19.212%
2204	HARRINGTON	1,327	\$ 6,284,537	1,492	\$ 3,724,637	-40.733%
2205	ODESSA	2,078	\$ 12,130,417	2,371	\$ 14,994,204	23.608%
2206	REARDAN	1,631	\$ 8,166,470	1,828	\$ 8,242,552	0.932%
2207	SPRAGUE	1,173	\$ 5,291,721	1,340	\$ 4,693,824	-11.299%
2208	WILBUR	2,040	\$ 12,451,663	2,292	\$ 17,003,300	36.554%
2299	LINCOLN COUNTY	18,757	\$ 162,013,697	21,239	\$ 192,803,873	19.005%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
2300	MASON UNINC COUNTY	13,684	\$ 625,506,144	15,351	\$ 756,801,010	20.990%
2301	SHELTON	8,670	\$ 317,998,571	9,618	\$ 332,612,515	4.596%
2399	MASON COUNTY	22,354	\$ 943,504,715	24,969	\$ 1,089,413,525	15.465%
2400	OKANOGAN UNINC COUNTY	8,153	\$ 234,020,168	9,497	\$ 292,916,095	25.167%
2401	BREWSTER	2,916	\$ 56,220,302	3,411	\$ 69,568,462	23.743%
2402	CONCONULLY	841	\$ 2,421,221	890	\$ 2,683,245	10.822%
2403	COULEE DAM	1,714	\$ 7,425,282	1,863	\$ 8,928,819	20.249%
2404	ELMER CITY	881	\$ 1,126,288	926	\$ 1,359,463	20.703%
2405	NESPELEM	1,135	\$ 2,125,880	1,206	\$ 3,507,604	64.995%
2406	OKANOGAN CITY	3,458	\$ 54,845,856	4,025	\$ 66,203,325	20.708%
2407	OMAK	5,070	\$ 241,711,014	5,742	\$ 277,627,945	14.859%
2408	OROVILLE	3,519	\$ 30,519,129	3,788	\$ 35,036,547	14.802%
2409	PATEROS	1,501	\$ 9,979,338	1,744	\$ 12,237,116	22.625%
2410	RIVERSIDE	1,390	\$ 3,002,894	1,448	\$ 5,279,371	75.809%
2411	TONASKET	3,044	\$ 38,474,049	3,482	\$ 45,191,816	17.461%
2412	TWISP	3,303	\$ 37,589,127	3,786	\$ 45,767,135	21.756%
2413	WINTHROP	3,123	\$ 53,040,050	3,472	\$ 64,212,582	21.064%
2499	OKANOGAN COUNTY	40,048	\$ 772,500,598	45,280	\$ 930,519,525	20.456%
2500	PACIFIC UNINC COUNTY	7,730	\$ 169,333,243	8,866	\$ 204,929,463	21.021%
2501	ILWACO	2,373	\$ 21,798,531	2,737	\$ 26,407,612	21.144%
2502	LONG BEACH	3,572	\$ 74,657,317	4,056	\$ 97,844,380	31.058%
2503	RAYMOND	4,004	\$ 45,469,725	4,459	\$ 54,923,331	20.791%
2504	SOUTH BEND	2,428	\$ 32,294,375	2,697	\$ 31,312,672	-3.040%
2599	PACIFIC COUNTY	20,107	\$ 343,553,191	22,815	\$ 415,417,458	20.918%
2600	PEND OREILLE UNINC COUNTY	5,674	\$ 93,476,012	6,388	\$ 96,510,717	3.247%
2601	CUSICK	1,050	\$ 2,684,257	1,146	\$ 3,711,010	38.251%
2602	IONE	1,511	\$ 6,818,639	1,653	\$ 8,085,892	18.585%
2603	METALINE	727	\$ 1,580,762	812	\$ 1,623,619	2.711%
2604	METALINE FALLS	1,175	\$ 2,727,759	1,268	\$ 3,102,902	13.753%
2605	NEWPORT	4,010	\$ 51,129,850	4,583	\$ 57,293,243	12.054%
2699	PEND OREILLE COUNTY	14,147	\$ 158,417,279	15,850	\$ 170,327,383	7.518%
2700	PIERCE UNINC COUNTY	27,423	\$ 4,542,142,726	30,411	\$ 5,388,092,885	18.624%
2701	BONNEY LAKE	12,444	\$ 787,054,437	14,100	\$ 881,929,579	12.054%
2702	BUCKLEY	7,065	\$ 168,129,529	8,118	\$ 163,268,089	-2.891%
2703	CARBONADO	1,478	\$ 4,624,871	1,695	\$ 4,274,444	-7.577%
2704	DUPONT	7,645	\$ 142,800,445	8,425	\$ 270,064,804	89.120%
2705	EATONVILLE	5,117	\$ 60,039,974	5,831	\$ 67,984,372	13.232%
2706	FIFE	9,742	\$ 1,114,096,034	10,668	\$ 1,368,088,709	22.798%
2707	FIRCREST	6,407	\$ 73,191,542	7,193	\$ 90,644,050	23.845%
2708	GIG HARBOR	14,904	\$ 874,737,480	16,435	\$ 976,520,003	11.636%
2709	MILTON/PIERCE	6,368	\$ 161,339,064	7,150	\$ 172,649,568	7.010%
2710	ORTING	6,851	\$ 100,802,834	7,683	\$ 114,294,526	13.384%
2711	PUYALLUP	20,013	\$ 2,625,460,502	21,965	\$ 3,103,072,182	18.192%
2712	ROY	3,394	\$ 22,456,423	3,890	\$ 27,257,215	21.378%
2713	RUSTON	3,053	\$ 38,317,982	3,356	\$ 41,046,329	7.120%
2714	SOUTH PRAIRIE	2,074	\$ 6,613,054	2,246	\$ 7,356,809	11.247%
2715	STEILACOOM	6,783	\$ 58,995,444	7,438	\$ 68,527,478	16.157%
2716	SUMNER	11,609	\$ 816,961,011	12,482	\$ 942,012,247	15.307%
2717	TACOMA	31,238	\$ 5,700,693,214	34,243	\$ 6,699,732,445	17.525%
2718	WILKESON	1,663	\$ 3,768,759	1,872	\$ 4,222,350	12.036%
2719	UNIVERSITY PLACE	12,519	\$ 386,446,126	13,959	\$ 445,518,771	15.286%
2720	EDGEWOOD	8,633	\$ 179,975,831	9,918	\$ 216,487,899	20.287%

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		CAL/2020 COUNT	CAL/2020 TAXABLE	CAL/2021 COUNT	CAL/2021 TAXABLE	
2721	LAKESWOOD	16,519	\$ 1,383,077,381	18,302	\$ 1,640,025,481	18.578%
2723	PACIFIC/PIERCE	2,003	\$ 55,533,299	1,943	\$ 62,246,061	12.088%
2724	AUBURN/PIERCE	6,388	\$ 100,697,323	7,081	\$ 107,844,088	7.097%
2799	PIERCE COUNTY	231,333	\$ 19,407,955,285	256,404	\$ 22,863,160,384	17.803%
2800	SAN JUAN UNINC COUNTY	10,567	\$ 441,058,042	12,062	\$ 570,757,471	29.406%
2801	FRIDAY HARBOR	6,110	\$ 137,787,426	7,022	\$ 185,302,535	34.484%
2899	SAN JUAN COUNTY	16,677	\$ 578,845,468	19,084	\$ 756,060,006	30.615%
2900	SKAGIT UNINC COUNTY	13,244	\$ 572,931,760	14,934	\$ 710,726,700	24.051%
2901	ANACORTES	12,033	\$ 530,059,084	13,459	\$ 621,980,432	17.342%
2902	BURLINGTON	9,657	\$ 965,593,509	10,616	\$ 1,120,007,044	15.992%
2903	CONCRETE	2,455	\$ 17,594,653	2,735	\$ 25,636,211	45.705%
2904	HAMILTON	1,197	\$ 6,932,146	1,213	\$ 10,563,095	52.378%
2905	LA CONNER	3,704	\$ 53,418,154	4,056	\$ 70,935,014	32.792%
2906	LYMAN	1,311	\$ 4,822,534	1,327	\$ 5,269,310	9.264%
2907	MOUNT VERNON	13,834	\$ 910,766,784	15,329	\$ 1,024,193,152	12.454%
2908	SEDRO WOOLLEY	8,175	\$ 196,915,563	9,185	\$ 254,512,027	29.249%
2999	SKAGIT COUNTY	65,610	\$ 3,259,034,187	72,854	\$ 3,843,822,985	17.944%
3000	SKAMANIA UNINC COUNTY	6,244	\$ 92,505,400	7,305	\$ 105,117,738	13.634%
3001	NORTH BONNEVILLE	2,091	\$ 7,489,516	2,278	\$ 8,607,901	14.933%
3002	STEVENSON	3,416	\$ 51,367,217	3,928	\$ 70,775,390	37.783%
3099	SKAMANIA COUNTY	11,751	\$ 151,362,133	13,511	\$ 184,501,029	21.894%
3100	SNOHOMISH UNINC COUNTY	25,517	\$ 3,942,408,883	28,127	\$ 4,504,844,341	14.266%
3101	ARLINGTON	12,880	\$ 748,998,523	14,703	\$ 1,081,859,022	44.441%
3102	BRIER	6,403	\$ 46,279,037	7,280	\$ 59,095,462	27.694%
3103	DARRINGTON	2,325	\$ 20,631,275	2,722	\$ 22,762,312	10.329%
3104	EDMONDS	18,665	\$ 975,752,701	20,597	\$ 1,210,108,505	24.018%
3105	EVERETT	25,058	\$ 3,065,244,792	27,499	\$ 3,661,836,922	19.463%
3106	GOLD BAR	3,230	\$ 30,265,642	3,738	\$ 32,294,044	6.702%
3107	GRANITE FALLS	5,512	\$ 82,825,327	6,383	\$ 92,263,199	11.395%
3108	INDEX	1,278	\$ 3,022,906	1,346	\$ 4,139,015	36.922%
3109	LAKE STEVENS	13,294	\$ 595,377,240	15,151	\$ 704,495,135	18.328%
3110	LYNNWOOD	19,315	\$ 2,454,573,808	21,164	\$ 3,145,699,271	28.157%
3111	MARYSVILLE	16,481	\$ 1,527,987,669	18,408	\$ 1,788,912,021	17.076%
3112	MONROE	12,700	\$ 647,039,873	14,117	\$ 752,808,434	16.347%
3113	MOUNTLAKE TERRACE	11,279	\$ 408,373,978	12,588	\$ 453,545,540	11.061%
3114	MUKILTEO	13,126	\$ 332,572,125	14,412	\$ 357,058,429	7.363%
3115	SNOHOMISH CITY	12,490	\$ 556,811,125	13,829	\$ 622,790,947	11.850%
3116	STANWOOD	8,791	\$ 279,331,293	9,830	\$ 266,800,845	-4.486%
3117	SULTAN	5,734	\$ 85,021,467	6,485	\$ 131,954,827	55.202%
3118	WOODWAY	3,683	\$ 23,661,549	4,057	\$ 30,262,387	27.897%
3119	MILL CREEK	11,868	\$ 424,279,999	13,141	\$ 453,909,794	6.984%
3120	BOTHELL/SNOHOMISH	13,853	\$ 828,863,534	15,271	\$ 900,349,545	8.625%
3199	SNOHOMISH COUNTY	243,482	\$ 17,079,322,746	270,848	\$ 20,277,789,997	18.727%

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3200	SPOKANE UNINC COUNTY	18,797	\$ 1,961,657,968	21,246	\$ 2,248,805,407	14.638%
3201	AIRWAY HEIGHTS	6,207	\$ 269,582,460	7,126	\$ 318,323,282	18.080%
3202	CHENEY	7,434	\$ 194,300,071	8,352	\$ 194,932,898	0.326%
3203	DEER PARK	5,727	\$ 135,754,338	6,588	\$ 176,282,512	29.854%
3204	FAIRFIELD	1,459	\$ 6,987,356	1,675	\$ 7,267,437	4.008%
3205	LATAH	788	\$ 1,098,131	860	\$ 1,348,552	22.804%
3206	MEDICAL LAKE	4,601	\$ 52,183,881	5,228	\$ 68,934,077	32.098%
3207	MILLWOOD	2,840	\$ 70,954,327	3,386	\$ 82,736,238	16.605%
3208	ROCKFORD	1,468	\$ 8,174,674	1,591	\$ 9,266,302	13.354%
3209	SPANGLE	1,492	\$ 5,405,550	1,582	\$ 6,876,177	27.206%
3210	SPOKANE CITY	25,535	\$ 5,533,511,372	28,015	\$ 6,702,102,339	21.118%
3211	WAVERLY	550	\$ 424,845	648	\$ 663,947	56.280%
3212	LIBERTY LAKE	8,879	\$ 489,973,141	10,335	\$ 556,869,865	13.653%
3213	SPOKANE VALLEY	17,364	\$ 2,910,785,762	19,916	\$ 3,561,603,923	22.359%
3299	SPOKANE COUNTY	103,141	\$ 11,640,793,876	116,548	\$ 13,936,012,956	19.717%
3300	STEVENS UNINC COUNTY	9,422	\$ 268,552,926	10,858	\$ 351,379,515	30.842%
3301	CHEWELAH	4,168	\$ 48,735,138	4,722	\$ 61,031,309	25.231%
3302	COLVILLE	6,235	\$ 250,835,720	7,137	\$ 299,281,791	19.314%
3303	KETTLE FALLS	3,097	\$ 26,059,383	3,411	\$ 31,569,124	21.143%
3304	MARCUS	601	\$ 417,054	756	\$ 592,305	42.021%
3305	NORTHPORT	1,638	\$ 4,743,529	1,682	\$ 4,783,899	0.851%
3306	SPRINGDALE	1,301	\$ 4,478,026	1,606	\$ 5,203,521	16.201%
3399	STEVENS COUNTY	26,462	\$ 603,821,776	30,172	\$ 753,841,464	24.845%
3400	THURSTON UNINC COUNTY	16,947	\$ 1,157,086,401	19,047	\$ 1,354,354,360	17.049%
3401	BUCODA	1,291	\$ 2,464,009	1,423	\$ 3,953,126	60.435%
3402	LACEY	15,838	\$ 1,588,261,623	17,708	\$ 1,773,770,689	11.680%
3403	OLYMPIA	20,924	\$ 2,368,788,377	22,978	\$ 2,764,475,368	16.704%
3404	RAINIER	3,838	\$ 26,674,797	4,438	\$ 30,711,670	15.134%
3405	TENINO	4,195	\$ 32,739,662	4,891	\$ 45,069,108	37.659%
3406	TUMWATER	12,262	\$ 1,150,444,192	13,834	\$ 1,094,731,022	-4.843%
3407	YELM	8,098	\$ 285,557,811	9,086	\$ 328,870,315	15.168%
3499	THURSTON COUNTY	83,393	\$ 6,612,016,872	93,405	\$ 7,395,935,658	11.856%
3500	WAHIAKUM UNINC COUNTY	3,847	\$ 30,951,391	4,334	\$ 37,009,603	19.573%
3501	CATHLAMET	2,544	\$ 16,211,288	2,702	\$ 18,206,172	12.306%
3599	WAHIAKUM COUNTY	6,391	\$ 47,162,679	7,036	\$ 55,215,775	17.075%
3600	WALLA WALLA UNINC COUNTY	8,739	\$ 316,356,388	9,917	\$ 398,937,465	26.104%
3601	COLLEGE PLACE	6,222	\$ 188,440,272	7,028	\$ 222,226,343	17.929%
3602	PRESCOTT	1,355	\$ 4,484,322	1,420	\$ 6,158,683	37.338%
3603	WAITSBURG	2,303	\$ 10,729,441	2,659	\$ 12,076,242	12.552%
3604	WALLA WALLA CITY	12,157	\$ 698,741,404	13,668	\$ 864,603,334	23.737%
3699	WALLA WALLA COUNTY	30,776	\$ 1,218,751,827	34,692	\$ 1,504,002,067	23.405%
3700	WHATCOM UNINC COUNTY	15,338	\$ 884,260,118	17,330	\$ 1,089,590,295	23.221%
3701	BELLINGHAM	21,302	\$ 2,944,364,867	23,312	\$ 3,450,928,464	17.205%
3702	BLAINE	9,354	\$ 173,641,923	10,129	\$ 178,786,068	2.963%
3703	EVERSON	4,346	\$ 45,387,578	4,945	\$ 55,029,900	21.244%
3704	FERNDALE	9,866	\$ 319,238,808	11,209	\$ 394,250,749	23.497%
3705	LYNDEN	9,403	\$ 328,068,403	10,515	\$ 382,617,014	16.627%
3706	NOOKSACK	2,353	\$ 16,862,071	2,726	\$ 19,822,058	17.554%
3707	SUMAS	4,658	\$ 35,795,526	4,333	\$ 50,714,507	41.678%
3799	WHATCOM COUNTY	76,620	\$ 4,747,619,294	84,499	\$ 5,621,739,055	18.412%

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3800	WHITMAN UNINC COUNTY	5,758	\$ 117,787,525	6,468	\$ 114,441,964	-2.840%
3801	ALBION	1,585	\$ 1,960,383	1,694	\$ 2,498,425	27.446%
3802	COLFAX	4,306	\$ 77,371,475	4,921	\$ 76,585,527	-1.016%
3803	COLTON	1,384	\$ 3,126,726	1,545	\$ 5,033,549	60.985%
3804	ENDICOTT	1,008	\$ 6,392,063	1,171	\$ 3,390,418	-46.959%
3805	FARMINGTON	822	\$ 1,126,070	863	\$ 1,550,570	37.697%
3806	GARFIELD	1,339	\$ 3,861,932	1,434	\$ 4,515,135	16.914%
3807	LA CROSSE	1,032	\$ 4,262,343	1,200	\$ 3,974,855	-6.745%
3808	LAMONT	344	\$ 325,233	393	\$ 651,919	100.447%
3809	MALDEN	556	\$ 1,831,202	541	\$ 2,309,934	26.143%
3810	OAKESDALE	1,282	\$ 3,459,575	1,473	\$ 4,716,896	36.343%
3811	PALOUSE	2,303	\$ 10,003,784	2,621	\$ 12,247,358	22.427%
3812	PULLMAN	10,404	\$ 555,817,941	11,667	\$ 598,395,828	7.660%
3813	ROSALIA	1,554	\$ 6,596,332	1,750	\$ 6,565,618	-0.466%
3814	ST. JOHN	1,697	\$ 8,632,047	1,900	\$ 9,301,356	7.754%
3815	TEKOA	1,533	\$ 6,904,648	1,736	\$ 7,571,033	9.651%
3816	UNIONTOWN	1,059	\$ 2,595,271	1,205	\$ 3,347,100	28.969%
3899	WHITMAN COUNTY	37,966	\$ 812,054,550	42,582	\$ 857,097,485	5.547%
3900	YAKIMA UNINC COUNTY	11,957	\$ 732,767,583	13,492	\$ 773,712,317	5.588%
3901	GRANDVIEW	4,895	\$ 121,695,062	5,518	\$ 136,072,530	11.814%
3902	GRANGER	2,425	\$ 20,567,208	2,725	\$ 27,763,670	34.990%
3903	HARRAH	1,252	\$ 16,620,611	1,334	\$ 18,583,155	11.808%
3904	MABTON	1,706	\$ 11,256,156	1,838	\$ 13,265,455	17.851%
3905	MOXEE CITY	3,961	\$ 44,022,612	4,324	\$ 63,213,724	43.594%
3906	NACHES	2,871	\$ 28,601,145	3,129	\$ 34,959,856	22.232%
3907	SELAH	6,584	\$ 186,438,602	7,421	\$ 219,770,901	17.878%
3908	SUNNYSIDE	6,659	\$ 376,449,721	7,568	\$ 415,011,689	10.244%
3909	TIETON	1,731	\$ 11,683,250	1,986	\$ 12,276,820	5.081%
3910	TOPPENISH	4,052	\$ 101,634,024	4,415	\$ 122,806,460	20.832%
3911	UNION GAP	5,248	\$ 533,847,381	5,786	\$ 682,895,910	27.920%
3912	WAPATO	3,215	\$ 41,331,082	3,560	\$ 58,220,925	40.865%
3913	YAKIMA CITY	16,638	\$ 2,163,870,905	18,397	\$ 2,508,152,367	15.910%
3914	ZILLAH	3,951	\$ 54,898,431	4,443	\$ 63,607,976	15.865%
3999	YAKIMA COUNTY	77,145	\$ 4,445,683,773	85,936	\$ 5,150,313,755	15.850%
9999	Grand Total	2,389,230	\$ 178,456,360,445	2,668,206	\$ 210,422,744,422	17.913%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click 'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income
 Table 2 - Summary Of Excise Tax Returns
 Table 3a - County Taxable Retail Sales
 Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

Select a Location (Note: this only works when Tables 3 & 4 are selected):

0100 Unincorporated Adams County ▼

Table 4a - City Taxable Retail Sales
 Table 5 - Business And Occupation Tax
 Table 6 - State Retail Sales Tax
 Table 7 - Public Utility Tax

Select a Format:

Html Excel

Create QBR Report

- Click '**Create QBR Report**' to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	32	\$232,726
New & Used Auto Dealers 4411	7	\$221,936
Rv, Boat, Motorcycle Dealers 4412	6	\$757
Automotive Parts & Tire 4413	19	\$10,033
Furniture & Home Furnishing 442	54	\$87,599
Electronics & Appliances 443	62	\$271,606
Building Materials, Garden Equip & Supplies 444	37	\$814,258
Building Materials 4441	24	\$129,747
Lawn & Garden Supplies & Equip 4442	13	\$684,511
Food & Beverage Stores 445	11	\$2,571

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

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,202,075,508	\$1,370,614,088	\$7,362,637
Forestry & Logging 113	\$1,529,806,734	\$1,359,182,644	\$5,311,984
Fishing & Hunting 114	\$251,381,112	\$72,378,620	\$454,337
Ag & Forestry Support Activities 115	\$944,906,151	\$624,471,285	\$6,996,621
Total:	\$4,928,169,505	\$3,426,646,637	\$20,125,579
Mining 21			
Sand & Gravel, Quarrying 2123	\$402,028,040	\$387,594,910	\$2,267,938
Other Extraction & Support Act. 211, 2121, 2122, 213	\$208,702,121	\$111,254,064	\$745,053
Total:	\$610,730,161	\$498,848,974	\$3,012,991
Utilities 22			
Hydroelectric Power Generation 221111	\$39,778,667	\$36,433,910	\$457,363
Alternative Power Generation 221114-221117	\$175,815,416	\$166,971,035	\$819,784
Other Electric Power Generation 221112, 221113, 221118	\$113,020,771	\$21,477,896	\$214,894
Electric Power Generation & Trans. 221121, 221122	\$775,493,162	\$691,683,984	\$9,647,547
Natural Gas Distribution 2212	\$1,073,345,355	\$690,008,919	\$3,577,465
Water & Sewer 2213	\$2,375,740,128	\$2,114,235,155	\$35,211,859
Total:	\$4,553,193,499	\$3,720,810,899	\$49,928,912
Construction 23			
Residential Building & Remodeling 2361	\$17,699,531,577	\$16,529,121,246	\$82,217,976
Nonresidential Building 2362	\$18,219,866,178	\$16,705,545,029	\$80,233,142
Heavy Construction & Highways 237	\$8,850,878,121	\$7,200,134,309	\$38,778,283
Special Trade Contractors 238	\$37,011,466,204	\$33,448,554,408	\$164,251,186
Electrical 23821	\$7,133,425,854	\$6,376,263,891	\$31,679,114
Plumbing & Heating 23822	\$7,164,431,910	\$6,612,013,971	\$32,661,385
Painting 23832	\$1,359,019,708	\$1,302,458,156	\$6,317,011
Masonry/drywall 23814, 23831	\$2,077,338,110	\$1,940,803,171	\$9,328,540
Roofing 23816	\$2,034,103,529	\$1,821,441,876	\$8,692,602
Other Contractors 238 Not Listed Above	\$17,243,147,093	\$15,395,573,343	\$75,572,534
Total:	\$81,781,742,080	\$73,883,354,992	\$365,480,587
Manufacturing 31-33			
Food Products 311	\$20,771,202,051	\$8,231,340,818	\$30,679,119
Milling Of Grains 3112	\$826,147,821	\$506,448,370	\$2,230,419
Fruits & Vegetables 3114	\$5,483,154,591	\$609,252,047	\$2,732,696
Dairy Products 3115	\$2,808,066,996	\$392,390,517	\$1,909,704
Meat Products 3116	\$2,568,510,107	\$2,551,947,205	\$3,950,531
Seafood Products 3117	\$3,142,770,925	\$603,890,622	\$2,992,188
Bakery Products 3118	\$2,337,655,650	\$1,233,239,137	\$6,005,944
Other Food Items 3111, 3113, 3119	\$3,604,895,961	\$2,334,172,920	\$10,857,637
Beverages 312	\$3,378,264,495	\$2,093,988,896	\$10,154,981
Textiles 313,314	\$941,230,268	\$519,565,222	\$2,529,338
Apparel 315	\$213,658,680	\$121,096,747	\$606,515
Leather & Allied Products 316	\$172,268,211	\$79,582,330	\$410,956
Lumber & Wood Products 321	\$12,445,168,297	\$7,476,232,134	\$29,376,069
Sawmills 3211	\$5,470,247,876	\$3,340,427,714	\$11,839,043

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$1,875,417,362	\$1,148,532,932	\$4,551,656
Millwork, Windows, Wood Products 3219	\$5,099,503,059	\$2,987,271,488	\$12,985,370
Paper Products 322	\$7,635,404,843	\$4,611,212,281	\$18,066,411
Pulp & Paper Mills 3221	\$4,389,624,411	\$2,460,195,039	\$8,809,187
Other Paper Products 3222	\$3,245,780,432	\$2,151,017,242	\$9,257,224
Commercial Printing 323	\$809,253,504	\$623,651,286	\$3,091,418
Petroleum & Coal Products 324	\$18,196,153,299	\$16,853,266,128	\$82,163,628
Petroleum Refining 32411	\$17,206,212,728	\$16,220,164,769	\$79,065,849
Asphalt/petroleum/coal Products 32412, 32419	\$989,940,571	\$633,101,359	\$3,097,779
Chemicals 325	\$7,705,289,630	\$4,565,298,053	\$22,894,072
Chemicals, Pesticides & Fertilizers 3251, 3253	\$3,380,337,526	\$1,840,067,163	\$9,341,803
Resins, Synthetic Fibers & Filaments 3252	\$631,122,875	\$424,956,935	\$2,058,640
Pharmaceuticals 3254	\$2,515,174,817	\$1,597,080,012	\$7,800,827
Paint, Coating & Adhesives 3255	\$171,410,941	\$106,797,758	\$658,870
Soap, Cleaning Compound & Toiletries 3256	\$595,564,693	\$308,345,520	\$1,492,561
Other Chemical Products 3259	\$411,678,778	\$288,050,665	\$1,541,371
Plastics & Rubber Products 326	\$3,404,418,492	\$2,113,299,744	\$10,225,857
Nonmetallic Minerals 327	\$3,325,950,817	\$2,516,856,347	\$12,529,904
Primary Metals 331	\$2,911,319,807	\$1,764,734,601	\$8,574,354
Iron & Steel Mills 3311, 3312	\$1,763,012,163	\$1,078,314,234	\$5,218,947
Aluminum Smelting 3313	\$292,590,412	\$192,560,515	\$934,562
Other Nonferrous Metals 3314	\$95,013,223	\$86,707,905	\$419,468
Foundries 3315	\$760,704,009	\$407,151,947	\$2,001,377
Fabricated Metal Products 332	\$7,829,889,183	\$5,119,923,453	\$24,809,129
Machinery 333	\$6,189,875,958	\$3,391,401,642	\$16,811,454
Farm & Construction Implements 3331	\$875,645,386	\$477,570,521	\$2,307,394
Industrial Machinery 3332	\$1,342,406,087	\$576,437,037	\$2,865,634
Commercial & Other Equipment 3333-3336 & 3339	\$3,971,824,485	\$2,337,394,084	\$11,638,426
Computers & Electronics 334	\$10,077,177,277	\$5,264,483,468	\$25,885,593
Computer Hardware 3341	\$221,809,496	\$163,779,722	\$1,119,300
Telephone & Communications Equipment 3342	\$676,618,780	\$327,903,795	\$1,610,094
Audio & Video Equipment 3343	\$149,496,594	\$52,998,253	\$284,335
Semiconductors 3344	\$3,520,282,683	\$1,586,237,570	\$6,645,680
Instruments 3345	\$5,398,407,695	\$3,063,365,836	\$15,826,844
Software, Other Magnetic & Optical Media 3346	\$110,562,029	\$70,198,292	\$399,340
Electrical Equipment & Appliances 335	\$3,967,531,186	\$1,349,078,801	\$6,978,386
Lighting Equipment 3351	\$226,632,418	\$59,917,559	\$310,282
Household Appliances 3352	\$12,099,517	\$11,457,600	\$56,945
Other Electric Equipment 3353, 3359	\$3,728,799,251	\$1,277,703,642	\$6,611,159
Transportation Equipment 336	\$52,679,751,930	\$33,124,608,313	\$161,047,777
Motor Vehicles & Parts 3361, 3362, 3363	\$2,250,232,041	\$1,430,874,454	\$6,939,774
Aircraft, Aerospace & Parts 3364	\$48,969,053,045	\$30,585,364,680	\$148,559,767
Ships & Boats 3366	\$1,275,784,066	\$977,558,141	\$4,909,675
Railroad, Other Transportation Equip. 3365, 3369	\$184,682,778	\$130,811,038	\$638,561
Furniture & Related Products 337	\$1,748,579,926	\$1,253,257,516	\$6,056,988
Other Manufacturing 339	\$6,217,407,300	\$3,795,974,867	\$20,547,368
Other Medical Equip & Supplies 339112, 339115	\$803,341,377	\$576,448,640	\$4,352,543
Dental Laboratories 339116	\$219,777,048	\$177,225,592	\$1,063,739
Sporting And Athletic Goods 33992	\$887,749,034	\$290,605,964	\$1,427,364

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

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$4,306,539,841	\$2,751,694,671	\$13,703,722
Total:	\$170,619,795,154	\$104,868,852,647	\$493,439,317
Wholesale Trade 42			
Durable Goods 423	\$103,019,581,243	\$76,938,155,859	\$388,981,837
Motor Vehicles & Parts 4231	\$15,385,723,972	\$13,550,081,216	\$68,043,546
Furniture & Home Furnishings 4232	\$1,948,254,220	\$1,527,523,581	\$7,505,534
Lumber & Construction Materials 4233	\$14,717,841,539	\$11,203,281,485	\$52,991,880
Professional & Commercial Equipment 4234	\$17,815,367,671	\$14,103,772,926	\$76,595,072
Metal & Mineral (except Petroleum) 4235	\$4,995,897,700	\$3,682,229,185	\$17,822,315
Electrical Equipment 4236	\$10,240,894,080	\$8,804,253,445	\$44,947,778
Hardware, Plumbing, Heating Equipment 4237	\$6,077,220,260	\$5,086,087,970	\$24,980,780
Machinery & Equipment 4238	\$14,522,942,654	\$11,577,215,277	\$57,239,805
Sporting & Recreational Goods & Supplies 423910	\$1,911,227,551	\$1,284,388,520	\$6,424,819
Toy & Hobby Goods & Supplies 423920	\$7,955,039,809	\$461,195,673	\$2,482,094
Other Misc Durable Goods 423930, 423940, 423990	\$7,449,171,787	\$5,658,126,581	\$29,948,214
Nondurable Goods: 424	\$107,971,523,654	\$77,835,235,194	\$337,536,659
Paper & Paper Products 4241	\$2,819,684,824	\$2,468,466,944	\$11,604,126
Drugs & Sundries 4242	\$12,633,764,473	\$11,280,036,204	\$28,466,428
Apparel 4243	\$3,754,816,200	\$1,355,132,082	\$6,638,076
Food Products 4244	\$43,196,708,036	\$26,591,391,930	\$113,000,428
Farm Products 4245	\$2,005,555,165	\$1,075,677,092	\$5,383,810
Chemicals & Plastics 4246	\$3,681,929,861	\$2,635,027,244	\$12,808,955
Petroleum Products 4247	\$19,381,073,389	\$18,071,480,760	\$90,047,027
Beer & Ale 424810	\$1,178,130,618	\$1,135,024,386	\$5,501,788
Wine & Distilled Alcoholic Beverages 424820	\$5,139,717,771	\$3,947,494,454	\$19,373,010
Farm Supplies 42491	\$5,225,956,231	\$2,876,785,813	\$14,203,113
Tobacco & Tobacco Products 42494	\$1,296,946,378	\$1,178,771,533	\$5,704,892
Other Misc Nondurable Goods 4249 Not Listed Above	\$7,657,240,708	\$5,219,946,752	\$24,805,006
Electronic Markets, Agents, Brokers 425	\$1,905,401,586	\$1,213,568,702	\$8,416,014
Total:	\$212,896,506,483	\$155,986,959,755	\$734,934,510
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$35,903,691,207	\$32,043,752,030	\$165,949,873
New & Used Auto Dealers 4411	\$27,289,543,723	\$24,654,895,698	\$128,873,349
Rv, Boat, Motorcycle Dealers 4412	\$3,832,039,920	\$3,191,754,070	\$16,652,174
Automotive Parts & Tires 4413	\$4,782,107,564	\$4,197,102,262	\$20,424,350
Furniture & Home Furnishings 442	\$4,972,012,595	\$4,582,474,206	\$22,003,554
Electronics & Appliances 443	\$13,283,432,955	\$11,223,766,975	\$75,540,520
Household Appliances 443141	\$802,544,779	\$774,321,012	\$3,724,180
Electronic Stores 443142	\$12,480,888,176	\$10,449,445,963	\$71,816,340
Bldg. Materials, Garden Supplies 444	\$15,860,852,363	\$14,983,229,978	\$72,019,878
Building Materials 4441	\$13,803,016,958	\$13,136,057,908	\$62,885,726
Lawn & Garden Supplies 4442	\$2,057,835,405	\$1,847,172,070	\$9,134,152
Food & Beverages (off-premises) 445	\$23,088,460,704	\$21,152,746,995	\$104,094,446
Grocery & Convenience Stores 4451	\$20,010,780,269	\$18,689,667,794	\$92,818,680
Other Food Stores/specialty Foods 4452	\$2,127,189,888	\$1,693,167,967	\$7,464,643
Beer, Wine And Liquor Stores 4453	\$950,490,547	\$769,911,234	\$3,811,123
Drug Stores & Personal Care Stores 446	\$14,984,811,571	\$13,714,444,908	\$67,145,742
Gas Stations (incl. Convenience Stores) 447	\$11,610,278,574	\$9,197,305,210	\$45,530,272
Apparel & Accessories 448	\$6,386,631,710	\$5,769,760,924	\$28,085,526
Clothing Stores 4481	\$4,783,852,679	\$4,449,003,444	\$21,743,843

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$471,749,569	\$442,069,424	\$2,091,217
Jewelry & Luggage Stores 4483	\$1,131,029,462	\$878,688,056	\$4,250,466
Sporting Goods, Toy/hobby/book/music 451	\$6,889,128,621	\$4,567,213,613	\$22,714,809
Sporting Goods 45111	\$3,879,062,239	\$3,259,762,065	\$15,921,946
Hobby & Toy Stores 45112	\$2,071,020,891	\$579,334,114	\$2,964,390
Sewing Supplies 45113	\$184,118,675	\$164,726,006	\$791,058
Musical Instruments 45114	\$294,957,756	\$250,430,456	\$1,358,180
Book, Periodical & Music Stores 45121	\$459,969,060	\$312,960,972	\$1,679,235
Department Stores 4522	\$1,096,027,995	\$1,066,166,279	\$5,125,695
Warehouse Clubs And Superstores 452311	\$37,709,889,575	\$25,897,726,029	\$123,646,911
All Other General Merchandise Stores 452319	\$1,654,741,562	\$1,276,103,931	\$6,168,677
Electronic Shopping And Mail-order Houses 4541	\$4,562,648,545	\$3,383,237,101	\$19,664,050
Miscellaneous Retailers 453, 4542, 4543	\$27,818,808,014	\$15,506,986,705	\$93,199,721
Total:	\$205,821,415,991	\$164,364,914,884	\$850,889,674
Transportation 48-492			
Air Transportation 481	\$140,206,106	\$125,533,899	\$1,070,637
Railroads 482	\$140,048,199	\$140,046,439	\$1,744,298
Water Transportation 483	\$117,760,786	\$71,019,658	\$422,358
Truck Transportation 484	\$1,303,547,669	\$1,078,742,069	\$8,930,868
Transit & Ground Passenger Transport 485	\$333,820,645	\$271,518,224	\$2,951,127
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$109,204,359	\$65,805,944	\$444,078
Support Activities For Transportation 488	\$5,103,382,453	\$4,550,121,031	\$26,127,230
Postal Service, Couriers And Messengers 491, 492	\$618,077,673	\$342,710,553	\$3,703,819
Total:	\$7,893,631,901	\$6,673,081,828	\$45,485,323
Warehousing & Storage 493			
Total:	\$1,171,546,896	\$1,083,982,306	\$6,055,115
Information 51			
Publishing (except Internet) 511	\$10,270,514,579	\$6,456,642,076	\$65,939,289
Newspapers 51111	\$328,977,239	\$326,860,334	\$1,411,995
Books & Periodicals 51112, 51113	\$505,981,653	\$424,244,652	\$3,019,024
Software 5112	\$8,179,783,888	\$4,534,181,336	\$35,439,580
Other Publishers 51114, 51119	\$1,255,771,799	\$1,171,355,754	\$26,068,690
Motion Picture Production 512	\$1,312,988,671	\$1,126,458,599	\$15,304,696
Radio & Tv Broadcasting, Cable Tv 515	\$3,763,809,604	\$3,360,768,144	\$52,791,963
Telecommunications 517	\$12,417,570,207	\$12,211,835,683	\$145,276,758
Wired Telecommunications Carriers 517311	\$2,905,539,820	\$2,895,398,125	\$30,337,807
Wireless Telecommunications Carriers 517312	\$5,623,481,808	\$5,583,704,770	\$65,715,907
Satellite And Other Telecommunications 5174, 5179	\$3,888,548,579	\$3,732,732,788	\$49,223,044
Isps, Web Search Portals, Data Proc. Svcs. 518	\$6,373,992,545	\$2,918,807,740	\$41,405,062
Other Information Services 519	\$3,252,540,941	\$2,309,554,886	\$42,058,978
Total:	\$37,391,416,547	\$28,384,067,128	\$362,776,746
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$26,494,294,101	\$22,001,434,769	\$469,479,504
Securities & Other Financial Investment 523, 525	\$13,915,574,451	\$9,603,341,049	\$174,703,830
Insurance Agents & Brokers 524	\$11,673,457,769	\$5,768,115,810	\$56,492,371
Real Estate Agents & Brokers 531	\$9,667,734,158	\$8,296,189,413	\$127,313,262
Rental Of Tangible Personal Property 532	\$6,628,932,385	\$6,024,141,842	\$33,174,235
Lessors Of Nonfinancial Intangibles 533	\$614,100,376	\$540,619,014	\$8,160,986
Total:	\$68,994,093,240	\$52,233,841,897	\$869,324,188

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$86,185,454,883	\$51,122,078,168	\$703,575,705
Legal Services 5411	\$7,138,344,695	\$6,533,534,689	\$105,396,750
Accounting Services 5412	\$4,365,470,076	\$4,010,442,851	\$64,433,398
Architectural Services 54131	\$1,931,529,136	\$1,670,379,844	\$27,769,925
Engineering Services 54133	\$5,692,462,913	\$4,913,925,131	\$65,748,299
Other Related Services 54132, 54134-54138	\$986,228,108	\$860,862,794	\$12,684,129
Specialized Design Services 5414	\$1,436,431,293	\$1,054,985,277	\$11,086,560
Computer System Design Services 5415	\$31,634,110,226	\$11,897,136,013	\$139,522,741
Consulting Services 5416	\$17,395,074,268	\$11,746,690,488	\$169,259,827
Scientific Research & Development Services 5417	\$5,633,208,566	\$1,731,837,239	\$16,246,951
Advertising & Public Relations 5418	\$2,185,344,375	\$1,652,068,916	\$27,769,925
Other Professional Services 5419	\$7,787,251,227	\$5,050,214,926	\$67,684,207
Management Services 55	\$850,651,195	\$650,111,717	\$9,839,876
Administrative & Support Services 561	\$46,268,728,178	\$29,391,928,940	\$338,026,812
Employment Services 5613	\$5,216,370,953	\$4,578,118,580	\$71,476,150
Travel Services 5615	\$12,514,003,096	\$755,498,717	\$9,050,230
Investigation & Security Services 5616	\$1,827,549,670	\$1,660,072,374	\$19,771,917
Building Services & Janitorial 5617	\$5,022,147,023	\$4,798,624,556	\$40,869,856
Other 5611, 5612, 5614, 5619	\$21,688,657,436	\$17,599,614,713	\$196,858,659
Waste Treatment/collection 562	\$5,006,509,561	\$4,741,077,307	\$52,706,210
Schools (public, Private, Technical) 61	\$2,942,988,811	\$1,637,654,732	\$22,000,795
Health Services 62	\$60,889,435,910	\$42,073,704,405	\$644,594,054
Ambulatory Health Care Services 621	\$28,066,431,941	\$23,566,158,940	\$385,377,417
Physicians 6211	\$10,782,936,886	\$8,691,655,568	\$143,867,810
Dentists 6212	\$4,445,032,369	\$4,399,450,882	\$73,188,953
Other Health Practitioners 6213	\$4,360,204,298	\$4,039,170,738	\$61,026,485
Outpatient Care Centers 6214	\$4,085,583,663	\$2,960,985,575	\$45,849,224
Medical & Diagnostic Laboratories 6215	\$2,002,016,215	\$1,221,434,341	\$20,584,345
Home Health Care 6216	\$1,261,141,844	\$1,205,180,426	\$15,082,317
Other Ambulatory Health Care 6219	\$1,129,516,666	\$1,048,281,410	\$25,778,283
Hospitals 622	\$27,193,898,083	\$14,446,653,091	\$211,774,554
Nursing & Retirement Homes 623	\$2,981,737,233	\$2,623,008,475	\$28,346,669
Social Services & Day Care 624	\$2,647,368,653	\$1,437,883,899	\$19,095,414
Arts, Entertainment, & Recreation 71	\$3,886,623,784	\$3,266,814,995	\$34,802,889
Performing Arts, Spectator Sports 711	\$1,507,319,091	\$1,155,784,736	\$17,160,764
Museums, Historical Sites, Etc. 712	\$115,760,575	\$52,167,151	\$644,867
Amusement, Gambling, Recreation 713	\$2,263,544,118	\$2,058,863,108	\$16,997,258
Accommodations 721	\$3,314,635,905	\$3,078,160,065	\$17,645,214
Restaurants, Food Services 7223, 7225	\$16,861,129,696	\$16,549,586,412	\$85,663,952
Drinking Places 7224	\$873,353,433	\$784,903,160	\$4,611,244
Auto Repair & Services 8111	\$3,659,003,912	\$3,562,574,854	\$17,256,774
Other Repair Services 8112-8114	\$2,898,368,983	\$2,116,174,678	\$10,920,851
Personal Services 812	\$3,895,611,297	\$3,650,674,677	\$43,853,366
Personal Care (barber, Beauty, Etc.) 8121	\$1,725,995,167	\$1,671,497,995	\$23,420,199
Death Care Services 8122	\$312,744,694	\$306,519,556	\$4,029,500
Laundry & Dry Cleaning 8123	\$478,485,621	\$469,508,630	\$3,420,850
Other Personal Services 8129	\$1,378,385,815	\$1,203,148,496	\$12,982,817
Religious, Civic & Other Organizations 813, 814	\$1,428,391,754	\$662,135,557	\$9,645,489
Public Administration, 92	\$588,428,770	\$514,368,318	\$7,891,967
Total:	\$239,549,316,072	\$163,801,947,985	\$2,003,035,198
Total All Industries			
Total:	\$1,036,211,557,529	\$758,927,309,932	\$5,804,488,140

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$27,769,331,322	\$21,481,162,021	\$1,396,275,734
New & Used Auto Dealers 4411	\$21,494,775,714	\$16,492,556,451	\$1,072,016,327
Rv, Boat, Motorcycle Dealers 4412	\$3,219,670,293	\$2,448,240,861	\$159,135,671
Automotive Parts & Tire 4413	\$3,054,885,315	\$2,540,364,709	\$165,123,736
Furniture & Home Furnishings 442	\$3,875,871,760	\$3,410,055,738	\$221,653,633
Electronics & Appliances 443	\$8,339,154,085	\$6,028,544,820	\$391,855,477
Building Materials, Garden Equip & Supplies 444	\$11,059,724,551	\$10,280,084,596	\$668,205,542
Building Materials 4441	\$9,677,266,716	\$9,146,926,322	\$594,550,237
Lawn & Garden Supplies & Equipment 4442	\$1,382,457,835	\$1,133,158,274	\$73,655,305
Food & Beverage Stores 445	\$20,487,727,693	\$4,957,339,446	\$322,227,165
Grocery & Convenience Stores 4451	\$18,825,246,292	\$4,368,572,917	\$283,957,271
Other Food & Beverage Stores 4452, 4453	\$1,662,481,401	\$588,766,529	\$38,269,894
Drug/health Stores 446	\$11,579,951,773	\$3,848,105,608	\$250,127,002
Gas Stations & Convenience Stores W/pumps 447	\$9,466,792,425	\$2,190,609,122	\$142,389,617
Apparel & Accessories 448	\$5,867,426,926	\$5,330,479,121	\$346,481,272
Clothing & Shoe Stores 4481, 4482	\$4,836,938,690	\$4,554,341,811	\$296,032,297
Jewelry & Luggage Stores 4483	\$1,030,488,236	\$776,137,310	\$50,448,975
Sporting Goods, Toys, Book & Music Stores 451	\$4,570,220,819	\$3,789,039,032	\$246,287,677
Sporting Goods, Toys, Hobby/craft Stores 4511	\$4,158,258,582	\$3,511,963,545	\$228,277,740
Book/periodical/music Store 4512	\$411,962,237	\$277,075,487	\$18,009,937
General Merchandise Stores 452	\$39,092,970,885	\$13,529,731,914	\$879,432,621
Department Stores 4522	\$1,084,703,520	\$1,031,640,263	\$67,056,618
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$38,008,267,365	\$12,498,091,651	\$812,376,003
Electronic Shopping And Mail-order Houses 4541	\$3,392,361,944	\$2,364,544,445	\$153,695,426
Miscellaneous Retailers 453, 4542, 4543	\$21,692,517,875	\$16,719,389,561	\$1,086,760,769
Total:	\$167,194,052,058	\$93,929,085,424	\$6,105,391,935
Agriculture, Forestry, Fishing 11			
Total:	\$361,020,321	\$138,986,191	\$9,034,196
Mining 21			
Total:	\$116,410,069	\$86,327,947	\$5,611,317
Utilities 22			
Total:	\$427,876,537	\$201,029,016	\$13,066,898
Construction 23			
Construction Of Buildings 236	\$29,357,009,854	\$25,654,958,947	\$1,667,573,128
Heavy Construction & Highways 237	\$4,544,885,638	\$3,132,620,196	\$203,620,342
Special Trade Contractors 238	\$15,963,428,204	\$14,203,976,610	\$923,259,545
Total:	\$49,865,323,696	\$42,991,555,753	\$2,794,453,015

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$13,379,183,182	\$3,704,151,655	\$240,770,127
Wholesale Trade 42			
Durable Goods 423	\$19,470,690,524	\$10,592,331,822	\$688,501,767
Nondurable Goods 424	\$5,369,428,221	\$2,504,758,926	\$162,809,433
Electronic Markets, Agents & Brokers 425	\$205,522,829	\$115,958,392	\$7,537,299
Total:	\$25,045,641,574	\$13,213,049,140	\$858,848,499
Transportation & Warehousing 48-49			
Total:	\$1,964,048,334	\$1,664,987,305	\$108,224,234
Information 51			
Total:	\$11,399,283,171	\$7,521,944,973	\$488,924,402
Finance, Insurance 52			
Total:	\$2,384,395,295	\$1,740,769,648	\$113,150,049
Real Estate, Rental/leasing 53			
Total:	\$5,150,907,544	\$4,346,051,877	\$282,493,526
Professional, Scientific & Technical Services 54			
Total:	\$23,332,123,432	\$6,102,420,318	\$396,657,779
Management, Education & Health Services 55-62			
Total:	\$14,025,974,817	\$10,562,352,156	\$686,553,665
Arts, Entertainment & Recreation 71			
Total:	\$1,652,854,533	\$1,533,382,406	\$99,670,002
Accommodations & Food Services 72			
Accommodations 721	\$2,978,195,435	\$2,646,136,096	\$171,998,884
Restaurants, Food Services & Drinking Places 722	\$15,945,677,244	\$14,663,485,628	\$953,126,969
Total:	\$18,923,872,679	\$17,309,621,724	\$1,125,125,853
Other Services 81			
Repair & Maintenance 811	\$4,532,207,062	\$3,795,141,294	\$246,684,601
Personal Service 812	\$1,148,994,473	\$1,030,557,345	\$66,986,432
Religious, Civic & Other Organization 813, 814	\$121,177,624	\$79,142,351	\$5,144,263
Total:	\$5,802,379,159	\$4,904,840,990	\$318,815,296
Public Administration 92			
Total:	\$122,658,542	\$83,436,552	\$5,423,389
Total All Industries			
Total:	\$341,148,004,943	\$210,033,993,075	\$13,652,214,182

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2021

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$1,549,255,871	\$1,399,394,254	\$70,375,560
Miscellaneous	0	\$161,700,083	\$154,934,416	\$7,791,664
Total:	0.05	\$1,710,955,954	\$1,554,328,670	\$78,167,224
Sewer Collection				
Sewerage Systems	0	\$473,531,903	\$191,515,706	\$7,377,195
Miscellaneous	0	\$392,486,376	\$265,188,176	\$10,215,061
Total:	0.039	\$866,018,279	\$456,703,882	\$17,592,256
Power				
Total:	0.039	\$9,709,645,701	\$7,682,374,733	\$297,569,096
Gas Distribution/telegraph				
Total:	0.039	\$1,625,552,726	\$1,612,207,926	\$62,102,253
Motor Transportation				
Local/suburban Transit	0	\$719,783,103	\$251,206,895	\$4,838,243
Trucking	0	\$5,614,687,313	\$1,383,165,787	\$26,639,811
Railroads	0	\$114,030,579	\$88,782,403	\$1,709,950
Miscellaneous	0	\$1,312,085,079	\$796,492,141	\$15,340,457
Total:	0.019	\$7,760,586,074	\$2,519,647,226	\$48,528,461
Urban Transportation				
Local/suburban Transit	0	\$263,021,113	\$205,534,825	\$1,319,547
Trucking	0	\$443,247,121	\$310,537,943	\$1,993,657
Miscellaneous	0	\$587,687,544	\$443,905,114	\$2,849,898
Total:	0.006	\$1,293,955,778	\$959,977,882	\$6,163,102
Other Public Service				
Water Transport	0	\$324,893,251	\$120,497,060	\$2,320,773
Miscellaneous	0	\$1,464,198,424	\$208,482,058	\$4,015,354
Total:	0.019	\$1,789,091,675	\$328,979,118	\$6,336,127
Log Hauling Over Public Highways				
Total:	0.014	\$265,264,572	\$158,844,995	\$2,175,550
Total Public Utility Taxes				
Total:	N/A	\$25,021,070,759	\$15,273,064,432	\$518,634,069

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**