

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

Calendar Year, 2021

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

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

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