

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
<b>State Business and Occupation Tax</b>							
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
	<b>Total:</b>		<b>\$258,536,033,767</b>	<b>\$66,893,155,472</b>	<b>\$194,742,425,508</b>		<b>\$1,477,220,052</b>
<b>State Sales Tax and Use Tax</b>							
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
	<b>Total:</b>		<b>\$90,341,144,912</b>	<b>\$33,203,943,606</b>	<b>\$57,137,201,306</b>		<b>\$3,448,928,197</b>
<b>State Public Utility Tax</b>							
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

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	<b>Total:</b>		<b>\$6,334,827,758</b>	<b>\$2,100,415,531</b>	<b>\$4,234,412,227</b>		<b>\$146,353,051</b>
Line No.	Tax Classification	Code					
	<b>Other Taxes</b>						
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
	<b>Total:</b>		<b>\$25,912,256,451</b>	<b>\$192,253,891</b>	<b>\$25,720,002,560</b>		<b>\$238,992,668</b>