

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2022

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

**Research and Fiscal Analysis Division
Kathy Oline, Assistant Director**

Contact: (360) 534-1550

October 2022

The Quarterly Business Review can be found on the Internet at
<https://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

Please address comments on the Department of Revenue's
Internet services to Taxpayer Services at:
Communications@DOR.WA.GOV

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, Dial 711 for free Washington Relay Service, request phone number 1-360-534-1550.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

TABLE OF CONTENTS

OVERVIEW

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING
Amounts by Tax Types and Tax Classifications

Table 3&4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES
Previous to Current Period Comparison

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS¹)
TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS¹)

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

**Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹)
& TAX CLASSIFICATION**

APPENDIX A: FREQUENTLY ASKED QUESTIONS

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)
2nd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	846	\$634,987,931
Forestry & Logging 113	534	\$461,848,651
Fishing & Hunting 114	125	\$45,863,295
Ag & Forestry Support Activities 115	565	\$240,102,561
Total:	2,070	\$1,382,802,438
Mining 21		
Sand & Gravel, Quarrying 2123	96	\$99,572,566
Other Extraction & Support Act. 211, 2121, 2122, 213	44	\$46,265,063
Total:	140	\$145,837,629
Utilities 22		
Hydroelectric Power Generation 221111	14	\$431,390,911
Alternative Power Generation 221114-221117	20	\$100,185,438
Other Electric Power Generation 221112, 221113, 221118	6	\$252,286,031
Electric Power Generation & Trans. 221121, 221122	60	\$2,209,728,318
Natural Gas Distribution 2212	12	\$2,027,899,378
Water & Sewer 2213	569	\$1,286,339,038
Total:	681	\$6,307,829,114
Construction 23		
Residential Building & Remodeling 2361	18,842	\$5,065,432,553
Nonresidential Building 2362	942	\$4,482,945,840
Heavy Construction & Highways 237	1,146	\$2,289,172,713
Special Trade Contractors 238	26,196	\$10,374,879,753
Electrical 23821	2,915	\$1,929,922,764
Plumbing & Heating 23822	3,204	\$2,030,581,871
Painting 23832	3,614	\$380,049,316
Masonry/drywall 23814, 23831	1,636	\$553,406,250
Roofing 23816	1,253	\$607,807,646
Other Contractors 238 Not Listed Above	13,574	\$4,873,111,906
Total:	47,126	\$22,212,430,859
Manufacturing 31-33		
Food Products 311	1,405	\$5,801,978,562
Milling Of Grains 3112	20	\$177,118,742
Fruits & Vegetables 3114	76	\$1,512,270,444
Dairy Products 3115	32	\$965,849,610
Meat Products 3116	65	\$699,515,352
Seafood Products 3117	50	\$787,829,154
Bakery Products 3118	828	\$628,961,597
Other Food Items 3111, 3113, 3119	334	\$1,030,433,663
Beverages 312	1,109	\$726,886,692
Textiles 313,314	308	\$260,343,948
Apparel 315	287	\$51,148,010
Leather & Allied Products 316	44	\$45,727,504
Lumber & Wood Products 321	467	\$3,666,020,768
Sawmills 3211	75	\$1,495,737,838
Plywood & Trusses 3212	45	\$574,697,205
Millwork, Windows, Wood Products 3219	347	\$1,595,585,725

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	105	\$2,244,622,911
Pulp & Paper Mills 3221	33	\$1,322,624,393
Other Paper Products 3222	72	\$921,998,518
Commercial Printing 323	799	\$267,889,039
Petroleum & Coal Products 324	33	\$6,738,077,752
Petroleum Refining 32411	15	\$6,479,911,355
Asphalt/petroleum/coal Products 32412, 32419	18	\$258,166,397
Chemicals 325	632	\$2,184,499,170
Chemicals, Pesticides & Fertilizers 3251, 3253	93	\$1,125,792,584
Resins, Synthetic Fibers & Filaments 3252	31	\$173,988,834
Pharmaceuticals 3254	304	\$662,850,171
Paint, Coating & Adhesives 3255	26	\$39,171,200
Soap, Cleaning Compound & Toiletries 3256	116	\$60,626,321
Other Chemical Products 3259	62	\$122,070,060
Plastics & Rubber Products 326	247	\$995,806,809
Nonmetallic Minerals 327	313	\$950,570,214
Primary Metals 331	133	\$914,995,880
Iron & Steel Mills 3311, 3312	61	\$559,838,212
Aluminum Smelting 3313	16	\$91,061,630
Other Nonferrous Metals 3314	19	\$34,193,584
Foundries 3315	37	\$229,902,454
Fabricated Metal Products 332	1,274	\$2,132,604,206
Machinery 333	701	\$1,771,438,913
Farm & Construction Implements 3331	94	\$264,702,373
Industrial Machinery 3332	128	\$358,543,960
Commercial & Other Equipment 3333-3336 & 3339	479	\$1,148,192,580
Computers & Electronics 334	551	\$2,886,921,413
Computer Hardware 3341	44	\$79,677,549
Telephone & Communications Equipment 3342	69	\$216,217,128
Audio & Video Equipment 3343	27	\$42,959,418
Semiconductors 3344	96	\$1,074,481,280
Instruments 3345	270	\$1,448,980,233
Software, Other Magnetic & Optical Media 3346	45	\$24,605,805
Electrical Equipment & Appliances 335	163	\$1,133,485,863
Lighting Equipment 3351	42	\$44,200,632
Household Appliances 3352	12	\$3,880,739
Other Electric Equipment 3353, 3359	109	\$1,085,404,492
Transportation Equipment 336	475	\$16,221,675,545
Motor Vehicles & Parts 3361, 3362, 3363	138	\$667,450,675
Aircraft, Aerospace & Parts 3364	123	\$15,090,703,828
Ships & Boats 3366	167	\$420,564,022
Railroad, Other Transportation Equip. 3365, 3369	47	\$42,957,020
Furniture & Related Products 337	558	\$477,874,243
Other Manufacturing 339	1,558	\$1,827,983,351
Other Medical Equip & Supplies 339112, 339115	152	\$205,662,061
Dental Laboratories 339116	199	\$58,492,589
Sporting And Athletic Goods 33992	89	\$240,812,235
All Other Miscellaneous Mfg 3399 Not Listed Above	1,118	\$1,323,016,466
Total:	11,162	\$51,300,550,793

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,964	\$27,671,643,410
Motor Vehicles & Parts 4231	634	\$4,166,187,556
Furniture & Home Furnishings 4232	504	\$513,506,038
Lumber & Construction Materials 4233	740	\$3,706,349,545
Professional & Commercial Equipment 4234	1,590	\$4,585,140,823
Metal & Mineral (except Petroleum) 4235	326	\$1,475,206,740
Electrical Equipment 4236	1,096	\$2,874,243,157
Hardware, Plumbing, Heating Equipment 4237	578	\$1,809,753,304
Machinery & Equipment 4238	1,974	\$4,116,877,238
Sporting & Recreational Goods & Supplies 423910	376	\$530,246,486
Toy & Hobby Goods & Supplies 423920	107	\$1,481,759,820
Other Misc Durable Goods 423930, 423940, 423990	1,039	\$2,412,372,703
Nondurable Goods: 424	6,490	\$30,708,999,615
Paper & Paper Products 4241	266	\$758,503,685
Drugs & Sundries 4242	452	\$3,184,527,449
Apparel 4243	431	\$846,870,121
Food Products 4244	1,919	\$10,997,636,586
Farm Products 4245	316	\$754,774,209
Chemicals & Plastics 4246	439	\$1,125,249,299
Petroleum Products 4247	169	\$7,472,202,483
Beer & Ale 424810	122	\$308,651,769
Wine & Distilled Alcoholic Beverages 424820	546	\$1,435,651,461
Farm Supplies 42491	249	\$1,477,919,430
Tobacco & Tobacco Products 42494	73	\$328,234,202
Other Misc Nondurable Goods 4249 Not Listed Above	1,508	\$2,018,778,921
Electronic Markets, Agents, Brokers 425	605	\$730,629,460
Total:	16,059	\$59,111,272,485
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,360	\$9,534,308,129
New & Used Auto Dealers 4411	1,393	\$7,190,178,128
Rv, Boat, Motorcycle Dealers 4412	581	\$1,150,845,440
Automotive Parts & Tires 4413	1,386	\$1,193,284,561
Bldg. Materials, Garden Supplies 444	2,969	\$4,582,358,724
Building Materials 4441	1,845	\$3,938,433,085
Lawn & Garden Supplies 4442	1,124	\$643,925,639
Food & Beverages (off-premises) 445	4,332	\$6,196,126,207
Grocery & Convenience Retailers 4451	2,150	\$5,449,611,883
Other Food Stores/specialty Foods 4452	1,280	\$521,627,069
Beer, Wine And Liquor Retailers 4453	902	\$224,887,255
Furniture, Home Furnishings, Electronics, And Appliance 449	4,484	\$4,875,003,552
Furniture & Home Furnishings 4491	1,909	\$1,316,423,943
Electronics & Appliances 4492	2,575	\$3,558,579,609
Electronic & Appliance Retailers 449210	2,575	\$3,558,579,609
Department Stores 4551	20	\$238,440,759
General Merchandise Retailers 4552	2,203	\$10,028,869,977
Warehouse Clubs And Superstores 455211	9	\$9,581,244,961
All Other General Merchandise Retailers 455219	2,194	\$447,625,016
Drug Stores & Personal Care Retailers 456	3,473	\$4,153,329,127
Gas Stations (incl. Convenience Stores) 457	1,508	\$4,130,329,273
Apparel & Accessories 458	4,466	\$1,570,619,410
Clothing Retailers 4581	3,273	\$1,190,593,480
Shoe Retailers 4582	207	\$117,607,215
Jewelry & Luggage Retailers 4583	986	\$262,418,715
Sporting Goods, Toy/hobby/book/music/misc 459	18,611	\$9,881,210,476
Sporting Goods 45911	1,682	\$997,879,872
Hobby & Toy Retailers 45912	642	\$600,817,134
Sewing Supplies 45913	274	\$39,399,696
Musical Instruments 45914	228	\$72,043,500
Book Retailers And News Dealers 4592	564	\$103,544,296
Miscellaneous Retailers 4599	11,760	\$7,571,257,075
Total:	45,426	\$55,190,595,634

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	55	\$63,733,652
Railroads 482	15	\$59,139,324
Water Transportation 483	49	\$69,169,374
Truck Transportation 484	3,505	\$1,877,543,442
Transit & Ground Passenger Transport 485	342	\$220,871,876
Pipeline Transportation 486	6	\$35,935,749
Scenic & Sightseeing Transportation 487	161	\$48,463,131
Support Activities For Transportation 488	1,270	\$2,145,359,821
Postal Service, Couriers And Messengers 491, 492	590	\$373,164,358
Total:	5,993	\$4,893,380,727
Warehousing & Storage 493		
Total:	244	\$344,128,303
Information 51		
Publishing Industries 513	2,102	\$2,835,575,006
Newspapers 51311	79	\$101,547,830
Books & Periodicals 51312, 51313	348	\$131,429,270
Software 5132	1,592	\$2,252,058,173
Other Publishers 51314, 51319	83	\$350,539,733
Motion Picture Production 512	778	\$379,080,350
Broadcasting And Content Providers 516	229	\$903,278,650
Telecommunications 517	691	\$2,996,918,877
Wired Telecommunications Carriers 517111	255	\$745,322,425
Wireless Telecommunications Carriers 517112, 517122	330	\$1,485,768,941
Satellite And Other Telecommunications 5174, 5178	106	\$765,827,511
Data Proc. Svcs., Hosting 518	722	\$1,501,077,858
Web Search, Libraries, Archives & Other Information Services 519	452	\$696,674,976
Total:	4,974	\$9,312,605,717
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,672	\$6,518,297,089
Securities & Other Financial Investment 523, 525	2,435	\$3,427,368,339
Insurance Agents & Brokers 524	2,747	\$3,117,410,721
Real Estate Agents & Brokers 531	4,674	\$2,393,321,536
Rental Of Tangible Personal Property 532	1,958	\$1,869,097,931
Lessors Of Nonfinancial Intangibles 533	160	\$184,508,052
Total:	13,646	\$17,510,003,668

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,915	\$23,917,346,347
Legal Services 5411	4,493	\$1,853,326,048
Accounting Services 5412	2,886	\$1,331,604,159
Architectural Services 54131	1,027	\$528,000,610
Engineering Services 54133	1,762	\$1,436,846,434
Other Related Services 54132, 54134-54138	1,075	\$259,966,115
Specialized Design Services 5414	1,979	\$372,044,741
Computer System Design Services 5415	5,161	\$8,200,308,602
Consulting Services 5416	8,342	\$5,699,258,006
Scientific Research & Development Services 5417	404	\$1,647,469,294
Advertising & Public Relations 5418	993	\$590,780,209
Other Professional Services 5419	4,793	\$1,997,742,129
Management Services 55	309	\$305,323,256
Administrative & Support Services 561	16,325	\$13,943,702,772
Employment Services 5613	1,003	\$1,796,286,194
Travel Services 5615	390	\$4,441,453,684
Investigation & Security Services 5616	764	\$540,021,878
Building Services & Janitorial 5617	11,040	\$1,376,209,171
Other 5611, 5612, 5614, 5619	3,128	\$5,789,731,845
Waste Treatment/collection 562	659	\$1,316,371,074
Schools (public, Private, Technical) 61	2,872	\$663,971,223
Health Services 62	16,139	\$16,113,378,111
Ambulatory Health Care Services 621	13,490	\$7,626,234,251
Physicians 6211	2,811	\$2,701,028,289
Dentists 6212	3,035	\$1,168,657,010
Other Health Practitioners 6213	6,572	\$1,086,357,849
Outpatient Care Centers 6214	440	\$1,060,795,815
Medical & Diagnostic Laboratories 6215	197	\$518,794,646
Home Health Care 6216	219	\$788,563,834
Other Ambulatory Health Care 6219	216	\$302,036,808
Hospitals 622	135	\$7,069,485,607
Nursing & Retirement Homes 623	561	\$776,458,290
Social Services & Day Care 624	1,953	\$641,199,963
Arts, Entertainment, & Recreation 71	5,434	\$1,251,599,620
Performing Arts, Spectator Sports 711	2,319	\$530,917,231
Museums, Historical Sites, Etc. 712	91	\$36,134,302
Amusement, Gambling, Recreation 713	3,024	\$684,548,087
Accommodations 721	3,779	\$1,274,256,401
Restaurants, Food Services 7223, 7225	13,522	\$5,087,972,438
Drinking Places 7224	1,070	\$283,219,773
Auto Repair & Services 8111	5,541	\$1,038,817,146
Other Repair Services 8112-8114	3,461	\$832,075,372
Personal Services 812	9,340	\$1,027,595,186
Personal Care (barber, Beauty, Etc.) 8121	6,861	\$435,844,256
Death Care Services 8122	201	\$79,743,801
Laundry & Dry Cleaning 8123	570	\$138,001,162
Other Personal Services 8129	1,708	\$374,005,967
Religious, Civic & Other Organizations 813, 814	983	\$298,344,540
Public Administration, 92	227	\$182,854,513
Total:	112,576	\$67,536,827,772
Total All Industries		
Total:	260,097	\$295,248,265,139

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
2nd 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	\$43,342,889	\$322,908	\$43,019,981	0.00484	\$208,217
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,543,903,866	\$120,523,114	\$2,423,380,752	0.00138	\$3,344,265
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,490,914,879	\$150,391,715	\$1,340,523,164	0.00275	\$3,686,439
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$912,710,474	\$156,529,122	\$756,181,352	0.00484	\$3,659,918
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,729,076,160	\$6,030,159	\$2,723,046,001	0.00138	\$3,757,803
6	Processing for Hire/Printing and Publishing	10	\$568,510,346	\$28,133,670	\$540,376,676	0.00484	\$2,615,423
7	Manufacturing	7	\$8,426,074,171	\$276,735,680	\$8,149,338,491	0.00484	\$39,442,798
8	Royalties	80	\$1,409,706,891	\$306,175,368	\$1,103,531,523	0.015	\$16,552,973
9	Wholesaling	3	\$86,920,929,425	\$23,718,194,791	\$63,202,734,634	0.00484	\$305,901,236
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,847,907,491	\$178,269,203	\$1,669,638,288	0.00484	\$8,081,049
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,749,125,458	\$2,861,035,564	\$2,888,089,894	0.015	\$43,321,348
12	For Profit Hospitals; Scientific R&D	135	\$284,460,795	\$134,061,627	\$150,399,168	0.015	\$2,255,988
13	Cleanup of Radioactive Waste for US Government	83	\$726,138,602	\$3,466,259	\$722,672,343	0.00471	\$3,403,787
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,358,419,738	\$2,989,954,928	\$10,368,464,810	0.015	\$155,526,972
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$43,871,950,569	\$10,993,991,656	\$32,877,958,913	0.0175	\$575,364,281
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$3,274,989,128	0.012	\$39,299,870
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$14,489,015
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$160,369,147	\$57,522,113	\$102,847,034	0.0163	\$1,676,407
19	Retailing of Interstate Transportation Equip	19	\$441,072,920	\$90,197,234	\$350,875,686	0.00484	\$1,698,238
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$421,106,879	\$366,502,558	\$54,604,321	0.00275	\$150,162
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,646,955,162	\$2,537,683,438	\$109,271,724	0.009	\$983,446
22	Retailing	2	\$91,812,818,768	\$18,830,589,820	\$72,982,228,948	0.00471	\$343,746,298
23	Non-Manufacturing Aerospace Product Development	188	\$84,998,910	\$3,750,983	\$81,247,927	0.009	\$731,231
24	Federal Aviation Administration (FAR) Repair Station	189	\$71,261,003	\$1,426,287	\$69,834,716	0.0029	\$202,800
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	\$86,946,201	\$78,376,853	\$8,569,348	0.00275	\$23,566
29	Manufacturing of Commercial Airplanes or Components	1005	\$5,169,819,874	\$4,478,490	\$5,165,341,384	0.00484	\$25,000,252
30	Wholesaling of Commercial Airplanes or Components	1006	\$4,605,987,853	\$3,732,104,497	\$873,883,356	0.00484	\$4,229,595
31	Retailing of Commercial Airplanes or Components	1007	\$4,582,156,186	\$2,356,085,378	\$2,226,070,808	0.00484	\$10,774,183
32	Manufacturing of Commercial Airplane Tooling	1008	\$24,620,450	\$536,505	\$24,083,945	0.00484	\$116,566
33	Wholesaling of Commercial Airplane Tooling	1009	\$45,768,697	\$17,833,656	\$27,935,041	0.00484	\$135,206
34	Retailing of Commercial Airplane Tooling	1010	\$24,628,576	\$17,598,776	\$7,029,800	0.00471	\$33,110
35	Publication of Newspapers	126	\$86,721,984	\$334,865	\$86,387,119	0.0035	\$302,355
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$82,324,559	\$388,639	\$81,935,920	0.00342	\$280,549
38	Extracting Timber, Extracting for Hire Timber	301	\$148,285,602	\$5,380,010	\$142,905,592	0.00342	\$489,309
39	Manufacturing of Timber or Wood Products	302	\$1,539,152,713	\$116,631,575	\$1,422,521,138	0.00342	\$4,870,712
40	Wholesaling of Timber or Wood Products	303	\$3,958,544,660	\$1,946,002,654	\$2,012,542,006	0.00342	\$6,890,944
41	Sale of Standing Timber	304	\$30,837,008	\$0	\$30,837,008	0.00342	\$105,586
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$132,392,043	\$1,534,441	\$130,857,602	0.00275	\$359,858
	Total:		\$287,039,940,949	\$72,088,774,536	\$218,226,155,541		\$1,623,711,755

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
43	Retail Sales	1	\$92,689,567,655	\$35,547,020,246	\$57,142,547,409	0.065	\$3,714,265,582
44	Use Tax	5	\$2,067,041,488	\$0	\$2,067,041,488	0.065	\$134,357,697
45	Motor Vehicle Sales / Leases	120	\$4,448,347,344	\$0	\$4,448,347,344	0.003	\$13,345,042
46	Self-Produced Fuel Use Tax	270	\$58,684,288	\$0	\$58,684,288	0.03852	\$2,260,519
	Total:		\$99,263,640,775	\$35,547,020,246	\$63,716,620,529		\$3,864,228,840
State Public Utility Tax							
47	Water Distribution	60	\$373,803,259	\$22,444,095	\$351,359,164	0.05029	\$17,669,852
48	Sewer Collection	61	\$221,278,847	\$107,175,369	\$114,103,478	0.03852	\$4,395,266
49	Power	49	\$2,394,709,167	\$496,694,176	\$1,898,014,991	0.03873	\$73,517,713
50	Gas Distribution-Telegraph	26	\$421,430,997	\$3,024,321	\$418,406,676	0.03852	\$16,117,025
51	Motor Transportation-Railroad-Railroad Car	8	\$1,820,047,779	\$1,188,348,170	\$631,699,609	0.01926	\$12,166,534
52	Log Hauling Over Public Highways	125	\$72,400,351	\$27,953,018	\$44,447,333	0.0137	\$608,751
53	Urban Transportation/Vessels Under 65 ft	12	\$369,651,456	\$107,543,611	\$262,107,845	0.00642	\$1,682,732
54	Other Public Service Business	13	\$537,830,404	\$447,897,133	\$89,933,271	0.01926	\$1,732,115
	Total:		\$6,211,152,260	\$2,401,079,893	\$3,810,072,367		\$127,889,988
Other Taxes							
55	Litter Tax	36	\$26,083,895,244	\$0	\$26,083,895,244	0.00015	\$3,912,584
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,868,192	\$0	\$7,868,192	0.95	\$7,474,782
57	Cigar Tax (\$0.69 or more)	194	\$1,160,572	\$0	\$1,160,572	0.65	\$754,372
58	Little Cigar Tax (acetate integrated filters)	198	\$4,124,898	\$0	\$4,124,898	0.15125	\$623,891
59	Moist Snuff (1.2 oz. or less)	162	\$6,288,486	\$0	\$6,288,486	2.526	\$15,884,716
60	Moist Snuff (more than 1.2 oz.)	163	\$1,315,634	\$0	\$1,315,634	2.105	\$2,769,410
61	All Other Vapor Products	164	\$11,194,799	\$0	\$11,194,799	0.27	\$3,022,596
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$34,231,376	\$0	\$34,231,376	0.09	\$3,080,824
63	Spirits Sales to On-premises Licensees	251	\$50,884,240	\$1,554,832	\$49,329,408	0.137	\$6,758,129
64	Spirits Liter Sales to On-premises Licensees	253	\$2,672,607	\$0	\$2,672,607	2.4408	\$6,523,299
65	Spirits Sales to Consumers	252	\$220,828,420	\$754,852	\$220,073,568	0.205	\$45,115,081
66	Spirits Liter Sales to Consumers	254	\$10,339,783	\$0	\$10,339,783	3.7708	\$38,989,254
67	Refuse Collection	64	\$627,384,784	\$188,594,594	\$438,790,190	0.036	\$15,796,447
68	Hazardous Substance Tax by Value	65	\$902,837,927	\$18,838,450	\$883,999,477	0.007	\$6,187,996
69	Hazardous Substance Tax by Volume	81	\$62,160,769	\$0	\$62,160,769	1.2	\$74,592,923
70	Intermediate Care Facility	79	\$38,086,720	\$0	\$38,086,720	0.06	\$2,285,203
71	Solid Fuel Burning Device Fee	59	\$1,517	\$0	\$1,517	30	\$45,510
72	Syrup Tax	54	\$1,620,644	\$0	\$1,620,644	1	\$1,620,644
73	Tire Fee	73	\$1,119,275	\$0	\$1,119,275	0.9	\$1,007,348
74	Studded Tire Fee	77	\$298	\$0	\$298	4.5	\$1,341
75	Local 911 Wireline	793	\$2,012,160	\$0	\$2,012,160	0.95	\$1,911,552
76	Local 911 Wireless Tax	794	\$19,817,689	\$0	\$19,817,689	0.95	\$18,826,805
77	Local 911 VOIP Tax	795	\$3,883,561	\$0	\$3,883,561	0.95	\$3,689,383
78	Local 911 Prepaid Wireless Tax	796	\$3,096,608	\$0	\$3,096,608	0.95	\$2,941,778
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$2,013,649	\$0	\$2,013,649	0.24	\$483,276
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,358,052	\$0	\$20,358,052	0.24	\$4,885,932
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,899,951	\$0	\$3,899,951	0.24	\$935,988
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$3,405,150	\$0	\$3,405,150	0.24	\$817,236
	Total:		\$28,126,503,005	\$209,742,728	\$27,916,760,277		\$270,938,300

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0100	ADAMS UNINC COUNTY	2,557	\$ 35,999,292	2,735	\$ 27,510,308	-23.581%
0101	HATTON	221	\$ 230,864	204	\$ 194,283	-15.845%
0102	LIND	700	\$ 1,194,206	720	\$ 1,477,968	23.762%
0103	OTHELLO	3,788	\$ 63,139,232	3,789	\$ 55,055,058	-12.804%
0104	RITZVILLE	2,073	\$ 16,386,469	2,135	\$ 15,484,154	-5.506%
0105	WASHTUCNA	438	\$ 931,013	394	\$ 562,024	-39.633%
0199	ADAMS COUNTY	9,777	\$ 117,881,076	9,977	\$ 100,283,795	-14.928%
0200	ASOTIN UNINC COUNTY	3,379	\$ 23,132,683	3,603	\$ 27,622,676	19.410%
0201	ASOTIN CITY	1,209	\$ 2,684,067	1,242	\$ 2,995,470	11.602%
0202	CLARKSTON	4,171	\$ 85,259,203	4,371	\$ 90,612,649	6.279%
0299	ASOTIN COUNTY	8,759	\$ 111,075,953	9,216	\$ 121,230,795	9.142%
0300	BENTON UNINC COUNTY	6,556	\$ 153,260,543	7,089	\$ 130,597,056	-14.788%
0301	BENTON CITY	2,855	\$ 15,963,589	3,040	\$ 17,060,138	6.869%
0302	KENNEWICK	12,292	\$ 712,176,581	13,365	\$ 720,623,912	1.186%
0303	PROSSER	4,279	\$ 67,560,152	4,441	\$ 66,200,327	-2.013%
0304	RICHLAND	11,678	\$ 472,186,463	12,753	\$ 488,350,006	3.423%
0305	WEST RICHLAND	5,449	\$ 64,699,810	5,985	\$ 58,906,162	-8.955%
0399	BENTON COUNTY	43,109	\$ 1,485,847,138	46,673	\$ 1,481,737,601	-0.277%
0400	CHELAN UNINC COUNTY	8,039	\$ 186,683,579	8,627	\$ 200,105,225	7.190%
0401	CASHMERE	3,037	\$ 19,239,293	3,242	\$ 23,179,047	20.478%
0402	CHELAN CITY	4,216	\$ 85,012,431	4,382	\$ 91,313,590	7.412%
0403	ENTIAT	1,471	\$ 5,375,500	1,516	\$ 4,814,002	-10.446%
0404	LEAVENWORTH	3,687	\$ 71,001,366	3,915	\$ 70,932,057	-0.098%
0405	WENATCHEE	9,961	\$ 365,706,730	10,768	\$ 379,008,288	3.637%
0499	CHELAN COUNTY	30,411	\$ 733,018,899	32,450	\$ 769,352,209	4.957%
0500	CLALLAM UNINC COUNTY	7,627	\$ 182,645,376	8,254	\$ 186,345,468	2.026%
0501	FORKS	2,329	\$ 24,327,813	2,401	\$ 25,691,396	5.605%
0502	PORT ANGELES	7,511	\$ 124,565,983	8,064	\$ 138,622,298	11.284%
0503	SEQUIM	5,958	\$ 128,670,903	6,319	\$ 124,690,370	-3.094%
0599	CLALLAM COUNTY	23,425	\$ 460,210,075	25,038	\$ 475,349,532	3.290%
0600	CLARK UNINC COUNTY	14,656	\$ 779,252,950	16,208	\$ 842,829,812	8.159%
0601	BATTLE GROUND	7,821	\$ 136,515,659	8,374	\$ 146,170,217	7.072%
0602	CAMAS	8,633	\$ 134,291,411	9,343	\$ 129,743,877	-3.386%
0603	LA CENTER	3,394	\$ 29,936,868	3,574	\$ 18,927,225	-36.776%
0604	RIDGEFIELD	6,437	\$ 98,911,976	7,225	\$ 107,898,305	9.085%
0605	VANCOUVER	19,449	\$ 1,532,480,702	21,101	\$ 1,565,197,791	2.135%
0606	WASHOUGAL	6,551	\$ 73,627,310	7,037	\$ 86,718,569	17.780%
0607	YACOLT	2,017	\$ 5,102,064	2,044	\$ 5,445,283	6.727%
0699	CLARK COUNTY	68,958	\$ 2,790,118,940	74,906	\$ 2,902,931,079	4.043%
0700	COLUMBIA UNINC COUNTY	1,272	\$ 9,926,194	1,333	\$ 11,471,708	15.570%
0701	DAYTON	2,328	\$ 11,884,773	2,369	\$ 11,134,237	-6.315%
0702	STARBUCK	341	\$ 461,591	321	\$ 241,445	-47.693%
0799	COLUMBIA COUNTY	3,941	\$ 22,272,558	4,023	\$ 22,847,390	2.581%

WASHINGTON STATE

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

2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0800	COWLITZ UNINC COUNTY	7,178	\$ 112,482,045	7,838	\$ 126,899,000	12.817%
0801	CASTLE ROCK	2,696	\$ 18,769,881	2,830	\$ 20,822,429	10.935%
0802	KALAMA	3,019	\$ 21,762,934	3,077	\$ 17,893,422	-17.780%
0803	KELSO	5,410	\$ 95,052,551	5,684	\$ 112,180,753	18.020%
0804	LONGVIEW	8,741	\$ 329,813,945	9,337	\$ 319,730,139	-3.057%
0805	WOODLAND	4,826	\$ 78,990,476	5,048	\$ 78,460,599	-0.671%
0899	COWLITZ COUNTY	31,870	\$ 656,871,832	33,814	\$ 675,986,342	2.910%
0900	DOUGLAS UNINC COUNTY	5,834	\$ 199,370,332	6,286	\$ 242,539,904	21.653%
0901	BRIDGEPORT	873	\$ 2,571,540	866	\$ 3,392,584	31.928%
0902	EAST WENATCHEE	5,667	\$ 145,022,481	6,014	\$ 138,919,079	-4.209%
0903	MANSFIELD	561	\$ 1,088,317	559	\$ 1,241,670	14.091%
0904	ROCK ISLAND	1,049	\$ 4,828,458	1,190	\$ 7,206,591	49.252%
0905	WATERVILLE	1,165	\$ 3,031,982	1,299	\$ 3,506,199	15.640%
0999	DOUGLAS COUNTY	15,149	\$ 355,913,110	16,214	\$ 396,806,027	11.490%
1000	FERRY UNINC COUNTY	2,785	\$ 15,893,738	2,992	\$ 21,815,113	37.256%
1001	REPUBLIC	1,547	\$ 6,760,777	1,524	\$ 7,136,775	5.561%
1099	FERRY COUNTY	4,332	\$ 22,654,515	4,516	\$ 28,951,888	27.797%
1100	FRANKLIN UNINC COUNTY	4,394	\$ 65,927,245	4,610	\$ 71,892,924	9.049%
1101	CONNELL	1,855	\$ 11,764,763	1,819	\$ 9,586,800	-18.513%
1102	KAHLOTUS	423	\$ 356,242	402	\$ 436,492	22.527%
1103	MESA	723	\$ 3,014,350	713	\$ 3,707,249	22.987%
1104	PASCO	10,430	\$ 515,285,824	11,455	\$ 610,203,270	18.420%
1199	FRANKLIN COUNTY	17,825	\$ 596,348,424	18,999	\$ 695,826,735	16.681%
1200	GARFIELD UNINC COUNTY	811	\$ 5,604,545	882	\$ 5,435,182	-3.022%
1201	POMEROY	1,417	\$ 5,109,819	1,487	\$ 4,979,214	-2.556%
1299	GARFIELD COUNTY	2,228	\$ 10,714,364	2,369	\$ 10,414,396	-2.800%
1300	GRANT UNINC COUNTY	6,304	\$ 175,298,334	6,855	\$ 199,291,069	13.687%
1301	COULEE CITY	937	\$ 3,790,575	966	\$ 3,341,224	-11.854%
1302	ELECTRIC CITY	1,047	\$ 2,536,609	1,059	\$ 2,923,217	15.241%
1303	EPHRATA	4,376	\$ 67,932,917	4,534	\$ 67,229,103	-1.036%
1304	GEORGE	771	\$ 4,815,975	1,039	\$ 7,804,478	62.054%
1305	GRAND COULEE	1,488	\$ 11,078,522	1,485	\$ 11,756,706	6.122%
1306	HARTLINE	417	\$ 350,866	398	\$ 323,650	-7.757%
1307	KRUPP	195	\$ 88,588	195	\$ 133,559	50.764%
1308	MATTAWA	1,285	\$ 9,439,357	1,403	\$ 10,128,414	7.300%
1309	MOSES LAKE	8,040	\$ 287,027,687	8,680	\$ 297,652,958	3.702%
1310	QUINCY	3,753	\$ 128,789,726	3,693	\$ 136,943,031	6.331%
1311	ROYAL CITY	1,446	\$ 17,681,937	1,491	\$ 13,075,079	-26.054%
1312	SOAP LAKE	1,474	\$ 5,089,241	1,528	\$ 5,747,059	12.926%
1313	WARDEN	1,511	\$ 9,420,287	1,607	\$ 11,508,010	22.162%
1315	WILSON CREEK	465	\$ 618,877	443	\$ 449,498	-27.369%
1399	GRANT COUNTY	33,509	\$ 723,959,498	35,376	\$ 768,307,055	6.126%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	5,987	\$ 102,995,422	6,530	\$ 102,625,903	-0.359%
1401	ABERDEEN	5,791	\$ 147,068,396	6,065	\$ 152,537,771	3.719%
1402	COSMOPOLIS	1,413	\$ 6,477,641	1,471	\$ 6,148,463	-5.082%
1403	ELMA	2,932	\$ 25,822,793	2,956	\$ 28,982,734	12.237%
1404	HOQUIAM	3,541	\$ 30,339,093	3,712	\$ 29,564,484	-2.553%
1405	MCCLEARY	2,033	\$ 5,354,207	2,182	\$ 5,881,229	9.843%
1406	MONTESANO	3,233	\$ 22,152,748	3,472	\$ 23,181,444	4.644%
1407	OAKVILLE	1,134	\$ 3,276,545	1,150	\$ 7,106,657	116.895%
1408	WESTPORT	2,198	\$ 20,266,581	2,175	\$ 21,069,276	3.961%
1409	OCEAN SHORES	3,917	\$ 57,886,183	4,146	\$ 54,854,437	-5.237%
1499	GRAYS HARBOR COUNTY	32,179	\$ 421,639,609	33,859	\$ 431,952,398	2.446%
1500	ISLAND UNINC COUNTY	11,280	\$ 244,836,107	12,236	\$ 259,228,182	5.878%
1501	COUPEVILLE	3,196	\$ 19,292,939	3,301	\$ 21,051,766	9.116%
1502	LANGLEY	2,762	\$ 14,378,114	2,866	\$ 15,602,883	8.518%
1503	OAK HARBOR	7,404	\$ 147,321,995	7,989	\$ 146,141,273	-0.801%
1599	ISLAND COUNTY	24,642	\$ 425,829,155	26,392	\$ 442,024,104	3.803%
1600	JEFFERSON UNINC COUNTY	7,449	\$ 97,848,812	8,114	\$ 108,244,501	10.624%
1601	PORT TOWNSEND	6,161	\$ 78,984,410	6,608	\$ 85,348,588	8.058%
1699	JEFFERSON COUNTY	13,610	\$ 176,833,222	14,722	\$ 193,593,089	9.478%
1700	KING UNINC COUNTY	19,583	\$ 792,958,556	21,317	\$ 878,984,511	10.849%
1701	ALGONA	2,159	\$ 11,978,137	2,335	\$ 17,161,259	43.272%
1702	AUBURN/KING	13,916	\$ 600,205,258	14,809	\$ 607,660,497	1.242%
1703	BEAUX ARTS VILLAGE	1,037	\$ 2,194,784	1,099	\$ 2,647,333	20.619%
1704	BELLEVUE	22,516	\$ 2,328,573,633	24,098	\$ 2,661,699,386	14.306%
1705	BLACK DIAMOND	4,547	\$ 51,757,184	5,101	\$ 44,912,167	-13.225%
1706	BOTHELL/KING	10,704	\$ 215,299,840	11,599	\$ 262,512,620	21.929%
1707	CARNATION	3,328	\$ 15,026,379	3,502	\$ 18,531,066	23.324%
1708	CLYDE HILL	3,162	\$ 22,422,040	3,389	\$ 23,308,371	3.953%
1709	DES MOINES	7,971	\$ 102,566,894	8,470	\$ 110,269,816	7.510%
1710	DUVALL	5,667	\$ 50,874,996	6,061	\$ 50,541,882	-0.655%
1711	ENUMCLAW	7,158	\$ 113,945,937	7,602	\$ 122,213,355	7.256%
1712	COVINGTON	7,011	\$ 175,443,682	7,498	\$ 184,412,890	5.112%
1713	HUNTS POINT	1,246	\$ 8,820,287	1,325	\$ 16,557,435	87.720%
1714	ISSAQUAH	13,127	\$ 518,735,916	14,093	\$ 530,003,759	2.172%
1715	KENT	17,123	\$ 863,171,656	18,353	\$ 900,204,373	4.290%
1716	KIRKLAND	18,130	\$ 880,130,048	19,569	\$ 903,255,203	2.627%
1717	LAKE FOREST PARK	6,090	\$ 46,857,343	6,538	\$ 47,488,622	1.347%
1718	MEDINA	4,055	\$ 64,403,085	4,268	\$ 54,573,441	-15.263%
1719	MERCER ISLAND	10,344	\$ 150,172,568	10,962	\$ 156,707,466	4.352%
1720	MAPLE VALLEY	8,964	\$ 149,900,391	9,515	\$ 137,448,374	-8.307%
1721	NORMANDY PARK	4,522	\$ 29,325,288	4,853	\$ 27,698,688	-5.547%
1722	NORTH BEND	6,331	\$ 96,741,820	6,844	\$ 102,090,267	5.529%
1723	PACIFIC/KING	3,232	\$ 23,380,749	3,356	\$ 26,904,133	15.070%
1724	REDMOND	15,988	\$ 1,208,644,010	17,235	\$ 1,310,246,020	8.406%
1725	RENTON	16,771	\$ 917,799,708	17,868	\$ 1,034,386,615	12.703%
1726	SEATTLE	43,517	\$ 7,472,063,113	46,413	\$ 8,332,112,909	11.510%
1727	SKYKOMISH	635	\$ 1,947,934	645	\$ 2,263,530	16.202%
1728	SNOQUALMIE	7,274	\$ 80,847,407	7,704	\$ 77,743,430	-3.839%
1729	TUKWILA	8,989	\$ 544,829,275	9,655	\$ 583,608,262	7.118%
1730	YARROW POINT	1,744	\$ 10,572,331	1,901	\$ 11,790,522	11.522%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1731	MILTON/KING	1,800	\$ 4,942,535	1,897	\$ 17,079,893	245.569%
1732	FEDERAL WAY	13,426	\$ 506,444,747	14,358	\$ 542,082,760	7.037%
1733	SEATAC	7,127	\$ 372,764,202	7,735	\$ 496,025,946	33.067%
1734	BURIEN	10,255	\$ 262,520,935	10,984	\$ 289,528,302	10.288%
1735	WOODINVILLE	10,817	\$ 236,416,096	11,436	\$ 258,436,643	9.314%
1736	NEWCASTLE	5,603	\$ 46,849,063	6,099	\$ 53,243,646	13.649%
1737	SHORELINE	12,224	\$ 360,914,842	13,202	\$ 387,178,929	7.277%
1738	KENMORE	8,441	\$ 104,379,793	9,067	\$ 114,708,378	9.895%
1739	SAMMAMISH	11,704	\$ 201,564,479	12,602	\$ 213,005,855	5.676%
1799	KING COUNTY	378,238	\$ 19,648,386,941	405,357	\$ 21,611,228,554	9.990%
1800	KITSAP UNINC COUNTY	15,773	\$ 740,383,301	17,300	\$ 758,065,243	2.388%
1801	BREMERTON	10,399	\$ 337,899,544	11,121	\$ 359,660,169	6.440%
1802	PORT ORCHARD	8,166	\$ 207,503,090	8,621	\$ 237,283,554	14.352%
1803	POULSBO	7,570	\$ 154,222,981	8,111	\$ 167,777,240	8.789%
1804	BAINBRIDGE ISLAND	9,452	\$ 174,206,355	10,196	\$ 189,056,111	8.524%
1899	KITSAP COUNTY	51,360	\$ 1,614,215,271	55,349	\$ 1,711,842,317	6.048%
1900	KITTITAS UNINC COUNTY	6,528	\$ 161,408,783	7,072	\$ 196,918,531	22.000%
1901	CLE ELUM	3,859	\$ 41,388,680	3,942	\$ 40,989,286	-0.965%
1902	ELLENSBURG	7,273	\$ 176,256,349	7,955	\$ 188,687,158	7.053%
1903	KITTITAS CITY	1,373	\$ 4,476,379	1,402	\$ 5,866,182	31.047%
1904	ROSLYN	1,681	\$ 6,701,308	1,662	\$ 7,172,421	7.030%
1905	SOUTH CLE ELUM	1,044	\$ 1,420,800	996	\$ 1,350,553	-4.944%
1999	KITTITAS COUNTY	21,758	\$ 391,652,299	23,029	\$ 440,984,131	12.596%
2000	KLICKITAT UNINC COUNTY	5,452	\$ 140,690,641	5,859	\$ 88,959,975	-36.769%
2001	BINGEN	1,308	\$ 7,205,644	1,339	\$ 8,792,629	22.024%
2002	GOLDENDALE	2,812	\$ 25,128,771	3,067	\$ 23,532,504	-6.352%
2003	WHITE SALMON	2,740	\$ 15,987,645	2,855	\$ 18,515,567	15.812%
2099	KLICKITAT COUNTY	12,312	\$ 189,012,701	13,120	\$ 139,800,675	-26.036%
2100	LEWIS UNINC COUNTY	8,178	\$ 195,766,163	8,963	\$ 195,952,891	0.095%
2101	CENTRALIA	6,511	\$ 119,118,364	6,811	\$ 120,981,427	1.564%
2102	CHEHALIS	5,792	\$ 182,585,709	6,124	\$ 190,110,622	4.121%
2103	MORTON	1,734	\$ 13,914,654	1,803	\$ 14,062,687	1.064%
2104	MOSSYROCK	1,189	\$ 3,905,826	1,181	\$ 4,079,789	4.454%
2105	NAPAVINE	1,754	\$ 15,800,064	1,812	\$ 17,312,761	9.574%
2106	PE ELL	735	\$ 2,055,945	792	\$ 1,783,548	-13.249%
2107	TOLEDO	1,535	\$ 5,154,487	1,522	\$ 6,110,859	18.554%
2108	VADER	891	\$ 1,954,997	919	\$ 1,928,813	-1.339%
2109	WINLOCK	1,875	\$ 8,034,525	1,981	\$ 10,382,221	29.220%
2199	LEWIS COUNTY	30,194	\$ 548,290,734	31,908	\$ 562,705,618	2.629%
2200	LINCOLN UNINC COUNTY	2,979	\$ 24,063,692	3,207	\$ 25,934,010	7.772%
2201	ALMIRA	641	\$ 790,786	624	\$ 2,069,373	161.686%
2202	CRESTON	525	\$ 600,098	528	\$ 542,686	-9.567%
2203	DAVENPORT	2,136	\$ 11,460,789	2,218	\$ 14,992,662	30.817%
2204	HARRINGTON	727	\$ 885,766	736	\$ 951,496	7.421%
2205	ODESSA	1,200	\$ 3,387,860	1,250	\$ 3,760,548	11.001%
2206	REARDAN	925	\$ 2,080,444	982	\$ 2,148,736	3.283%
2207	SPRAGUE	639	\$ 1,195,122	659	\$ 1,252,740	4.821%
2208	WILBUR	1,206	\$ 4,526,842	1,209	\$ 3,822,793	-15.553%
2299	LINCOLN COUNTY	10,978	\$ 48,991,399	11,413	\$ 55,475,044	13.234%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2300	MASON UNINC COUNTY	9,609	\$ 201,409,743	10,370	\$ 214,466,016	6.482%
2301	SHELTON	5,670	\$ 88,152,570	5,882	\$ 84,720,547	-3.893%
2399	MASON COUNTY	15,279	\$ 289,562,313	16,252	\$ 299,186,563	3.324%
2400	OKANOGAN UNINC COUNTY	5,667	\$ 73,880,960	6,209	\$ 84,175,912	13.935%
2401	BREWSTER	1,891	\$ 19,983,277	1,872	\$ 16,932,893	-15.265%
2402	CONCONULLY	431	\$ 856,189	453	\$ 514,744	-39.880%
2403	COULEE DAM	904	\$ 2,114,467	925	\$ 1,989,946	-5.889%
2404	ELMER CITY	455	\$ 390,146	474	\$ 350,205	-10.237%
2405	NESPELEM	572	\$ 778,641	630	\$ 574,168	-26.260%
2406	OKANOGAN CITY	2,177	\$ 17,080,817	2,218	\$ 16,264,263	-4.781%
2407	OMAK	3,306	\$ 77,757,904	3,406	\$ 71,946,921	-7.473%
2408	OROVILLE	1,981	\$ 9,017,104	2,397	\$ 10,463,559	16.041%
2409	PATEROS	848	\$ 3,898,784	939	\$ 4,316,049	10.702%
2410	RIVERSIDE	660	\$ 999,274	751	\$ 1,336,046	33.702%
2411	TONASKET	1,890	\$ 12,356,771	1,947	\$ 11,126,134	-9.959%
2412	TWISP	2,051	\$ 12,310,965	2,038	\$ 12,176,874	-1.089%
2413	WINTHROP	1,811	\$ 16,504,002	1,913	\$ 19,262,811	16.716%
2499	OKANOGAN COUNTY	24,644	\$ 247,929,301	26,172	\$ 251,430,525	1.412%
2500	PACIFIC UNINC COUNTY	5,215	\$ 54,778,852	5,548	\$ 59,732,081	9.042%
2501	ILWACO	1,418	\$ 6,830,044	1,461	\$ 6,667,563	-2.379%
2502	LONG BEACH	2,294	\$ 27,085,268	2,318	\$ 25,212,280	-6.915%
2503	RAYMOND	2,517	\$ 14,215,236	2,508	\$ 14,989,780	5.449%
2504	SOUTH BEND	1,486	\$ 8,329,568	1,506	\$ 7,957,956	-4.461%
2599	PACIFIC COUNTY	12,930	\$ 111,238,968	13,341	\$ 114,559,660	2.985%
2600	PEND OREILLE UNINC COUNTY	3,596	\$ 23,763,048	3,856	\$ 38,795,417	63.259%
2601	CUSICK	567	\$ 1,225,783	600	\$ 792,683	-35.333%
2602	IONE	853	\$ 1,979,465	862	\$ 1,789,764	-9.583%
2603	METALINE	385	\$ 369,935	365	\$ 409,120	10.592%
2604	METALINE FALLS	581	\$ 712,614	683	\$ 1,035,032	45.244%
2605	NEWPORT	2,518	\$ 15,310,925	2,624	\$ 17,039,836	11.292%
2699	PEND OREILLE COUNTY	8,500	\$ 43,361,770	8,990	\$ 59,861,852	38.052%
2700	PIERCE UNINC COUNTY	20,497	\$ 1,407,974,517	22,358	\$ 1,435,328,576	1.943%
2701	BONNEY LAKE	8,412	\$ 230,244,658	9,223	\$ 246,247,468	6.950%
2702	BUCKLEY	4,479	\$ 45,280,902	4,845	\$ 48,111,983	6.252%
2703	CARBONADO	834	\$ 1,016,874	831	\$ 1,765,223	73.593%
2704	DUPONT	4,957	\$ 78,757,903	5,231	\$ 41,394,282	-47.441%
2705	EATONVILLE	3,142	\$ 18,071,258	3,316	\$ 17,531,996	-2.984%
2706	FIFE	6,232	\$ 395,830,681	6,643	\$ 369,391,602	-6.679%
2707	FIRCREST	4,022	\$ 22,964,405	4,267	\$ 21,811,272	-5.021%
2708	GIG HARBOR	9,940	\$ 252,487,813	10,656	\$ 269,141,483	6.596%
2709	MILTON/PIERCE	3,948	\$ 45,702,430	4,011	\$ 50,619,489	10.759%
2710	ORTING	4,280	\$ 28,928,020	4,652	\$ 33,420,525	15.530%
2711	PUYALLUP	13,773	\$ 800,399,798	14,795	\$ 776,545,669	-2.980%
2712	ROY	1,988	\$ 7,112,062	2,025	\$ 7,464,525	4.956%
2713	RUSTON	1,654	\$ 11,130,544	1,755	\$ 11,020,774	-0.986%
2714	SOUTH PRAIRIE	1,099	\$ 2,072,307	1,209	\$ 1,919,211	-7.388%
2715	STELLACOOM	4,157	\$ 19,160,654	4,394	\$ 18,499,530	-3.450%
2716	SUMNER	7,549	\$ 234,085,470	8,052	\$ 249,331,941	6.513%
2717	TACOMA	22,724	\$ 1,702,392,288	24,458	\$ 1,779,019,409	4.501%
2718	WILKESON	890	\$ 1,021,008	928	\$ 1,143,657	12.013%
2719	UNIVERSITY PLACE	8,504	\$ 111,555,793	9,295	\$ 117,744,588	5.548%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2720	EDGEWOOD	5,747	\$ 56,421,404	6,109	\$ 55,418,638	-1.777%
2721	LAKEWOOD	11,684	\$ 438,473,612	12,473	\$ 420,486,970	-4.102%
2723	PACIFIC/PIERCE	946	\$ 15,749,454	984	\$ 20,731,490	31.633%
2724	AUBURN/PIERCE	3,846	\$ 27,379,460	4,271	\$ 28,618,936	4.527%
2799	PIERCE COUNTY	155,304	\$ 5,954,213,315	166,781	\$ 6,022,709,237	1.150%
2800	SAN JUAN UNINC COUNTY	7,295	\$ 151,986,122	8,002	\$ 168,939,290	11.154%
2801	FRIDAY HARBOR	4,015	\$ 51,947,642	4,176	\$ 51,905,583	-0.081%
2899	SAN JUAN COUNTY	11,310	\$ 203,933,764	12,178	\$ 220,844,873	8.292%
2900	SKAGIT UNINC COUNTY	9,194	\$ 179,269,111	10,101	\$ 204,088,051	13.845%
2901	ANACORTES	8,221	\$ 166,702,412	8,847	\$ 178,842,620	7.283%
2902	BURLINGTON	6,297	\$ 294,330,454	6,614	\$ 281,639,523	-4.312%
2903	CONCRETE	1,401	\$ 6,293,408	1,481	\$ 20,304,111	222.625%
2904	HAMILTON	570	\$ 2,054,415	529	\$ 3,741,775	82.133%
2905	LA CONNER	2,199	\$ 19,058,155	2,344	\$ 22,522,141	18.176%
2906	LYMAN	633	\$ 1,356,866	649	\$ 1,659,813	22.327%
2907	MOUNT VERNON	9,608	\$ 268,844,276	10,296	\$ 289,237,007	7.585%
2908	SEDRO WOOLLEY	5,388	\$ 64,300,169	5,785	\$ 68,154,867	5.995%
2999	SKAGIT COUNTY	43,511	\$ 1,002,209,266	46,646	\$ 1,070,189,908	6.783%
3000	SKAMANIA UNINC COUNTY	4,090	\$ 26,819,492	4,438	\$ 28,633,552	6.764%
3001	NORTH BONNEVILLE	1,152	\$ 2,062,089	1,123	\$ 2,664,241	29.201%
3002	STEVENSON	2,062	\$ 17,534,031	2,145	\$ 25,434,312	45.057%
3099	SKAMANIA COUNTY	7,304	\$ 46,415,612	7,706	\$ 56,732,105	22.226%
3100	SNOHOMISH UNINC COUNTY	18,483	\$ 1,149,107,453	20,141	\$ 1,230,053,320	7.044%
3101	ARLINGTON	8,915	\$ 208,308,893	9,487	\$ 246,494,770	18.331%
3102	BRIER	3,935	\$ 14,532,328	4,119	\$ 15,563,955	7.099%
3103	DARRINGTON	1,363	\$ 5,738,045	1,402	\$ 6,233,028	8.626%
3104	EDMONDS	12,897	\$ 309,872,267	14,010	\$ 328,768,063	6.098%
3105	EVERETT	17,794	\$ 910,154,745	19,105	\$ 1,006,685,038	10.606%
3106	GOLD BAR	1,930	\$ 8,489,893	1,991	\$ 8,643,161	1.805%
3107	GRANITE FALLS	3,522	\$ 25,043,617	3,617	\$ 22,653,744	-9.543%
3108	INDEX	595	\$ 833,852	616	\$ 1,104,201	32.422%
3109	LAKE STEVENS	9,315	\$ 178,788,934	10,210	\$ 178,713,452	-0.042%
3110	LYNNWOOD	13,320	\$ 817,354,174	14,173	\$ 849,876,136	3.979%
3111	MARYSVILLE	11,739	\$ 453,309,422	12,719	\$ 488,249,127	7.708%
3112	MONROE	8,462	\$ 197,969,139	9,185	\$ 192,701,974	-2.661%
3113	MOUNTLAKE TERRACE	7,414	\$ 107,568,587	8,041	\$ 115,951,874	7.793%
3114	MUKILTEO	8,749	\$ 89,400,497	9,338	\$ 98,461,721	10.136%
3115	SNOHOMISH CITY	8,218	\$ 161,553,167	8,566	\$ 167,771,367	3.849%
3116	STANWOOD	5,574	\$ 67,308,863	6,077	\$ 67,759,624	0.670%
3117	SULTAN	3,544	\$ 33,246,037	3,874	\$ 34,104,905	2.583%
3118	WOODWAY	1,939	\$ 8,131,823	1,997	\$ 8,056,989	-0.920%
3119	MILL CREEK	7,876	\$ 119,563,442	8,522	\$ 114,988,778	-3.826%
3120	BOTHELL/SNOHOMISH	9,327	\$ 230,400,800	9,903	\$ 219,575,126	-4.699%
3199	SNOHOMISH COUNTY	164,911	\$ 5,096,675,978	177,093	\$ 5,402,410,353	5.999%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3200	SPOKANE UNINC COUNTY	13,948	\$ 585,151,856	15,523	\$ 640,020,365	9.377%
3201	AIRWAY HEIGHTS	4,229	\$ 80,103,380	4,465	\$ 81,288,005	1.479%
3202	CHENEY	4,976	\$ 50,340,879	5,388	\$ 56,903,205	13.036%
3203	DEER PARK	3,806	\$ 46,975,423	4,096	\$ 48,472,719	3.187%
3204	FAIRFIELD	828	\$ 1,603,366	872	\$ 1,215,137	-24.213%
3205	LATAH	445	\$ 293,426	408	\$ 291,786	-0.559%
3206	MEDICAL LAKE	3,007	\$ 19,248,747	3,013	\$ 22,179,752	15.227%
3207	MILLWOOD	1,754	\$ 22,050,284	1,892	\$ 22,333,180	1.283%
3208	ROCKFORD	785	\$ 2,378,381	822	\$ 2,562,863	7.757%
3209	SPANGLE	819	\$ 1,925,497	876	\$ 1,935,183	0.503%
3210	SPOKANE CITY	19,348	\$ 1,705,352,080	21,140	\$ 1,809,456,548	6.105%
3211	WAVERLY	293	\$ 214,822	273	\$ 275,858	28.412%
3212	LIBERTY LAKE	6,318	\$ 156,967,402	6,790	\$ 176,583,739	12.497%
3213	SPOKANE VALLEY	13,226	\$ 938,439,063	14,784	\$ 925,653,935	-1.362%
3299	SPOKANE COUNTY	73,782	\$ 3,611,044,606	80,342	\$ 3,789,172,275	4.933%
3300	STEVENS UNINC COUNTY	6,729	\$ 88,687,571	7,266	\$ 101,246,741	14.161%
3301	CHEWELAH	2,657	\$ 16,279,214	2,696	\$ 19,498,078	19.773%
3302	COLVILLE	4,223	\$ 79,481,827	4,350	\$ 80,761,768	1.610%
3303	KETTLE FALLS	1,874	\$ 8,603,021	1,967	\$ 10,288,255	19.589%
3304	MARCUS	347	\$ 140,046	337	\$ 142,178	1.522%
3305	NORTHPORT	798	\$ 1,143,299	1,016	\$ 1,925,353	68.403%
3306	SPRINGDALE	820	\$ 1,378,271	841	\$ 2,191,335	58.992%
3399	STEVENS COUNTY	17,448	\$ 195,713,249	18,473	\$ 216,053,708	10.393%
3400	THURSTON UNINC COUNTY	12,376	\$ 350,959,417	13,513	\$ 364,538,088	3.869%
3401	BUCODA	656	\$ 975,488	677	\$ 1,426,143	46.198%
3402	LACEY	11,383	\$ 464,805,226	12,394	\$ 502,930,434	8.202%
3403	OLYMPIA	14,967	\$ 739,229,949	16,074	\$ 726,687,692	-1.697%
3404	RAINIER	2,353	\$ 7,548,778	2,461	\$ 8,018,703	6.225%
3405	TENINO	2,561	\$ 10,963,030	2,656	\$ 11,570,309	5.539%
3406	TUMWATER	8,518	\$ 283,018,345	9,195	\$ 308,625,530	9.048%
3407	YELM	5,283	\$ 86,663,487	5,649	\$ 91,876,403	6.015%
3499	THURSTON COUNTY	58,097	\$ 1,944,163,720	62,619	\$ 2,015,673,302	3.678%
3500	WAHIAKUM UNINC COUNTY	2,293	\$ 8,563,962	2,486	\$ 9,659,338	12.791%
3501	CATHLAMET	1,484	\$ 4,657,382	1,533	\$ 5,176,362	11.143%
3599	WAHIAKUM COUNTY	3,777	\$ 13,221,344	4,019	\$ 14,835,700	12.210%
3600	WALLA WALLA UNINC COUNTY	5,831	\$ 102,425,034	6,214	\$ 101,333,084	-1.066%
3601	COLLEGE PLACE	4,105	\$ 61,305,556	4,331	\$ 60,389,551	-1.494%
3602	PRESCOTT	719	\$ 1,657,684	720	\$ 1,611,009	-2.816%
3603	WAITSBURG	1,346	\$ 2,943,253	1,341	\$ 3,228,952	9.707%
3604	WALLA WALLA CITY	8,667	\$ 223,125,464	9,499	\$ 241,504,658	8.237%
3699	WALLA WALLA COUNTY	20,668	\$ 391,456,991	22,105	\$ 408,067,254	4.243%
3700	WHATCOM UNINC COUNTY	11,020	\$ 274,799,462	12,693	\$ 303,375,672	10.399%
3701	BELLINGHAM	15,459	\$ 880,887,363	17,027	\$ 937,001,087	6.370%
3702	BLAINE	5,750	\$ 46,877,934	7,554	\$ 63,765,058	36.024%
3703	EVERSON	2,719	\$ 14,968,674	2,870	\$ 15,118,734	1.002%
3704	FERNDALE	6,760	\$ 103,113,961	7,427	\$ 125,739,597	21.942%
3705	LYNDEN	6,316	\$ 101,078,624	7,002	\$ 110,120,190	8.945%
3706	NOOKSACK	1,366	\$ 5,557,531	1,481	\$ 6,220,349	11.926%
3707	SUMAS	2,193	\$ 11,773,107	3,284	\$ 17,845,296	51.577%
3799	WHATCOM COUNTY	51,583	\$ 1,439,056,656	59,338	\$ 1,579,185,983	9.738%

WASHINGTON STATE

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

2nd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2021		CURRENT YEAR - Q2/2022		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3800	WHITMAN UNINC COUNTY	3,447	\$ 29,031,526	3,719	\$ 34,051,948	17.293%
3801	ALBION	787	\$ 580,812	895	\$ 1,206,142	107.665%
3802	COLFAX	2,779	\$ 17,717,237	2,874	\$ 22,419,576	26.541%
3803	COLTON	720	\$ 961,818	782	\$ 1,550,810	61.237%
3804	ENDICOTT	570	\$ 892,552	522	\$ 1,426,861	59.863%
3805	FARMINGTON	403	\$ 674,431	418	\$ 299,982	-55.521%
3806	GARFIELD	736	\$ 1,090,823	733	\$ 1,225,698	12.365%
3807	LA CROSSE	574	\$ 960,893	644	\$ 1,208,971	25.817%
3808	LAMONT	195	\$ 61,947	177	\$ 90,919	46.769%
3809	MALDEN	253	\$ 520,084	253	\$ 501,568	-3.560%
3810	OAKESDALE	722	\$ 1,208,827	735	\$ 947,224	-21.641%
3811	PALOUSE	1,271	\$ 2,649,443	1,319	\$ 3,373,963	27.346%
3812	PULLMAN	7,156	\$ 145,624,134	7,840	\$ 163,323,074	12.154%
3813	ROSALIA	866	\$ 1,411,776	852	\$ 1,875,728	32.863%
3814	ST. JOHN	982	\$ 1,863,981	1,017	\$ 2,834,737	52.080%
3815	TEKOA	859	\$ 1,886,767	904	\$ 2,489,707	31.956%
3816	UNIONTOWN	629	\$ 927,961	654	\$ 1,002,745	8.059%
3899	WHITMAN COUNTY	22,949	\$ 208,065,012	24,338	\$ 239,829,653	15.267%
3900	YAKIMA UNINC COUNTY	8,528	\$ 197,274,176	9,321	\$ 233,726,116	18.478%
3901	GRANDVIEW	3,191	\$ 36,499,897	3,307	\$ 42,952,732	17.679%
3902	GRANGER	1,486	\$ 7,013,499	1,454	\$ 8,195,512	16.853%
3903	HARRAH	666	\$ 4,524,155	616	\$ 1,424,531	-68.513%
3904	MABTON	1,000	\$ 3,715,794	1,000	\$ 3,890,618	4.705%
3905	MOXEE CITY	2,455	\$ 17,535,050	2,532	\$ 13,986,832	-20.235%
3906	NACHES	1,707	\$ 9,810,467	1,736	\$ 8,450,114	-13.866%
3907	SELAH	4,453	\$ 56,035,649	4,617	\$ 56,421,532	0.689%
3908	SUNNYSIDE	4,552	\$ 109,535,643	4,717	\$ 111,345,876	1.653%
3909	TIETON	1,062	\$ 2,838,023	1,062	\$ 11,015,620	288.144%
3910	TOPPENISH	2,567	\$ 32,285,316	2,628	\$ 32,458,732	0.537%
3911	UNION GAP	3,310	\$ 172,300,297	3,326	\$ 165,784,314	-3.782%
3912	WAPATO	2,019	\$ 15,088,655	2,018	\$ 16,438,738	8.948%
3913	YAKIMA CITY	12,300	\$ 662,321,032	13,253	\$ 675,486,034	1.988%
3914	ZILLAHA	2,433	\$ 17,612,639	2,572	\$ 14,204,862	-19.348%
3999	YAKIMA COUNTY	51,729	\$ 1,344,390,292	54,159	\$ 1,395,782,163	3.823%
9999	Grand Total	1,612,290	\$ 53,694,389,870	1,729,272	\$ 57,196,155,888	6.522%

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:
2022 Quarter 2 ▼

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: 2nd Quarter, 2022

*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	92	\$121,047
New & Used Auto Dealers 4411	4	\$28,004
Rv, Boat, Motorcycle Dealers 4412	19	\$15,556
Automotive Parts & Tire 4413	69	\$77,487
Building Materials, Garden Equip & Supplies 444	71	\$1,232,719
Building Materials 4441	40	\$689,171
Lawn & Garden Supplies & Equip 4442	31	\$543,548
Food & Beverage Stores 445	19	\$10,201
Grocery & Convenience Stores 4451	3	\$191
Other Food & Beverage Stores 4452, 4453	16	\$10,010
Furniture, Home Furnishings, Electronics, And Appliance 449	124	\$1,293,244
General Merchandise Stores 455	52	\$232,108
Department Stores 4551	0	\$0
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	52	\$232,108
Drug/health Retailers 456	183	\$321,090
Gas Stations & Convenience Stores W/pumps 457	10	\$1,288,759
Apparel & Accessories 458	184	\$123,677
Clothing & Shoe Retailers 4581, 4582	166	\$110,619
Jewelry & Luggage Stores 4583	18	\$13,058
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	765	\$5,712,391
Sporting Goods, Hobby Music, Misc Retailers 4591	126	\$423,781
Book/periodical/music Retailers 4592	23	\$10,457
Miscellaneous Retailers 4593-4599	616	\$5,278,153
Total:	1,500	\$10,335,236

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$633,656,049	\$423,477,394	\$2,210,605
Forestry & Logging 113	\$410,867,413	\$380,059,666	\$1,442,357
Fishing & Hunting 114	\$45,858,495	\$11,920,931	\$75,569
Ag & Forestry Support Activities 115	\$239,652,767	\$148,262,616	\$1,599,674
Total:	\$1,330,034,724	\$963,720,607	\$5,328,205
Mining 21			
Sand & Gravel, Quarrying 2123	\$98,976,695	\$96,155,112	\$543,613
Other Extraction & Support Act. 211, 2121, 2122, 213	\$46,265,063	\$32,302,626	\$216,497
Total:	\$145,241,758	\$128,457,738	\$760,110
Utilities 22			
Hydroelectric Power Generation 221111	\$11,647,459	\$10,764,745	\$139,228
Alternative Power Generation 221114-221117	\$60,281,523	\$50,883,527	\$248,341
Other Electric Power Generation 221112, 221113, 221118	\$8,751,076	\$4,345,859	\$43,932
Electric Power Generation & Trans. 221121, 221122	\$230,540,805	\$176,526,581	\$2,414,854
Natural Gas Distribution 2212	\$1,933,448,265	\$1,808,797,643	\$8,834,577
Water & Sewer 2213	\$696,627,828	\$606,175,874	\$10,076,217
Total:	\$2,941,296,956	\$2,657,494,229	\$21,757,149
Construction 23			
Residential Building & Remodeling 2361	\$5,061,263,063	\$4,742,767,795	\$23,803,402
Nonresidential Building 2362	\$4,481,830,565	\$4,043,013,222	\$19,541,916
Heavy Construction & Highways 237	\$2,267,539,083	\$1,839,786,115	\$10,474,522
Special Trade Contractors 238	\$10,351,873,106	\$9,240,018,094	\$45,479,014
Electrical 23821	\$1,929,821,295	\$1,749,829,283	\$8,734,826
Plumbing & Heating 23822	\$2,030,466,299	\$1,856,349,313	\$9,159,843
Painting 23832	\$380,023,319	\$362,791,807	\$1,769,864
Masonry/drywall 23814, 23831	\$553,392,794	\$515,455,390	\$2,482,977
Roofing 23816	\$607,735,556	\$535,533,304	\$2,553,562
Other Contractors 238	\$4,850,433,843	\$4,220,058,997	\$20,777,942
Total:	\$22,162,505,817	\$19,865,585,226	\$99,298,854
Manufacturing 31-33			
Food Products 311	\$5,801,467,235	\$2,333,567,326	\$8,727,177
Milling Of Grains 3112	\$177,118,742	\$132,912,521	\$599,715
Fruits & Vegetables 3114	\$1,512,270,444	\$167,362,058	\$783,429
Dairy Products 3115	\$965,849,460	\$124,047,231	\$602,725
Meat Products 3116	\$699,497,297	\$696,201,242	\$1,082,092
Seafood Products 3117	\$787,829,154	\$159,104,447	\$782,416
Bakery Products 3118	\$628,912,730	\$348,308,815	\$1,696,506
Other Food Items 3111, 3113, 3119	\$1,029,989,408	\$705,631,012	\$3,180,294
Beverages 312	\$726,768,435	\$480,976,624	\$2,330,407
Textiles 313,314	\$260,343,948	\$141,021,307	\$683,448
Apparel 315	\$51,148,010	\$29,482,976	\$145,101
Leather & Allied Products 316	\$45,727,504	\$22,354,734	\$114,040
Lumber & Wood Products 321	\$3,662,342,332	\$2,205,161,209	\$8,574,744
Sawmills 3211	\$1,492,887,898	\$936,700,541	\$3,332,818

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$574,697,205	\$335,835,570	\$1,329,751
Millwork, Windows, Wood Products 3219	\$1,594,757,229	\$932,625,098	\$3,912,175
Paper Products 322	\$2,244,571,831	\$1,377,332,679	\$5,371,032
Pulp & Paper Mills 3221	\$1,322,624,393	\$760,637,533	\$2,720,257
Other Paper Products 3222	\$921,947,438	\$616,695,146	\$2,650,775
Commercial Printing 323	\$267,887,432	\$206,753,361	\$1,016,505
Petroleum & Coal Products 324	\$6,738,077,752	\$6,404,739,245	\$31,165,735
Petroleum Refining 32411	\$6,479,911,355	\$6,250,278,991	\$30,406,570
Asphalt/petroleum/coal Products 32412, 32419	\$258,166,397	\$154,460,254	\$759,165
Chemicals 325	\$2,184,070,633	\$1,355,730,616	\$6,746,442
Chemicals, Pesticides & Fertilizers 3251, 3253	\$1,125,364,047	\$654,867,340	\$3,265,483
Resins, Synthetic Fibers & Filaments 3252	\$173,988,834	\$125,313,971	\$606,409
Pharmaceuticals 3254	\$662,850,171	\$420,346,022	\$2,087,178
Paint, Coating & Adhesives 3255	\$39,171,200	\$26,926,134	\$129,482
Soap, Cleaning Compound & Toiletries 3256	\$60,626,321	\$36,227,471	\$177,890
Other Chemical Products 3259	\$122,070,060	\$92,049,678	\$480,000
Plastics & Rubber Products 326	\$994,986,201	\$645,091,468	\$3,121,189
Nonmetallic Minerals 327	\$947,766,013	\$712,752,319	\$3,556,915
Primary Metals 331	\$914,995,880	\$551,216,125	\$2,676,225
Iron & Steel Mills 3311, 3312	\$559,838,212	\$334,252,998	\$1,617,419
Aluminum Smelting 3313	\$91,061,630	\$61,332,676	\$297,452
Other Nonferrous Metals 3314	\$34,193,584	\$30,627,819	\$148,191
Foundries 3315	\$229,902,454	\$125,002,632	\$613,163
Fabricated Metal Products 332	\$2,132,528,606	\$1,468,043,649	\$7,117,733
Machinery 333	\$1,770,001,214	\$961,188,373	\$4,763,212
Farm & Construction Implements 3331	\$264,652,557	\$125,307,530	\$608,977
Industrial Machinery 3332	\$358,543,960	\$157,686,003	\$774,948
Commercial & Other Equipment 3333-3336 & 3339	\$1,146,804,697	\$678,194,840	\$3,379,287
Computers & Electronics 334	\$2,886,921,413	\$1,507,158,256	\$7,404,579
Computer Hardware 3341	\$79,677,549	\$59,919,604	\$376,599
Telephone & Communications Equipment 3342	\$216,217,128	\$104,769,482	\$514,192
Audio & Video Equipment 3343	\$42,959,418	\$15,273,584	\$79,834
Semiconductors 3344	\$1,074,481,280	\$473,753,231	\$1,899,053
Instruments 3345	\$1,448,980,233	\$835,166,823	\$4,408,878
Software, Other Magnetic & Optical Media 3346	\$24,605,805	\$18,275,532	\$126,023
Electrical Equipment & Appliances 335	\$1,133,485,863	\$379,135,783	\$1,955,892
Lighting Equipment 3351	\$44,200,632	\$11,752,271	\$61,084
Household Appliances 3352	\$3,880,739	\$3,201,325	\$15,488
Other Electric Equipment 3353, 3359	\$1,085,404,492	\$364,182,187	\$1,879,320
Transportation Equipment 336	\$16,221,675,545	\$8,855,099,209	\$43,090,529
Motor Vehicles & Parts 3361, 3362, 3363	\$667,450,675	\$436,109,271	\$2,114,740
Aircraft, Aerospace & Parts 3364	\$15,090,703,828	\$8,039,453,240	\$39,084,385
Ships & Boats 3366	\$420,564,022	\$344,042,065	\$1,718,092
Railroad, Other Transportation Equip. 3365, 3369	\$42,957,020	\$35,494,633	\$173,312
Furniture & Related Products 337	\$477,874,243	\$345,085,868	\$1,668,979
Other Manufacturing 339	\$1,827,605,009	\$1,164,541,536	\$5,893,574
Other Medical Equip & Supplies 339112, 339115	\$205,662,061	\$147,034,393	\$758,712
Dental Laboratories 339116	\$58,492,589	\$46,425,949	\$275,348
Sporting And Athletic Goods 33992	\$240,812,235	\$65,766,002	\$325,513

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399	\$1,322,638,124	\$905,315,192	\$4,534,001
Total:	\$51,290,245,099	\$31,146,432,663	\$146,123,458
Wholesale Trade 42			
Durable Goods 423	\$27,663,956,032	\$21,159,317,337	\$106,564,917
Motor Vehicles & Parts 4231	\$4,166,176,286	\$3,689,422,326	\$18,559,911
Furniture & Home Furnishings 4232	\$513,506,038	\$407,400,993	\$1,997,283
Lumber & Construction Materials 4233	\$3,702,820,549	\$2,558,356,739	\$12,060,210
Professional & Commercial Equipment 4234	\$4,585,140,823	\$3,606,077,698	\$19,449,219
Metal & Mineral (except Petroleum) 4235	\$1,475,206,740	\$1,078,737,146	\$5,226,159
Electrical Equipment 4236	\$2,874,243,157	\$2,508,580,032	\$12,725,277
Hardware, Plumbing, Heating Equipment 4237	\$1,809,753,304	\$1,526,279,648	\$7,463,041
Machinery & Equipment 4238	\$4,116,662,012	\$3,328,709,903	\$16,425,389
Sporting & Recreational Goods & Supplies 423910	\$530,246,486	\$360,900,630	\$1,791,668
Toy & Hobby Goods & Supplies 423920	\$1,481,759,820	\$107,568,796	\$582,228
Other Misc Durable Goods 423930, 423940, 423990	\$2,408,440,817	\$1,987,283,426	\$10,284,532
Nondurable Goods: 424	\$30,678,537,328	\$23,437,013,562	\$102,140,994
Paper & Paper Products 4241	\$757,258,940	\$678,423,577	\$3,210,374
Drugs & Sundries 4242	\$3,184,527,449	\$3,063,320,804	\$7,343,757
Apparel 4243	\$846,870,121	\$412,158,502	\$2,017,114
Food Products 4244	\$10,979,725,618	\$7,292,795,058	\$30,839,943
Farm Products 4245	\$754,576,811	\$286,028,508	\$1,399,121
Chemicals & Plastics 4246	\$1,125,249,299	\$794,761,392	\$3,869,094
Petroleum Products 4247	\$7,465,975,598	\$6,697,118,149	\$33,024,384
Beer & Ale 424810	\$308,626,569	\$298,207,528	\$1,444,962
Wine & Distilled Alcoholic Beverages 424820	\$1,435,498,957	\$1,117,724,826	\$5,501,593
Farm Supplies 42491	\$1,474,816,892	\$1,049,132,652	\$5,177,808
Tobacco & Tobacco Products 42494	\$328,234,202	\$301,734,831	\$1,460,265
Other Misc Nondurable Goods 4249	\$2,017,176,872	\$1,445,607,735	\$6,852,579
Electronic Markets, Agents, Brokers 425	\$730,459,229	\$446,214,271	\$2,758,194
Total:	\$59,072,952,589	\$45,042,545,170	\$211,464,105
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,533,792,797	\$8,526,837,027	\$44,114,369
New & Used Auto Dealers 4411	\$7,189,705,428	\$6,482,808,280	\$33,821,080
Rv, Boat, Motorcycle Dealers 4412	\$1,150,845,440	\$975,867,238	\$5,085,301
Automotive Parts & Tires 4413	\$1,193,241,929	\$1,068,161,509	\$5,207,988
Bldg. Materials, Garden Supplies 444	\$4,578,401,655	\$4,337,936,730	\$20,836,671
Building Materials 4441	\$3,937,053,996	\$3,754,630,702	\$17,985,192
Lawn & Garden Supplies 4442	\$641,347,659	\$583,306,028	\$2,851,479
Food & Beverages (off-premises) 445	\$6,196,056,052	\$5,829,561,319	\$28,460,434
Grocery & Convenience Retailers 4451	\$5,449,585,992	\$5,191,080,722	\$25,454,175
Other Food Stores/specialty Foods 4452	\$521,604,034	\$449,082,024	\$2,060,663
Beer, Wine And Liquor Retailers 4453	\$224,866,026	\$189,398,573	\$945,596
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,872,214,399	\$4,304,894,624	\$27,594,723
Furniture & Home Furnishings 4491	\$1,313,634,790	\$1,207,076,480	\$5,798,664
Electronics & Appliances 4492	\$3,558,579,609	\$3,097,818,144	\$21,796,059
Electronic & Appliance Retailers 449210	\$3,558,579,609	\$3,097,818,144	\$21,796,059
Department Stores 4551	\$238,440,759	\$231,767,388	\$1,123,105
General Merchandise Retailers 4552	\$10,028,714,855	\$6,939,154,162	\$33,136,399
Warehouse Clubs And Superstores 455211	\$9,581,244,961	\$6,569,364,612	\$31,326,560
All Other General Merchandise Retailers 455219	\$447,469,894	\$369,789,550	\$1,809,839

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,152,930,498	\$3,914,173,221	\$18,218,612
Gas Stations (incl. Convenience Stores) 457	\$4,120,767,049	\$3,448,121,585	\$16,898,459
Apparel & Accessories 458	\$1,570,596,208	\$1,439,872,270	\$7,012,259
Clothing Retailers 4581	\$1,190,570,637	\$1,109,913,307	\$5,433,863
Shoe Retailers 4582	\$117,607,215	\$114,686,175	\$541,838
Jewelry & Luggage Retailers 4583	\$262,418,356	\$215,272,788	\$1,036,558
Sporting Goods, Toy/hobby/book/music/misc 459	\$9,879,131,663	\$5,905,666,953	\$32,179,368
Sporting Goods 45911	\$997,861,797	\$855,171,696	\$4,186,485
Hobby & Toy Retailers 45912	\$600,817,134	\$144,957,786	\$794,393
Sewing Supplies 45913	\$39,399,696	\$35,951,877	\$171,689
Musical Instruments 45914	\$71,768,943	\$56,953,883	\$321,476
Book Retailers And News Dealers 4592	\$103,544,296	\$74,971,932	\$411,945
Miscellaneous Retailers 4599	\$7,569,812,949	\$4,300,814,720	\$24,075,680
Total:	\$55,171,045,935	\$44,877,985,279	\$229,574,399
Transportation 48-492			
Air Transportation 481	\$52,842,298	\$50,744,705	\$383,709
Railroads 482	\$35,113,824	\$35,113,164	\$423,477
Water Transportation 483	\$36,591,450	\$20,779,836	\$106,002
Truck Transportation 484	\$374,781,911	\$315,393,620	\$2,610,092
Transit & Ground Passenger Transport 485	\$101,167,317	\$86,370,821	\$998,729
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$45,286,373	\$24,431,044	\$178,445
Support Activities For Transportation 488	\$1,551,998,568	\$1,401,857,566	\$8,148,508
Postal Service, Couriers And Messengers 491, 492	\$173,593,700	\$161,611,233	\$2,046,554
Total:	\$2,386,192,715	\$2,111,119,263	\$14,936,264
Warehousing & Storage 493			
Total:	\$309,995,744	\$297,003,741	\$1,666,501
Information 51			
Publishing Industries 513	\$2,835,413,926	\$2,005,740,716	\$21,316,296
Newspapers 51311	\$101,386,750	\$100,984,743	\$673,044
Books & Periodicals 51312, 51313	\$131,429,270	\$110,738,846	\$817,087
Software 5132	\$2,252,058,173	\$1,461,309,506	\$12,222,212
Other Publishers 51314, 51319	\$350,539,733	\$332,707,621	\$7,603,953
Motion Picture Production 512	\$379,056,472	\$318,705,539	\$4,231,449
Broadcasting And Content Providers 516	\$903,278,650	\$809,744,914	\$12,418,511
Telecommunications 517	\$2,996,590,986	\$2,946,206,615	\$36,343,109
Wired Telecommunications Carriers 517111	\$744,994,534	\$742,159,452	\$7,940,738
Wireless Telecommunications Carriers 517112, 517122	\$1,485,768,941	\$1,451,336,090	\$17,142,742
Satellite And Other Telecommunications 5174, 5178	\$765,827,511	\$752,711,073	\$11,259,629
Data Proc. Svcs., Hosting 518	\$1,501,073,298	\$753,293,158	\$10,576,651
Web Search, Libraries, Archives & Other Information Services 519	\$696,669,236	\$528,592,603	\$8,516,858
Total:	\$9,312,082,568	\$7,362,283,545	\$93,402,874
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,518,297,089	\$5,546,725,790	\$122,747,302
Securities & Other Financial Investment 523, 525	\$3,413,773,344	\$2,494,015,613	\$45,623,640
Insurance Agents & Brokers 524	\$3,117,383,755	\$1,495,392,573	\$15,127,535
Real Estate Agents & Brokers 531	\$2,391,763,025	\$2,187,329,154	\$33,458,402
Rental Of Tangible Personal Property 532	\$1,860,794,669	\$1,673,116,881	\$9,160,075
Lessors Of Nonfinancial Intangibles 533	\$184,508,052	\$170,579,719	\$2,633,831
Total:	\$17,486,519,934	\$13,567,159,730	\$228,750,785

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$23,889,409,166	\$15,154,957,825	\$201,275,549
Legal Services 5411	\$1,853,326,048	\$1,743,870,135	\$28,404,721
Accounting Services 5412	\$1,331,587,254	\$1,213,181,374	\$19,507,945
Architectural Services 54131	\$528,000,610	\$450,874,087	\$7,526,888
Engineering Services 54133	\$1,436,846,434	\$1,226,706,900	\$16,983,621
Other Related Services 54132, 54134-54138	\$259,966,115	\$228,456,324	\$3,390,353
Specialized Design Services 5414	\$372,042,460	\$272,542,493	\$2,839,725
Computer System Design Services 5415	\$8,199,097,182	\$3,484,634,735	\$41,846,704
Consulting Services 5416	\$5,672,788,011	\$4,148,408,513	\$51,992,590
Scientific Research & Development Services 5417	\$1,647,469,294	\$614,890,819	\$4,762,694
Advertising & Public Relations 5418	\$590,774,235	\$462,616,835	\$6,568,923
Other Professional Services 5419	\$1,997,511,523	\$1,308,775,610	\$17,451,385
Management Services 55	\$305,323,256	\$203,229,371	\$3,191,032
Administrative & Support Services 561	\$13,914,417,887	\$8,127,104,253	\$94,752,378
Employment Services 5613	\$1,794,022,619	\$1,541,619,474	\$24,413,197
Travel Services 5615	\$4,439,472,708	\$259,647,693	\$3,140,920
Investigation & Security Services 5616	\$521,918,683	\$464,873,670	\$5,435,103
Building Services & Janitorial 5617	\$1,374,180,080	\$1,307,060,045	\$10,751,977
Other 5611, 5612, 5614, 5619	\$5,784,823,797	\$4,553,903,371	\$51,011,181
Waste Treatment/collection 562	\$1,303,672,196	\$1,242,855,926	\$14,542,527
Schools (public, Private, Technical) 61	\$663,868,665	\$455,296,713	\$6,187,198
Health Services 62	\$16,110,631,476	\$11,399,776,727	\$177,989,783
Ambulatory Health Care Services 621	\$7,624,432,755	\$6,511,076,467	\$109,078,638
Physicians 6211	\$2,700,995,274	\$2,217,281,071	\$37,229,149
Dentists 6212	\$1,168,657,010	\$1,157,909,652	\$19,498,436
Other Health Practitioners 6213	\$1,086,299,417	\$1,012,721,077	\$15,583,496
Outpatient Care Centers 6214	\$1,060,795,815	\$758,541,385	\$11,702,600
Medical & Diagnostic Laboratories 6215	\$518,794,646	\$298,867,332	\$5,122,286
Home Health Care 6216	\$788,563,834	\$776,537,092	\$11,375,650
Other Ambulatory Health Care 6219	\$300,326,759	\$289,218,858	\$8,567,021
Hospitals 622	\$7,069,485,607	\$3,855,975,983	\$56,729,651
Nursing & Retirement Homes 623	\$776,458,290	\$683,119,435	\$7,426,484
Social Services & Day Care 624	\$640,254,824	\$349,604,842	\$4,755,010
Arts, Entertainment, & Recreation 71	\$1,247,065,337	\$1,040,889,676	\$11,286,668
Performing Arts, Spectator Sports 711	\$530,911,463	\$392,591,429	\$5,821,977
Museums, Historical Sites, Etc. 712	\$35,987,765	\$14,340,883	\$181,973
Amusement, Gambling, Recreation 713	\$680,166,109	\$633,957,364	\$5,282,718
Accommodations 721	\$1,274,055,369	\$1,204,728,018	\$6,916,742
Restaurants, Food Services 7223, 7225	\$5,087,711,796	\$4,988,165,571	\$26,253,404
Drinking Places 7224	\$283,219,773	\$257,119,363	\$1,496,270
Auto Repair & Services 8111	\$1,035,662,658	\$1,006,177,530	\$4,866,586
Other Repair Services 8112-8114	\$831,446,105	\$622,696,589	\$3,181,297
Personal Services 812	\$1,024,702,248	\$967,865,378	\$11,433,255
Personal Care (barber, Beauty, Etc.) 8121	\$435,741,263	\$420,694,036	\$5,951,204
Death Care Services 8122	\$79,743,801	\$78,222,640	\$1,021,674
Laundry & Dry Cleaning 8123	\$137,993,506	\$135,370,978	\$955,076
Other Personal Services 8129	\$371,223,678	\$333,577,724	\$3,505,301
Religious, Civic & Other Organizations 813, 814	\$297,518,462	\$185,658,770	\$2,642,068
Public Administration, 92	\$160,294,646	\$150,021,781	\$4,894,911
Total:	\$67,428,999,040	\$47,006,543,491	\$570,909,668
Total All Industries			
Total:	\$289,037,112,879	\$215,026,330,682	\$1,623,972,372

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd 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	\$7,450,482,638	\$5,737,186,451	\$372,917,176
New & Used Auto Dealers 4411	\$5,749,916,627	\$4,389,450,360	\$285,314,317
Rv, Boat, Motorcycle Dealers 4412	\$947,336,168	\$716,831,951	\$46,594,080
Automotive Parts & Tire 4413	\$753,229,843	\$630,904,140	\$41,008,779
Furniture, Home Furnishings, Electroincs, And Appliance 449	\$3,018,182,543	\$2,356,647,633	\$153,182,115
Building Materials, Garden Equip & Supplies 444	\$3,225,418,061	\$3,037,744,602	\$197,453,419
Building Materials 4441	\$2,787,837,794	\$2,647,015,497	\$172,056,018
Lawn & Garden Supplies & Equipment 4442	\$437,580,267	\$390,729,105	\$25,397,401
Food & Beverage Stores 445	\$5,557,234,351	\$1,376,298,414	\$89,459,430
Grocery & Convenience Stores 4451	\$5,156,120,518	\$1,223,337,247	\$79,516,929
Other Food & Beverage Stores 4452, 4453	\$401,113,833	\$152,961,167	\$9,942,501
Drug/health Retailers 456	\$3,023,736,324	\$954,403,606	\$62,036,248
Gas Stations & Convenience Stores W/pumps 457	\$3,314,585,346	\$656,546,890	\$42,675,532
Apparel & Accessories 458	\$1,443,466,412	\$1,323,033,290	\$85,997,200
Clothing & Shoe Retailers 4581, 4582	\$1,206,016,298	\$1,135,117,152	\$73,782,641
Jewelry & Luggage Stores 4583	\$237,450,114	\$187,916,138	\$12,214,559
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$7,273,217,388	\$5,772,677,996	\$375,224,279
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,050,375,208	\$893,111,914	\$58,052,305
Book/periodical/music Retailers 4592	\$86,895,599	\$65,195,916	\$4,237,737
General Merchandise Stores 455	\$9,905,847,215	\$3,240,608,988	\$210,639,605
Department Stores 4551	\$235,364,485	\$223,786,532	\$14,546,123
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$9,670,482,730	\$3,016,822,456	\$196,093,482
Miscellaneous Retailers 4599	\$5,724,442,069	\$4,481,077,002	\$291,270,137
Total:	\$44,212,170,278	\$24,455,147,870	\$1,589,585,004
Agriculture, Forestry, Fishing 11			
Total:	\$84,530,814	\$37,186,578	\$2,417,136
Mining 21			
Total:	\$42,155,538	\$30,678,981	\$1,994,135
Utilities 22			
Total:	\$120,564,648	\$40,816,646	\$2,653,083
Construction 23			
Construction Of Buildings 236	\$7,683,790,223	\$6,793,110,874	\$441,552,462
Heavy Construction & Highways 237	\$1,190,325,121	\$805,325,928	\$52,346,184
Special Trade Contractors 238	\$4,692,368,611	\$4,159,014,103	\$270,336,255
Total:	\$13,566,483,955	\$11,757,450,905	\$764,234,901
Manufacturing 31-33			
Total:	\$3,795,488,046	\$1,051,198,155	\$68,218,731

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$5,603,040,247	\$2,879,121,195	\$187,142,945
Nondurable Goods 424	\$1,802,210,198	\$755,919,856	\$49,134,799
Electronic Markets, Agents & Brokers 425	\$80,444,468	\$40,897,231	\$2,658,324
Total:	\$7,485,694,913	\$3,675,938,282	\$238,936,068
Transportation & Warehousing 48-49			
Total:	\$585,038,498	\$492,950,789	\$32,041,797
Information 51			
Total:	\$2,642,565,317	\$1,980,911,598	\$128,759,282
Finance, Insurance 52			
Total:	\$556,472,368	\$425,993,704	\$27,689,596
Real Estate, Rental/leasing 53			
Total:	\$1,470,010,884	\$1,242,510,289	\$80,763,206
Professional, Scientific & Technical Services 54			
Total:	\$6,069,988,098	\$1,640,084,284	\$106,605,608
Management, Education & Health Services 55-62			
Total:	\$3,910,457,978	\$2,912,462,877	\$189,310,331
Arts, Entertainment & Recreation 71			
Total:	\$515,675,197	\$483,363,507	\$31,418,677
Accommodations & Food Services 72			
Accommodations 721	\$1,158,119,515	\$1,057,757,932	\$68,754,281
Restaurants, Food Services & Drinking Places 722	\$4,807,205,449	\$4,427,554,309	\$287,791,107
Total:	\$5,965,324,964	\$5,485,312,241	\$356,545,388
Other Services 81			
Repair & Maintenance 811	\$1,273,899,361	\$1,074,796,244	\$69,861,868
Personal Service 812	\$333,794,928	\$308,751,480	\$20,068,904
Religious, Civic & Other Organization 813, 814	\$34,409,658	\$24,025,571	\$1,561,664
Total:	\$1,642,103,947	\$1,407,573,295	\$91,492,436
Public Administration 92			
Total:	\$24,842,212	\$22,967,408	\$1,492,887
Total All Industries			
Total:	\$92,689,567,655	\$57,142,547,409	\$3,714,158,266

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$336,990,205	\$315,333,103	\$15,858,098
Miscellaneous	0	\$36,813,054	\$36,026,061	\$1,811,753
Total:	5.03%	\$373,803,259	\$351,359,164	\$17,669,851
Sewer Collection				
Sewerage Systems	0	\$121,950,513	\$48,373,788	\$1,863,358
Miscellaneous	0	\$99,328,334	\$65,729,690	\$2,531,906
Total:	3.85%	\$221,278,847	\$114,103,478	\$4,395,264
Power				
Total:	3.87%	\$2,394,709,167	\$1,898,014,991	\$73,517,714
Gas Distribution/telegraph				
Total:	3.85%	\$421,430,997	\$418,406,676	\$16,117,026
Motor Transportation				
Local/suburban Transit	0	\$201,425,270	\$78,346,778	\$1,508,965
Trucking	0	\$1,317,995,708	\$379,832,932	\$7,315,585
Railroads	0	\$22,301,531	\$16,874,487	\$325,003
Miscellaneous	0	\$278,325,270	\$156,645,412	\$3,016,997
Total:	1.93%	\$1,820,047,779	\$631,699,609	\$12,166,550
Urban Transportation				
Local/suburban Transit	0	\$77,130,842	\$57,534,841	\$369,376
Trucking	0	\$140,714,979	\$84,971,868	\$545,523
Miscellaneous	0	\$151,805,635	\$119,601,136	\$767,843
Total:	0.64%	\$369,651,456	\$262,107,845	\$1,682,742
Other Public Service				
Water Transport	0	\$86,956,082	\$37,234,304	\$717,134
Miscellaneous	0	\$450,874,322	\$52,698,967	\$1,014,985
Total:	1.93%	\$537,830,404	\$89,933,271	\$1,732,119
Log Hauling Over Public Highways				
Total:	1.37%	\$72,400,351	\$44,447,333	\$608,762
Total Public Utility Taxes				
Total:	N/A	\$6,211,152,260	\$3,810,072,367	\$127,890,028

TABLE 7: PUBLIC UTILITY TAX

APPENDIX A: Frequently Asked Questions

<u>1. General Questions</u>	<u>Page</u>
i. What does a "D" in the data mean?.....	2
ii. What are reporting periods?	2
iii. Why is the QBR typically published six months after the end of the reporting period?.....	2
iv. Why doesn't the sum of the quarterly data for a given NAICS grouping equal the annual figure?.....	3
v. What is an accrual period?.....	3
vi. What is the difference between QBR tables 1 and 5?.....	3
<u>2. SIC and NAICS codes</u>	
vii. What are SIC and NAICS codes?.....	4
viii. What is the difference between a SIC and a NAICS code?.....	4
ix. Can I get SIC code data after 2004?.....	4
x. Can I compare historical SIC data to NAICS data?.....	4
xi. What do I do if I need historical QBR data in the NAICS version?.....	5
<u>3. Unit Counts</u>	
xii. What are units?.....	5
xiii. Why do the unit counts differ between quarterly and calendar year data?...	5
xiv. Can I add unit counts for 4 quarters to get the annual unit count?.....	5
<u>4. Gross Business Income</u>	
xv. What is gross business income?.....	5
xvi. Can I get gross business income by location?.....	6
<u>5. Business and Occupation (B&O) Tax</u>	
xvii. What is the B&O tax?.....	6
xviii. Do cities levy a B&O tax?.....	6
xix. What is the difference between gross and taxable income?.....	6

xx. Does the B&O tax due amount account for any tax credits?.....	7
xxi. What are the state B&O tax rates?.....	7
xxii. Can I get B&O tax data by location?.....	7

6. Retail Sales and Use Tax

xxiii. What is the retail sales tax?.....	7
xxiv. Are there exemptions to the retail sales and use taxes?.....	7
xxv. What is the difference between gross and taxable retail sales?.....	7
xxvi. Do the retail sales and use tax due amounts account for any credits?.....	8
xxvii. What are the state retail sales tax rates?.....	8

7. Public Utility Tax

xxviii. What is the public utility tax?.....	8
xxix. What is operating income?.....	8
xxx. What is the difference between gross and taxable operating income?.....	8
xxxi. Does the public utility tax due amount account for any credits?.....	8
xxxii. What are the public utility tax rates?.....	8
xxxiii. Can I get public utility tax data by location?.....	9

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.**