

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4, 2021

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

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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)

4th Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1,902	\$688,502,706
Forestry & Logging 113	818	\$478,091,277
Fishing & Hunting 114	224	\$125,587,839
Ag & Forestry Support Activities 115	1,097	\$307,597,731
Total:	4,041	\$1,599,779,553
Mining 21		
Sand & Gravel, Quarrying 2123	109	\$104,037,501
Other Extraction & Support Act. 211, 2121, 2122, 213	47	\$107,722,609
Total:	156	\$211,760,110
Utilities 22		
Hydroelectric Power Generation 221111	14	\$456,068,461
Alternative Power Generation 221114-221117	22	\$114,643,175
Other Electric Power Generation 221112, 221113, 221118	6	\$137,456,119
Electric Power Generation & Trans. 221121, 221122	62	\$2,363,476,256
Natural Gas Distribution 2212	12	\$821,114,839
Water & Sewer 2213	673	\$1,326,667,855
Total:	789	\$5,219,426,705
Construction 23		
Residential Building & Remodeling 2361	19,244	\$4,743,837,458
Nonresidential Building 2362	1,007	\$4,589,597,155
Heavy Construction & Highways 237	1,225	\$2,369,551,964
Special Trade Contractors 238	27,513	\$9,717,415,589
Electrical 23821	2,994	\$1,889,049,537
Plumbing & Heating 23822	3,266	\$1,882,527,299
Painting 23832	3,649	\$345,658,022
Masonry/drywall 23814, 23831	1,714	\$515,406,734
Roofing 23816	1,202	\$512,123,118
Other Contractors 238 Not Listed Above	14,688	\$4,572,650,879
Total:	48,989	\$21,420,402,166
Manufacturing 31-33		
Food Products 311	1,650	\$5,672,151,844
Milling Of Grains 3112	21	\$288,352,914
Fruits & Vegetables 3114	99	\$1,380,760,129
Dairy Products 3115	38	\$763,952,036
Meat Products 3116	86	\$689,034,587
Seafood Products 3117	55	\$843,746,326
Bakery Products 3118	920	\$648,495,831
Other Food Items 3111, 3113, 3119	431	\$1,057,810,021
Beverages 312	1,308	\$925,241,154
Textiles 313,314	591	\$232,593,397
Apparel 315	471	\$60,302,800
Leather & Allied Products 316	82	\$51,268,867
Lumber & Wood Products 321	664	\$2,758,865,822
Sawmills 3211	93	\$1,099,345,050
Plywood & Trusses 3212	50	\$455,011,172
Millwork, Windows, Wood Products 3219	521	\$1,204,509,600

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	118	\$1,989,416,773
Pulp & Paper Mills 3221	36	\$1,149,257,235
Other Paper Products 3222	82	\$840,159,538
Commercial Printing 323	962	\$239,956,657
Petroleum & Coal Products 324	38	\$6,115,127,180
Petroleum Refining 32411	16	\$5,872,493,517
Asphalt/petroleum/coal Products 32412, 32419	22	\$242,633,663
Chemicals 325	807	\$1,851,745,013
Chemicals, Pesticides & Fertilizers 3251, 3253	109	\$870,054,799
Resins, Synthetic Fibers & Filaments 3252	36	\$152,238,273
Pharmaceuticals 3254	323	\$609,156,694
Paint, Coating & Adhesives 3255	34	\$37,997,769
Soap, Cleaning Compound & Toiletries 3256	231	\$69,149,795
Other Chemical Products 3259	74	\$113,147,683
Plastics & Rubber Products 326	279	\$831,127,227
Nonmetallic Minerals 327	466	\$761,128,141
Primary Metals 331	151	\$780,993,920
Iron & Steel Mills 3311, 3312	72	\$486,610,104
Aluminum Smelting 3313	20	\$70,673,823
Other Nonferrous Metals 3314	20	\$26,116,726
Foundries 3315	39	\$197,593,267
Fabricated Metal Products 332	1,561	\$2,072,917,259
Machinery 333	808	\$1,667,351,482
Farm & Construction Implements 3331	108	\$251,951,614
Industrial Machinery 3332	146	\$314,052,526
Commercial & Other Equipment 3333-3336 & 3339	554	\$1,101,347,342
Computers & Electronics 334	634	\$2,685,892,374
Computer Hardware 3341	48	\$62,814,537
Telephone & Communications Equipment 3342	79	\$189,032,046
Audio & Video Equipment 3343	37	\$42,523,955
Semiconductors 3344	116	\$950,545,167
Instruments 3345	297	\$1,415,711,430
Software, Other Magnetic & Optical Media 3346	57	\$25,265,239
Electrical Equipment & Appliances 335	190	\$974,423,788
Lighting Equipment 3351	59	\$60,223,669
Household Appliances 3352	16	\$3,069,703
Other Electric Equipment 3353, 3359	115	\$911,130,416
Transportation Equipment 336	554	\$16,074,698,744
Motor Vehicles & Parts 3361, 3362, 3363	160	\$593,523,726
Aircraft, Aerospace & Parts 3364	136	\$15,109,368,076
Ships & Boats 3366	202	\$325,798,564
Railroad, Other Transportation Equip. 3365, 3369	56	\$46,008,378
Furniture & Related Products 337	717	\$438,439,838
Other Manufacturing 339	2,442	\$1,691,202,461
Other Medical Equip & Supplies 339112, 339115	171	\$209,807,132
Dental Laboratories 339116	259	\$64,160,932
Sporting And Athletic Goods 33992	147	\$211,457,031
All Other Miscellaneous Mfg 3399 Not Listed Above	1,865	\$1,205,777,366
Total:	14,493	\$47,874,844,741

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,465	\$28,388,501,054
Motor Vehicles & Parts 4231	728	\$3,950,629,910
Furniture & Home Furnishings 4232	587	\$545,484,061
Lumber & Construction Materials 4233	839	\$3,387,931,220
Professional & Commercial Equipment 4234	1,804	\$5,034,765,883
Metal & Mineral (except Petroleum) 4235	349	\$1,389,018,956
Electrical Equipment 4236	1,275	\$2,902,409,290
Hardware, Plumbing, Heating Equipment 4237	639	\$1,537,680,360
Machinery & Equipment 4238	2,235	\$3,941,203,905
Sporting & Recreational Goods & Supplies 423910	459	\$497,840,507
Toy & Hobby Goods & Supplies 423920	146	\$3,031,259,822
Other Misc Durable Goods 423930, 423940, 423990	1404	\$2,170,277,140
Nondurable Goods: 424	8,437	\$30,186,331,417
Paper & Paper Products 4241	327	\$770,209,003
Drugs & Sundries 4242	528	\$3,048,363,236
Apparel 4243	556	\$803,873,856
Food Products 4244	2,354	\$12,062,276,030
Farm Products 4245	393	\$641,168,665
Chemicals & Plastics 4246	510	\$950,382,815
Petroleum Products 4247	189	\$6,406,620,705
Beer & Ale 424810	199	\$292,667,787
Wine & Distilled Alcoholic Beverages 424820	724	\$1,366,054,130
Farm Supplies 42491	301	\$1,083,131,181
Tobacco & Tobacco Products 42494	84	\$341,987,133
Other Misc Nondurable Goods 4249 Not Listed Above	2,272	\$2,419,596,876
Electronic Markets, Agents, Brokers 425	711	\$531,560,510
Total:	19,613	\$59,106,392,981
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,490	\$8,597,477,089
New & Used Auto Dealers 4411	1,427	\$6,557,410,528
Rv, Boat, Motorcycle Dealers 4412	613	\$780,664,996
Automotive Parts & Tires 4413	1,450	\$1,259,401,565
Furniture & Home Furnishings 442	2,131	\$1,328,044,143
Electronics & Appliances 443	2,843	\$3,917,852,362
Household Appliances 443141	223	\$225,398,607
Electronic Stores 443142	2,620	\$3,692,453,755
Bldg. Materials, Garden Supplies 444	3,071	\$3,601,063,048
Building Materials 4441	1,890	\$3,114,301,079
Lawn & Garden Supplies 4442	1,181	\$486,761,969
Food & Beverages (off-premises) 445	4,489	\$6,080,604,326
Grocery & Convenience Stores 4451	2,029	\$5,196,289,256
Other Food Stores/specialty Foods 4452	1,489	\$607,942,164
Beer, Wine And Liquor Stores 4453	971	\$276,372,906
Drug Stores & Personal Care Stores 446	3,881	\$3,852,289,311
Gas Stations (incl. Convenience Stores) 447	1,451	\$3,046,336,507
Apparel & Accessories 448	5,065	\$2,028,345,835
Clothing Stores 4481	3,657	\$1,508,703,152
Shoe Stores 4482	212	\$128,507,345
Jewelry & Luggage Stores 4483	1,196	\$391,135,338
Sporting Goods, Toy/hobby/book/music 451	4,051	\$2,095,087,235
Sporting Goods 45111	1,835	\$1,098,503,398
Hobby & Toy Stores 45112	781	\$714,111,304
Sewing Supplies 45113	366	\$56,574,571
Musical Instruments 45114	263	\$86,654,515
Book, Periodical & Music Stores 45121	806	\$139,243,447

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	19	\$306,075,176
Warehouse Clubs And Superstores 452311	9	\$10,836,039,915
All Other General Merchandise Stores 452319	2,165	\$477,259,882
Electronic Shopping And Mail-order Houses 4541	1,178	\$1,296,708,460
Miscellaneous Retailers 453, 4542, 4543	19,252	\$7,947,565,584
Total:	53,095	\$55,410,748,873
Transportation 48-492		
Air Transportation 481	73	\$51,539,682
Railroads 482	18	\$73,013,019
Water Transportation 483	59	\$55,620,909
Truck Transportation 484	6,428	\$3,103,800,189
Transit & Ground Passenger Transport 485	1,176	\$252,107,580
Pipeline Transportation 486	7	\$25,417,494
Scenic & Sightseeing Transportation 487	245	\$39,641,299
Support Activities For Transportation 488	1,521	\$2,068,955,042
Postal Service, Couriers And Messengers 491, 492	1,159	\$482,912,785
Total:	10,686	\$6,153,007,999
Warehousing & Storage 493		
Total:	294	\$374,343,935
Information 51		
Publishing (except Internet) 511	2,420	\$3,038,447,455
Newspapers 51111	99	\$90,650,356
Books & Periodicals 51112, 51113	619	\$143,242,919
Software 5112	1,559	\$2,455,505,592
Other Publishers 51114, 51119	143	\$349,048,588
Motion Picture Production 512	1,549	\$451,166,133
Radio & Tv Broadcasting, Cable Tv 515	240	\$1,042,169,043
Telecommunications 517	783	\$3,063,910,373
Wired Telecommunications Carriers 517311	284	\$737,259,794
Wireless Telecommunications Carriers 517312	159	\$1,330,074,719
Satellite And Other Telecommunications 5174, 5179	340	\$996,575,860
Isps, Web Search Portals, Data Proc. Svcs. 518	973	\$1,786,744,479
Other Information Services 519	742	\$902,439,459
Total:	6,707	\$10,284,876,942
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,993	\$6,820,788,314
Securities & Other Financial Investment 523, 525	3,352	\$4,301,352,402
Insurance Agents & Brokers 524	3,854	\$3,198,670,489
Real Estate Agents & Brokers 531	7,394	\$3,260,991,220
Rental Of Tangible Personal Property 532	2,152	\$1,742,049,152
Lessors Of Nonfinancial Intangibles 533	188	\$178,236,655
Total:	18,933	\$19,502,088,232
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	54,576	\$25,643,465,082
Legal Services 5411	6,043	\$2,167,080,177
Accounting Services 5412	6,399	\$1,386,060,010
Architectural Services 54131	1,508	\$530,653,605
Engineering Services 54133	2,369	\$1,557,215,716
Other Related Services 54132, 54134-54138	1,761	\$309,685,717
Specialized Design Services 5414	3,932	\$482,464,371
Computer System Design Services 5415	7,567	\$9,250,153,765
Consulting Services 5416	14,399	\$5,373,959,787

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	642	\$1,638,961,440
Advertising & Public Relations 5418	1,398	\$683,558,809
Other Professional Services 5419	8,558	\$2,263,671,685
Management Services 55	510	\$376,039,804
Administrative & Support Services 561	23,610	\$13,678,022,060
Employment Services 5613	1,226	\$1,604,662,141
Travel Services 5615	707	\$3,637,931,394
Investigation & Security Services 5616	994	\$511,874,728
Building Services & Janitorial 5617	15,731	\$1,494,308,217
Other 5611, 5612, 5614, 5619	4,952	\$6,429,245,580
Waste Treatment/collection 562	762	\$1,238,577,922
Schools (public, Private, Technical) 61	6,543	\$1,074,276,885
Health Services 62	25,399	\$16,404,142,497
Ambulatory Health Care Services 621	19,566	\$7,580,799,753
Physicians 6211	3,546	\$2,890,448,907
Dentists 6212	3,121	\$1,103,938,841
Other Health Practitioners 6213	11,369	\$1,370,850,883
Outpatient Care Centers 6214	656	\$1,069,856,285
Medical & Diagnostic Laboratories 6215	214	\$521,892,551
Home Health Care 6216	307	\$346,702,813
Other Ambulatory Health Care 6219	353	\$277,109,473
Hospitals 622	140	\$6,848,668,142
Nursing & Retirement Homes 623	847	\$963,578,659
Social Services & Day Care 624	4,846	\$1,011,095,943
Arts, Entertainment, & Recreation 71	8,690	\$1,254,608,971
Performing Arts, Spectator Sports 711	4,845	\$626,776,630
Museums, Historical Sites, Etc. 712	151	\$25,840,976
Amusement, Gambling, Recreation 713	3,694	\$601,991,365
Accommodations 721	4,291	\$854,178,401
Restaurants, Food Services 7223, 7225	13,446	\$4,483,474,522
Drinking Places 7224	1,064	\$248,420,230
Auto Repair & Services 8111	6,069	\$943,615,385
Other Repair Services 8112-8114	4,431	\$836,814,765
Personal Services 812	17,152	\$1,327,653,142
Personal Care (barber, Beauty, Etc.) 8121	12,329	\$620,008,566
Death Care Services 8122	229	\$83,133,181
Laundry & Dry Cleaning 8123	624	\$129,883,015
Other Personal Services 8129	3,970	\$494,628,380
Religious, Civic & Other Organizations 813, 814	1,872	\$630,175,389
Public Administration, 92	294	\$180,466,476
Total:	168,709	\$69,173,931,531
Total All Industries		
Total:	346,505	\$296,331,603,768

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 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	\$66,564,946	\$1,932,567	\$64,632,379	0.00484	\$312,821
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,423,261,083	\$112,575,183	\$2,310,685,900	0.00138	\$3,188,747
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,667,007,040	\$234,327,703	\$1,432,679,337	0.00275	\$3,939,868
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,366,184,110	\$362,988,155	\$1,003,195,955	0.00484	\$4,855,468
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,200,891,370	\$13,387,122	\$2,187,504,248	0.00138	\$3,018,756
6	Processing for Hire/Printing and Publishing	10	\$481,304,932	\$21,805,773	\$459,499,159	0.00484	\$2,223,976
7	Manufacturing	7	\$8,021,193,654	\$265,869,238	\$7,755,324,416	0.00484	\$37,535,770
8	Royalties	80	\$1,696,442,022	\$464,550,739	\$1,231,891,283	0.015	\$18,478,369
9	Wholesaling	3	\$83,591,094,603	\$26,041,847,875	\$57,549,246,728	0.00484	\$278,538,354
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,512,638,942	\$682,199,203	\$1,830,439,739	0.00484	\$8,859,328
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,669,168,407	\$2,805,273,837	\$2,863,894,570	0.015	\$42,958,419
12	For Profit Hospitals; Scientific R&D	135	\$412,452,372	\$225,962,338	\$186,490,034	0.015	\$2,797,351
13	Cleanup of Radioactive Waste for US Government	83	\$696,601,010	\$1,919,041	\$694,681,969	0.00471	\$3,271,952
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$19,218,960,976	\$4,726,410,277	\$14,492,550,699	0.015	\$217,388,260
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$42,763,938,187	\$11,669,871,625	\$31,094,066,562	0.0175	\$544,146,165
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$3,196,138,072	0.012	\$38,353,657
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$7,261,086
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,911,613	\$54,474,868	\$96,436,745	0.0163	\$1,571,919
19	Retailing of Interstate Transportation Equip	19	\$439,583,094	\$98,510,995	\$341,072,099	0.00484	\$1,650,789
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$267,116,517	\$241,115,895	\$26,000,622	0.00275	\$71,502
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,988,475,268	\$1,848,865,127	\$139,610,141	0.009	\$1,256,491
22	Retailing	2	\$91,612,992,339	\$21,109,734,479	\$70,503,257,860	0.00471	\$332,070,345
23	Non-Manufacturing Aerospace Product Development	188	\$67,609,654	\$2,011,447	\$65,598,207	0.009	\$590,384
24	Federal Aviation Administration (FAR) Repair Station	189	\$68,983,384	\$1,093,521	\$67,889,863	0.0029	\$197,152
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	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$36,973,930	\$22,277,142	\$14,696,788	0.00275	\$40,416
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,847,661,095	\$3,048,720	\$3,844,612,375	0.00484	\$18,607,924
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,466,758,088	\$1,735,041,657	\$731,716,431	0.00484	\$3,541,508
31	Retailing of Commercial Airplanes or Components	1007	\$8,014,007,247	\$2,891,155,834	\$5,122,851,413	0.00484	\$24,794,601
32	Manufacturing of Commercial Airplane Tooling	1008	\$44,104,162	\$270,276	\$43,833,886	0.00484	\$212,156
33	Wholesaling of Commercial Airplane Tooling	1009	\$54,784,338	\$15,183,104	\$39,601,234	0.00484	\$191,670
34	Retailing of Commercial Airplane Tooling	1010	\$43,991,779	\$29,571,206	\$14,420,573	0.00471	\$67,921
35	Publication of Newspapers	126	\$90,755,103	\$305,582	\$90,449,521	0.0035	\$316,573
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$68,907,837	\$13,530	\$68,894,307	0.00342	\$235,894
38	Extracting Timber, Extracting for Hire Timber	301	\$137,121,429	\$13,127,532	\$123,993,897	0.00342	\$424,555
39	Manufacturing of Timber or Wood Products	302	\$1,273,508,675	\$112,623,521	\$1,160,885,154	0.00342	\$3,974,871
40	Wholesaling of Timber or Wood Products	303	\$3,164,848,450	\$1,588,608,935	\$1,576,239,515	0.00342	\$5,397,044
41	Sale of Standing Timber	304	\$34,411,010	\$171,300	\$34,239,710	0.00342	\$117,237
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$286,661,208,666	\$77,398,125,347	\$212,459,221,391		\$1,612,459,299

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$92,465,651,565	\$36,912,633,524	\$55,553,018,041	0.065	\$3,610,946,173
44	Use Tax	5	\$2,119,164,057	\$0	\$2,119,164,057	0.065	\$137,745,664
45	Motor Vehicle Sales / Leases	120	\$3,949,275,341	\$0	\$3,949,275,341	0.003	\$11,847,826
46	Self-Produced Fuel Use Tax	270	\$26,032,663	\$0	\$26,032,663	0.03852	\$1,002,778
	Total:		\$98,560,123,626	\$36,912,633,524	\$61,647,490,102		\$3,761,542,441
Line No.	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$436,509,441	\$43,976,587	\$392,532,854	0.05029	\$19,740,477
48	Sewer Collection	61	\$237,659,932	\$105,107,780	\$132,552,152	0.03852	\$5,105,909
49	Power	49	\$2,441,198,140	\$462,692,840	\$1,978,505,300	0.03873	\$76,635,424
50	Gas Distribution-Telegraph	26	\$475,710,712	\$4,857,260	\$470,853,452	0.03852	\$18,137,275
51	Motor Transportation-Railroad-Railroad Car	8	\$3,091,518,983	\$2,383,872,341	\$707,646,642	0.01926	\$13,629,274
52	Log Hauling Over Public Highways	125	\$80,799,817	\$33,635,071	\$47,164,746	0.0137	\$645,968
53	Urban Transportation/Vessels Under 65 ft	12	\$509,378,747	\$168,635,402	\$340,743,345	0.00642	\$2,187,572
54	Other Public Service Business	13	\$499,565,563	\$412,799,638	\$86,765,925	0.01926	\$1,671,112
	Total:		\$7,772,341,335	\$3,615,576,919	\$4,156,764,416		\$137,753,011
Line No.	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$25,415,108,619	\$0	\$25,415,108,619	0.00015	\$3,812,266
56	Tobacco Products/Cigars (less than \$0.69)	20	\$8,854,365	\$0	\$8,854,365	0.95	\$8,411,647
57	Cigar Tax (\$0.69 or more)	194	\$1,268,402	\$0	\$1,268,402	0.65	\$824,461
58	Little Cigar Tax (acetate integrated filters)	198	\$5,489,267	\$0	\$5,489,267	0.15125	\$830,252
59	Moist Snuff (1.2 oz. or less)	162	\$8,170,066	\$0	\$8,170,066	2.526	\$20,637,587
60	Moist Snuff (more than 1.2 oz.)	163	\$1,882,617	\$0	\$1,882,617	2.105	\$3,962,909
61	All Other Vapor Products	164	\$11,837,258	\$0	\$11,837,258	0.27	\$3,196,060
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$36,039,567	\$0	\$36,039,567	0.09	\$3,243,561
63	Spirits Sales to On-premises Licensees	251	\$43,587,316	\$1,138,183	\$42,449,133	0.137	\$5,815,531
64	Spirits Liter Sales to On-premises Licensees	253	\$2,337,507	\$0	\$2,337,507	2.4408	\$5,705,387
65	Spirits Sales to Consumers	252	\$271,153,666	\$931,522	\$270,222,144	0.205	\$55,395,540
66	Spirits Liter Sales to Consumers	254	\$12,090,512	\$0	\$12,090,512	3.7708	\$45,590,903
67	Refuse Collection	64	\$579,108,286	\$173,462,015	\$405,646,271	0.036	\$14,603,266
68	Hazardous Substance Tax by Value	65	\$646,346,720	\$9,471,274	\$636,875,446	0.007	\$4,458,128
69	Hazardous Substance Tax by Volume	81	\$60,535,166	\$0	\$60,535,166	1.14	\$69,010,089
70	Intermediate Care Facility	79	\$36,905,531	\$0	\$36,905,531	0.06	\$2,214,332
71	Solid Fuel Burning Device Fee	59	\$3,520	\$0	\$3,520	30	\$105,600
72	Syrup Tax	54	\$1,528,066	\$0	\$1,528,066	1	\$1,528,066
73	Tire Fee	73	\$1,550,897	\$0	\$1,550,897	0.9	\$1,395,807
74	Studded Tire Fee	77	\$66,391	\$0	\$66,391	4.5	\$298,760
75	Local E911 Wireline	793	\$2,024,735	\$0	\$2,024,735	0.95	\$1,923,498
76	Local E911 Wireless Tax	794	\$19,506,280	\$0	\$19,506,280	0.95	\$18,530,966
77	Local E911 VOIP Tax	795	\$3,738,172	\$0	\$3,738,172	0.95	\$3,551,263
78	Local E911 Prepaid Wireless Tax	796	\$3,040,335	\$0	\$3,040,335	0.95	\$2,888,318
	Total:		\$27,172,173,261	\$185,002,994	\$26,987,170,267		\$277,934,197

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
0100	ADAMS UNINC COUNTY	2,619	\$ 33,971,882	2,790	\$ 32,836,478	-3.342%
0101	HATTON	228	\$ 181,817	235	\$ 198,054	8.930%
0102	LIND	730	\$ 1,035,471	778	\$ 1,129,122	9.044%
0103	OTHELLO	3,729	\$ 56,458,599	3,921	\$ 58,751,759	4.062%
0104	RITZVILLE	2,067	\$ 14,539,183	2,271	\$ 14,198,239	-2.345%
0105	WASHTUCNA	438	\$ 1,652,373	504	\$ 595,399	-63.967%
0199	ADAMS COUNTY	9,811	\$ 107,839,325	10,499	\$ 107,709,051	-0.121%
0200	ASOTIN UNINC COUNTY	3,350	\$ 22,410,294	3,758	\$ 22,721,689	1.390%
0201	ASOTIN CITY	1,218	\$ 3,120,294	1,392	\$ 2,802,863	-10.173%
0202	CLARKSTON	4,087	\$ 81,796,708	4,498	\$ 90,837,255	11.052%
0299	ASOTIN COUNTY	8,655	\$ 107,327,296	9,648	\$ 116,361,807	8.418%
0300	BENTON UNINC COUNTY	6,438	\$ 100,364,309	7,363	\$ 118,063,334	17.635%
0301	BENTON CITY	2,756	\$ 12,255,328	3,051	\$ 17,120,698	39.700%
0302	KENNEWICK	12,397	\$ 669,807,674	13,799	\$ 744,595,624	11.166%
0303	PROSSER	4,264	\$ 56,642,618	4,558	\$ 55,828,051	-1.438%
0304	RICHLAND	11,613	\$ 417,874,168	12,987	\$ 476,496,631	14.029%
0305	WEST RICHLAND	5,379	\$ 53,241,580	6,068	\$ 59,979,733	12.656%
0399	BENTON COUNTY	42,847	\$ 1,310,185,677	47,826	\$ 1,472,084,071	12.357%
0400	CHELAN UNINC COUNTY	7,881	\$ 158,479,259	8,743	\$ 178,546,895	12.663%
0401	CASHMERE	3,044	\$ 15,502,788	3,360	\$ 21,637,487	39.572%
0402	CHELAN CITY	4,061	\$ 48,992,435	4,428	\$ 65,304,666	33.295%
0403	ENTIAT	1,398	\$ 5,678,343	1,593	\$ 5,386,479	-5.140%
0404	LEAVENWORTH	3,886	\$ 71,209,825	4,096	\$ 90,248,573	26.736%
0405	WENATCHEE	10,007	\$ 330,230,456	10,870	\$ 362,252,966	9.697%
0499	CHELAN COUNTY	30,277	\$ 630,093,106	33,090	\$ 723,377,066	14.805%
0500	CLALLAM UNINC COUNTY	7,632	\$ 154,560,535	8,496	\$ 167,622,055	8.451%
0501	FORKS	2,212	\$ 18,916,936	2,470	\$ 21,346,663	12.844%
0502	PORT ANGELES	7,567	\$ 117,394,854	8,311	\$ 125,101,326	6.565%
0503	SEQUIM	6,095	\$ 112,081,925	6,593	\$ 127,813,889	14.036%
0599	CLALLAM COUNTY	23,506	\$ 402,954,250	25,870	\$ 441,883,933	9.661%
0600	CLARK UNINC COUNTY	14,802	\$ 753,464,901	16,644	\$ 794,337,685	5.425%
0601	BATTLE GROUND	7,690	\$ 122,579,525	8,660	\$ 150,432,065	22.722%
0602	CAMAS	8,833	\$ 139,832,493	9,695	\$ 140,645,999	0.582%
0603	LA CENTER	3,423	\$ 24,108,370	3,881	\$ 19,431,669	-19.399%
0604	RIDGEFIELD	6,293	\$ 99,581,465	7,291	\$ 114,501,047	14.982%
0605	VANCOUVER	20,286	\$ 1,371,017,832	21,842	\$ 1,582,652,275	15.436%
0606	WASHOUGAL	6,561	\$ 63,216,405	7,331	\$ 77,482,146	22.567%
0607	YACOLT	2,063	\$ 5,325,382	2,189	\$ 6,216,704	16.737%
0699	CLARK COUNTY	69,951	\$ 2,579,126,373	77,533	\$ 2,885,699,590	11.887%
0700	COLUMBIA UNINC COUNTY	1,232	\$ 10,326,126	1,423	\$ 12,074,406	16.931%
0701	DAYTON	2,252	\$ 9,523,195	2,517	\$ 11,646,592	22.297%
0702	STARBUCK	327	\$ 334,838	358	\$ 366,369	9.417%
0799	COLUMBIA COUNTY	3,811	\$ 20,184,159	4,298	\$ 24,087,367	19.338%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,049	\$ 121,155,915	7,968	\$ 129,307,694	6.728%
0801	CASTLE ROCK	2,729	\$ 16,254,847	2,905	\$ 18,994,643	16.855%
0802	KALAMA	3,033	\$ 24,097,686	3,265	\$ 21,037,476	-12.699%
0803	KELSO	5,357	\$ 92,911,729	5,876	\$ 105,020,248	13.032%
0804	LONGVIEW	8,689	\$ 300,569,180	9,634	\$ 331,359,417	10.244%
0805	WOODLAND	4,764	\$ 61,534,956	5,224	\$ 69,940,348	13.660%
0899	COWLITZ COUNTY	31,621	\$ 616,524,313	34,872	\$ 675,659,826	9.592%
0900	DOUGLAS UNINC COUNTY	5,523	\$ 219,015,898	6,302	\$ 321,605,982	46.841%
0901	BRIDGEPORT	850	\$ 3,218,229	894	\$ 2,341,958	-27.228%
0902	EAST WENATCHEE	5,617	\$ 143,330,441	6,272	\$ 152,931,530	6.699%
0903	MANSFIELD	532	\$ 2,233,800	596	\$ 911,421	-59.199%
0904	ROCK ISLAND	1,104	\$ 2,789,017	1,300	\$ 4,877,577	74.885%
0905	WATERVILLE	1,235	\$ 3,679,745	1,322	\$ 3,763,334	2.272%
0999	DOUGLAS COUNTY	14,861	\$ 374,267,130	16,686	\$ 486,431,802	29.969%
1000	FERRY UNINC COUNTY	2,691	\$ 12,854,970	3,003	\$ 15,757,964	22.583%
1001	REPUBLIC	1,507	\$ 6,071,499	1,570	\$ 7,039,053	15.936%
1099	FERRY COUNTY	4,198	\$ 18,926,469	4,573	\$ 22,797,017	20.450%
1100	FRANKLIN UNINC COUNTY	4,259	\$ 55,304,971	4,821	\$ 73,864,354	33.558%
1101	CONNELL	1,799	\$ 8,761,192	1,961	\$ 10,207,382	16.507%
1102	KAHLOTUS	596	\$ 440,708	420	\$ 437,487	-0.731%
1103	MESA	743	\$ 2,169,631	747	\$ 2,850,187	31.367%
1104	PASCO	10,286	\$ 434,984,618	11,502	\$ 622,295,428	43.061%
1199	FRANKLIN COUNTY	17,683	\$ 501,661,120	19,451	\$ 709,654,838	41.461%
1200	GARFIELD UNINC COUNTY	747	\$ 5,484,979	929	\$ 5,892,098	7.422%
1201	POMEROY	1,387	\$ 5,757,511	1,545	\$ 5,136,847	-10.780%
1299	GARFIELD COUNTY	2,134	\$ 11,242,490	2,474	\$ 11,028,945	-1.899%
1300	GRANT UNINC COUNTY	6,045	\$ 127,962,665	6,793	\$ 154,950,778	21.091%
1301	COULEE CITY	1,006	\$ 3,534,859	1,027	\$ 2,592,346	-26.663%
1302	ELECTRIC CITY	1,091	\$ 2,031,252	1,090	\$ 2,241,067	10.329%
1303	EPHRATA	4,312	\$ 60,465,625	4,682	\$ 66,753,933	10.400%
1304	GEORGE	747	\$ 4,031,865	1,027	\$ 6,005,993	48.963%
1305	GRAND COULEE	1,475	\$ 10,234,137	1,620	\$ 10,739,744	4.940%
1306	HARTLINE	465	\$ 525,420	464	\$ 430,786	-18.011%
1307	KRUPP	185	\$ 74,969	219	\$ 123,943	65.326%
1308	MATTAWA	1,264	\$ 7,064,331	1,367	\$ 9,547,225	35.147%
1309	MOSES LAKE	7,862	\$ 231,031,005	8,745	\$ 276,360,724	19.621%
1310	QUINCY	3,719	\$ 171,145,321	3,835	\$ 85,311,784	-50.152%
1311	ROYAL CITY	1,403	\$ 10,202,134	1,559	\$ 10,824,488	6.100%
1312	SOAP LAKE	1,435	\$ 5,117,856	1,556	\$ 4,782,515	-6.552%
1313	WARDEN	1,516	\$ 6,751,789	1,579	\$ 11,517,731	70.588%
1315	WILSON CREEK	456	\$ 420,110	471	\$ 463,947	10.435%
1399	GRANT COUNTY	32,981	\$ 640,593,338	36,034	\$ 642,647,004	0.321%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	5,880	\$ 72,315,074	6,602	\$ 81,650,966	12.910%
1401	ABERDEEN	5,661	\$ 135,278,119	6,301	\$ 142,885,504	5.624%
1402	COSMOPOLIS	1,390	\$ 3,739,725	1,616	\$ 5,358,059	43.274%
1403	ELMA	2,845	\$ 20,602,607	3,104	\$ 27,848,588	35.170%
1404	HOQUIAM	3,492	\$ 25,539,224	3,803	\$ 29,058,936	13.782%
1405	MCCLEARY	2,074	\$ 5,483,717	2,260	\$ 5,776,334	5.336%
1406	MONTESANO	3,249	\$ 19,027,467	3,525	\$ 21,267,619	11.773%
1407	OAKVILLE	1,101	\$ 4,562,249	1,213	\$ 3,737,103	-18.086%
1408	WESTPORT	2,033	\$ 13,654,971	2,208	\$ 13,268,992	-2.827%
1409	OCEAN SHORES	3,857	\$ 37,463,561	4,156	\$ 42,700,690	13.979%
1499	GRAYS HARBOR COUNTY	31,582	\$ 337,666,714	34,788	\$ 373,552,791	10.628%
1500	ISLAND UNINC COUNTY	11,324	\$ 219,005,989	12,581	\$ 244,581,230	11.678%
1501	COUPEVILLE	3,257	\$ 16,918,275	3,528	\$ 18,651,557	10.245%
1502	LANGLEY	2,827	\$ 13,873,149	3,057	\$ 14,698,147	5.947%
1503	OAK HARBOR	7,354	\$ 136,152,598	8,103	\$ 144,976,890	6.481%
1599	ISLAND COUNTY	24,762	\$ 385,950,011	27,269	\$ 422,907,824	9.576%
1600	JEFFERSON UNINC COUNTY	7,643	\$ 90,294,618	8,343	\$ 95,941,483	6.254%
1601	PORT TOWNSEND	6,345	\$ 69,020,500	7,012	\$ 79,605,872	15.337%
1699	JEFFERSON COUNTY	13,988	\$ 159,315,118	15,355	\$ 175,547,355	10.189%
1700	KING UNINC COUNTY	20,266	\$ 799,407,864	22,092	\$ 876,694,782	9.668%
1701	ALGONA	2,123	\$ 8,440,822	2,368	\$ 12,584,479	49.091%
1702	AUBURN/KING	13,879	\$ 567,939,572	15,082	\$ 604,486,481	6.435%
1703	BEAUX ARTS VILLAGE	1,017	\$ 1,880,823	1,162	\$ 2,790,946	48.390%
1704	BELLEVUE	23,416	\$ 2,132,894,466	24,836	\$ 2,671,804,085	25.267%
1705	BLACK DIAMOND	4,532	\$ 37,975,932	5,164	\$ 47,996,436	26.386%
1706	BOTHELL/KING	10,882	\$ 209,702,138	12,017	\$ 234,865,307	11.999%
1707	CARNATION	3,542	\$ 14,490,627	3,747	\$ 18,927,656	30.620%
1708	CLYDE HILL	3,200	\$ 19,951,999	3,521	\$ 25,655,817	28.588%
1709	DES MOINES	8,009	\$ 94,422,603	8,745	\$ 106,997,189	13.317%
1710	DUVALL	5,818	\$ 44,118,247	6,422	\$ 52,668,299	19.380%
1711	ENUMCLAW	7,134	\$ 123,060,935	8,036	\$ 123,954,605	0.726%
1712	COVINGTON	7,074	\$ 177,204,215	7,693	\$ 184,479,448	4.106%
1713	HUNTS POINT	1,273	\$ 7,403,914	1,346	\$ 10,837,082	46.370%
1714	ISSAQUAH	13,458	\$ 519,833,193	14,641	\$ 546,543,249	5.138%
1715	KENT	17,429	\$ 802,897,919	18,755	\$ 867,144,907	8.002%
1716	KIRKLAND	18,602	\$ 852,897,603	20,042	\$ 885,721,006	3.848%
1717	LAKE FOREST PARK	6,247	\$ 46,594,085	6,817	\$ 48,542,082	4.181%
1718	MEDINA	4,253	\$ 60,493,365	4,505	\$ 56,251,043	-7.013%
1719	MERCER ISLAND	10,507	\$ 149,401,008	11,312	\$ 161,170,095	7.878%
1720	MAPLE VALLEY	9,026	\$ 131,791,938	9,786	\$ 144,398,579	9.566%
1721	NORMANDY PARK	4,687	\$ 27,875,352	5,049	\$ 29,490,143	5.793%
1722	NORTH BEND	6,462	\$ 89,848,913	7,170	\$ 96,257,964	7.133%
1723	PACIFIC/KING	3,175	\$ 19,689,820	3,488	\$ 20,276,060	2.977%
1724	REDMOND	16,323	\$ 1,149,595,384	17,580	\$ 1,367,358,212	18.943%
1725	RENTON	17,119	\$ 815,642,563	18,365	\$ 958,890,602	17.563%
1726	SEATTLE	46,577	\$ 7,054,438,570	49,706	\$ 8,092,860,355	14.720%
1727	SKYKOMISH	768	\$ 2,479,950	740	\$ 3,098,598	24.946%
1728	SNOQUALMIE	7,316	\$ 74,706,549	8,161	\$ 84,439,526	13.028%
1729	TUKWILA	9,008	\$ 543,426,370	9,848	\$ 583,319,123	7.341%
1730	YARROW POINT	1,859	\$ 8,728,005	2,035	\$ 10,078,845	15.477%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
1731	MILTON/KING	1,827	\$ 5,706,782	1,969	\$ 5,227,063	-8.406%
1732	FEDERAL WAY	13,613	\$ 488,532,210	14,761	\$ 517,468,057	5.923%
1733	SEATAC	7,000	\$ 294,959,658	7,844	\$ 417,367,185	41.500%
1734	BURIEN	10,352	\$ 250,273,109	11,183	\$ 255,274,372	1.998%
1735	WOODINVILLE	11,128	\$ 214,769,721	11,996	\$ 241,094,194	12.257%
1736	NEWCASTLE	5,595	\$ 47,482,978	6,257	\$ 51,768,107	9.025%
1737	SHORELINE	12,319	\$ 345,139,218	13,482	\$ 359,076,170	4.038%
1738	KENMORE	8,592	\$ 110,860,967	9,280	\$ 104,322,559	-5.898%
1739	SAMMAMISH	11,835	\$ 214,667,650	13,056	\$ 228,872,035	6.617%
1799	KING COUNTY	387,242	\$ 18,561,627,037	420,059	\$ 21,111,052,743	13.735%
1800	KITSAP UNINC COUNTY	16,208	\$ 728,472,894	17,799	\$ 764,045,236	4.883%
1801	BREMERTON	10,518	\$ 289,049,925	11,389	\$ 332,899,216	15.170%
1802	PORT ORCHARD	8,133	\$ 192,704,980	8,882	\$ 201,144,654	4.380%
1803	POULSBO	7,690	\$ 135,621,054	8,377	\$ 149,554,337	10.274%
1804	BAINBRIDGE ISLAND	9,780	\$ 164,403,694	10,629	\$ 175,860,869	6.969%
1899	KITSAP COUNTY	52,329	\$ 1,510,252,547	57,076	\$ 1,623,504,312	7.499%
1900	KITTITAS UNINC COUNTY	6,445	\$ 148,883,206	7,402	\$ 186,206,893	25.069%
1901	CLE ELUM	3,875	\$ 38,067,103	4,055	\$ 41,570,932	9.204%
1902	ELLENSBURG	7,211	\$ 165,706,015	8,067	\$ 171,339,729	3.400%
1903	KITTITAS CITY	1,300	\$ 4,078,481	1,509	\$ 7,037,339	72.548%
1904	ROSLYN	1,701	\$ 5,766,023	1,702	\$ 6,779,790	17.582%
1905	SOUTH CLE ELUM	1,029	\$ 1,173,402	1,075	\$ 1,561,972	33.115%
1999	KITTITAS COUNTY	21,561	\$ 363,674,230	23,810	\$ 414,496,655	13.975%
2000	KLICKITAT UNINC COUNTY	5,404	\$ 60,739,864	5,958	\$ 125,380,172	106.422%
2001	BINGEN	1,356	\$ 6,864,024	1,395	\$ 8,904,954	29.734%
2002	GOLDENDALE	2,840	\$ 20,667,835	3,061	\$ 23,582,573	14.103%
2003	WHITE SALMON	2,814	\$ 16,800,245	3,037	\$ 16,116,627	-4.069%
2099	KLICKITAT COUNTY	12,414	\$ 105,071,968	13,451	\$ 173,984,326	65.586%
2100	LEWIS UNINC COUNTY	8,131	\$ 176,426,542	9,125	\$ 185,140,119	4.939%
2101	CENTRALIA	6,397	\$ 103,702,604	7,021	\$ 115,831,551	11.696%
2102	CHEHALIS	5,829	\$ 159,622,551	6,201	\$ 170,731,749	6.960%
2103	MORTON	1,762	\$ 11,285,028	1,821	\$ 15,638,785	38.580%
2104	MOSSYROCK	1,130	\$ 3,050,866	1,272	\$ 3,340,901	9.507%
2105	NAPAVINE	1,650	\$ 13,034,061	1,902	\$ 16,337,474	25.344%
2106	PE ELL	717	\$ 1,348,342	844	\$ 2,031,039	50.632%
2107	TOLEDO	1,526	\$ 4,821,148	1,636	\$ 5,370,533	11.395%
2108	VADER	893	\$ 1,472,870	1,012	\$ 2,793,176	89.642%
2109	WINLOCK	1,810	\$ 6,791,801	2,018	\$ 8,399,007	23.664%
2199	LEWIS COUNTY	29,845	\$ 481,555,813	32,852	\$ 525,614,334	9.149%
2200	LINCOLN UNINC COUNTY	3,066	\$ 22,602,481	3,429	\$ 23,024,324	1.866%
2201	ALMIRA	635	\$ 777,498	678	\$ 1,256,192	61.569%
2202	CRESTON	530	\$ 577,345	571	\$ 654,927	13.438%
2203	DAVENPORT	2,199	\$ 12,413,003	2,340	\$ 14,083,212	13.455%
2204	HARRINGTON	748	\$ 1,048,029	814	\$ 960,833	-8.320%
2205	ODESSA	1,240	\$ 3,260,258	1,342	\$ 4,754,298	45.826%
2206	REARDAN	956	\$ 2,038,273	996	\$ 2,097,179	2.890%
2207	SPRAGUE	672	\$ 1,231,196	736	\$ 1,250,185	1.542%
2208	WILBUR	1,203	\$ 3,326,459	1,309	\$ 3,810,036	14.537%
2299	LINCOLN COUNTY	11,249	\$ 47,274,542	12,215	\$ 51,891,186	9.766%

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

4th Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
2300	MASON UNINC COUNTY	9,537	\$ 171,518,125	10,432	\$ 191,436,693	11.613%
2301	SHELTON	5,634	\$ 86,391,211	6,077	\$ 84,978,193	-1.636%
2399	MASON COUNTY	15,171	\$ 257,909,336	16,509	\$ 276,414,886	7.175%
2400	OKANOGAN UNINC COUNTY	5,535	\$ 69,081,184	6,308	\$ 75,409,434	9.161%
2401	BREWSTER	1,804	\$ 15,155,318	1,959	\$ 15,413,941	1.706%
2402	CONCONULLY	471	\$ 508,121	464	\$ 536,688	5.622%
2403	COULEE DAM	932	\$ 1,932,172	994	\$ 2,511,975	30.008%
2404	ELMER CITY	466	\$ 322,092	500	\$ 359,766	11.697%
2405	NESPELEM	613	\$ 543,733	642	\$ 1,217,562	123.926%
2406	OKANOGAN CITY	2,142	\$ 14,302,565	2,336	\$ 18,620,722	30.191%
2407	OMAK	3,253	\$ 64,461,595	3,576	\$ 69,337,956	7.565%
2408	OROVILLE	1,962	\$ 8,711,144	2,229	\$ 9,248,424	6.168%
2409	PATEROS	864	\$ 2,995,532	963	\$ 2,743,448	-8.415%
2410	RIVERSIDE	764	\$ 902,290	827	\$ 1,785,053	97.836%
2411	TONASKET	1,901	\$ 10,778,645	2,034	\$ 10,851,724	0.678%
2412	TWISP	2,066	\$ 11,095,234	2,192	\$ 12,744,946	14.869%
2413	WINTHROP	1,874	\$ 14,164,083	2,040	\$ 17,388,594	22.765%
2499	OKANOGAN COUNTY	24,647	\$ 214,953,708	27,064	\$ 238,170,233	10.801%
2500	PACIFIC UNINC COUNTY	5,138	\$ 48,274,627	5,759	\$ 50,528,033	4.668%
2501	ILWACO	1,381	\$ 5,792,931	1,573	\$ 5,926,436	2.305%
2502	LONG BEACH	2,268	\$ 17,275,459	2,357	\$ 18,863,798	9.194%
2503	RAYMOND	2,485	\$ 12,272,496	2,623	\$ 13,923,803	13.455%
2504	SOUTH BEND	1,451	\$ 7,329,864	1,492	\$ 7,277,753	-0.711%
2599	PACIFIC COUNTY	12,723	\$ 90,945,377	13,804	\$ 96,519,823	6.129%
2600	PEND OREILLE UNINC COUNTY	3,500	\$ 27,080,516	3,897	\$ 30,000,321	10.782%
2601	CUSICK	587	\$ 862,126	622	\$ 864,062	0.225%
2602	IONE	880	\$ 1,725,067	898	\$ 2,016,379	16.887%
2603	METALINE	394	\$ 428,666	380	\$ 457,740	6.782%
2604	METALINE FALLS	625	\$ 747,959	682	\$ 783,696	4.778%
2605	NEWPORT	2,431	\$ 13,253,988	2,781	\$ 15,442,878	16.515%
2699	PEND OREILLE COUNTY	8,417	\$ 44,098,322	9,260	\$ 49,565,076	12.397%
2700	PIERCE UNINC COUNTY	20,880	\$ 1,290,989,471	22,729	\$ 1,386,851,544	7.425%
2701	BONNEY LAKE	8,418	\$ 218,458,223	9,396	\$ 234,970,253	7.558%
2702	BUCKLEY	4,472	\$ 47,245,687	4,948	\$ 38,500,689	-18.510%
2703	CARBONADO	722	\$ 1,310,257	875	\$ 1,300,310	-0.759%
2704	DUPONT	5,020	\$ 35,127,455	5,365	\$ 58,829,463	67.474%
2705	EATONVILLE	3,112	\$ 17,267,415	3,429	\$ 16,643,199	-3.615%
2706	FIFE	6,287	\$ 298,630,585	6,697	\$ 301,938,167	1.108%
2707	FIRCREST	4,061	\$ 20,630,357	4,433	\$ 23,845,873	15.586%
2708	GIG HARBOR	10,217	\$ 246,407,532	11,000	\$ 252,547,055	2.492%
2709	MILTON/PIERCE	3,906	\$ 42,194,087	4,283	\$ 47,123,722	11.683%
2710	ORTING	4,319	\$ 26,593,286	4,802	\$ 30,625,150	15.161%
2711	PUYALLUP	13,954	\$ 728,826,543	15,406	\$ 787,092,802	7.995%
2712	ROY	1,947	\$ 6,102,443	2,164	\$ 7,275,983	19.231%
2713	RUSTON	1,700	\$ 7,681,284	1,850	\$ 10,816,935	40.822%
2714	SOUTH PRAIRIE	1,109	\$ 1,730,612	1,249	\$ 1,825,403	5.477%
2715	STELLACOOM	4,271	\$ 17,226,854	4,646	\$ 17,798,418	3.318%
2716	SUMNER	7,644	\$ 209,705,536	8,076	\$ 255,177,396	21.684%
2717	TACOMA	23,387	\$ 1,594,996,538	25,478	\$ 1,782,364,075	11.747%
2718	WILKESON	929	\$ 981,058	1,002	\$ 1,197,438	22.056%
2719	UNIVERSITY PLACE	8,590	\$ 107,449,854	9,488	\$ 122,428,847	13.940%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
2720	EDGEWOOD	5,552	\$ 53,267,690	6,291	\$ 56,860,610	6.745%
2721	LAKEWOOD	11,566	\$ 372,449,130	12,699	\$ 403,908,737	8.447%
2723	PACIFIC/PIERCE	992	\$ 13,667,260	1,020	\$ 17,266,091	26.332%
2724	AUBURN/PIERCE	3,908	\$ 27,531,273	4,414	\$ 29,393,108	6.763%
2799	PIERCE COUNTY	156,963	\$ 5,386,470,430	171,740	\$ 5,886,581,268	9.285%
2800	SAN JUAN UNINC COUNTY	7,387	\$ 121,332,096	8,117	\$ 133,319,442	9.880%
2801	FRIDAY HARBOR	3,919	\$ 35,925,301	4,294	\$ 40,971,350	14.046%
2899	SAN JUAN COUNTY	11,306	\$ 157,257,397	12,411	\$ 174,290,792	10.832%
2900	SKAGIT UNINC COUNTY	9,244	\$ 160,194,301	10,269	\$ 199,213,006	24.357%
2901	ANACORTES	8,386	\$ 143,598,486	9,105	\$ 153,261,279	6.729%
2902	BURLINGTON	6,338	\$ 269,353,828	6,912	\$ 272,349,066	1.112%
2903	CONCRETE	1,435	\$ 5,317,445	1,482	\$ 7,730,167	45.374%
2904	HAMILTON	576	\$ 2,166,662	640	\$ 2,698,400	24.542%
2905	LA CONNER	2,211	\$ 16,206,643	2,324	\$ 17,455,681	7.707%
2906	LYMAN	657	\$ 1,173,625	697	\$ 1,306,664	11.336%
2907	MOUNT VERNON	9,675	\$ 243,385,757	10,586	\$ 255,335,365	4.910%
2908	SEDRO WOOLLEY	5,269	\$ 53,210,824	5,862	\$ 67,322,452	26.520%
2999	SKAGIT COUNTY	43,791	\$ 894,607,571	47,877	\$ 976,672,080	9.173%
3000	SKAMANIA UNINC COUNTY	4,068	\$ 23,625,896	4,542	\$ 27,991,382	18.478%
3001	NORTH BONNEVILLE	1,179	\$ 2,457,064	1,235	\$ 2,180,623	-11.251%
3002	STEVENSON	2,100	\$ 12,794,105	2,300	\$ 19,899,159	55.534%
3099	SKAMANIA COUNTY	7,347	\$ 38,877,065	8,077	\$ 50,071,164	28.794%
3100	SNOHOMISH UNINC COUNTY	19,092	\$ 1,106,611,842	20,794	\$ 1,201,445,845	8.570%
3101	ARLINGTON	8,693	\$ 200,934,339	9,753	\$ 367,376,892	82.834%
3102	BRIER	3,982	\$ 14,401,507	4,263	\$ 15,667,724	8.792%
3103	DARRINGTON	1,328	\$ 5,615,950	1,468	\$ 5,567,231	-0.868%
3104	EDMONDS	13,301	\$ 284,956,530	14,301	\$ 315,728,316	10.799%
3105	EVERETT	18,333	\$ 857,495,084	19,716	\$ 970,258,558	13.150%
3106	GOLD BAR	1,882	\$ 8,729,893	2,098	\$ 8,276,260	-5.196%
3107	GRANITE FALLS	3,439	\$ 20,736,887	3,814	\$ 21,815,409	5.201%
3108	INDEX	613	\$ 853,838	671	\$ 1,059,625	24.101%
3109	LAKE STEVENS	9,224	\$ 171,691,504	10,279	\$ 182,693,946	6.408%
3110	LYNNWOOD	13,459	\$ 731,971,342	14,511	\$ 839,068,049	14.631%
3111	MARYSVILLE	11,727	\$ 422,288,857	12,906	\$ 475,958,086	12.709%
3112	MONROE	8,598	\$ 171,858,794	9,256	\$ 194,006,942	12.887%
3113	MOUNTLAKE TERRACE	7,522	\$ 121,292,259	8,271	\$ 127,677,902	5.265%
3114	MUKILTEO	8,855	\$ 88,964,854	9,533	\$ 93,060,241	4.603%
3115	SNOHOMISH CITY	8,382	\$ 152,572,161	9,041	\$ 165,362,953	8.383%
3116	STANWOOD	5,737	\$ 74,776,036	6,276	\$ 67,767,322	-9.373%
3117	SULTAN	3,492	\$ 24,573,962	3,944	\$ 33,946,864	38.142%
3118	WOODWAY	2,118	\$ 6,880,953	2,329	\$ 7,213,343	4.831%
3119	MILL CREEK	8,039	\$ 114,952,807	8,741	\$ 117,671,364	2.365%
3120	BOTHELL/SNOHOMISH	9,418	\$ 256,048,335	10,203	\$ 230,861,924	-9.837%
3199	SNOHOMISH COUNTY	167,234	\$ 4,838,207,734	182,168	\$ 5,442,484,796	12.490%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
3200	SPOKANE UNINC COUNTY	14,195	\$ 522,686,665	15,914	\$ 606,794,314	16.091%
3201	AIRWAY HEIGHTS	4,090	\$ 71,575,688	4,559	\$ 84,030,532	17.401%
3202	CHENEY	4,941	\$ 46,808,144	5,463	\$ 52,614,694	12.405%
3203	DEER PARK	3,659	\$ 38,440,327	4,172	\$ 46,667,736	21.403%
3204	FAIRFIELD	841	\$ 2,548,516	872	\$ 1,706,221	-33.050%
3205	LATAH	421	\$ 400,372	440	\$ 320,803	-19.874%
3206	MEDICAL LAKE	2,900	\$ 15,231,753	3,124	\$ 17,287,364	13.496%
3207	MILLWOOD	1,661	\$ 18,743,985	1,887	\$ 21,023,857	12.163%
3208	ROCKFORD	823	\$ 2,598,269	892	\$ 2,584,139	-0.544%
3209	SPANGLE	842	\$ 1,488,683	879	\$ 1,641,885	10.291%
3210	SPOKANE CITY	19,825	\$ 1,519,539,931	21,802	\$ 1,795,653,833	18.171%
3211	WAVERLY	285	\$ 125,092	305	\$ 161,590	29.177%
3212	LIBERTY LAKE	6,185	\$ 123,989,341	6,966	\$ 138,558,895	11.751%
3213	SPOKANE VALLEY	13,127	\$ 801,114,828	14,884	\$ 899,907,033	12.332%
3299	SPOKANE COUNTY	73,795	\$ 3,165,291,594	82,159	\$ 3,668,952,896	15.912%
3300	STEVENS UNINC COUNTY	6,554	\$ 80,681,932	7,315	\$ 95,429,709	18.279%
3301	CHEWELAH	2,614	\$ 13,072,672	2,835	\$ 15,199,753	16.271%
3302	COLVILLE	4,036	\$ 68,949,433	4,481	\$ 79,365,985	15.108%
3303	KETTLE FALLS	1,848	\$ 7,150,619	1,996	\$ 8,106,972	13.374%
3304	MARCUS	294	\$ 123,212	389	\$ 173,345	40.688%
3305	NORTHPORT	796	\$ 1,733,213	952	\$ 1,378,417	-20.470%
3306	SPRINGDALE	771	\$ 1,330,663	909	\$ 1,357,914	2.048%
3399	STEVENS COUNTY	16,913	\$ 173,041,744	18,877	\$ 201,012,095	16.164%
3400	THURSTON UNINC COUNTY	12,507	\$ 320,640,509	13,794	\$ 349,511,022	9.004%
3401	BUCODA	645	\$ 742,797	777	\$ 1,121,078	50.927%
3402	LACEY	11,314	\$ 427,355,876	12,461	\$ 443,471,215	3.771%
3403	OLYMPIA	15,452	\$ 672,287,106	16,603	\$ 714,985,055	6.351%
3404	RAINIER	2,306	\$ 7,300,743	2,592	\$ 8,133,287	11.404%
3405	TENINO	2,592	\$ 9,487,536	2,824	\$ 11,481,729	21.019%
3406	TUMWATER	8,461	\$ 417,904,634	9,352	\$ 268,801,701	-35.679%
3407	YELM	5,310	\$ 78,270,635	5,787	\$ 81,868,896	4.597%
3499	THURSTON COUNTY	58,587	\$ 1,933,989,836	64,190	\$ 1,879,373,983	-2.824%
3500	WAHIAKUM UNINC COUNTY	2,336	\$ 9,871,532	2,598	\$ 9,351,221	-5.271%
3501	CATHLAMET	1,558	\$ 4,751,188	1,600	\$ 4,519,275	-4.881%
3599	WAHIAKUM COUNTY	3,894	\$ 14,622,720	4,198	\$ 13,870,496	-5.144%
3600	WALLA WALLA UNINC COUNTY	5,865	\$ 88,447,940	6,425	\$ 104,245,083	17.860%
3601	COLLEGE PLACE	4,095	\$ 48,522,664	4,499	\$ 57,535,427	18.574%
3602	PRESCOTT	706	\$ 1,029,395	788	\$ 1,490,074	44.752%
3603	WAITSBURG	1,454	\$ 3,064,181	1,485	\$ 3,181,614	3.832%
3604	WALLA WALLA CITY	8,694	\$ 193,324,804	9,672	\$ 228,693,971	18.295%
3699	WALLA WALLA COUNTY	20,814	\$ 334,388,984	22,869	\$ 395,146,169	18.170%
3700	WHATCOM UNINC COUNTY	11,144	\$ 255,907,878	12,584	\$ 290,999,699	13.713%
3701	BELLINGHAM	16,066	\$ 829,379,401	17,420	\$ 902,192,661	8.779%
3702	BLAINE	5,784	\$ 43,815,073	6,903	\$ 46,776,863	6.760%
3703	EVERSON	2,705	\$ 12,613,481	2,952	\$ 13,216,060	4.777%
3704	FERNDALE	6,757	\$ 90,648,333	7,504	\$ 111,757,394	23.287%
3705	LYNDEN	6,410	\$ 88,141,592	7,086	\$ 97,731,235	10.880%
3706	NOOKSACK	1,409	\$ 4,953,631	1,486	\$ 4,372,525	-11.731%
3707	SUMAS	2,247	\$ 10,071,814	2,504	\$ 14,541,940	44.383%
3799	WHATCOM COUNTY	52,522	\$ 1,335,531,203	58,439	\$ 1,481,588,377	10.936%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2020		CURRENT YEAR - Q4/2021		PERC CHANGE
		Q4/2020 COUNT	Q4/2020 TAXABLE	Q4/2021 COUNT	Q4/2021 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,583	\$ 32,794,089	3,953	\$ 32,795,021	0.003%
3801	ALBION	809	\$ 579,269	952	\$ 796,642	37.525%
3802	COLFAX	2,708	\$ 25,349,237	2,988	\$ 22,764,477	-10.197%
3803	COLTON	797	\$ 766,571	862	\$ 2,033,889	165.323%
3804	ENDICOTT	556	\$ 991,982	611	\$ 633,926	-36.095%
3805	FARMINGTON	459	\$ 360,692	454	\$ 323,762	-10.239%
3806	GARFIELD	789	\$ 1,291,925	786	\$ 1,354,418	4.837%
3807	LA CROSSE	581	\$ 1,058,215	674	\$ 1,154,562	9.105%
3808	LAMONT	172	\$ 84,751	184	\$ 117,303	38.409%
3809	MALDEN	281	\$ 972,116	268	\$ 713,453	-26.608%
3810	OAKESDALE	746	\$ 932,319	848	\$ 1,231,949	32.138%
3811	PALOUSE	1,335	\$ 2,835,891	1,528	\$ 3,664,786	29.229%
3812	PULLMAN	7,180	\$ 139,140,952	8,080	\$ 161,533,579	16.093%
3813	ROSALIA	895	\$ 2,384,112	901	\$ 1,700,427	-28.677%
3814	ST. JOHN	991	\$ 2,981,271	1,101	\$ 3,002,445	0.710%
3815	TEKOA	898	\$ 1,765,831	908	\$ 2,116,775	19.874%
3816	UNIONTOWN	619	\$ 724,165	649	\$ 707,057	-2.362%
3899	WHITMAN COUNTY	23,399	\$ 215,013,388	25,747	\$ 236,644,471	10.060%
3900	YAKIMA UNINC COUNTY	8,391	\$ 182,392,967	9,359	\$ 212,676,068	16.603%
3901	GRANDVIEW	3,065	\$ 27,449,362	3,339	\$ 34,660,385	26.270%
3902	GRANGER	1,467	\$ 5,260,025	1,555	\$ 7,871,702	49.651%
3903	HARRAH	696	\$ 6,230,792	716	\$ 3,298,805	-47.056%
3904	MABTON	1,016	\$ 2,944,604	1,004	\$ 3,326,759	12.978%
3905	MOXEE CITY	2,393	\$ 12,005,253	2,630	\$ 15,754,733	31.232%
3906	NACHES	1,699	\$ 7,725,994	1,816	\$ 9,693,525	25.466%
3907	SELAH	4,289	\$ 48,808,562	4,737	\$ 56,295,751	15.340%
3908	SUNNYSIDE	4,341	\$ 96,145,435	4,795	\$ 109,556,281	13.948%
3909	TIETON	1,005	\$ 3,786,280	1,089	\$ 3,758,256	-0.740%
3910	TOPPENISH	2,562	\$ 26,126,840	2,672	\$ 30,176,370	15.500%
3911	UNION GAP	3,243	\$ 160,677,251	3,558	\$ 184,076,529	14.563%
3912	WAPATO	1,966	\$ 11,052,476	2,144	\$ 17,021,865	54.010%
3913	YAKIMA CITY	12,367	\$ 581,139,622	13,613	\$ 638,779,969	9.919%
3914	ZILLAH	2,429	\$ 15,932,562	2,662	\$ 15,391,640	-3.395%
3999	YAKIMA COUNTY	50,929	\$ 1,187,678,025	55,689	\$ 1,342,338,638	13.022%
9999	Grand Total	1,625,760	\$ 49,556,197,460	1,780,807	\$ 55,601,671,086	12.199%

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:

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):

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

[A complete list of NAICS titles can be seen here.](#)

- 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, 2020

*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	81	\$389,899
New & Used Auto Dealers 4411	5	\$312,664
Rv, Boat, Motorcycle Dealers 4412	12	\$3,232
Automotive Parts & Tire 4413	64	\$74,003
Furniture & Home Furnishing 442	60	\$91,770
Electronics & Appliances 443	80	\$626,287
Building Materials, Garden Equip & Supplies 444	73	\$903,609
Building Materials 4441	46	\$414,985
Lawn & Garden Supplies & Equip 4442	27	\$488,624
Food & Beverage Stores 445	24	\$24,624
Grocery & Convenience Stores 4451	D	D

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$681,267,721	\$405,843,307	\$2,218,944
Forestry & Logging 113	\$433,109,044	\$375,251,672	\$1,506,240
Fishing & Hunting 114	\$125,587,839	\$23,972,045	\$133,308
Ag & Forestry Support Activities 115	\$306,182,507	\$199,823,725	\$2,230,949
Total:	\$1,546,147,111	\$1,004,890,749	\$6,089,441
Mining 21			
Sand & Gravel, Quarrying 2123	\$102,360,552	\$99,734,016	\$584,275
Other Extraction & Support Act. 211, 2121, 2122, 213	\$107,716,960	\$24,715,236	\$154,486
Total:	\$210,077,512	\$124,449,252	\$738,761
Utilities 22			
Hydroelectric Power Generation 221111	\$9,764,441	\$8,677,295	\$107,256
Alternative Power Generation 221114-221117	\$58,282,154	\$53,801,852	\$262,807
Other Electric Power Generation 221112, 221113, 221118	\$6,910,389	\$5,170,795	\$52,453
Electric Power Generation & Trans. 221121, 221122	\$218,582,284	\$197,573,082	\$2,709,077
Natural Gas Distribution 2212	\$723,261,446	\$621,334,428	\$3,074,088
Water & Sewer 2213	\$665,575,437	\$585,633,811	\$9,861,665
Total:	\$1,682,376,151	\$1,472,191,263	\$16,067,346
Construction 23			
Residential Building & Remodeling 2361	\$4,739,434,859	\$4,373,833,523	\$21,902,990
Nonresidential Building 2362	\$4,589,065,070	\$4,219,989,621	\$20,446,208
Heavy Construction & Highways 237	\$2,349,337,096	\$1,904,755,381	\$10,406,795
Special Trade Contractors 238	\$9,693,504,333	\$8,709,148,373	\$42,813,145
Electrical 23821	\$1,888,801,454	\$1,697,043,996	\$8,426,924
Plumbing & Heating 23822	\$1,882,443,882	\$1,724,577,990	\$8,527,257
Painting 23832	\$345,552,861	\$328,632,473	\$1,598,755
Masonry/drywall 23814, 23831	\$515,406,734	\$478,307,872	\$2,301,143
Roofing 23816	\$512,122,176	\$449,557,993	\$2,144,700
Other Contractors 238 Not Listed Above	\$4,549,177,226	\$4,031,028,049	\$19,814,366
Total:	\$21,371,341,358	\$19,207,726,898	\$95,569,138
Manufacturing 31-33			
Food Products 311	\$5,671,538,927	\$2,324,831,502	\$8,710,048
Milling Of Grains 3112	\$288,352,914	\$198,324,353	\$818,118
Fruits & Vegetables 3114	\$1,380,760,129	\$165,981,553	\$749,443
Dairy Products 3115	\$763,952,036	\$108,301,524	\$528,578
Meat Products 3116	\$689,011,677	\$684,550,000	\$1,084,148
Seafood Products 3117	\$843,746,326	\$152,962,848	\$754,618
Bakery Products 3118	\$648,253,709	\$337,092,568	\$1,640,024
Other Food Items 3111, 3113, 3119	\$1,057,462,136	\$677,618,656	\$3,135,119
Beverages 312	\$925,120,120	\$562,472,322	\$2,728,906
Textiles 313,314	\$232,593,397	\$131,334,098	\$648,167
Apparel 315	\$60,302,800	\$35,531,478	\$181,922
Leather & Allied Products 316	\$51,268,867	\$22,875,696	\$136,045
Lumber & Wood Products 321	\$2,754,943,627	\$1,620,145,306	\$6,551,279
Sawmills 3211	\$1,095,805,281	\$658,082,491	\$2,335,748

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$455,011,172	\$269,106,456	\$1,073,580
Millwork, Windows, Wood Products 3219	\$1,204,127,174	\$692,956,359	\$3,141,951
Paper Products 322	\$1,989,367,877	\$1,216,118,251	\$4,774,883
Pulp & Paper Mills 3221	\$1,149,257,235	\$650,653,471	\$2,336,166
Other Paper Products 3222	\$840,110,642	\$565,464,780	\$2,438,717
Commercial Printing 323	\$239,955,371	\$178,410,540	\$889,256
Petroleum & Coal Products 324	\$6,112,752,180	\$5,894,296,382	\$28,650,198
Petroleum Refining 32411	\$5,870,118,517	\$5,732,792,923	\$27,859,792
Asphalt/petroleum/coal Products 32412, 32419	\$242,633,663	\$161,503,459	\$790,406
Chemicals 325	\$1,851,373,970	\$1,117,062,926	\$5,678,005
Chemicals, Pesticides & Fertilizers 3251, 3253	\$869,683,756	\$474,989,994	\$2,459,200
Resins, Synthetic Fibers & Filaments 3252	\$152,238,273	\$102,838,015	\$499,768
Pharmaceuticals 3254	\$609,156,694	\$396,061,946	\$1,940,607
Paint, Coating & Adhesives 3255	\$37,997,769	\$24,996,126	\$168,806
Soap, Cleaning Compound & Toiletries 3256	\$69,149,795	\$42,403,831	\$206,076
Other Chemical Products 3259	\$113,147,683	\$75,773,014	\$403,548
Plastics & Rubber Products 326	\$830,371,124	\$539,016,288	\$2,608,458
Nonmetallic Minerals 327	\$761,066,387	\$579,039,702	\$2,887,928
Primary Metals 331	\$780,993,920	\$468,010,517	\$2,278,651
Iron & Steel Mills 3311, 3312	\$486,610,104	\$295,091,302	\$1,429,479
Aluminum Smelting 3313	\$70,673,823	\$46,269,858	\$224,881
Other Nonferrous Metals 3314	\$26,116,726	\$23,313,533	\$112,780
Foundries 3315	\$197,593,267	\$103,335,824	\$511,511
Fabricated Metal Products 332	\$2,072,803,729	\$1,378,783,671	\$6,689,690
Machinery 333	\$1,666,122,711	\$885,686,124	\$4,370,679
Farm & Construction Implements 3331	\$251,932,599	\$114,115,831	\$551,933
Industrial Machinery 3332	\$314,052,526	\$130,607,110	\$653,962
Commercial & Other Equipment 3333-3336 & 3339	\$1,100,137,586	\$640,963,183	\$3,164,784
Computers & Electronics 334	\$2,685,892,374	\$1,377,152,000	\$6,760,233
Computer Hardware 3341	\$62,814,537	\$44,083,701	\$306,259
Telephone & Communications Equipment 3342	\$189,032,046	\$93,277,038	\$460,184
Audio & Video Equipment 3343	\$42,523,955	\$13,249,301	\$67,957
Semiconductors 3344	\$950,545,167	\$423,145,619	\$1,778,308
Instruments 3345	\$1,415,711,430	\$784,478,865	\$4,021,352
Software, Other Magnetic & Optical Media 3346	\$25,265,239	\$18,917,476	\$126,173
Electrical Equipment & Appliances 335	\$974,423,788	\$340,711,272	\$1,785,447
Lighting Equipment 3351	\$60,223,669	\$15,565,061	\$81,476
Household Appliances 3352	\$3,069,703	\$2,865,913	\$13,863
Other Electric Equipment 3353, 3359	\$911,130,416	\$322,280,298	\$1,690,108
Transportation Equipment 336	\$16,074,698,744	\$10,370,901,786	\$50,414,361
Motor Vehicles & Parts 3361, 3362, 3363	\$593,523,726	\$374,868,463	\$1,817,395
Aircraft, Aerospace & Parts 3364	\$15,109,368,076	\$9,714,616,215	\$47,176,415
Ships & Boats 3366	\$325,798,564	\$252,533,263	\$1,279,723
Railroad, Other Transportation Equip. 3365, 3369	\$46,008,378	\$28,883,845	\$140,828
Furniture & Related Products 337	\$438,439,838	\$310,019,846	\$1,502,974
Other Manufacturing 339	\$1,690,790,943	\$1,061,551,511	\$5,475,433
Other Medical Equip & Supplies 339112, 339115	\$209,807,132	\$146,944,014	\$868,810
Dental Laboratories 339116	\$64,160,932	\$50,429,317	\$296,672
Sporting And Athletic Goods 33992	\$211,457,031	\$72,914,810	\$359,072

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,205,365,848	\$791,263,370	\$3,950,879
Total:	\$47,864,820,694	\$30,413,951,218	\$143,722,563
Wholesale Trade 42			
Durable Goods 423	\$28,382,127,542	\$20,428,080,104	\$103,134,498
Motor Vehicles & Parts 4231	\$3,950,553,140	\$3,462,456,561	\$17,392,088
Furniture & Home Furnishings 4232	\$545,484,061	\$429,580,836	\$2,109,193
Lumber & Construction Materials 4233	\$3,385,417,888	\$2,573,715,481	\$12,220,172
Professional & Commercial Equipment 4234	\$5,034,765,883	\$3,908,545,614	\$20,847,499
Metal & Mineral (except Petroleum) 4235	\$1,389,018,956	\$1,007,320,047	\$4,877,394
Electrical Equipment 4236	\$2,902,409,290	\$2,480,635,835	\$12,510,743
Hardware, Plumbing, Heating Equipment 4237	\$1,537,680,360	\$1,282,097,921	\$6,321,851
Machinery & Equipment 4238	\$3,940,684,176	\$3,075,724,407	\$15,364,583
Sporting & Recreational Goods & Supplies 423910	\$497,840,507	\$328,973,154	\$1,645,356
Toy & Hobby Goods & Supplies 423920	\$3,031,259,822	\$138,811,535	\$748,042
Other Misc Durable Goods 423930, 423940, 423990	\$2,167,013,459	\$1,740,218,713	\$9,097,577
Nondurable Goods: 424	\$30,153,179,903	\$21,868,780,913	\$95,667,003
Paper & Paper Products 4241	\$769,269,238	\$658,124,450	\$3,091,327
Drugs & Sundries 4242	\$3,048,363,236	\$2,909,893,479	\$7,339,912
Apparel 4243	\$803,873,856	\$415,319,656	\$2,041,282
Food Products 4244	\$12,042,567,464	\$7,199,463,883	\$30,748,442
Farm Products 4245	\$640,268,256	\$266,650,066	\$1,330,831
Chemicals & Plastics 4246	\$950,382,815	\$666,703,481	\$3,242,739
Petroleum Products 4247	\$6,401,007,385	\$6,031,701,083	\$29,841,173
Beer & Ale 424810	\$292,627,962	\$281,259,251	\$1,364,425
Wine & Distilled Alcoholic Beverages 424820	\$1,365,911,431	\$1,047,602,204	\$5,122,149
Farm Supplies 42491	\$1,080,180,270	\$647,260,890	\$3,194,809
Tobacco & Tobacco Products 42494	\$341,987,133	\$302,186,536	\$1,462,504
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,416,740,857	\$1,442,615,934	\$6,887,410
Electronic Markets, Agents, Brokers 425	\$531,433,537	\$337,091,820	\$2,359,082
Total:	\$59,066,740,982	\$42,633,952,837	\$201,160,583
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,596,744,119	\$7,665,239,631	\$39,584,888
New & Used Auto Dealers 4411	\$6,556,945,815	\$5,929,341,219	\$30,910,555
Rv, Boat, Motorcycle Dealers 4412	\$780,658,996	\$629,179,264	\$3,279,523
Automotive Parts & Tires 4413	\$1,259,139,308	\$1,106,719,148	\$5,394,810
Furniture & Home Furnishings 442	\$1,326,078,818	\$1,209,524,847	\$5,823,741
Electronics & Appliances 443	\$3,917,759,381	\$3,335,571,791	\$22,860,026
Household Appliances 443141	\$225,398,607	\$212,008,480	\$1,018,698
Electronic Stores 443142	\$3,692,360,774	\$3,123,563,311	\$21,841,328
Bldg. Materials, Garden Supplies 444	\$3,597,140,132	\$3,363,207,251	\$16,230,438
Building Materials 4441	\$3,113,161,427	\$2,945,984,643	\$14,154,489
Lawn & Garden Supplies 4442	\$483,978,705	\$417,222,608	\$2,075,949
Food & Beverages (off-premises) 445	\$6,080,149,714	\$5,572,812,436	\$27,654,091
Grocery & Convenience Stores 4451	\$5,196,211,930	\$4,869,793,707	\$24,332,559
Other Food Stores/specialty Foods 4452	\$607,573,285	\$476,080,743	\$2,192,809
Beer, Wine And Liquor Stores 4453	\$276,364,499	\$226,937,986	\$1,128,723
Drug Stores & Personal Care Stores 446	\$3,851,752,771	\$3,546,017,925	\$17,603,903
Gas Stations (incl. Convenience Stores) 447	\$3,042,945,334	\$2,418,578,382	\$11,951,604
Apparel & Accessories 448	\$2,028,321,471	\$1,805,049,276	\$8,782,835
Clothing Stores 4481	\$1,508,678,788	\$1,378,157,238	\$6,744,467

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$128,507,345	\$120,209,192	\$567,925
Jewelry & Luggage Stores 4483	\$391,135,338	\$306,682,846	\$1,470,443
Sporting Goods, Toy/hobby/book/music 451	\$2,095,030,283	\$1,342,403,803	\$6,715,156
Sporting Goods 45111	\$1,098,479,137	\$940,203,531	\$4,623,875
Hobby & Toy Stores 45112	\$714,111,304	\$190,287,236	\$961,013
Sewing Supplies 45113	\$56,574,571	\$50,742,148	\$241,417
Musical Instruments 45114	\$86,646,565	\$67,784,362	\$371,689
Book, Periodical & Music Stores 45121	\$139,218,706	\$93,386,526	\$517,162
Department Stores 4522	\$306,075,176	\$300,065,298	\$1,439,967
Warehouse Clubs And Superstores 452311	\$10,836,039,915	\$7,225,933,109	\$34,537,844
All Other General Merchandise Stores 452319	\$477,177,096	\$377,707,680	\$1,832,343
Electronic Shopping And Mail-order Houses 4541	\$1,296,608,816	\$966,278,194	\$5,574,915
Miscellaneous Retailers 453, 4542, 4543	\$7,940,755,037	\$4,356,296,216	\$24,172,221
Total:	\$55,392,578,063	\$43,484,685,839	\$224,763,972
Transportation 48-492			
Air Transportation 481	\$40,548,340	\$37,068,652	\$322,281
Railroads 482	\$33,535,256	\$33,534,596	\$410,286
Water Transportation 483	\$29,928,863	\$18,855,859	\$101,402
Truck Transportation 484	\$415,325,145	\$312,894,510	\$2,617,271
Transit & Ground Passenger Transport 485	\$103,002,898	\$83,946,127	\$985,951
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$36,566,808	\$16,098,714	\$119,285
Support Activities For Transportation 488	\$1,510,238,416	\$1,312,578,122	\$7,474,114
Postal Service, Couriers And Messengers 491, 492	\$159,733,118	\$139,245,907	\$1,655,193
Total:	\$2,334,287,746	\$1,959,631,389	\$13,700,657
Warehousing & Storage 493			
Total:	\$341,399,004	\$317,186,779	\$1,800,224
Information 51			
Publishing (except Internet) 511	\$3,038,299,056	\$1,872,456,849	\$16,548,867
Newspapers 51111	\$90,501,957	\$90,014,642	\$396,983
Books & Periodicals 51112, 51113	\$143,242,919	\$120,782,719	\$881,144
Software 5112	\$2,455,505,592	\$1,334,049,915	\$10,395,374
Other Publishers 51114, 51119	\$349,048,588	\$327,609,573	\$4,875,366
Motion Picture Production 512	\$451,081,855	\$392,113,878	\$5,294,708
Radio & Tv Broadcasting, Cable Tv 515	\$1,042,169,043	\$928,287,629	\$14,505,441
Telecommunications 517	\$3,063,597,471	\$2,993,047,309	\$35,846,134
Wired Telecommunications Carriers 517311	\$736,946,892	\$733,942,750	\$7,937,995
Wireless Telecommunications Carriers 517312	\$1,330,074,719	\$1,317,372,774	\$15,441,836
Satellite And Other Telecommunications 5174, 5179	\$996,575,860	\$941,731,785	\$12,466,303
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,786,742,792	\$816,977,481	\$11,450,573
Other Information Services 519	\$902,369,827	\$690,867,496	\$12,387,159
Total:	\$10,284,260,044	\$7,693,750,642	\$96,032,882
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,820,566,741	\$5,611,041,971	\$120,923,692
Securities & Other Financial Investment 523, 525	\$4,282,698,522	\$2,876,794,742	\$51,828,549
Insurance Agents & Brokers 524	\$3,198,596,749	\$1,654,943,507	\$15,755,217
Real Estate Agents & Brokers 531	\$3,221,025,822	\$2,424,305,066	\$36,937,054
Rental Of Tangible Personal Property 532	\$1,734,501,822	\$1,587,163,254	\$9,169,719
Lessors Of Nonfinancial Intangibles 533	\$178,236,655	\$160,292,920	\$2,415,903
Total:	\$19,435,626,311	\$14,314,541,460	\$237,030,134

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$25,606,967,786	\$15,229,629,858	\$210,223,072
Legal Services 5411	\$2,166,024,000	\$1,962,431,799	\$32,491,025
Accounting Services 5412	\$1,385,812,148	\$1,136,998,124	\$18,261,842
Architectural Services 54131	\$530,653,605	\$459,104,865	\$7,613,154
Engineering Services 54133	\$1,557,205,013	\$1,295,061,718	\$17,826,878
Other Related Services 54132, 54134-54138	\$309,661,734	\$275,128,888	\$4,066,376
Specialized Design Services 5414	\$482,458,907	\$350,677,088	\$3,774,799
Computer System Design Services 5415	\$9,249,244,575	\$3,555,425,055	\$41,671,902
Consulting Services 5416	\$5,342,008,619	\$3,662,977,348	\$52,816,929
Scientific Research & Development Services 5417	\$1,638,961,440	\$586,663,270	\$5,136,558
Advertising & Public Relations 5418	\$683,292,497	\$495,558,916	\$7,182,885
Other Professional Services 5419	\$2,261,645,248	\$1,449,602,787	\$19,380,724
Management Services 55	\$376,014,386	\$261,896,908	\$4,034,644
Administrative & Support Services 561	\$13,623,867,386	\$8,606,720,574	\$99,976,796
Employment Services 5613	\$1,602,769,823	\$1,397,463,791	\$21,731,349
Travel Services 5615	\$3,636,407,490	\$220,312,639	\$2,697,646
Investigation & Security Services 5616	\$498,944,829	\$454,688,162	\$5,154,393
Building Services & Janitorial 5617	\$1,489,341,196	\$1,417,063,726	\$12,732,489
Other 5611, 5612, 5614, 5619	\$6,396,404,048	\$5,117,192,256	\$57,660,919
Waste Treatment/collection 562	\$1,224,807,811	\$1,148,299,530	\$13,235,836
Schools (public, Private, Technical) 61	\$1,073,222,204	\$543,698,859	\$7,492,940
Health Services 62	\$16,401,744,481	\$11,451,494,405	\$171,725,944
Ambulatory Health Care Services 621	\$7,579,420,293	\$6,416,828,105	\$102,231,251
Physicians 6211	\$2,890,392,385	\$2,380,105,907	\$39,286,620
Dentists 6212	\$1,103,938,841	\$1,092,113,661	\$18,172,153
Other Health Practitioners 6213	\$1,370,643,550	\$1,280,227,191	\$19,379,043
Outpatient Care Centers 6214	\$1,069,830,930	\$751,702,932	\$11,725,840
Medical & Diagnostic Laboratories 6215	\$521,892,551	\$320,020,111	\$5,478,556
Home Health Care 6216	\$346,700,976	\$333,583,393	\$4,018,742
Other Ambulatory Health Care 6219	\$276,021,060	\$259,074,910	\$4,170,297
Hospitals 622	\$6,848,668,142	\$3,704,523,060	\$54,288,805
Nursing & Retirement Homes 623	\$963,578,659	\$804,786,054	\$8,394,496
Social Services & Day Care 624	\$1,010,077,387	\$525,357,186	\$6,811,392
Arts, Entertainment, & Recreation 71	\$1,249,819,097	\$1,081,169,915	\$12,959,856
Performing Arts, Spectator Sports 711	\$626,675,152	\$524,934,847	\$8,075,218
Museums, Historical Sites, Etc. 712	\$25,692,816	\$12,486,806	\$156,446
Amusement, Gambling, Recreation 713	\$597,451,129	\$543,748,262	\$4,728,192
Accommodations 721	\$853,926,580	\$792,633,519	\$4,661,079
Restaurants, Food Services 7223, 7225	\$4,482,930,282	\$4,391,318,017	\$22,888,870
Drinking Places 7224	\$248,420,230	\$223,689,760	\$1,322,822
Auto Repair & Services 8111	\$939,681,616	\$911,941,466	\$4,449,498
Other Repair Services 8112-8114	\$834,704,254	\$561,706,511	\$2,927,245
Personal Services 812	\$1,325,430,849	\$1,233,903,583	\$15,294,718
Personal Care (barber, Beauty, Etc.) 8121	\$619,837,588	\$605,277,318	\$8,620,483
Death Care Services 8122	\$83,133,181	\$81,571,642	\$1,064,051
Laundry & Dry Cleaning 8123	\$129,862,049	\$127,520,508	\$923,376
Other Personal Services 8129	\$492,598,031	\$419,534,115	\$4,686,808
Religious, Civic & Other Organizations 813, 814	\$628,685,734	\$199,359,279	\$2,834,984
Public Administration, 92	\$159,384,761	\$141,861,721	\$2,207,494
Total:	\$69,029,607,457	\$46,779,323,905	\$576,235,798
Total All Industries			
Total:	\$288,559,262,433	\$209,406,282,231	\$1,612,911,499

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 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	\$6,623,685,359	\$5,045,333,551	\$327,946,726
New & Used Auto Dealers 4411	\$5,180,057,539	\$3,910,571,058	\$254,187,169
Rv, Boat, Motorcycle Dealers 4412	\$621,439,667	\$453,505,976	\$29,477,881
Automotive Parts & Tire 4413	\$822,188,153	\$681,256,517	\$44,281,676
Furniture & Home Furnishings 442	\$1,041,423,007	\$909,236,330	\$59,100,358
Electronics & Appliances 443	\$2,379,093,006	\$1,699,075,214	\$110,439,908
Building Materials, Garden Equip & Supplies 444	\$2,492,370,219	\$2,286,892,645	\$148,648,020
Building Materials 4441	\$2,183,838,501	\$2,043,952,327	\$132,856,896
Lawn & Garden Supplies & Equipment 4442	\$308,531,718	\$242,940,318	\$15,791,124
Food & Beverage Stores 445	\$5,372,623,319	\$1,285,874,232	\$83,581,868
Grocery & Convenience Stores 4451	\$4,884,332,997	\$1,115,628,485	\$72,515,865
Other Food & Beverage Stores 4452, 4453	\$488,290,322	\$170,245,747	\$11,066,003
Drug/health Stores 446	\$3,044,225,943	\$1,037,023,532	\$67,406,565
Gas Stations & Convenience Stores W/pumps 447	\$2,468,510,677	\$528,856,195	\$34,375,674
Apparel & Accessories 448	\$1,845,381,271	\$1,670,399,256	\$108,576,011
Clothing & Shoe Stores 4481, 4482	\$1,488,398,790	\$1,397,491,435	\$90,836,990
Jewelry & Luggage Stores 4483	\$356,982,481	\$272,907,821	\$17,739,021
Sporting Goods, Toys, Book & Music Stores 451	\$1,343,294,900	\$1,113,955,412	\$72,407,150
Sporting Goods, Toys, Hobby/craft Stores 4511	\$1,220,643,814	\$1,032,228,447	\$67,094,878
Book/periodical/music Store 4512	\$122,651,086	\$81,726,965	\$5,312,272
General Merchandise Stores 452	\$11,264,984,674	\$3,790,326,295	\$246,371,224
Department Stores 4522	\$303,098,887	\$288,999,864	\$18,784,992
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$10,961,885,787	\$3,501,326,431	\$227,586,232
Electronic Shopping And Mail-order Houses 4541	\$969,221,421	\$680,989,205	\$44,264,299
Miscellaneous Retailers 453, 4542, 4543	\$6,129,840,625	\$4,699,204,516	\$305,448,457
Total:	\$44,974,654,421	\$24,747,166,383	\$1,608,566,260
Agriculture, Forestry, Fishing 11			
Total:	\$114,703,055	\$45,895,723	\$2,983,252
Mining 21			
Total:	\$32,362,454	\$21,242,244	\$1,380,744
Utilities 22			
Total:	\$104,537,940	\$49,932,473	\$3,245,618
Construction 23			
Construction Of Buildings 236	\$7,594,473,204	\$6,721,103,231	\$436,871,921
Heavy Construction & Highways 237	\$1,249,047,617	\$846,435,565	\$55,018,305
Special Trade Contractors 238	\$4,189,898,586	\$3,702,978,470	\$240,693,881
Total:	\$13,033,419,407	\$11,270,517,266	\$732,584,107

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,888,747,613	\$970,146,196	\$63,059,584
Wholesale Trade 42			
Durable Goods 423	\$5,430,088,862	\$2,837,429,213	\$184,432,982
Nondurable Goods 424	\$1,475,463,385	\$666,849,153	\$43,345,225
Electronic Markets, Agents & Brokers 425	\$61,897,622	\$31,606,521	\$2,054,428
Total:	\$6,967,449,869	\$3,535,884,887	\$229,832,635
Transportation & Warehousing 48-49			
Total:	\$531,952,688	\$437,825,567	\$28,458,679
Information 51			
Total:	\$3,174,155,479	\$2,062,071,476	\$134,032,534
Finance, Insurance 52			
Total:	\$618,851,190	\$444,864,881	\$28,916,233
Real Estate, Rental/leasing 53			
Total:	\$1,333,378,210	\$1,102,155,514	\$71,640,145
Professional, Scientific & Technical Services 54			
Total:	\$6,765,356,761	\$1,701,883,708	\$110,622,591
Management, Education & Health Services 55-62			
Total:	\$3,894,018,116	\$2,930,916,801	\$190,509,818
Arts, Entertainment & Recreation 71			
Total:	\$422,395,715	\$381,634,153	\$24,806,277
Accommodations & Food Services 72			
Accommodations 721	\$756,067,062	\$658,748,954	\$42,818,689
Restaurants, Food Services & Drinking Places 722	\$4,231,042,619	\$3,876,955,105	\$252,002,202
Total:	\$4,987,109,681	\$4,535,704,059	\$294,820,891
Other Services 81			
Repair & Maintenance 811	\$1,225,511,589	\$964,177,609	\$62,671,680
Personal Service 812	\$335,955,769	\$305,997,069	\$19,889,852
Religious, Civic & Other Organization 813, 814	\$40,542,941	\$26,928,019	\$1,750,330
Total:	\$1,602,010,299	\$1,297,102,697	\$84,311,862
Public Administration 92			
Total:	\$20,548,667	\$18,074,013	\$1,174,811
Total All Industries			
Total:	\$92,465,651,565	\$55,553,018,041	\$3,610,946,041

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2021

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$393,881,509	\$351,794,545	\$17,691,756
Miscellaneous	0	\$42,627,932	\$40,738,309	\$2,048,741
Total:	0.0503	\$436,509,441	\$392,532,854	\$19,740,497
Sewer Collection				
Sewerage Systems	0	\$133,469,868	\$59,727,335	\$2,300,703
Miscellaneous	0	\$104,190,064	\$72,824,817	\$2,805,226
Total:	0.0385	\$237,659,932	\$132,552,152	\$5,105,929
Power				
Total:	0.0387	\$2,441,198,140	\$1,978,505,300	\$76,635,424
Gas Distribution/telegraph				
Total:	0.0385	\$475,710,712	\$470,853,452	\$18,137,275
Motor Transportation				
Local/suburban Transit	0	\$223,605,013	\$73,219,972	\$1,410,213
Trucking	0	\$2,438,098,436	\$425,178,280	\$8,188,934
Railroads	0	\$38,094,500	\$28,208,124	\$543,287
Miscellaneous	0	\$391,721,034	\$181,040,266	\$3,486,850
Total:	0.0193	\$3,091,518,983	\$707,646,642	\$13,629,284
Urban Transportation				
Local/suburban Transit	0	\$94,266,497	\$73,400,249	\$471,241
Trucking	0	\$188,947,061	\$116,874,255	\$750,344
Miscellaneous	0	\$226,165,189	\$150,468,841	\$966,014
Total:	0.0064	\$509,378,747	\$340,743,345	\$2,187,599
Other Public Service				
Water Transport	0	\$71,619,823	\$33,572,059	\$646,599
Miscellaneous	0	\$427,945,740	\$53,193,866	\$1,024,509
Total:	0.0193	\$499,565,563	\$86,765,925	\$1,671,108
Log Hauling Over Public Highways				
Total:	0.0137	\$80,799,817	\$47,164,746	\$645,970
Total Public Utility Taxes				
Total:	N/A	\$7,772,341,335	\$4,156,764,416	\$137,753,086

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.**