

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
<b>Agriculture, Forestry, Fishing 11</b>			
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
<b>Total:</b>	<b>\$1,330,034,724</b>	<b>\$963,720,607</b>	<b>\$5,328,205</b>
<b>Mining 21</b>			
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
<b>Total:</b>	<b>\$145,241,758</b>	<b>\$128,457,738</b>	<b>\$760,110</b>
<b>Utilities 22</b>			
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
<b>Total:</b>	<b>\$2,941,296,956</b>	<b>\$2,657,494,229</b>	<b>\$21,757,149</b>
<b>Construction 23</b>			
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
<b>Total:</b>	<b>\$22,162,505,817</b>	<b>\$19,865,585,226</b>	<b>\$99,298,854</b>
<b>Manufacturing 31-33</b>			
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**

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Statewide Amounts By Industry (NAICS)

2nd Quarter, 2022

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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

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All Other Miscellaneous Mfg 3399	\$1,322,638,124	\$905,315,192	\$4,534,001
<b>Total:</b>	<b>\$51,290,245,099</b>	<b>\$31,146,432,663</b>	<b>\$146,123,458</b>
<b>Wholesale Trade 42</b>			
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
<b>Total:</b>	<b>\$59,072,952,589</b>	<b>\$45,042,545,170</b>	<b>\$211,464,105</b>
<b>Retail Trade 44-45</b>			
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

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2nd Quarter, 2022

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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
<b>Total:</b>	<b>\$55,171,045,935</b>	<b>\$44,877,985,279</b>	<b>\$229,574,399</b>
<b>Transportation 48-492</b>			
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
<b>Total:</b>	<b>\$2,386,192,715</b>	<b>\$2,111,119,263</b>	<b>\$14,936,264</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$309,995,744</b>	<b>\$297,003,741</b>	<b>\$1,666,501</b>
<b>Information 51</b>			
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
<b>Total:</b>	<b>\$9,312,082,568</b>	<b>\$7,362,283,545</b>	<b>\$93,402,874</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
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
<b>Total:</b>	<b>\$17,486,519,934</b>	<b>\$13,567,159,730</b>	<b>\$228,750,785</b>

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<b>Business, Personal And Other Services 54-92</b>			
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
<b>Total:</b>	<b>\$67,428,999,040</b>	<b>\$47,006,543,491</b>	<b>\$570,909,668</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$289,037,112,879</b>	<b>\$215,026,330,682</b>	<b>\$1,623,972,372</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX