

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 1, 2022

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for January, February, and March 2022**

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August 2022

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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)

1st Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	781	\$505,736,793
Forestry & Logging 113	528	\$442,001,517
Fishing & Hunting 114	137	\$48,542,588
Ag & Forestry Support Activities 115	538	\$215,893,282
Total:	1,984	\$1,212,174,180
Mining 21		
Sand & Gravel, Quarrying 2123	95	\$88,659,879
Other Extraction & Support Act. 211, 2121, 2122, 213	42	\$36,895,519
Total:	137	\$125,555,398
Utilities 22		
Hydroelectric Power Generation 221111	13	\$503,424,242
Alternative Power Generation 221114-221117	16	\$86,899,008
Other Electric Power Generation 221112, 221113, 221118	6	\$128,973,497
Electric Power Generation & Trans. 221121, 221122	60	\$2,515,629,493
Natural Gas Distribution 2212	13	\$1,423,793,918
Water & Sewer 2213	571	\$1,138,311,685
Total:	679	\$5,797,031,843
Construction 23		
Residential Building & Remodeling 2361	17,969	\$4,325,359,186
Nonresidential Building 2362	934	\$3,961,433,101
Heavy Construction & Highways 237	1,091	\$1,864,186,261
Special Trade Contractors 238	25,087	\$8,915,500,230
Electrical 23821	2,890	\$1,791,851,964
Plumbing & Heating 23822	3,103	\$1,816,490,962
Painting 23832	3,314	\$278,772,239
Masonry/drywall 23814, 23831	1,562	\$492,280,366
Roofing 23816	1,162	\$483,046,493
Other Contractors 238 Not Listed Above	13,056	\$4,053,058,206
Total:	45,081	\$19,066,478,778
Manufacturing 31-33		
Food Products 311	1,366	\$5,584,799,858
Milling Of Grains 3112	19	\$209,723,890
Fruits & Vegetables 3114	76	\$1,511,603,792
Dairy Products 3115	34	\$899,548,788
Meat Products 3116	62	\$640,819,000
Seafood Products 3117	48	\$752,678,280
Bakery Products 3118	798	\$589,564,466
Other Food Items 3111, 3113, 3119	329	\$980,861,642
Beverages 312	1,099	\$680,506,770
Textiles 313,314	297	\$231,500,702
Apparel 315	261	\$47,964,501
Leather & Allied Products 316	42	\$40,330,113
Lumber & Wood Products 321	454	\$3,604,251,982
Sawmills 3211	76	\$1,602,352,564
Plywood & Trusses 3212	44	\$540,858,802
Millwork, Windows, Wood Products 3219	334	\$1,461,040,616

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	109	\$2,072,419,272
Pulp & Paper Mills 3221	33	\$1,194,398,727
Other Paper Products 3222	76	\$878,020,545
Commercial Printing 323	773	\$213,370,500
Petroleum & Coal Products 324	33	\$5,648,659,859
Petroleum Refining 32411	14	\$5,410,581,596
Asphalt/petroleum/coal Products 32412, 32419	19	\$238,078,263
Chemicals 325	624	\$1,912,891,568
Chemicals, Pesticides & Fertilizers 3251, 3253	95	\$878,921,766
Resins, Synthetic Fibers & Filaments 3252	31	\$179,882,406
Pharmaceuticals 3254	299	\$652,971,939
Paint, Coating & Adhesives 3255	26	\$32,688,888
Soap, Cleaning Compound & Toiletries 3256	113	\$63,983,854
Other Chemical Products 3259	60	\$104,442,715
Plastics & Rubber Products 326	246	\$915,784,148
Nonmetallic Minerals 327	306	\$770,104,660
Primary Metals 331	129	\$824,457,860
Iron & Steel Mills 3311, 3312	58	\$480,508,512
Aluminum Smelting 3313	17	\$103,944,788
Other Nonferrous Metals 3314	17	\$34,224,795
Foundries 3315	37	\$205,779,765
Fabricated Metal Products 332	1,259	\$2,064,712,932
Machinery 333	689	\$1,617,206,910
Farm & Construction Implements 3331	90	\$183,761,882
Industrial Machinery 3332	124	\$357,305,175
Commercial & Other Equipment 3333-3336 & 3339	475	\$1,076,139,853
Computers & Electronics 334	538	\$2,712,050,948
Computer Hardware 3341	42	\$80,202,709
Telephone & Communications Equipment 3342	67	\$209,458,077
Audio & Video Equipment 3343	29	\$43,510,535
Semiconductors 3344	98	\$1,022,679,101
Instruments 3345	256	\$1,330,447,614
Software, Other Magnetic & Optical Media 3346	46	\$25,752,912
Electrical Equipment & Appliances 335	159	\$1,010,722,761
Lighting Equipment 3351	39	\$41,986,428
Household Appliances 3352	13	\$3,360,136
Other Electric Equipment 3353, 3359	107	\$965,376,197
Transportation Equipment 336	471	\$12,557,102,475
Motor Vehicles & Parts 3361, 3362, 3363	135	\$616,121,748
Aircraft, Aerospace & Parts 3364	124	\$11,532,919,349
Ships & Boats 3366	167	\$359,986,116
Railroad, Other Transportation Equip. 3365, 3369	45	\$48,075,262
Furniture & Related Products 337	541	\$457,366,633
Other Manufacturing 339	1,520	\$1,619,530,665
Other Medical Equip & Supplies 339112, 339115	150	\$196,074,814
Dental Laboratories 339116	191	\$54,391,677
Sporting And Athletic Goods 33992	94	\$242,846,597
All Other Miscellaneous Mfg 3399 Not Listed Above	1,085	\$1,126,217,577
Total:	10,916	\$44,585,735,117

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,959	\$26,630,623,177
Motor Vehicles & Parts 4231	637	\$3,976,200,096
Furniture & Home Furnishings 4232	496	\$484,876,412
Lumber & Construction Materials 4233	746	\$3,552,108,457
Professional & Commercial Equipment 4234	1,586	\$4,679,351,717
Metal & Mineral (except Petroleum) 4235	328	\$1,325,880,536
Electrical Equipment 4236	1,096	\$2,735,936,383
Hardware, Plumbing, Heating Equipment 4237	564	\$1,605,370,855
Machinery & Equipment 4238	1,992	\$3,802,492,920
Sporting & Recreational Goods & Supplies 423910	381	\$474,414,853
Toy & Hobby Goods & Supplies 423920	109	\$1,791,169,733
Other Misc Durable Goods 423930, 423940, 423990	1024	\$2,202,821,215
Nondurable Goods: 424	6,479	\$27,007,657,904
Paper & Paper Products 4241	263	\$706,701,411
Drugs & Sundries 4242	443	\$2,847,216,671
Apparel 4243	443	\$769,623,789
Food Products 4244	1,906	\$10,145,703,356
Farm Products 4245	321	\$672,684,279
Chemicals & Plastics 4246	447	\$1,058,800,068
Petroleum Products 4247	167	\$5,859,213,412
Beer & Ale 424810	125	\$283,041,458
Wine & Distilled Alcoholic Beverages 424820	534	\$1,226,054,115
Farm Supplies 42491	250	\$1,226,005,255
Tobacco & Tobacco Products 42494	74	\$288,264,318
Other Misc Nondurable Goods 4249 Not Listed Above	1,506	\$1,924,349,772
Electronic Markets, Agents, Brokers 425	594	\$571,623,351
Total:	16,032	\$54,209,904,432
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,314	\$9,013,792,887
New & Used Auto Dealers 4411	1,385	\$6,905,823,906
Rv, Boat, Motorcycle Dealers 4412	572	\$946,574,412
Automotive Parts & Tires 4413	1,357	\$1,161,394,569
Furniture & Home Furnishings 442	1,900	\$1,215,605,467
Electronics & Appliances 443	2,559	\$3,467,870,087
Household Appliances 443141	209	\$212,027,087
Electronic Stores 443142	2,350	\$3,255,843,000
Bldg. Materials, Garden Supplies 444	2,832	\$3,684,824,997
Building Materials 4441	1,814	\$3,200,679,512
Lawn & Garden Supplies 4442	1,018	\$484,145,485
Food & Beverages (off-premises) 445	4,030	\$5,629,221,246
Grocery & Convenience Stores 4451	2,003	\$4,937,971,015
Other Food Stores/specialty Foods 4452	1,150	\$487,226,075
Beer, Wine And Liquor Stores 4453	877	\$204,024,156
Drug Stores & Personal Care Stores 446	3,422	\$3,627,865,270
Gas Stations (incl. Convenience Stores) 447	1,426	\$3,081,386,758
Apparel & Accessories 448	4,300	\$1,370,132,016
Clothing Stores 4481	3,173	\$1,018,442,106
Shoe Stores 4482	199	\$101,871,504
Jewelry & Luggage Stores 4483	928	\$249,818,406
Sporting Goods, Toy/hobby/book/music 451	3,331	\$1,687,602,080
Sporting Goods 45111	1,655	\$922,720,208
Hobby & Toy Stores 45112	622	\$550,567,851
Sewing Supplies 45113	283	\$41,511,313
Musical Instruments 45114	226	\$75,578,482
Book, Periodical & Music Stores 45121	545	\$97,224,226

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	21	\$201,537,818
Warehouse Clubs And Superstores 452311	9	\$8,447,607,533
All Other General Merchandise Stores 452319	2,032	\$406,377,239
Electronic Shopping And Mail-order Houses 4541	717	\$1,096,230,625
Miscellaneous Retailers 453, 4542, 4543	13,854	\$6,758,832,238
Total:	43,747	\$49,688,886,261
Transportation 48-492		
Air Transportation 481	53	\$56,637,686
Railroads 482	16	\$56,059,517
Water Transportation 483	45	\$54,789,770
Truck Transportation 484	3,457	\$1,637,117,680
Transit & Ground Passenger Transport 485	319	\$187,721,281
Pipeline Transportation 486	7	\$30,874,626
Scenic & Sightseeing Transportation 487	103	\$18,599,970
Support Activities For Transportation 488	1,259	\$2,177,903,395
Postal Service, Couriers And Messengers 491, 492	594	\$367,045,086
Total:	5,853	\$4,586,749,011
Warehousing & Storage 493		
Total:	231	\$348,131,834
Information 51		
Publishing (except Internet) 511	1,983	\$2,871,567,489
Newspapers 51111	83	\$81,908,265
Books & Periodicals 51112, 51113	340	\$120,107,511
Software 5112	1,480	\$2,388,334,832
Other Publishers 51114, 51119	80	\$281,216,881
Motion Picture Production 512	752	\$377,453,271
Radio & Tv Broadcasting, Cable Tv 515	207	\$931,892,511
Telecommunications 517	697	\$2,995,707,132
Wired Telecommunications Carriers 517311	254	\$743,747,077
Wireless Telecommunications Carriers 517312	146	\$1,279,112,547
Satellite And Other Telecommunications 5174, 5179	297	\$972,847,508
Isps, Web Search Portals, Data Proc. Svcs. 518	733	\$1,574,321,850
Other Information Services 519	501	\$814,027,061
Total:	4,873	\$9,564,969,314
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,686	\$6,143,950,580
Securities & Other Financial Investment 523, 525	2,437	\$3,507,140,263
Insurance Agents & Brokers 524	2,753	\$3,033,028,284
Real Estate Agents & Brokers 531	4,608	\$1,893,759,695
Rental Of Tangible Personal Property 532	1,803	\$1,664,398,550
Lessors Of Nonfinancial Intangibles 533	156	\$145,225,336
Total:	13,443	\$16,387,502,708
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,687	\$22,662,605,275
Legal Services 5411	4,530	\$1,600,987,524
Accounting Services 5412	2,907	\$1,214,421,665
Architectural Services 54131	1,029	\$498,498,454
Engineering Services 54133	1,748	\$1,428,888,975
Other Related Services 54132, 54134-54138	1,061	\$249,113,548
Specialized Design Services 5414	1,993	\$348,088,613
Computer System Design Services 5415	5,129	\$8,335,614,462
Consulting Services 5416	8,231	\$4,997,818,495

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	404	\$1,582,859,483
Advertising & Public Relations 5418	1,002	\$555,600,081
Other Professional Services 5419	4,653	\$1,850,713,975
Management Services 55	305	\$302,871,315
Administrative & Support Services 561	15,540	\$12,247,968,109
Employment Services 5613	985	\$1,590,745,134
Travel Services 5615	374	\$3,310,637,343
Investigation & Security Services 5616	746	\$519,935,354
Building Services & Janitorial 5617	10,324	\$1,177,718,604
Other 5611, 5612, 5614, 5619	3,111	\$5,648,931,674
Waste Treatment/collection 562	648	\$1,203,863,382
Schools (public, Private, Technical) 61	2,842	\$745,673,714
Health Services 62	16,114	\$14,740,421,858
Ambulatory Health Care Services 621	13,486	\$6,973,132,084
Physicians 6211	2,815	\$2,535,625,750
Dentists 6212	3,042	\$1,141,521,660
Other Health Practitioners 6213	6,561	\$1,073,906,778
Outpatient Care Centers 6214	446	\$997,809,152
Medical & Diagnostic Laboratories 6215	190	\$495,330,738
Home Health Care 6216	215	\$451,306,983
Other Ambulatory Health Care 6219	217	\$277,631,023
Hospitals 622	136	\$6,429,571,143
Nursing & Retirement Homes 623	567	\$722,950,174
Social Services & Day Care 624	1,925	\$614,768,457
Arts, Entertainment, & Recreation 71	5,176	\$1,030,602,992
Performing Arts, Spectator Sports 711	2,160	\$379,021,449
Museums, Historical Sites, Etc. 712	81	\$19,083,686
Amusement, Gambling, Recreation 713	2,935	\$632,497,857
Accommodations 721	3,403	\$763,544,554
Restaurants, Food Services 7223, 7225	12,932	\$4,334,248,863
Drinking Places 7224	1,043	\$239,060,124
Auto Repair & Services 8111	5,457	\$980,368,613
Other Repair Services 8112-8114	3,401	\$786,297,868
Personal Services 812	9,161	\$940,326,748
Personal Care (barber, Beauty, Etc.) 8121	6,714	\$385,475,211
Death Care Services 8122	204	\$86,467,854
Laundry & Dry Cleaning 8123	568	\$126,785,378
Other Personal Services 8129	1,675	\$341,598,305
Religious, Civic & Other Organizations 813, 814	952	\$271,335,540
Public Administration, 92	226	\$141,743,070
Total:	109,887	\$61,390,932,025
Total All Industries		
Total:	252,863	\$266,964,050,901

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$38,428,054	\$294,258	\$38,133,796	0.00484	\$184,568
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,328,809,222	\$106,387,338	\$2,222,421,884	0.00138	\$3,066,942
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,565,644,252	\$157,067,901	\$1,408,576,351	0.00275	\$3,873,585
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$970,684,658	\$181,769,630	\$788,915,028	0.00484	\$3,818,349
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,156,713,212	\$4,968,922	\$2,151,744,290	0.00138	\$2,969,407
6	Processing for Hire/Printing and Publishing	10	\$565,597,246	\$22,047,014	\$543,550,232	0.00484	\$2,630,783
7	Manufacturing	7	\$7,810,867,785	\$267,590,274	\$7,543,277,511	0.00484	\$36,509,463
8	Royalties	80	\$1,458,929,617	\$423,542,872	\$1,035,386,745	0.015	\$15,530,801
9	Wholesaling	3	\$77,695,068,655	\$22,186,636,427	\$55,508,432,228	0.00484	\$268,660,812
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,597,640,594	\$149,608,476	\$1,448,032,118	0.00484	\$7,008,475
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,348,963,756	\$2,733,856,681	\$2,615,107,075	0.015	\$39,226,606
12	For Profit Hospitals; Scientific R&D	135	\$281,557,426	\$131,397,734	\$150,159,692	0.015	\$2,252,395
13	Cleanup of Radioactive Waste for US Government	83	\$683,156,005	\$2,219,306	\$680,936,699	0.00471	\$3,207,212
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$12,440,668,925	\$2,734,419,316	\$9,706,249,609	0.015	\$145,593,744
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$40,647,606,166	\$10,515,249,170	\$30,132,356,996	0.0175	\$527,316,247
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$3,099,547,213	0.012	\$37,194,567
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$24,002,877
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,696,311	\$55,122,211	\$95,574,100	0.0163	\$1,557,858
19	Retailing of Interstate Transportation Equip	19	\$396,937,575	\$68,486,821	\$328,450,754	0.00484	\$1,589,702
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$248,180,369	\$226,747,657	\$21,432,712	0.00275	\$58,940
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,913,883,819	\$1,825,048,979	\$88,834,840	0.009	\$799,514
22	Retailing	2	\$83,264,738,393	\$18,342,399,231	\$64,922,339,162	0.00471	\$305,784,217
23	Non-Manufacturing Aerospace Product Development	188	\$105,139,274	\$25,405,525	\$79,733,749	0.009	\$717,604
24	Federal Aviation Administration (FAR) Repair Station	189	\$74,680,975	\$1,180,397	\$73,500,578	0.0029	\$213,446
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	\$75,834,080	\$61,268,118	\$14,565,962	0.00275	\$40,056
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,924,995,574	\$4,752,782	\$3,920,242,792	0.00484	\$18,973,975
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,698,759,661	\$2,094,259,174	\$604,500,487	0.00484	\$2,925,782
31	Retailing of Commercial Airplanes or Components	1007	\$4,266,279,707	\$2,484,758,640	\$1,781,521,067	0.00484	\$8,622,562
32	Manufacturing of Commercial Airplane Tooling	1008	\$23,705,177	\$32,563	\$23,672,614	0.00484	\$114,575
33	Wholesaling of Commercial Airplane Tooling	1009	\$32,731,698	\$6,159,513	\$26,572,185	0.00484	\$128,609
34	Retailing of Commercial Airplane Tooling	1010	\$25,798,279	\$17,955,013	\$7,843,266	0.00471	\$36,942
35	Publication of Newspapers	126	\$83,598,944	\$321,295	\$83,277,649	0.0035	\$291,472
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$70,251,179	\$292,782	\$69,958,397	0.00342	\$239,538
38	Extracting Timber, Extracting for Hire Timber	301	\$120,257,508	\$6,237,478	\$114,020,030	0.00342	\$390,405
39	Manufacturing of Timber or Wood Products	302	\$1,525,639,817	\$117,422,284	\$1,408,217,533	0.00342	\$4,821,737
40	Wholesaling of Timber or Wood Products	303	\$3,917,006,933	\$1,938,249,690	\$1,978,757,243	0.00342	\$6,775,265
41	Sale of Standing Timber	304	\$26,582,921	\$0	\$26,582,921	0.00342	\$91,020
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$258,536,033,767	\$66,893,155,472	\$194,742,425,508		\$1,477,220,052
State Sales Tax and Use Tax							
43	Retail Sales	1	\$84,046,555,539	\$33,203,943,606	\$50,842,611,933	0.065	\$3,304,769,776
43	Use Tax	5	\$1,999,548,375	\$0	\$1,999,548,375	0.065	\$129,970,644
43	Motor Vehicle Sales / Leases	120	\$4,258,367,191	\$0	\$4,258,367,191	0.003	\$12,775,102
43	Self-Produced Fuel Use Tax	270	\$36,673,807	\$0	\$36,673,807	0.03852	\$1,412,675
	Total:		\$90,341,144,912	\$33,203,943,606	\$57,137,201,306		\$3,448,928,197
State Public Utility Tax							
47	Water Distribution	60	\$357,109,233	\$22,683,755	\$334,425,478	0.05029	\$16,818,257
48	Sewer Collection	61	\$217,395,868	\$105,139,296	\$112,256,572	0.03852	\$4,324,123
49	Power	49	\$2,454,406,362	\$342,752,472	\$2,111,653,890	0.03873	\$81,792,802
50	Gas Distribution-Telegraph	26	\$750,281,444	\$2,397,644	\$747,883,800	0.03852	\$28,808,484
51	Motor Transportation-Railroad-Railroad Car	8	\$1,625,620,017	\$1,063,906,542	\$561,713,475	0.01926	\$10,818,602
52	Log Hauling Over Public Highways	125	\$63,711,700	\$23,945,029	\$39,766,671	0.0137	\$544,644
53	Urban Transportation/Vessels Under 65 ft	12	\$301,790,339	\$64,536,423	\$237,253,916	0.00642	\$1,523,170
54	Other Public Service Business	13	\$564,512,795	\$475,054,370	\$89,458,425	0.01926	\$1,722,969

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
Total:			\$6,334,827,758	\$2,100,415,531	\$4,234,412,227		\$146,353,051
Line No.	Tax Classification	Code					
Other Taxes							
55	Litter Tax	36	\$23,973,475,907	\$0	\$23,973,475,907	0.00015	\$3,596,021
56	Tobacco Products/Cigars (less than \$0.69)	20	\$5,617,814	\$0	\$5,617,814	0.95	\$5,336,923
57	Cigar Tax (\$0.69 or more)	194	\$668,342	\$0	\$668,342	0.65	\$434,422
58	Little Cigar Tax (acetate integrated filters)	198	\$2,535,605	\$0	\$2,535,605	0.15125	\$383,510
59	Moist Snuff (1.2 oz. or less)	162	\$4,226,407	\$0	\$4,226,407	2.526	\$10,675,904
60	Moist Snuff (more than 1.2 oz.)	163	\$680,444	\$0	\$680,444	2.105	\$1,432,335
61	All Other Vapor Products	164	\$8,538,000	\$0	\$8,538,000	0.27	\$2,305,260
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$37,531,589	\$0	\$37,531,589	0.09	\$3,377,843
63	Spirits Sales to On-premises Licensees	251	\$43,102,234	\$1,136,406	\$41,965,828	0.137	\$5,749,318
64	Spirits Liter Sales to On-premises Licensees	253	\$2,308,652	\$0	\$2,308,652	2.4408	\$5,634,958
65	Spirits Sales to Consumers	252	\$205,412,656	\$1,545,079	\$203,867,577	0.205	\$41,792,853
66	Spirits Liter Sales to Consumers	254	\$9,675,603	\$0	\$9,675,603	3.7708	\$36,484,764
67	Refuse Collection	64	\$583,683,497	\$168,865,656	\$414,817,841	0.036	\$14,933,442
68	Hazardous Substance Tax by Value	65	\$908,655,304	\$20,706,750	\$887,948,554	0.007	\$6,215,640
69	Hazardous Substance Tax by Volume	81	\$57,417,033	\$0	\$57,417,033	1.2	\$68,900,440
70	Intermediate Care Facility	79	\$37,820,281	\$0	\$37,820,281	0.06	\$2,269,217
71	Solid Fuel Burning Device Fee	59	\$2,107	\$0	\$2,107	30	\$63,210
72	Syrup Tax	54	\$1,321,543	\$0	\$1,321,543	1	\$1,321,543
73	Tire Fee	73	\$1,070,069	\$0	\$1,070,069	0.9	\$963,062
74	Studded Tire Fee	77	\$9,664	\$0	\$9,664	4.5	\$43,488
75	Local E911 Wireline	793	\$2,039,136	\$0	\$2,039,136	0.95	\$1,937,179
76	Local E911 Wireless Tax	794	\$19,628,106	\$0	\$19,628,106	0.95	\$18,646,701
77	Local E911 VOIP Tax	795	\$3,720,233	\$0	\$3,720,233	0.95	\$3,534,221
78	Local E911 Prepaid Wireless Tax	796	\$3,116,225	\$0	\$3,116,225	0.95	\$2,960,414
Total:			\$25,912,256,451	\$192,253,891	\$25,720,002,560		\$238,992,668

WASHINGTON STATE

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
0100	ADAMS UNINC COUNTY	2,489	\$ 142,909,775	2,552	\$ 25,145,255	-82.405%
0101	HATTON	177	\$ 149,436	213	\$ 182,898	22.392%
0102	LIND	679	\$ 1,029,819	704	\$ 1,148,007	11.477%
0103	OTHELLO	3,672	\$ 54,021,871	3,697	\$ 52,505,332	-2.807%
0104	RITZVILLE	1,964	\$ 12,581,587	2,065	\$ 12,216,583	-2.901%
0105	WASHTUCNA	418	\$ 748,153	390	\$ 362,549	-51.541%
0199	ADAMS COUNTY	9,399	\$ 211,440,641	9,621	\$ 91,560,624	-56.697%
0200	ASOTIN UNINC COUNTY	3,222	\$ 20,598,728	3,508	\$ 20,740,116	0.686%
0201	ASOTIN CITY	1,201	\$ 2,720,148	1,218	\$ 3,132,044	15.142%
0202	CLARKSTON	4,001	\$ 73,796,701	4,242	\$ 81,204,546	10.038%
0299	ASOTIN COUNTY	8,424	\$ 97,115,577	8,968	\$ 105,076,706	8.198%
0300	BENTON UNINC COUNTY	6,225	\$ 123,140,731	6,848	\$ 113,883,119	-7.518%
0301	BENTON CITY	2,676	\$ 12,451,931	2,884	\$ 15,466,770	24.212%
0302	KENNEWICK	11,737	\$ 611,188,837	12,947	\$ 645,650,379	5.638%
0303	PROSSER	4,145	\$ 56,392,021	4,306	\$ 60,578,419	7.424%
0304	RICHLAND	11,180	\$ 390,299,637	12,267	\$ 428,801,983	9.865%
0305	WEST RICHLAND	5,220	\$ 56,469,260	5,646	\$ 53,810,401	-4.709%
0399	BENTON COUNTY	41,183	\$ 1,249,942,417	44,898	\$ 1,318,191,071	5.460%
0400	CHELAN UNINC COUNTY	7,408	\$ 140,993,230	7,938	\$ 147,741,952	4.787%
0401	CASHMERE	2,874	\$ 14,750,951	3,094	\$ 19,100,334	29.485%
0402	CHELAN CITY	3,779	\$ 43,435,671	4,065	\$ 58,769,239	35.302%
0403	ENTIAT	1,381	\$ 4,704,787	1,492	\$ 4,118,213	-12.468%
0404	LEAVENWORTH	3,612	\$ 54,399,566	3,758	\$ 55,788,480	2.553%
0405	WENATCHEE	9,522	\$ 303,562,991	10,244	\$ 323,793,386	6.664%
0499	CHELAN COUNTY	28,576	\$ 561,847,196	30,591	\$ 609,311,604	8.448%
0500	CLALLAM UNINC COUNTY	7,226	\$ 150,073,537	8,001	\$ 157,517,184	4.960%
0501	FORKS	2,213	\$ 17,635,770	2,289	\$ 19,687,298	11.633%
0502	PORT ANGELES	7,309	\$ 108,669,450	7,776	\$ 115,728,363	6.496%
0503	SEQUIM	5,710	\$ 105,066,053	6,128	\$ 113,562,377	8.087%
0599	CLALLAM COUNTY	22,458	\$ 381,444,810	24,194	\$ 406,495,222	6.567%
0600	CLARK UNINC COUNTY	13,894	\$ 684,962,474	15,711	\$ 737,097,001	7.611%
0601	BATTLE GROUND	7,448	\$ 115,637,593	8,183	\$ 129,412,151	11.912%
0602	CAMAS	8,419	\$ 119,795,954	9,154	\$ 119,169,058	-0.523%
0603	LA CENTER	3,225	\$ 23,258,517	3,526	\$ 15,055,022	-35.271%
0604	RIDGEFIELD	6,150	\$ 91,952,861	6,904	\$ 110,950,902	20.661%
0605	VANCOUVER	18,703	\$ 1,311,833,725	20,556	\$ 1,476,731,177	12.570%
0606	WASHOUGAL	6,232	\$ 59,730,417	6,790	\$ 73,595,395	23.213%
0607	YACOLT	1,990	\$ 4,756,101	2,049	\$ 4,947,414	4.022%
0699	CLARK COUNTY	66,061	\$ 2,411,927,642	72,873	\$ 2,666,958,120	10.574%
0700	COLUMBIA UNINC COUNTY	1,179	\$ 11,015,432	1,296	\$ 8,978,394	-18.493%
0701	DAYTON	2,254	\$ 8,900,261	2,271	\$ 9,995,068	12.301%
0702	STARBUCK	335	\$ 292,753	293	\$ 319,046	8.981%
0799	COLUMBIA COUNTY	3,768	\$ 20,208,446	3,860	\$ 19,292,508	-4.532%

WASHINGTON STATE

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
0800	COWLITZ UNINC COUNTY	6,770	\$ 109,990,365	7,616	\$ 213,970,474	94.536%
0801	CASTLE ROCK	2,618	\$ 15,847,663	2,785	\$ 17,945,192	13.236%
0802	KALAMA	2,957	\$ 22,255,060	3,033	\$ 20,450,219	-8.110%
0803	KELSO	5,150	\$ 87,334,921	5,438	\$ 96,855,063	10.901%
0804	LONGVIEW	8,441	\$ 278,451,968	9,215	\$ 300,307,459	7.849%
0805	WOODLAND	4,621	\$ 65,215,394	4,907	\$ 65,275,906	0.093%
0899	COWLITZ COUNTY	30,557	\$ 579,095,371	32,994	\$ 714,804,313	23.435%
0900	DOUGLAS UNINC COUNTY	5,406	\$ 160,724,917	5,945	\$ 237,124,301	47.534%
0901	BRIDGEPORT	828	\$ 2,185,367	841	\$ 2,195,312	0.455%
0902	EAST WENATCHEE	5,467	\$ 121,083,638	5,838	\$ 120,330,597	-0.622%
0903	MANSFIELD	562	\$ 717,128	517	\$ 829,367	15.651%
0904	ROCK ISLAND	1,102	\$ 3,935,534	1,113	\$ 4,965,342	26.167%
0905	WATERVILLE	1,173	\$ 2,652,518	1,226	\$ 3,011,872	13.548%
0999	DOUGLAS COUNTY	14,538	\$ 291,299,102	15,480	\$ 368,456,791	26.487%
1000	FERRY UNINC COUNTY	2,511	\$ 10,742,295	2,742	\$ 14,407,844	34.123%
1001	REPUBLIC	1,441	\$ 5,119,947	1,437	\$ 5,845,192	14.165%
1099	FERRY COUNTY	3,952	\$ 15,862,242	4,179	\$ 20,253,036	27.681%
1100	FRANKLIN UNINC COUNTY	4,199	\$ 57,903,059	4,486	\$ 57,151,906	-1.297%
1101	CONNELL	1,788	\$ 9,900,580	1,796	\$ 8,866,492	-10.445%
1102	KAHLOTUS	436	\$ 404,538	576	\$ 354,135	-12.459%
1103	MESA	751	\$ 4,037,420	695	\$ 4,095,674	1.443%
1104	PASCO	10,002	\$ 424,558,236	10,924	\$ 609,649,367	43.596%
1199	FRANKLIN COUNTY	17,176	\$ 496,803,833	18,477	\$ 680,117,574	36.899%
1200	GARFIELD UNINC COUNTY	817	\$ 4,916,603	874	\$ 5,680,887	15.545%
1201	POMEROY	1,381	\$ 4,335,101	1,449	\$ 4,433,618	2.273%
1299	GARFIELD COUNTY	2,198	\$ 9,251,704	2,323	\$ 10,114,505	9.326%
1300	GRANT UNINC COUNTY	5,876	\$ 127,886,011	6,436	\$ 141,855,616	10.923%
1301	COULEE CITY	917	\$ 2,934,944	908	\$ 2,297,855	-21.707%
1302	ELECTRIC CITY	1,021	\$ 1,795,780	1,003	\$ 1,819,535	1.323%
1303	EPHRATA	4,248	\$ 58,173,493	4,347	\$ 62,987,342	8.275%
1304	GEORGE	748	\$ 4,107,199	998	\$ 6,340,962	54.387%
1305	GRAND COULEE	1,516	\$ 9,502,828	1,504	\$ 9,927,558	4.470%
1306	HARTLINE	447	\$ 331,599	405	\$ 349,084	5.273%
1307	KRUPP	212	\$ 88,057	182	\$ 157,937	79.358%
1308	MATTAWA	1,232	\$ 6,831,440	1,299	\$ 8,308,222	21.617%
1309	MOSES LAKE	7,730	\$ 230,014,795	8,288	\$ 251,643,729	9.403%
1310	QUINCY	3,626	\$ 147,020,254	3,416	\$ 134,259,369	-8.680%
1311	ROYAL CITY	1,330	\$ 10,790,609	1,417	\$ 10,129,978	-6.122%
1312	SOAP LAKE	1,410	\$ 3,602,519	1,448	\$ 4,396,670	22.044%
1313	WARDEN	1,534	\$ 7,911,164	1,525	\$ 9,663,491	22.150%
1315	WILSON CREEK	479	\$ 434,529	439	\$ 357,636	-17.696%
1399	GRANT COUNTY	32,326	\$ 611,425,221	33,615	\$ 644,494,984	5.409%

WASHINGTON STATE

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	5,684	\$ 85,302,060	6,176	\$ 82,984,538	-2.717%
1401	ABERDEEN	5,682	\$ 131,317,886	5,949	\$ 139,494,535	6.227%
1402	COSMOPOLIS	1,409	\$ 5,116,165	1,434	\$ 5,216,411	1.959%
1403	ELMA	2,756	\$ 22,671,342	2,961	\$ 26,720,433	17.860%
1404	HOQUIAM	3,457	\$ 25,487,421	3,627	\$ 28,227,803	10.752%
1405	MCCLEARY	2,012	\$ 5,496,486	2,082	\$ 5,448,604	-0.871%
1406	MONTESANO	3,229	\$ 18,355,752	3,355	\$ 19,087,864	3.988%
1407	OAKVILLE	1,152	\$ 3,486,318	1,127	\$ 5,994,376	71.940%
1408	WESTPORT	2,058	\$ 13,420,466	2,056	\$ 17,202,602	28.182%
1409	OCEAN SHORES	3,675	\$ 41,114,367	3,948	\$ 46,129,519	12.198%
1499	GRAYS HARBOR COUNTY	31,114	\$ 351,768,263	32,715	\$ 376,506,685	7.033%
1500	ISLAND UNINC COUNTY	10,619	\$ 205,403,563	11,565	\$ 232,609,321	13.245%
1501	COUPEVILLE	3,075	\$ 16,072,310	3,282	\$ 17,544,984	9.163%
1502	LANGLEY	2,625	\$ 11,474,980	2,755	\$ 13,565,532	18.218%
1503	OAK HARBOR	7,148	\$ 124,780,447	7,610	\$ 136,153,112	9.114%
1599	ISLAND COUNTY	23,467	\$ 357,731,300	25,212	\$ 399,872,949	11.780%
1600	JEFFERSON UNINC COUNTY	7,168	\$ 82,307,385	7,793	\$ 92,970,216	12.955%
1601	PORT TOWNSEND	6,003	\$ 63,958,797	6,525	\$ 74,237,244	16.070%
1699	JEFFERSON COUNTY	13,171	\$ 146,266,182	14,318	\$ 167,207,460	14.317%
1700	KING UNINC COUNTY	18,659	\$ 712,158,673	20,411	\$ 800,189,215	12.361%
1701	ALGONA	2,064	\$ 9,058,678	2,246	\$ 13,343,622	47.302%
1702	AUBURN/KING	13,229	\$ 537,855,956	14,400	\$ 562,971,909	4.670%
1703	BEAUX ARTS VILLAGE	937	\$ 1,816,677	1,068	\$ 2,527,900	39.150%
1704	BELLEVUE	21,500	\$ 1,988,718,934	23,255	\$ 2,332,489,245	17.286%
1705	BLACK DIAMOND	4,227	\$ 42,907,693	4,802	\$ 45,161,318	5.252%
1706	BOTHELL/KING	10,218	\$ 171,267,389	11,318	\$ 231,202,243	34.995%
1707	CARNATION	3,265	\$ 12,128,831	3,371	\$ 14,524,852	19.755%
1708	CLYDE HILL	3,008	\$ 17,185,886	3,172	\$ 20,147,890	17.235%
1709	DES MOINES	7,498	\$ 87,992,571	8,165	\$ 99,567,823	13.155%
1710	DUVALL	5,486	\$ 42,455,903	5,809	\$ 44,773,453	5.459%
1711	ENUMCLAW	6,941	\$ 107,156,014	7,352	\$ 111,809,363	4.343%
1712	COVINGTON	6,633	\$ 151,123,402	7,320	\$ 170,088,111	12.549%
1713	HUNTS POINT	1,160	\$ 7,668,296	1,165	\$ 11,504,908	50.032%
1714	ISSAQUAH	12,499	\$ 423,511,239	13,619	\$ 462,690,182	9.251%
1715	KENT	16,474	\$ 776,296,798	17,661	\$ 841,799,548	8.438%
1716	KIRKLAND	17,407	\$ 806,134,562	18,782	\$ 812,219,199	0.755%
1717	LAKE FOREST PARK	5,821	\$ 40,879,821	6,300	\$ 42,410,620	3.745%
1718	MEDINA	3,786	\$ 50,445,463	3,968	\$ 50,360,077	-0.169%
1719	MERCER ISLAND	9,821	\$ 125,215,628	10,425	\$ 137,739,164	10.002%
1720	MAPLE VALLEY	8,491	\$ 126,569,431	9,112	\$ 123,697,776	-2.269%
1721	NORMANDY PARK	4,604	\$ 28,534,164	4,588	\$ 24,759,249	-13.229%
1722	NORTH BEND	6,124	\$ 77,198,097	6,561	\$ 84,882,319	9.954%
1723	PACIFIC/KING	3,141	\$ 19,485,064	3,240	\$ 21,636,461	11.041%
1724	REDMOND	15,212	\$ 979,801,665	16,529	\$ 1,174,665,607	19.888%
1725	RENTON	16,192	\$ 773,834,086	17,248	\$ 936,141,245	20.974%
1726	SEATTLE	41,734	\$ 6,492,581,032	44,865	\$ 7,423,827,310	14.343%
1727	SKYKOMISH	694	\$ 2,226,765	638	\$ 2,426,843	8.985%
1728	SNOQUALMIE	6,978	\$ 74,482,143	7,423	\$ 70,289,467	-5.629%
1729	TUKWILA	8,751	\$ 475,806,394	9,419	\$ 517,238,663	8.708%
1730	YARROW POINT	1,744	\$ 8,577,730	1,792	\$ 9,559,138	11.441%

WASHINGTON STATE

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
1731	MILTON/KING	1,784	\$ 5,594,326	1,826	\$ 6,581,941	17.654%
1732	FEDERAL WAY	12,940	\$ 445,473,341	13,897	\$ 481,714,427	8.135%
1733	SEATAC	6,849	\$ 258,856,533	7,461	\$ 363,210,747	40.314%
1734	BURIEN	9,825	\$ 240,010,395	10,687	\$ 252,968,171	5.399%
1735	WOODINVILLE	10,453	\$ 198,105,188	11,218	\$ 220,893,101	11.503%
1736	NEWCASTLE	5,328	\$ 38,893,577	5,855	\$ 46,452,681	19.435%
1737	SHORELINE	11,556	\$ 310,557,543	12,662	\$ 331,183,672	6.642%
1738	KENMORE	7,952	\$ 86,317,054	8,705	\$ 102,420,868	18.657%
1739	SAMMAMISH	11,108	\$ 179,314,114	11,984	\$ 194,566,302	8.506%
1799	KING COUNTY	362,093	\$ 16,934,197,056	390,319	\$ 19,196,636,630	13.360%
1800	KITSAP UNINC COUNTY	15,021	\$ 647,191,388	16,710	\$ 695,364,090	7.443%
1801	BREMERTON	10,015	\$ 287,722,125	10,960	\$ 343,870,601	19.515%
1802	PORT ORCHARD	7,772	\$ 178,168,558	8,383	\$ 203,647,655	14.301%
1803	POULSBO	7,295	\$ 129,464,694	7,862	\$ 142,255,068	9.879%
1804	BAINBRIDGE ISLAND	9,049	\$ 147,687,189	9,846	\$ 161,046,307	9.046%
1899	KITSAP COUNTY	49,152	\$ 1,390,233,954	53,761	\$ 1,546,183,721	11.218%
1900	KITTITAS UNINC COUNTY	6,116	\$ 129,049,937	6,721	\$ 165,752,656	28.441%
1901	CLE ELUM	3,523	\$ 29,841,892	3,617	\$ 33,094,824	10.901%
1902	ELLENSBURG	7,038	\$ 149,630,512	7,606	\$ 154,665,188	3.365%
1903	KITTITAS CITY	1,248	\$ 4,070,156	1,359	\$ 6,209,869	52.571%
1904	ROSLYN	1,704	\$ 5,560,138	1,543	\$ 5,431,407	-2.315%
1905	SOUTH CLE ELUM	953	\$ 1,006,762	973	\$ 1,191,989	18.398%
1999	KITTITAS COUNTY	20,582	\$ 319,159,397	21,819	\$ 366,345,933	14.785%
2000	KLICKITAT UNINC COUNTY	5,116	\$ 65,293,037	5,484	\$ 72,460,577	10.977%
2001	BINGEN	1,277	\$ 7,673,823	1,267	\$ 8,346,173	8.762%
2002	GOLDENDALE	2,787	\$ 21,378,376	2,860	\$ 20,328,450	-4.911%
2003	WHITE SALMON	2,614	\$ 13,406,859	2,745	\$ 14,103,250	5.194%
2099	KLICKITAT COUNTY	11,794	\$ 107,752,095	12,356	\$ 115,238,450	6.948%
2100	LEWIS UNINC COUNTY	7,797	\$ 171,357,429	8,475	\$ 171,481,313	0.072%
2101	CENTRALIA	6,222	\$ 98,839,876	6,666	\$ 107,468,507	8.730%
2102	CHEHALIS	5,659	\$ 156,796,583	5,960	\$ 164,321,604	4.799%
2103	MORTON	1,699	\$ 12,399,591	1,694	\$ 13,470,611	8.638%
2104	MOSSYROCK	1,136	\$ 3,028,099	1,157	\$ 2,950,086	-2.576%
2105	NAPAVINE	1,667	\$ 13,062,523	1,775	\$ 14,137,873	8.232%
2106	PE ELL	708	\$ 1,388,146	813	\$ 1,877,543	35.255%
2107	TOLEDO	1,466	\$ 4,502,466	1,536	\$ 5,146,893	14.313%
2108	VADER	901	\$ 1,492,427	901	\$ 2,465,382	65.193%
2109	WINLOCK	1,801	\$ 6,286,229	1,851	\$ 8,067,935	28.343%
2199	LEWIS COUNTY	29,056	\$ 469,153,369	30,828	\$ 491,387,747	4.739%
2200	LINCOLN UNINC COUNTY	2,830	\$ 17,822,408	3,053	\$ 18,903,437	6.066%
2201	ALMIRA	584	\$ 655,201	617	\$ 1,494,452	128.091%
2202	CRESTON	530	\$ 487,613	509	\$ 559,041	14.649%
2203	DAVENPORT	2,114	\$ 11,491,865	2,201	\$ 10,426,993	-9.266%
2204	HARRINGTON	724	\$ 858,858	754	\$ 1,002,783	16.758%
2205	ODESSA	1,227	\$ 2,968,087	1,228	\$ 3,083,398	3.885%
2206	REARDAN	918	\$ 1,911,318	929	\$ 1,909,627	-0.088%
2207	SPRAGUE	673	\$ 1,052,875	666	\$ 1,023,641	-2.777%
2208	WILBUR	1,160	\$ 3,245,389	1,166	\$ 3,503,443	7.951%
2299	LINCOLN COUNTY	10,760	\$ 40,493,614	11,123	\$ 41,906,815	3.490%

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
2300	MASON UNINC COUNTY	9,072	\$ 161,936,531	9,971	\$ 181,384,017	12.009%
2301	SHELTON	5,361	\$ 76,484,504	5,730	\$ 78,215,906	2.264%
2399	MASON COUNTY	14,433	\$ 238,421,035	15,701	\$ 259,599,923	8.883%
2400	OKANOGAN UNINC COUNTY	5,218	\$ 61,782,639	5,665	\$ 60,454,648	-2.149%
2401	BREWSTER	1,754	\$ 14,394,203	1,745	\$ 13,905,218	-3.397%
2402	CONCONULLY	449	\$ 446,837	417	\$ 460,480	3.053%
2403	COULEE DAM	934	\$ 2,192,486	945	\$ 1,938,263	-11.595%
2404	ELMER CITY	438	\$ 315,876	445	\$ 363,881	15.197%
2405	NESPELEM	569	\$ 619,334	632	\$ 621,286	0.315%
2406	OKANOGAN CITY	2,153	\$ 12,927,477	2,150	\$ 15,478,337	19.732%
2407	OMAK	3,180	\$ 60,267,963	3,300	\$ 58,432,375	-3.046%
2408	OROVILLE	1,885	\$ 7,556,082	2,059	\$ 7,842,061	3.785%
2409	PATEROS	841	\$ 2,220,337	849	\$ 2,386,436	7.481%
2410	RIVERSIDE	755	\$ 879,266	746	\$ 1,031,907	17.360%
2411	TONASKET	1,834	\$ 8,954,246	1,886	\$ 9,012,967	0.656%
2412	TWISP	1,881	\$ 8,315,918	1,924	\$ 10,517,998	26.480%
2413	WINTHROP	1,732	\$ 12,119,273	1,860	\$ 13,973,933	15.303%
2499	OKANOGAN COUNTY	23,623	\$ 192,991,937	24,623	\$ 196,419,790	1.776%
2500	PACIFIC UNINC COUNTY	4,932	\$ 41,796,434	5,308	\$ 50,273,355	20.281%
2501	ILWACO	1,356	\$ 5,066,249	1,449	\$ 5,125,024	1.160%
2502	LONG BEACH	2,201	\$ 18,619,980	2,185	\$ 19,974,402	7.274%
2503	RAYMOND	2,384	\$ 12,257,405	2,448	\$ 13,322,685	8.691%
2504	SOUTH BEND	1,427	\$ 6,591,749	1,465	\$ 6,971,790	5.765%
2599	PACIFIC COUNTY	12,300	\$ 84,331,817	12,855	\$ 95,667,256	13.441%
2600	PEND OREILLE UNINC COUNTY	3,273	\$ 15,505,924	3,527	\$ 27,413,572	76.794%
2601	CUSICK	539	\$ 699,852	557	\$ 700,743	0.127%
2602	IONE	834	\$ 1,545,884	819	\$ 1,690,392	9.348%
2603	METALINE	390	\$ 340,162	356	\$ 396,081	16.439%
2604	METALINE FALLS	612	\$ 698,920	636	\$ 686,418	-1.789%
2605	NEWPORT	2,343	\$ 11,849,872	2,517	\$ 13,682,707	15.467%
2699	PEND OREILLE COUNTY	7,991	\$ 30,640,614	8,412	\$ 44,569,913	45.460%
2700	PIERCE UNINC COUNTY	19,531	\$ 1,226,719,114	21,468	\$ 1,292,773,529	5.385%
2701	BONNEY LAKE	8,074	\$ 192,435,157	8,865	\$ 211,862,187	10.095%
2702	BUCKLEY	4,281	\$ 40,358,667	4,583	\$ 38,517,002	-4.563%
2703	CARBONADO	778	\$ 936,351	804	\$ 1,163,097	24.216%
2704	DUPONT	4,683	\$ 68,680,885	5,093	\$ 37,343,520	-45.627%
2705	EATONVILLE	3,060	\$ 15,599,881	3,195	\$ 16,836,782	7.929%
2706	FIFE	6,077	\$ 306,613,146	6,484	\$ 302,189,131	-1.443%
2707	FIRCREST	3,813	\$ 20,371,743	4,078	\$ 19,916,070	-2.237%
2708	GIG HARBOR	9,485	\$ 214,656,015	10,158	\$ 232,520,752	8.322%
2709	MILTON/PIERCE	3,728	\$ 36,083,005	3,944	\$ 47,056,819	30.413%
2710	ORTING	4,114	\$ 26,012,580	4,451	\$ 30,814,623	18.460%
2711	PUYALLUP	13,287	\$ 710,256,771	14,280	\$ 732,642,440	3.152%
2712	ROY	1,902	\$ 6,205,776	2,003	\$ 7,646,196	23.211%
2713	RUSTON	1,570	\$ 7,980,034	1,692	\$ 9,086,988	13.872%
2714	SOUTH PRAIRIE	1,052	\$ 1,601,674	1,167	\$ 1,755,610	9.611%
2715	STELLACOOM	4,006	\$ 14,147,850	4,182	\$ 16,793,063	18.697%
2716	SUMNER	7,336	\$ 205,196,132	7,849	\$ 235,067,637	14.558%
2717	TACOMA	21,823	\$ 1,514,159,571	23,766	\$ 1,668,734,261	10.209%
2718	WILKESON	918	\$ 1,020,210	940	\$ 1,097,892	7.614%
2719	UNIVERSITY PLACE	8,137	\$ 97,730,585	8,885	\$ 106,661,429	9.138%

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
2720	EDGEWOOD	5,376	\$ 46,940,270	5,985	\$ 52,562,080	11.977%
2721	LAKEWOOD	11,191	\$ 391,119,864	12,050	\$ 386,999,143	-1.054%
2723	PACIFIC/PIERCE	1,011	\$ 12,474,681	968	\$ 16,817,971	34.817%
2724	AUBURN/PIERCE	3,695	\$ 23,779,690	4,072	\$ 25,144,969	5.741%
2799	PIERCE COUNTY	148,928	\$ 5,181,079,652	160,962	\$ 5,492,003,191	6.001%
2800	SAN JUAN UNINC COUNTY	6,915	\$ 112,830,193	7,372	\$ 126,592,662	12.198%
2801	FRIDAY HARBOR	3,744	\$ 31,783,249	3,959	\$ 34,550,957	8.708%
2899	SAN JUAN COUNTY	10,659	\$ 144,613,442	11,331	\$ 161,143,619	11.431%
2900	SKAGIT UNINC COUNTY	8,765	\$ 146,611,113	9,565	\$ 169,532,432	15.634%
2901	ANACORTES	7,851	\$ 136,885,132	8,550	\$ 152,305,226	11.265%
2902	BURLINGTON	6,176	\$ 260,305,047	6,506	\$ 258,513,285	-0.688%
2903	CONCRETE	1,418	\$ 4,362,659	1,459	\$ 42,659,162	877.825%
2904	HAMILTON	569	\$ 2,907,785	556	\$ 2,297,003	-21.005%
2905	LA CONNER	2,100	\$ 12,958,659	2,203	\$ 17,132,765	32.211%
2906	LYMAN	625	\$ 1,153,429	659	\$ 1,368,222	18.622%
2907	MOUNT VERNON	9,213	\$ 235,584,815	10,011	\$ 252,451,799	7.160%
2908	SEDRO WOOLLEY	5,154	\$ 54,644,504	5,587	\$ 64,044,239	17.202%
2999	SKAGIT COUNTY	41,871	\$ 855,413,143	45,096	\$ 960,304,133	12.262%
3000	SKAMANIA UNINC COUNTY	3,859	\$ 19,134,606	4,113	\$ 23,309,498	21.819%
3001	NORTH BONNEVILLE	1,131	\$ 2,077,550	1,128	\$ 1,771,053	-14.753%
3002	STEVENSON	2,001	\$ 11,343,772	2,032	\$ 20,686,952	82.364%
3099	SKAMANIA COUNTY	6,991	\$ 32,555,928	7,273	\$ 45,767,503	40.581%
3100	SNOHOMISH UNINC COUNTY	17,613	\$ 976,628,438	19,412	\$ 1,094,816,984	12.102%
3101	ARLINGTON	8,544	\$ 185,527,986	9,110	\$ 285,722,375	54.005%
3102	BRIER	3,623	\$ 12,172,593	3,955	\$ 14,015,748	15.142%
3103	DARRINGTON	1,376	\$ 5,408,072	1,331	\$ 4,960,699	-8.272%
3104	EDMONDS	12,124	\$ 260,802,197	13,231	\$ 304,398,203	16.716%
3105	EVERETT	17,138	\$ 794,395,163	18,493	\$ 922,806,902	16.165%
3106	GOLD BAR	1,866	\$ 7,802,532	1,962	\$ 7,561,087	-3.094%
3107	GRANITE FALLS	3,417	\$ 20,280,744	3,583	\$ 20,935,840	3.230%
3108	INDEX	594	\$ 893,900	551	\$ 964,950	7.948%
3109	LAKE STEVENS	8,781	\$ 159,158,828	9,742	\$ 157,101,987	-1.292%
3110	LYNNWOOD	12,803	\$ 669,506,906	13,604	\$ 751,116,348	12.189%
3111	MARYSVILLE	11,161	\$ 399,479,358	12,133	\$ 437,904,996	9.619%
3112	MONROE	8,084	\$ 163,913,164	8,736	\$ 175,046,565	6.792%
3113	MOUNTLAKE TERRACE	7,175	\$ 97,782,824	7,793	\$ 116,303,807	18.941%
3114	MUKILTEO	8,369	\$ 82,248,059	8,957	\$ 85,062,442	3.422%
3115	SNOHOMISH CITY	7,861	\$ 137,526,126	8,386	\$ 144,897,118	5.360%
3116	STANWOOD	5,311	\$ 61,639,321	5,774	\$ 66,542,463	7.955%
3117	SULTAN	3,464	\$ 26,700,415	3,672	\$ 26,829,527	0.484%
3118	WOODWAY	1,932	\$ 7,102,566	2,084	\$ 5,949,546	-16.234%
3119	MILL CREEK	7,562	\$ 101,554,052	8,260	\$ 103,775,994	2.188%
3120	BOTHELL/SNOHOMISH	8,917	\$ 211,271,996	9,578	\$ 219,133,323	3.721%
3199	SNOHOMISH COUNTY	157,715	\$ 4,381,795,240	170,347	\$ 4,945,846,904	12.873%

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
3200	SPOKANE UNINC COUNTY	13,149	\$ 465,747,058	14,680	\$ 519,492,674	11.540%
3201	AIRWAY HEIGHTS	4,047	\$ 70,551,226	4,362	\$ 76,385,395	8.269%
3202	CHENEY	4,748	\$ 40,286,270	5,124	\$ 49,194,528	22.112%
3203	DEER PARK	3,602	\$ 37,367,352	3,828	\$ 38,734,868	3.660%
3204	FAIRFIELD	843	\$ 2,159,113	831	\$ 1,225,085	-43.260%
3205	LATAH	407	\$ 386,877	422	\$ 271,173	-29.907%
3206	MEDICAL LAKE	2,819	\$ 15,100,469	2,872	\$ 15,024,380	-0.504%
3207	MILLWOOD	1,746	\$ 19,018,604	1,821	\$ 18,744,695	-1.440%
3208	ROCKFORD	789	\$ 2,046,070	796	\$ 2,033,431	-0.618%
3209	SPANGLE	818	\$ 1,536,979	808	\$ 1,585,977	3.188%
3210	SPOKANE CITY	18,360	\$ 1,449,590,802	20,177	\$ 1,572,437,506	8.475%
3211	WAVERLY	326	\$ 154,121	290	\$ 232,344	50.754%
3212	LIBERTY LAKE	6,042	\$ 122,364,370	6,444	\$ 135,063,991	10.379%
3213	SPOKANE VALLEY	12,571	\$ 825,113,343	14,053	\$ 810,699,294	-1.747%
3299	SPOKANE COUNTY	70,267	\$ 3,051,422,654	76,508	\$ 3,241,125,341	6.217%
3300	STEVENS UNINC COUNTY	6,142	\$ 66,177,113	6,809	\$ 71,180,540	7.561%
3301	CHEWELAH	2,564	\$ 13,313,389	2,579	\$ 14,232,860	6.906%
3302	COLVILLE	3,975	\$ 64,672,990	4,284	\$ 64,339,329	-0.516%
3303	KETTLE FALLS	1,783	\$ 6,330,974	1,832	\$ 7,555,525	19.342%
3304	MARCUS	337	\$ 133,034	324	\$ 135,487	1.844%
3305	NORTHPORT	728	\$ 970,499	848	\$ 1,071,167	10.373%
3306	SPRINGDALE	836	\$ 1,211,815	820	\$ 1,261,697	4.116%
3399	STEVENS COUNTY	16,365	\$ 152,809,814	17,496	\$ 159,776,605	4.559%
3400	THURSTON UNINC COUNTY	11,782	\$ 311,086,808	12,982	\$ 335,525,746	7.856%
3401	BUCODA	707	\$ 1,069,160	690	\$ 973,708	-8.928%
3402	LACEY	10,846	\$ 401,185,341	11,886	\$ 413,789,722	3.142%
3403	OLYMPIA	14,347	\$ 612,088,096	15,585	\$ 643,284,728	5.097%
3404	RAINIER	2,302	\$ 6,918,904	2,350	\$ 7,033,742	1.660%
3405	TENINO	2,560	\$ 11,439,991	2,587	\$ 10,502,173	-8.198%
3406	TUMWATER	8,201	\$ 255,226,623	8,882	\$ 281,844,995	10.429%
3407	YELM	5,137	\$ 77,132,672	5,482	\$ 78,839,795	2.213%
3499	THURSTON COUNTY	55,882	\$ 1,676,147,595	60,444	\$ 1,771,794,609	5.706%
3500	WAHIAKUM UNINC COUNTY	2,195	\$ 7,735,605	2,372	\$ 9,093,140	17.549%
3501	CATHLAMET	1,405	\$ 3,938,707	1,491	\$ 4,668,206	18.521%
3599	WAHIAKUM COUNTY	3,600	\$ 11,674,312	3,863	\$ 13,761,346	17.877%
3600	WALLA WALLA UNINC COUNTY	5,578	\$ 77,594,682	5,929	\$ 80,839,976	4.182%
3601	COLLEGE PLACE	3,992	\$ 48,196,599	4,271	\$ 49,813,772	3.355%
3602	PRESCOTT	634	\$ 1,763,644	611	\$ 1,377,239	-21.909%
3603	WAITSBURG	1,379	\$ 2,626,895	1,397	\$ 2,707,156	3.055%
3604	WALLA WALLA CITY	8,363	\$ 182,155,203	9,140	\$ 206,653,816	13.449%
3699	WALLA WALLA COUNTY	19,946	\$ 312,337,023	21,348	\$ 341,391,959	9.302%
3700	WHATCOM UNINC COUNTY	10,432	\$ 238,837,696	11,957	\$ 273,979,170	14.714%
3701	BELLINGHAM	14,934	\$ 768,111,159	16,306	\$ 823,899,480	7.263%
3702	BLAINE	5,432	\$ 37,144,327	6,275	\$ 44,943,624	20.997%
3703	EVERSON	2,656	\$ 12,031,202	2,819	\$ 13,729,613	14.117%
3704	FERNDALE	6,521	\$ 80,649,937	7,149	\$ 107,694,090	33.533%
3705	LYNDEN	6,156	\$ 82,831,213	6,661	\$ 92,045,448	11.124%
3706	NOOKSACK	1,408	\$ 4,717,498	1,449	\$ 5,401,704	14.504%
3707	SUMAS	2,108	\$ 9,390,694	2,505	\$ 17,281,779	84.031%
3799	WHATCOM COUNTY	49,647	\$ 1,233,713,726	55,121	\$ 1,378,974,908	11.774%

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

1st Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q1/2021		CURRENT YEAR - Q1/2022		PERC CHANGE
		Q1/2021 COUNT	Q1/2021 TAXABLE	Q1/2022 COUNT	Q1/2022 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,399	\$ 23,803,465	3,688	\$ 27,324,919	14.794%
3801	ALBION	792	\$ 440,807	915	\$ 745,310	69.079%
3802	COLFAX	2,642	\$ 17,781,058	2,780	\$ 21,458,459	20.682%
3803	COLTON	712	\$ 791,726	783	\$ 895,729	13.136%
3804	ENDICOTT	548	\$ 634,293	546	\$ 1,041,948	64.269%
3805	FARMINGTON	430	\$ 289,587	415	\$ 299,465	3.411%
3806	GARFIELD	745	\$ 1,055,582	760	\$ 1,145,385	8.507%
3807	LA CROSSE	590	\$ 934,951	618	\$ 1,078,325	15.335%
3808	LAMONT	215	\$ 73,564	186	\$ 89,332	21.434%
3809	MALDEN	257	\$ 776,044	275	\$ 767,751	-1.069%
3810	OAKESDALE	745	\$ 962,634	730	\$ 1,087,514	12.973%
3811	PALOUSE	1,277	\$ 2,236,505	1,308	\$ 2,498,527	11.716%
3812	PULLMAN	7,032	\$ 122,530,782	7,776	\$ 152,119,351	24.148%
3813	ROSALIA	890	\$ 1,445,006	823	\$ 1,604,182	11.016%
3814	ST. JOHN	941	\$ 2,098,183	957	\$ 2,241,300	6.821%
3815	TEKOA	871	\$ 1,687,158	906	\$ 2,066,997	22.514%
3816	UNIONTOWN	610	\$ 839,086	596	\$ 594,377	-29.164%
3899	WHITMAN COUNTY	22,696	\$ 178,380,431	24,062	\$ 217,058,871	21.683%
3900	YAKIMA UNINC COUNTY	8,064	\$ 167,804,972	8,941	\$ 200,543,854	19.510%
3901	GRANDVIEW	3,043	\$ 27,862,595	3,176	\$ 33,042,297	18.590%
3902	GRANGER	1,466	\$ 5,675,672	1,455	\$ 5,637,237	-0.677%
3903	HARRAH	683	\$ 6,681,333	650	\$ 1,030,674	-84.574%
3904	MABTON	1,032	\$ 2,370,417	984	\$ 3,646,013	53.813%
3905	MOXEE CITY	2,310	\$ 11,776,919	2,487	\$ 12,354,360	4.903%
3906	NACHES	1,616	\$ 7,355,965	1,672	\$ 7,109,356	-3.353%
3907	SELAH	4,278	\$ 51,285,749	4,454	\$ 48,097,800	-6.216%
3908	SUNNYSIDE	4,380	\$ 91,681,120	4,604	\$ 99,130,626	8.125%
3909	TIETON	1,065	\$ 2,648,436	1,028	\$ 5,982,502	125.888%
3910	TOPPENISH	2,492	\$ 27,036,182	2,596	\$ 28,695,755	6.138%
3911	UNION GAP	3,164	\$ 150,613,302	3,296	\$ 157,212,842	4.382%
3912	WAPATO	1,997	\$ 10,145,775	2,024	\$ 14,227,663	40.232%
3913	YAKIMA CITY	11,783	\$ 561,983,766	12,778	\$ 583,545,775	3.837%
3914	ZILLAHA	2,332	\$ 15,319,984	2,491	\$ 13,412,360	-12.452%
3999	YAKIMA COUNTY	49,705	\$ 1,140,242,187	52,636	\$ 1,213,669,114	6.440%
9999	Grand Total	1,544,424	\$ 45,952,989,982	1,662,602	\$ 50,895,288,433	10.755%

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:
2020 Quarter 4 ▼

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

Select a Location (Note: this only works when Tables 3 & 4 are selected):
0100 Unincorporated Adams County ▼

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

Select a Format:
 Html Excel

Create QBR Report

[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)
 1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$504,189,046	\$324,339,689	\$1,629,379
Forestry & Logging 113	\$397,245,890	\$363,627,845	\$1,358,065
Fishing & Hunting 114	\$48,537,788	\$25,219,415	\$136,912
Ag & Forestry Support Activities 115	\$215,389,140	\$120,653,722	\$1,156,962
Total:	\$1,165,361,864	\$833,840,671	\$4,281,318
Mining 21			
Sand & Gravel, Quarrying 2123	\$88,018,022	\$84,543,218	\$484,843
Other Extraction & Support Act. 211, 2121, 2122, 213	\$36,895,519	\$26,891,637	\$186,791
Total:	\$124,913,541	\$111,434,855	\$671,634
Utilities 22			
Hydroelectric Power Generation 221111	\$12,949,993	\$12,068,255	\$164,892
Alternative Power Generation 221114-221117	\$52,490,214	\$46,442,913	\$227,928
Other Electric Power Generation 221112, 221113, 221118	\$12,606,451	\$3,914,040	\$48,147
Electric Power Generation & Trans. 221121, 221122	\$186,270,156	\$165,818,046	\$2,171,229
Natural Gas Distribution 2212	\$1,234,986,787	\$1,158,825,315	\$5,667,756
Water & Sewer 2213	\$559,856,511	\$490,061,047	\$8,186,366
Total:	\$2,059,160,112	\$1,877,129,616	\$16,466,318
Construction 23			
Residential Building & Remodeling 2361	\$4,321,860,018	\$4,016,259,051	\$20,016,101
Nonresidential Building 2362	\$3,960,994,281	\$3,632,531,209	\$17,577,274
Heavy Construction & Highways 237	\$1,845,066,815	\$1,538,558,778	\$8,477,404
Special Trade Contractors 238	\$8,896,953,038	\$7,951,504,620	\$39,136,736
Electrical 23821	\$1,791,783,410	\$1,632,598,212	\$8,152,571
Plumbing & Heating 23822	\$1,816,397,856	\$1,666,150,143	\$8,206,580
Painting 23832	\$278,730,557	\$264,802,445	\$1,291,194
Masonry/drywall 23814, 23831	\$492,264,168	\$462,802,799	\$2,225,723
Roofing 23816	\$483,039,422	\$426,956,428	\$2,038,205
Other Contractors 238 Not Listed Above	\$4,034,737,625	\$3,498,194,593	\$17,222,463
Total:	\$19,024,874,152	\$17,138,853,658	\$85,207,515
Manufacturing 31-33			
Food Products 311	\$5,584,283,775	\$2,148,514,301	\$8,055,216
Milling Of Grains 3112	\$209,723,890	\$143,318,219	\$655,078
Fruits & Vegetables 3114	\$1,511,603,792	\$155,142,623	\$681,917
Dairy Products 3115	\$899,548,788	\$105,270,710	\$511,610
Meat Products 3116	\$640,798,060	\$636,034,890	\$983,926
Seafood Products 3117	\$752,678,280	\$147,655,306	\$728,686
Bakery Products 3118	\$589,514,316	\$304,098,556	\$1,482,944
Other Food Items 3111, 3113, 3119	\$980,416,649	\$656,993,997	\$3,011,055
Beverages 312	\$680,378,373	\$414,897,200	\$2,009,230
Textiles 313,314	\$231,500,702	\$125,415,094	\$620,985
Apparel 315	\$47,964,501	\$27,635,993	\$134,889
Leather & Allied Products 316	\$40,330,113	\$19,202,043	\$98,940
Lumber & Wood Products 321	\$3,600,169,178	\$2,140,051,183	\$8,249,841
Sawmills 3211	\$1,598,963,926	\$1,004,642,408	\$3,543,315

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$540,858,802	\$313,252,011	\$1,224,228
Millwork, Windows, Wood Products 3219	\$1,460,346,450	\$822,156,764	\$3,482,298
Paper Products 322	\$2,072,378,982	\$1,259,201,836	\$4,936,523
Pulp & Paper Mills 3221	\$1,194,398,727	\$673,601,357	\$2,417,330
Other Paper Products 3222	\$877,980,255	\$585,600,479	\$2,519,193
Commercial Printing 323	\$213,368,889	\$159,451,096	\$789,543
Petroleum & Coal Products 324	\$5,648,659,859	\$5,399,149,134	\$26,294,975
Petroleum Refining 32411	\$5,410,581,596	\$5,259,908,462	\$25,610,298
Asphalt/petroleum/coal Products 32412, 32419	\$238,078,263	\$139,240,672	\$684,677
Chemicals 325	\$1,912,487,197	\$1,138,067,409	\$5,619,697
Chemicals, Pesticides & Fertilizers 3251, 3253	\$878,517,395	\$450,971,278	\$2,228,796
Resins, Synthetic Fibers & Filaments 3252	\$179,882,406	\$122,226,856	\$591,513
Pharmaceuticals 3254	\$652,971,939	\$431,756,544	\$2,123,693
Paint, Coating & Adhesives 3255	\$32,688,888	\$20,825,912	\$105,710
Soap, Cleaning Compound & Toiletries 3256	\$63,983,854	\$37,248,481	\$180,126
Other Chemical Products 3259	\$104,442,715	\$75,038,338	\$389,859
Plastics & Rubber Products 326	\$915,091,618	\$584,731,650	\$2,828,268
Nonmetallic Minerals 327	\$770,066,067	\$566,816,420	\$2,820,650
Primary Metals 331	\$824,457,860	\$498,515,236	\$2,419,852
Iron & Steel Mills 3311, 3312	\$480,508,512	\$280,669,850	\$1,357,906
Aluminum Smelting 3313	\$103,944,788	\$76,494,718	\$370,883
Other Nonferrous Metals 3314	\$34,224,795	\$32,148,669	\$155,443
Foundries 3315	\$205,779,765	\$109,201,999	\$535,620
Fabricated Metal Products 332	\$2,064,612,820	\$1,379,861,225	\$6,686,702
Machinery 333	\$1,615,921,641	\$898,191,398	\$4,429,285
Farm & Construction Implements 3331	\$183,736,012	\$103,351,687	\$499,460
Industrial Machinery 3332	\$357,305,175	\$168,160,535	\$821,834
Commercial & Other Equipment 3333-3336 & 3339	\$1,074,880,454	\$626,679,176	\$3,107,991
Computers & Electronics 334	\$2,712,050,948	\$1,424,702,168	\$6,873,835
Computer Hardware 3341	\$80,202,709	\$59,575,953	\$397,354
Telephone & Communications Equipment 3342	\$209,458,077	\$110,641,588	\$540,348
Audio & Video Equipment 3343	\$43,510,535	\$14,267,245	\$83,124
Semiconductors 3344	\$1,022,679,101	\$451,105,621	\$1,791,972
Instruments 3345	\$1,330,447,614	\$769,999,345	\$3,933,930
Software, Other Magnetic & Optical Media 3346	\$25,752,912	\$19,112,416	\$127,107
Electrical Equipment & Appliances 335	\$1,010,722,761	\$361,364,248	\$1,870,172
Lighting Equipment 3351	\$41,986,428	\$13,437,049	\$71,562
Household Appliances 3352	\$3,360,136	\$3,142,852	\$15,576
Other Electric Equipment 3353, 3359	\$965,376,197	\$344,784,347	\$1,783,034
Transportation Equipment 336	\$12,557,102,475	\$6,886,226,504	\$33,698,662
Motor Vehicles & Parts 3361, 3362, 3363	\$616,121,748	\$393,013,769	\$1,906,051
Aircraft, Aerospace & Parts 3364	\$11,532,919,349	\$6,165,567,530	\$30,140,991
Ships & Boats 3366	\$359,986,116	\$288,420,942	\$1,460,295
Railroad, Other Transportation Equip. 3365, 3369	\$48,075,262	\$39,224,263	\$191,325
Furniture & Related Products 337	\$457,366,633	\$329,486,630	\$1,593,882
Other Manufacturing 339	\$1,619,183,496	\$972,505,404	\$5,000,928
Other Medical Equip & Supplies 339112, 339115	\$196,074,814	\$142,861,992	\$740,963
Dental Laboratories 339116	\$54,391,677	\$43,817,961	\$265,974
Sporting And Athletic Goods 33992	\$242,846,597	\$61,903,928	\$304,271

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,125,870,408	\$723,921,523	\$3,689,720
Total:	\$44,578,097,888	\$26,733,986,172	\$125,032,075
Wholesale Trade 42			
Durable Goods 423	\$26,623,711,311	\$20,082,317,165	\$101,397,075
Motor Vehicles & Parts 4231	\$3,976,189,626	\$3,484,261,872	\$17,521,154
Furniture & Home Furnishings 4232	\$484,876,412	\$387,557,654	\$1,893,204
Lumber & Construction Materials 4233	\$3,549,402,252	\$2,560,729,532	\$12,029,267
Professional & Commercial Equipment 4234	\$4,679,351,717	\$3,691,472,131	\$19,886,620
Metal & Mineral (except Petroleum) 4235	\$1,325,880,536	\$977,943,405	\$4,736,457
Electrical Equipment 4236	\$2,735,936,383	\$2,376,116,399	\$12,205,942
Hardware, Plumbing, Heating Equipment 4237	\$1,605,370,855	\$1,365,631,179	\$6,684,513
Machinery & Equipment 4238	\$3,802,313,593	\$3,063,957,490	\$15,176,104
Sporting & Recreational Goods & Supplies 423910	\$474,414,853	\$330,594,564	\$1,648,790
Toy & Hobby Goods & Supplies 423920	\$1,791,169,733	\$100,821,847	\$559,588
Other Misc Durable Goods 423930, 423940, 423990	\$2,198,805,351	\$1,743,231,092	\$9,055,436
Nondurable Goods: 424	\$26,976,669,851	\$20,452,694,762	\$89,066,635
Paper & Paper Products 4241	\$705,547,511	\$627,335,663	\$2,960,120
Drugs & Sundries 4242	\$2,847,216,671	\$2,734,614,506	\$6,722,202
Apparel 4243	\$769,623,789	\$407,712,923	\$2,009,963
Food Products 4244	\$10,126,661,929	\$6,719,939,701	\$28,511,602
Farm Products 4245	\$672,515,688	\$295,757,643	\$1,462,332
Chemicals & Plastics 4246	\$1,058,800,068	\$757,982,521	\$3,687,934
Petroleum Products 4247	\$5,853,419,483	\$5,247,439,628	\$26,024,686
Beer & Ale 424810	\$283,011,333	\$274,330,330	\$1,329,578
Wine & Distilled Alcoholic Beverages 424820	\$1,225,915,880	\$948,579,032	\$4,646,623
Farm Supplies 42491	\$1,223,228,375	\$817,658,421	\$4,006,152
Tobacco & Tobacco Products 42494	\$288,264,318	\$259,998,903	\$1,258,287
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,922,464,806	\$1,361,345,491	\$6,447,156
Electronic Markets, Agents, Brokers 425	\$571,466,385	\$362,173,294	\$2,352,138
Total:	\$54,171,847,547	\$40,897,185,221	\$192,815,848
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,013,253,413	\$8,083,721,049	\$41,813,259
New & Used Auto Dealers 4411	\$6,905,307,920	\$6,236,138,811	\$32,525,014
Rv, Boat, Motorcycle Dealers 4412	\$946,574,412	\$811,244,459	\$4,235,887
Automotive Parts & Tires 4413	\$1,161,371,081	\$1,036,337,779	\$5,052,358
Furniture & Home Furnishings 442	\$1,213,884,009	\$1,110,781,096	\$5,332,346
Electronics & Appliances 443	\$3,467,870,087	\$2,969,754,869	\$20,962,447
Household Appliances 443141	\$212,027,087	\$201,296,493	\$971,724
Electronic Stores 443142	\$3,255,843,000	\$2,768,458,376	\$19,990,723
Bldg. Materials, Garden Supplies 444	\$3,680,986,654	\$3,462,385,881	\$16,735,853
Building Materials 4441	\$3,199,303,359	\$3,034,441,257	\$14,557,945
Lawn & Garden Supplies 4442	\$481,683,295	\$427,944,624	\$2,177,908
Food & Beverages (off-premises) 445	\$5,629,098,863	\$5,269,943,676	\$25,779,073
Grocery & Convenience Stores 4451	\$4,937,902,338	\$4,698,091,953	\$23,081,017
Other Food Stores/specialty Foods 4452	\$487,196,444	\$404,527,258	\$1,862,117
Beer, Wine And Liquor Stores 4453	\$204,000,081	\$167,324,465	\$835,939
Drug Stores & Personal Care Stores 446	\$3,627,515,378	\$3,361,839,375	\$16,446,353
Gas Stations (incl. Convenience Stores) 447	\$3,077,810,758	\$2,449,078,211	\$12,058,011
Apparel & Accessories 448	\$1,370,129,535	\$1,218,183,260	\$5,943,893
Clothing Stores 4481	\$1,018,440,356	\$931,707,769	\$4,566,825

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$101,871,504	\$92,483,330	\$437,200
Jewelry & Luggage Stores 4483	\$249,817,675	\$193,992,161	\$939,868
Sporting Goods, Toy/hobby/book/music 451	\$1,687,387,468	\$1,064,869,739	\$5,415,124
Sporting Goods 45111	\$922,698,458	\$765,497,075	\$3,770,559
Hobby & Toy Stores 45112	\$550,567,851	\$132,332,899	\$717,780
Sewing Supplies 45113	\$41,511,313	\$37,037,897	\$177,071
Musical Instruments 45114	\$75,385,620	\$58,867,264	\$362,643
Book, Periodical & Music Stores 45121	\$97,224,226	\$71,134,604	\$387,071
Department Stores 4522	\$201,537,818	\$195,185,422	\$947,591
Warehouse Clubs And Superstores 452311	\$8,447,607,533	\$5,908,647,375	\$28,196,024
All Other General Merchandise Stores 452319	\$406,291,813	\$334,509,921	\$1,622,112
Electronic Shopping And Mail-order Houses 4541	\$1,096,151,877	\$851,983,055	\$5,014,659
Miscellaneous Retailers 453, 4542, 4543	\$6,752,405,131	\$3,866,598,388	\$30,185,510
Total:	\$49,671,930,337	\$40,147,481,317	\$216,452,255
Transportation 48-492			
Air Transportation 481	\$45,686,128	\$41,146,464	\$351,630
Railroads 482	\$31,106,185	\$31,105,525	\$351,973
Water Transportation 483	\$34,872,025	\$22,386,509	\$190,972
Truck Transportation 484	\$348,193,392	\$298,653,160	\$2,424,235
Transit & Ground Passenger Transport 485	\$83,409,407	\$69,103,115	\$905,694
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$16,098,203	\$7,904,534	\$58,073
Support Activities For Transportation 488	\$1,556,708,258	\$1,406,811,947	\$7,675,837
Postal Service, Couriers And Messengers 491, 492	\$163,850,123	\$152,305,227	\$1,964,282
Total:	\$2,293,388,570	\$2,042,881,330	\$13,959,724
Warehousing & Storage 493			
Total:	\$313,397,921	\$297,197,876	\$1,682,281
Information 51			
Publishing (except Internet) 511	\$2,871,413,343	\$1,758,986,658	\$17,995,724
Newspapers 51111	\$81,754,119	\$81,397,031	\$357,817
Books & Periodicals 51112, 51113	\$120,107,511	\$101,527,999	\$741,672
Software 5112	\$2,388,334,832	\$1,313,623,558	\$10,379,100
Other Publishers 51114, 51119	\$281,216,881	\$262,438,070	\$6,517,135
Motion Picture Production 512	\$377,440,253	\$319,845,775	\$4,287,818
Radio & Tv Broadcasting, Cable Tv 515	\$931,892,511	\$846,050,404	\$13,287,321
Telecommunications 517	\$2,995,379,044	\$2,947,948,346	\$35,810,785
Wired Telecommunications Carriers 517311	\$743,418,989	\$741,161,339	\$7,807,760
Wireless Telecommunications Carriers 517312	\$1,279,112,547	\$1,266,631,917	\$15,500,655
Satellite And Other Telecommunications 5174, 5179	\$972,847,508	\$940,155,090	\$12,502,370
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,574,320,196	\$763,502,784	\$10,860,008
Other Information Services 519	\$814,024,715	\$624,206,095	\$11,670,464
Total:	\$9,564,470,062	\$7,260,540,062	\$93,912,120
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,143,950,580	\$5,232,204,090	\$115,127,100
Securities & Other Financial Investment 523, 525	\$3,493,162,399	\$2,520,118,519	\$45,458,819
Insurance Agents & Brokers 524	\$3,033,002,224	\$1,438,775,978	\$14,081,503
Real Estate Agents & Brokers 531	\$1,892,304,472	\$1,727,366,792	\$26,529,464
Rental Of Tangible Personal Property 532	\$1,657,353,725	\$1,497,285,058	\$8,211,056
Lessors Of Nonfinancial Intangibles 533	\$145,225,336	\$131,643,642	\$2,012,606
Total:	\$16,364,998,736	\$12,547,394,079	\$211,420,548

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$22,636,363,271	\$13,665,332,368	\$185,117,944
Legal Services 5411	\$1,600,986,889	\$1,484,910,779	\$24,311,591
Accounting Services 5412	\$1,214,398,165	\$1,124,394,567	\$18,234,999
Architectural Services 54131	\$498,498,454	\$424,272,789	\$7,107,354
Engineering Services 54133	\$1,428,881,519	\$1,235,217,041	\$16,462,071
Other Related Services 54132, 54134-54138	\$249,095,337	\$217,339,745	\$3,283,035
Specialized Design Services 5414	\$348,085,463	\$238,527,929	\$2,430,890
Computer System Design Services 5415	\$8,335,194,915	\$3,247,229,292	\$38,341,071
Consulting Services 5416	\$4,972,372,639	\$3,574,132,609	\$48,250,122
Scientific Research & Development Services 5417	\$1,582,859,483	\$513,058,851	\$4,551,961
Advertising & Public Relations 5418	\$555,593,933	\$416,508,580	\$5,887,093
Other Professional Services 5419	\$1,850,396,474	\$1,189,740,186	\$16,257,757
Management Services 55	\$302,871,315	\$209,146,644	\$3,144,453
Administrative & Support Services 561	\$12,224,171,108	\$7,488,922,006	\$88,189,974
Employment Services 5613	\$1,588,775,928	\$1,385,065,393	\$21,958,267
Travel Services 5615	\$3,309,811,062	\$201,642,617	\$2,600,077
Investigation & Security Services 5616	\$505,742,365	\$460,327,266	\$5,473,855
Building Services & Janitorial 5617	\$1,175,961,211	\$1,121,322,525	\$9,563,049
Other 5611, 5612, 5614, 5619	\$5,643,880,542	\$4,320,564,205	\$48,594,726
Waste Treatment/collection 562	\$1,192,361,969	\$1,137,714,753	\$13,073,349
Schools (public, Private, Technical) 61	\$745,570,103	\$432,430,882	\$6,030,548
Health Services 62	\$14,738,493,116	\$10,266,931,268	\$160,495,642
Ambulatory Health Care Services 621	\$6,971,975,638	\$5,941,392,167	\$99,840,820
Physicians 6211	\$2,535,561,235	\$2,100,733,364	\$34,950,692
Dentists 6212	\$1,141,521,660	\$1,130,927,437	\$19,039,915
Other Health Practitioners 6213	\$1,073,841,189	\$997,482,762	\$15,335,384
Outpatient Care Centers 6214	\$997,809,152	\$707,614,591	\$10,928,417
Medical & Diagnostic Laboratories 6215	\$495,330,738	\$297,681,134	\$5,095,386
Home Health Care 6216	\$451,306,983	\$441,124,750	\$5,295,892
Other Ambulatory Health Care 6219	\$276,604,681	\$265,828,129	\$9,195,134
Hospitals 622	\$6,429,571,143	\$3,353,910,532	\$49,200,671
Nursing & Retirement Homes 623	\$722,950,174	\$646,150,800	\$7,087,157
Social Services & Day Care 624	\$613,996,161	\$325,477,769	\$4,366,994
Arts, Entertainment, & Recreation 71	\$1,026,743,010	\$916,194,453	\$9,845,790
Performing Arts, Spectator Sports 711	\$379,018,811	\$325,011,051	\$4,960,812
Museums, Historical Sites, Etc. 712	\$18,939,909	\$7,874,006	\$95,533
Amusement, Gambling, Recreation 713	\$628,784,290	\$583,309,396	\$4,789,445
Accommodations 721	\$763,389,240	\$700,552,690	\$4,207,774
Restaurants, Food Services 7223, 7225	\$4,333,954,810	\$4,244,119,018	\$22,355,735
Drinking Places 7224	\$239,060,124	\$214,249,433	\$1,272,737
Auto Repair & Services 8111	\$977,407,677	\$953,484,339	\$4,618,828
Other Repair Services 8112-8114	\$784,712,998	\$553,360,319	\$2,846,813
Personal Services 812	\$937,634,493	\$883,687,806	\$10,451,179
Personal Care (barber, Beauty, Etc.) 8121	\$385,324,711	\$370,452,128	\$5,249,325
Death Care Services 8122	\$86,467,854	\$84,767,810	\$1,114,727
Laundry & Dry Cleaning 8123	\$126,785,378	\$124,463,940	\$897,856
Other Personal Services 8129	\$339,056,550	\$304,003,928	\$3,189,271
Religious, Civic & Other Organizations 813, 814	\$269,870,631	\$168,803,457	\$2,430,467
Public Administration, 92	\$124,178,548	\$114,338,297	\$1,817,738
Total:	\$61,296,782,413	\$41,949,267,733	\$515,898,971
Total All Industries			
Total:	\$260,629,223,143	\$191,837,192,590	\$1,477,800,607

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

*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	\$6,992,055,745	\$5,410,095,911	\$351,656,290
New & Used Auto Dealers 4411	\$5,507,098,486	\$4,209,541,800	\$273,620,263
Rv, Boat, Motorcycle Dealers 4412	\$773,054,380	\$592,952,490	\$38,541,910
Automotive Parts & Tire 4413	\$711,902,879	\$607,601,621	\$39,494,117
Furniture & Home Furnishings 442	\$910,877,619	\$791,742,508	\$51,463,273
Electronics & Appliances 443	\$2,016,792,019	\$1,451,982,829	\$94,378,892
Building Materials, Garden Equip & Supplies 444	\$2,494,014,686	\$2,309,293,632	\$150,104,113
Building Materials 4441	\$2,190,302,941	\$2,058,091,514	\$133,775,979
Lawn & Garden Supplies & Equipment 4442	\$303,711,745	\$251,202,118	\$16,328,134
Food & Beverage Stores 445	\$5,024,568,567	\$1,203,213,987	\$78,208,923
Grocery & Convenience Stores 4451	\$4,663,922,536	\$1,069,609,043	\$69,524,582
Other Food & Beverage Stores 4452, 4453	\$360,646,031	\$133,604,944	\$8,684,341
Drug/health Stores 446	\$2,839,094,899	\$897,432,482	\$58,333,110
Gas Stations & Convenience Stores W/pumps 447	\$2,465,104,600	\$525,408,869	\$34,151,584
Apparel & Accessories 448	\$1,239,233,250	\$1,112,015,223	\$72,281,026
Clothing & Shoe Stores 4481, 4482	\$1,016,172,503	\$946,238,474	\$61,505,530
Jewelry & Luggage Stores 4483	\$223,060,747	\$165,776,749	\$10,775,496
Sporting Goods, Toys, Book & Music Stores 451	\$1,035,721,381	\$852,313,808	\$55,400,418
Sporting Goods, Toys, Hobby/craft Stores 4511	\$947,429,623	\$788,086,016	\$51,225,610
Book/periodical/music Store 4512	\$88,291,758	\$64,227,792	\$4,174,808
General Merchandise Stores 452	\$8,714,319,802	\$2,856,606,175	\$185,679,433
Department Stores 4522	\$198,542,421	\$187,357,598	\$12,178,242
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$8,515,777,381	\$2,669,248,577	\$173,501,191
Electronic Shopping And Mail-order Houses 4541	\$822,371,862	\$542,819,027	\$35,283,225
Miscellaneous Retailers 453, 4542, 4543	\$5,161,912,680	\$4,067,895,548	\$264,413,317
Total:	\$39,716,067,110	\$22,020,819,999	\$1,431,353,604
Agriculture, Forestry, Fishing 11			
Total:	\$64,387,884	\$22,642,647	\$1,471,781
Mining 21			
Total:	\$29,991,583	\$21,196,979	\$1,377,802
Utilities 22			
Total:	\$94,340,100	\$33,245,289	\$2,160,952
Construction 23			
Construction Of Buildings 236	\$6,793,040,040	\$5,998,157,597	\$389,880,459
Heavy Construction & Highways 237	\$1,006,117,744	\$699,441,636	\$45,463,719
Special Trade Contractors 238	\$3,891,846,428	\$3,430,078,452	\$222,955,369
Total:	\$11,691,004,212	\$10,127,677,685	\$658,299,547

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,230,896,290	\$893,952,292	\$58,107,017
Wholesale Trade 42			
Durable Goods 423	\$5,273,936,509	\$2,789,794,458	\$181,336,678
Nondurable Goods 424	\$1,555,639,615	\$700,774,565	\$45,550,376
Electronic Markets, Agents & Brokers 425	\$68,508,471	\$35,795,384	\$2,326,704
Total:	\$6,898,084,595	\$3,526,364,407	\$229,213,758
Transportation & Warehousing 48-49			
Total:	\$520,825,543	\$438,515,692	\$28,503,511
Information 51			
Total:	\$3,144,872,511	\$2,020,997,063	\$131,364,840
Finance, Insurance 52			
Total:	\$585,558,585	\$394,510,701	\$25,643,194
Real Estate, Rental/leasing 53			
Total:	\$1,262,350,523	\$1,065,704,308	\$69,270,799
Professional, Scientific & Technical Services 54			
Total:	\$6,462,106,642	\$1,610,870,619	\$104,706,741
Management, Education & Health Services 55-62			
Total:	\$3,601,256,534	\$2,621,344,323	\$170,387,550
Arts, Entertainment & Recreation 71			
Total:	\$453,412,710	\$424,848,445	\$27,615,172
Accommodations & Food Services 72			
Accommodations 721	\$668,471,632	\$591,035,647	\$38,417,355
Restaurants, Food Services & Drinking Places 722	\$4,064,387,644	\$3,713,559,222	\$241,381,328
Total:	\$4,732,859,276	\$4,304,594,869	\$279,798,683
Other Services 81			
Repair & Maintenance 811	\$1,209,445,386	\$997,754,167	\$64,854,075
Personal Service 812	\$303,788,473	\$280,725,264	\$18,247,164
Religious, Civic & Other Organization 813, 814	\$29,136,326	\$22,647,940	\$1,472,121
Total:	\$1,542,370,185	\$1,301,127,371	\$84,573,360
Public Administration 92			
Total:	\$16,171,256	\$14,199,244	\$922,951
Total All Industries			
Total:	\$84,046,555,539	\$50,842,611,933	\$3,304,771,262

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2022

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$319,920,039	\$298,383,102	\$15,005,692
Miscellaneous		\$37,189,194	\$36,042,376	\$1,812,567
Total:	0.0503	\$357,109,233	\$334,425,478	\$16,818,259
Sewer Collection				
Sewerage Systems		\$116,360,351	\$45,053,225	\$1,735,447
Miscellaneous		\$101,035,517	\$67,203,347	\$2,588,674
Total:	0.0385	\$217,395,868	\$112,256,572	\$4,324,121
Power				
Total:	0.0387	\$2,454,406,362	\$2,111,653,890	\$81,792,802
Gas Distribution/telegraph				
Total:	0.0385	\$750,281,444	\$747,883,800	\$28,808,482
Motor Transportation				
Local/suburban Transit		\$185,753,003	\$71,040,188	\$1,368,240
Trucking		\$1,157,608,500	\$333,329,250	\$6,419,963
Railroads		\$23,477,260	\$17,920,236	\$345,144
Miscellaneous		\$258,781,254	\$139,423,801	\$2,685,305
Total:	0.0193	\$1,625,620,017	\$561,713,475	\$10,818,652
Urban Transportation				
Local/suburban Transit		\$62,679,567	\$50,117,926	\$321,758
Trucking		\$96,418,936	\$73,924,559	\$474,591
Miscellaneous		\$142,691,836	\$113,211,431	\$726,813
Total:	0.0064	\$301,790,339	\$237,253,916	\$1,523,162
Other Public Service				
Water Transport		\$66,340,312	\$34,078,056	\$656,343
Miscellaneous		\$498,172,483	\$55,380,369	\$1,066,629
Total:	0.0193	\$564,512,795	\$89,458,425	\$1,722,972
Log Hauling Over Public Highways				
Total:	0.0137	\$63,711,700	\$39,766,671	\$544,645
Total Public Utility Taxes				
Total:	N/A	\$6,334,827,758	\$4,234,412,227	\$146,353,095

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.**