

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

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	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
	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
	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