

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3, 2022

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

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

Contact: (360) 534-1550

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

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

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

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

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	859	\$776,187,786
Forestry & Logging 113	533	\$462,490,299
Fishing & Hunting 114	149	\$62,434,487
Ag & Forestry Support Activities 115	572	\$299,268,198
Total:	2,113	\$1,600,380,770
Mining 21		
Sand & Gravel, Quarrying 2123	97	\$114,265,520
Other Extraction & Support Act. 211, 2121, 2122, 213	43	\$42,008,768
Total:	140	\$156,274,288
Utilities 22		
Hydroelectric Power Generation 221111	14	\$500,756,445
Alternative Power Generation 221114-221117	19	\$103,987,303
Other Electric Power Generation 221112, 221113, 221118	7	\$295,795,158
Electric Power Generation & Trans. 221121, 221122	62	\$2,235,685,019
Natural Gas Distribution 2212	13	\$2,374,069,624
Water & Sewer 2213	576	\$1,354,820,223
Total:	691	\$6,865,113,772
Construction 23		
Residential Building & Remodeling 2361	19,350	\$5,642,409,024
Nonresidential Building 2362	929	\$5,231,401,339
Heavy Construction & Highways 237	1,143	\$2,732,572,361
Special Trade Contractors 238	26,533	\$11,481,308,912
Electrical 23821	2,934	\$2,047,209,585
Plumbing & Heating 23822	3,229	\$2,172,986,136
Painting 23832	3,754	\$468,470,273
Masonry/drywall 23814, 23831	1,642	\$593,192,828
Roofing 23816	1,262	\$702,787,955
Other Contractors 238 Not Listed Above	13,712	\$5,496,662,135
Total:	47,955	\$25,087,691,636
Manufacturing 31-33		
Food Products 311	1,420	\$6,222,205,541
Milling Of Grains 3112	20	\$274,396,202
Fruits & Vegetables 3114	79	\$1,593,655,418
Dairy Products 3115	32	\$915,511,698
Meat Products 3116	63	\$707,047,431
Seafood Products 3117	48	\$924,532,540
Bakery Products 3118	843	\$714,245,399
Other Food Items 3111, 3113, 3119	335	\$1,092,816,853
Beverages 312	1,088	\$806,069,622
Textiles 313,314	296	\$233,527,930
Apparel 315	289	\$53,836,061
Leather & Allied Products 316	45	\$41,511,406
Lumber & Wood Products 321	470	\$2,955,090,990
Sawmills 3211	80	\$1,123,814,668
Plywood & Trusses 3212	41	\$567,036,372
Millwork, Windows, Wood Products 3219	349	\$1,264,239,950

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	109	\$2,103,909,999
Pulp & Paper Mills 3221	34	\$1,302,840,546
Other Paper Products 3222	75	\$801,069,453
Commercial Printing 323	796	\$252,910,306
Petroleum & Coal Products 324	36	\$6,166,791,493
Petroleum Refining 32411	16	\$5,906,446,089
Asphalt/petroleum/coal Products 32412, 32419	20	\$260,345,404
Chemicals 325	637	\$2,206,261,279
Chemicals, Pesticides & Fertilizers 3251, 3253	91	\$997,874,773
Resins, Synthetic Fibers & Filaments 3252	31	\$165,728,205
Pharmaceuticals 3254	309	\$826,158,166
Paint, Coating & Adhesives 3255	26	\$39,174,122
Soap, Cleaning Compound & Toiletries 3256	120	\$60,777,181
Other Chemical Products 3259	60	\$116,548,832
Plastics & Rubber Products 326	243	\$967,611,761
Nonmetallic Minerals 327	312	\$992,637,996
Primary Metals 331	134	\$823,969,135
Iron & Steel Mills 3311, 3312	65	\$478,732,697
Aluminum Smelting 3313	15	\$76,099,729
Other Nonferrous Metals 3314	19	\$54,777,776
Foundries 3315	35	\$214,358,933
Fabricated Metal Products 332	1,266	\$2,223,475,618
Machinery 333	703	\$1,841,988,263
Farm & Construction Implements 3331	96	\$243,428,750
Industrial Machinery 3332	131	\$369,724,125
Commercial & Other Equipment 3333-3336 & 3339	476	\$1,228,835,388
Computers & Electronics 334	555	\$2,898,531,346
Computer Hardware 3341	45	\$79,777,164
Telephone & Communications Equipment 3342	68	\$195,548,093
Audio & Video Equipment 3343	29	\$44,799,418
Semiconductors 3344	99	\$1,084,028,300
Instruments 3345	270	\$1,468,806,332
Software, Other Magnetic & Optical Media 3346	44	\$25,572,039
Electrical Equipment & Appliances 335	167	\$1,028,524,660
Lighting Equipment 3351	45	\$51,920,657
Household Appliances 3352	13	\$4,689,634
Other Electric Equipment 3353, 3359	109	\$971,914,369
Transportation Equipment 336	467	\$9,222,648,271
Motor Vehicles & Parts 3361, 3362, 3363	135	\$592,343,936
Aircraft, Aerospace & Parts 3364	122	\$8,221,712,699
Ships & Boats 3366	164	\$371,039,303
Railroad, Other Transportation Equip. 3365, 3369	46	\$37,552,333
Furniture & Related Products 337	542	\$486,022,396
Other Manufacturing 339	1,539	\$1,820,749,175
Other Medical Equip & Supplies 339112, 339115	145	\$217,004,532
Dental Laboratories 339116	192	\$50,750,434
Sporting And Athletic Goods 33992	93	\$193,414,205
All Other Miscellaneous Mfg 3399 Not Listed Above	1,109	\$1,359,580,004
Total:	11,114	\$43,348,273,248

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	9,023	\$27,505,195,918
Motor Vehicles & Parts 4231	631	\$4,133,753,697
Furniture & Home Furnishings 4232	513	\$473,022,359
Lumber & Construction Materials 4233	743	\$3,450,798,684
Professional & Commercial Equipment 4234	1,597	\$4,718,107,762
Metal & Mineral (except Petroleum) 4235	323	\$1,315,753,719
Electrical Equipment 4236	1,108	\$2,871,613,223
Hardware, Plumbing, Heating Equipment 4237	578	\$1,818,344,575
Machinery & Equipment 4238	1,994	\$4,198,233,336
Sporting & Recreational Goods & Supplies 423910	383	\$479,693,701
Toy & Hobby Goods & Supplies 423920	104	\$1,515,575,305
Other Misc Durable Goods 423930, 423940, 423990	1,049	\$2,530,299,557
Nondurable Goods: 424	6,475	\$31,999,049,663
Paper & Paper Products 4241	269	\$786,170,864
Drugs & Sundries 4242	450	\$3,130,658,406
Apparel 4243	434	\$918,335,466
Food Products 4244	1,913	\$12,039,280,203
Farm Products 4245	313	\$498,913,381
Chemicals & Plastics 4246	438	\$1,082,455,692
Petroleum Products 4247	172	\$8,126,046,955
Beer & Ale 424810	123	\$352,444,849
Wine & Distilled Alcoholic Beverages 424820	526	\$1,382,931,387
Farm Supplies 42491	253	\$1,240,642,548
Tobacco & Tobacco Products 42494	72	\$331,466,603
Other Misc Nondurable Goods 4249 Not Listed Above	1,512	\$2,109,703,309
Electronic Markets, Agents, Brokers 425	607	\$703,260,247
Total:	16,105	\$60,207,505,828
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,356	\$9,387,654,294
New & Used Auto Dealers 4411	1,402	\$7,104,969,088
Rv, Boat, Motorcycle Dealers 4412	569	\$1,040,176,059
Automotive Parts & Tires 4413	1,385	\$1,242,509,147
Bldg. Materials, Garden Supplies 444	2,935	\$4,389,003,672
Building Materials 4441	1,836	\$3,873,854,437
Lawn & Garden Supplies 4442	1,099	\$515,149,235
Food & Beverages (off-premises) 445	4,422	\$6,327,239,793
Grocery & Convenience Retailers 4451	2,178	\$5,560,452,681
Other Food Stores/specialty Foods 4452	1,354	\$541,558,253
Beer, Wine And Liquor Retailers 4453	890	\$225,228,859
Furniture, Home Furnishings, Electronics, And Appliance 449	4,491	\$4,934,320,783
Furniture & Home Furnishings 4491	1,915	\$1,288,751,546
Electronics & Appliances 4492	2,576	\$3,645,569,237
Electronic & Appliance Retailers 449210	2,576	\$3,645,569,237
Department Stores 4551	23	\$253,674,141
General Merchandise Retailers 4552	2,303	\$11,408,274,517
Warehouse Clubs And Superstores 455211	9	\$10,978,691,742
All Other General Merchandise Retailers 455219	2,294	\$429,582,775
Drug Stores & Personal Care Retailers 456	3,474	\$3,909,452,827
Gas Stations (incl. Convenience Stores) 457	1,504	\$4,260,326,023
Apparel & Accessories 458	4,518	\$1,717,722,144
Clothing Retailers 4581	3,313	\$1,312,908,915
Shoe Retailers 4582	201	\$132,935,650
Jewelry & Luggage Retailers 4583	1004	\$271,877,579
Sporting Goods, Toy/hobby/book/music/misc 459	18,952	\$10,126,330,159
Sporting Goods 45911	1,663	\$991,328,793
Hobby & Toy Retailers 45912	652	\$638,164,122
Sewing Supplies 45913	270	\$39,016,793
Musical Instruments 45914	221	\$68,729,227
Book Retailers And News Dealers 4592	557	\$124,594,440
Miscellaneous Retailers 4599	15,589	\$8,264,496,784
Total:	45,978	\$56,713,998,353

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	55	\$79,524,880
Railroads 482	16	\$59,034,855
Water Transportation 483	48	\$97,657,963
Truck Transportation 484	3,588	\$1,940,012,826
Transit & Ground Passenger Transport 485	338	\$211,072,068
Pipeline Transportation 486	6	\$45,606,450
Scenic & Sightseeing Transportation 487	184	\$72,944,454
Support Activities For Transportation 488	1,253	\$2,088,647,462
Postal Service, Couriers And Messengers 491, 492	584	\$376,519,681
Total:	6,072	\$4,971,020,639
Warehousing & Storage 493		
Total:	252	\$494,974,595
Information 51		
Publishing Industries 513	2,156	\$2,686,041,941
Newspapers 51311	81	\$96,845,693
Books & Periodicals 51312, 51313	342	\$137,865,173
Software 5132	1,655	\$2,129,095,077
Other Publishers 51314, 51319	78	\$322,235,998
Motion Picture Production 512	783	\$394,467,061
Broadcasting And Content Providers 516	234	\$875,801,181
Telecommunications 517	708	\$3,012,517,107
Wired Telecommunications Carriers 517111	260	\$746,260,489
Wireless Telecommunications Carriers 517112, 517122	339	\$1,512,288,534
Satellite And Other Telecommunications 5174, 5178	109	\$753,968,084
Data Proc. Svcs., Hosting 518	719	\$1,597,417,378
Web Search, Libraries, Archives & Other Information Services 519	447	\$739,389,471
Total:	5,047	\$9,305,634,139
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,660	\$6,822,579,331
Securities & Other Financial Investment 523, 525	2,494	\$3,402,832,505
Insurance Agents & Brokers 524	2,736	\$3,123,338,081
Real Estate Agents & Brokers 531	4,686	\$2,159,072,177
Rental Of Tangible Personal Property 532	2,021	\$2,088,236,747
Lessors Of Nonfinancial Intangibles 533	160	\$234,524,739
Total:	13,757	\$17,830,583,580

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	33,049	\$24,417,770,511
Legal Services 5411	4,491	\$1,776,166,619
Accounting Services 5412	2,891	\$1,095,893,259
Architectural Services 54131	1,028	\$543,567,212
Engineering Services 54133	1,765	\$1,564,657,907
Other Related Services 54132, 54134-54138	1,080	\$270,037,927
Specialized Design Services 5414	1,976	\$379,248,025
Computer System Design Services 5415	5,153	\$8,694,989,482
Consulting Services 5416	8,356	\$5,885,129,020
Scientific Research & Development Services 5417	409	\$1,661,287,472
Advertising & Public Relations 5418	1003	\$591,721,820
Other Professional Services 5419	4,897	\$1,955,071,768
Management Services 55	315	\$300,344,591
Administrative & Support Services 561	16,359	\$15,264,903,927
Employment Services 5613	991	\$1,778,242,527
Travel Services 5615	395	\$5,080,705,491
Investigation & Security Services 5616	774	\$568,543,502
Building Services & Janitorial 5617	11,089	\$1,470,826,989
Other 5611, 5612, 5614, 5619	3,110	\$6,366,585,418
Waste Treatment/collection 562	665	\$1,467,716,506
Schools (public, Private, Technical) 61	2,922	\$841,834,855
Health Services 62	16,309	\$16,315,100,187
Ambulatory Health Care Services 621	13,599	\$7,619,770,925
Physicians 6211	2,848	\$2,664,830,480
Dentists 6212	3,026	\$1,150,259,286
Other Health Practitioners 6213	6,649	\$1,098,158,273
Outpatient Care Centers 6214	440	\$1,045,119,653
Medical & Diagnostic Laboratories 6215	194	\$472,376,782
Home Health Care 6216	231	\$900,629,457
Other Ambulatory Health Care 6219	211	\$288,396,994
Hospitals 622	132	\$7,212,998,733
Nursing & Retirement Homes 623	559	\$801,626,753
Social Services & Day Care 624	2,019	\$680,703,776
Arts, Entertainment, & Recreation 71	5,534	\$1,586,095,460
Performing Arts, Spectator Sports 711	2,365	\$743,888,497
Museums, Historical Sites, Etc. 712	89	\$52,979,783
Amusement, Gambling, Recreation 713	3,080	\$789,227,180
Accommodations 721	3,978	\$1,660,845,067
Restaurants, Food Services 7223, 7225	13,725	\$5,406,756,540
Drinking Places 7224	1,067	\$304,781,065
Auto Repair & Services 8111	5,583	\$1,091,808,721
Other Repair Services 8112-8114	3,483	\$848,375,231
Personal Services 812	9,272	\$1,048,256,959
Personal Care (barber, Beauty, Etc.) 8121	6,806	\$438,407,296
Death Care Services 8122	199	\$82,241,604
Laundry & Dry Cleaning 8123	560	\$142,915,529
Other Personal Services 8129	1,707	\$384,692,530
Religious, Civic & Other Organizations 813, 814	990	\$324,120,248
Public Administration, 92	220	\$162,260,473
Total:	113,471	\$71,040,970,341
Total All Industries		
Total:	262,695	\$297,622,421,189

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
3rd 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	\$59,281,149	\$2,143,672	\$57,137,477	0.00484	\$276,545
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,667,102,085	\$119,901,402	\$2,547,200,683	0.00138	\$3,515,137
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,436,872,541	\$143,918,682	\$1,292,953,859	0.00275	\$3,555,623
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,000,212,896	\$184,024,162	\$816,188,734	0.00484	\$3,950,353
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,488,002,256	\$5,860,503	\$2,482,141,753	0.00138	\$3,425,356
6	Processing for Hire/Printing and Publishing	10	\$660,090,311	\$28,860,133	\$631,230,178	0.00484	\$3,055,154
7	Manufacturing	7	\$8,257,792,528	\$275,999,204	\$7,981,793,324	0.00484	\$38,631,880
8	Royalties	80	\$1,535,745,945	\$367,365,690	\$1,168,380,255	0.015	\$17,525,704
9	Wholesaling	3	\$88,706,417,828	\$24,652,127,236	\$64,054,290,592	0.00484	\$310,022,766
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,271,688,762	\$211,910,043	\$2,059,778,719	0.00484	\$9,969,329
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,927,996,322	\$3,120,875,418	\$2,807,120,904	0.015	\$42,106,814
12	For Profit Hospitals; Scientific R&D	135	\$282,625,932	\$133,732,906	\$148,893,026	0.015	\$2,233,395
13	Cleanup of Radioactive Waste for US Government	83	\$861,383,235	\$3,938,299	\$857,444,936	0.00471	\$4,038,566
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,152,917,653	\$3,011,026,873	\$10,141,890,780	0.015	\$152,128,362
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$45,278,390,475	\$11,696,325,897	\$33,582,064,578	0.0175	\$587,686,130
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$3,487,524,268	0.012	\$41,850,291
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$10,301,164
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,825,433	\$56,983,934	\$93,841,499	0.0163	\$1,529,616
19	Retailing of Interstate Transportation Equip	19	\$402,700,306	\$89,592,787	\$313,107,519	0.00484	\$1,515,440
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$504,399,916	\$480,238,428	\$24,161,488	0.00275	\$66,444
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$3,009,549,680	\$2,867,457,954	\$142,091,726	0.009	\$1,278,826
22	Retailing	2	\$97,220,535,668	\$19,999,103,581	\$77,221,432,087	0.00471	\$363,712,945
23	Non-Manufacturing Aerospace Product Development	188	\$87,050,712	\$7,409,244	\$79,641,468	0.009	\$716,773
24	Federal Aviation Administration (FAR) Repair Station	189	\$82,527,334	\$1,316,702	\$81,210,632	0.0029	\$235,836
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	\$70,272,323	\$67,264,119	\$3,008,204	0.00275	\$8,273
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,490,633,586	\$3,869,901	\$2,486,763,685	0.00484	\$12,035,936
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,426,527,324	\$1,782,571,725	\$643,955,599	0.00484	\$3,116,745
31	Retailing of Commercial Airplanes or Components	1007	\$2,932,062,026	\$1,300,137,986	\$1,631,924,040	0.00484	\$7,898,512
32	Manufacturing of Commercial Airplane Tooling	1008	\$25,750,563	\$105,774	\$25,644,789	0.00484	\$124,121
33	Wholesaling of Commercial Airplane Tooling	1009	\$46,481,189	\$7,620,554	\$38,860,635	0.00484	\$188,085
34	Retailing of Commercial Airplane Tooling	1010	\$35,383,529	\$18,441,785	\$16,941,744	0.00471	\$79,796
35	Publication of Newspapers	126	\$82,087,685	\$177,443	\$81,910,242	0.0035	\$286,686
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$79,649,115	\$417,137	\$79,231,978	0.00342	\$271,290
38	Extracting Timber, Extracting for Hire Timber	301	\$132,163,789	\$5,907,155	\$126,256,634	0.00342	\$432,303
39	Manufacturing of Timber or Wood Products	302	\$1,337,569,206	\$108,377,137	\$1,229,192,069	0.00342	\$4,208,754
40	Wholesaling of Timber or Wood Products	303	\$3,395,120,505	\$1,712,298,716	\$1,682,821,789	0.00342	\$5,761,982
41	Sale of Standing Timber	304	\$22,960,581	\$0	\$22,960,581	0.00342	\$78,617
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$120,545,943	\$1,386,660	\$119,159,283	0.00275	\$327,688
	Total:		\$289,241,316,331	\$72,468,688,842	\$220,260,151,757		\$1,638,147,237

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
3rd 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	\$98,210,591,444	\$37,682,111,954	\$60,528,479,490	0.065	\$3,934,351,167
44	Use Tax	5	\$2,159,632,159	\$0	\$2,159,632,159	0.065	\$140,376,090
45	Motor Vehicle Sales / Leases	120	\$4,509,867,439	\$0	\$4,509,867,439	0.003	\$13,529,602
46	Self-Produced Fuel Use Tax	270	\$60,340,833	\$0	\$60,340,833	0.03852	\$2,324,329
	Total:		\$104,940,431,875	\$37,682,111,954	\$67,258,319,921		\$4,090,581,188
	State Public Utility Tax						
47	Water Distribution	60	\$538,459,732	\$60,170,822	\$478,288,910	0.05029	\$24,053,149
48	Sewer Collection	61	\$229,792,521	\$111,449,869	\$118,342,652	0.03852	\$4,558,559
49	Power	49	\$2,566,190,809	\$682,196,851	\$1,883,993,958	0.03873	\$72,974,622
50	Gas Distribution-Telegraph	26	\$208,941,913	\$3,363,744	\$205,578,169	0.03852	\$7,918,871
51	Motor Transportation-Railroad-Railroad Car	8	\$1,850,493,960	\$1,169,616,383	\$680,877,577	0.01926	\$13,113,702
52	Log Hauling Over Public Highways	125	\$80,114,368	\$31,575,143	\$48,539,225	0.0137	\$664,793
53	Urban Transportation/Vessels Under 65 ft	12	\$375,138,432	\$90,950,033	\$284,188,399	0.00642	\$1,824,490
54	Other Public Service Business	13	\$520,133,994	\$430,883,573	\$89,250,421	0.01926	\$1,718,963
	Total:		\$6,369,265,729	\$2,580,206,418	\$3,789,059,311		\$126,827,149
	Other Taxes						
55	Litter Tax	36	\$27,973,294,078	\$0	\$27,973,294,078	0.00015	\$4,195,994
56	Tobacco Products/Cigars (less than \$0.69)	20	\$10,723,701	\$0	\$10,723,701	0.95	\$10,187,516
57	Cigar Tax (\$0.69 or more)	194	\$1,814,276	\$0	\$1,814,276	0.65	\$1,179,279
58	Little Cigar Tax (acetate integrated filters)	198	\$6,450,263	\$0	\$6,450,263	0.15125	\$975,602
59	Moist Snuff (1.2 oz. or less)	162	\$7,914,347	\$0	\$7,914,347	2.526	\$19,991,641
60	Moist Snuff (more than 1.2 oz.)	163	\$1,610,777	\$0	\$1,610,777	2.105	\$3,390,686
61	All Other Vapor Products	164	\$13,109,916	\$0	\$13,109,916	0.27	\$3,539,677
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$35,926,858	\$0	\$35,926,858	0.09	\$3,233,417
63	Spirits Sales to On-premises Licensees	251	\$51,415,609	\$1,469,531	\$49,946,078	0.137	\$6,842,613
64	Spirits Liter Sales to On-premises Licensees	253	\$2,721,353	\$0	\$2,721,353	2.4408	\$6,642,278
65	Spirits Sales to Consumers	252	\$236,232,245	\$444,126	\$235,788,119	0.205	\$48,336,564
66	Spirits Liter Sales to Consumers	254	\$11,354,810	\$0	\$11,354,810	3.7708	\$42,816,718
67	Refuse Collection	64	\$637,891,196	\$189,410,292	\$448,480,904	0.036	\$16,145,313
68	Hazardous Substance Tax by Value	65	\$777,930,239	\$7,983,969	\$769,946,270	0.007	\$5,389,624
69	Hazardous Substance Tax by Volume	81	\$66,201,332	\$0	\$66,201,332	1.2	\$79,441,598
70	Intermediate Care Facility	79	\$43,767,553	\$0	\$43,767,553	0.06	\$2,626,053
71	Solid Fuel Burning Device Fee	59	\$1,675	\$0	\$1,675	30	\$50,250
72	Syrup Tax	54	\$1,801,081	\$0	\$1,801,081	1	\$1,801,081
73	Tire Fee	73	\$1,272,952	\$0	\$1,272,952	0.9	\$1,145,657
74	Studded Tire Fee	77	\$744	\$0	\$744	4.5	\$3,348
75	Local 911 Wireline	793	\$2,010,851	\$0	\$2,010,851	0.95	\$1,910,308
76	Local 911 Wireless Tax	794	\$20,162,411	\$0	\$20,162,411	0.95	\$19,154,290
77	Local 911 VOIP Tax	795	\$3,871,908	\$0	\$3,871,908	0.95	\$3,678,313
78	Local 911 Prepaid Wireless Tax	796	\$3,117,313	\$0	\$3,117,313	0.95	\$2,961,447
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$2,011,532	\$0	\$2,011,532	0.24	\$482,768
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,152,986	\$0	\$20,152,986	0.24	\$4,836,717
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,883,537	\$0	\$3,883,537	0.24	\$932,049
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,923,439	\$0	\$2,923,439	0.24	\$701,625
	Total:		\$29,939,568,982	\$199,307,918	\$29,740,261,064		\$292,592,426

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
0100	ADAMS UNINC COUNTY	2,613	\$ 38,006,340	2,687	\$ 30,084,514	-20.843%
0101	HATTON	199	\$ 190,164	203	\$ 213,062	12.041%
0102	LIND	728	\$ 1,196,943	703	\$ 1,650,476	37.891%
0103	OTHELLO	3,713	\$ 64,806,997	3,753	\$ 61,554,078	-5.019%
0104	RITZVILLE	2,060	\$ 16,166,757	2,136	\$ 16,868,586	4.341%
0105	WASHTUCNA	393	\$ 583,601	359	\$ 404,514	-30.687%
0199	ADAMS COUNTY	9,706	\$ 120,950,802	9,841	\$ 110,775,230	-8.413%
0200	ASOTIN UNINC COUNTY	3,361	\$ 20,229,921	3,679	\$ 26,642,823	31.700%
0201	ASOTIN CITY	1,222	\$ 2,920,139	1,194	\$ 3,014,711	3.239%
0202	CLARKSTON	4,116	\$ 87,903,884	4,317	\$ 96,761,798	10.077%
0299	ASOTIN COUNTY	8,699	\$ 111,053,944	9,190	\$ 126,419,332	13.836%
0300	BENTON UNINC COUNTY	6,487	\$ 116,378,756	7,091	\$ 112,871,882	-3.013%
0301	BENTON CITY	2,804	\$ 17,073,841	3,005	\$ 15,227,822	-10.812%
0302	KENNEWICK	12,529	\$ 709,508,140	13,424	\$ 736,623,466	3.822%
0303	PROSSER	4,232	\$ 63,915,417	4,381	\$ 63,180,396	-1.150%
0304	RICHLAND	11,785	\$ 453,389,634	12,768	\$ 488,825,144	7.816%
0305	WEST RICHLAND	5,463	\$ 60,084,093	6,014	\$ 57,078,374	-5.003%
0399	BENTON COUNTY	43,300	\$ 1,420,349,881	46,683	\$ 1,473,807,084	3.764%
0400	CHELAN UNINC COUNTY	8,089	\$ 198,236,647	8,784	\$ 226,196,475	14.104%
0401	CASHMERE	3,019	\$ 19,413,190	3,181	\$ 25,511,018	31.411%
0402	CHELAN CITY	4,124	\$ 100,834,057	4,489	\$ 114,967,387	14.016%
0403	ENTIAT	1,520	\$ 6,126,749	1,590	\$ 4,478,443	-26.903%
0404	LEAVENWORTH	3,909	\$ 87,377,499	4,040	\$ 90,239,743	3.276%
0405	WENATCHEE	10,087	\$ 370,871,545	10,866	\$ 392,507,676	5.834%
0499	CHELAN COUNTY	30,748	\$ 782,859,687	32,950	\$ 853,900,742	9.075%
0500	CLALLAM UNINC COUNTY	7,715	\$ 186,101,974	8,390	\$ 203,937,075	9.584%
0501	FORKS	2,331	\$ 27,869,596	2,377	\$ 32,456,351	16.458%
0502	PORT ANGELES	7,640	\$ 133,333,258	8,183	\$ 153,892,006	15.419%
0503	SEQUIM	6,050	\$ 141,026,351	6,396	\$ 141,389,525	0.258%
0599	CLALLAM COUNTY	23,736	\$ 488,331,179	25,346	\$ 531,674,957	8.876%
0600	CLARK UNINC COUNTY	14,911	\$ 790,158,770	16,420	\$ 870,207,164	10.131%
0601	BATTLE GROUND	7,899	\$ 142,546,876	8,492	\$ 158,983,152	11.530%
0602	CAMAS	8,785	\$ 136,077,600	9,541	\$ 137,879,106	1.324%
0603	LA CENTER	3,463	\$ 25,454,081	3,613	\$ 19,243,168	-24.400%
0604	RIDGEFIELD	6,593	\$ 106,418,736	7,403	\$ 108,476,910	1.934%
0605	VANCOUVER	19,831	\$ 1,571,309,489	21,355	\$ 1,657,291,337	5.472%
0606	WASHOUGAL	6,590	\$ 73,583,779	7,110	\$ 95,738,335	30.108%
0607	YACOLT	1,959	\$ 4,920,797	2,046	\$ 5,490,864	11.585%
0699	CLARK COUNTY	70,031	\$ 2,850,470,128	75,980	\$ 3,053,310,036	7.116%
0700	COLUMBIA UNINC COUNTY	1,276	\$ 13,129,579	1,331	\$ 11,198,750	-14.706%
0701	DAYTON	2,221	\$ 11,193,144	2,321	\$ 11,495,222	2.699%
0702	STARBUCK	327	\$ 435,675	321	\$ 312,382	-28.299%
0799	COLUMBIA COUNTY	3,824	\$ 24,758,398	3,973	\$ 23,006,354	-7.077%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,263	\$ 122,103,171	7,987	\$ 145,999,466	19.571%
0801	CASTLE ROCK	2,671	\$ 19,747,674	2,765	\$ 20,698,440	4.815%
0802	KALAMA	2,974	\$ 20,854,020	3,181	\$ 21,576,036	3.462%
0803	KELSO	5,366	\$ 103,613,563	5,650	\$ 113,263,397	9.313%
0804	LONGVIEW	8,864	\$ 321,104,771	9,428	\$ 341,438,558	6.332%
0805	WOODLAND	4,781	\$ 74,186,338	4,986	\$ 81,027,151	9.221%
0899	COWLITZ COUNTY	31,919	\$ 661,609,537	33,997	\$ 724,003,048	9.431%
0900	DOUGLAS UNINC COUNTY	5,669	\$ 253,927,759	6,343	\$ 239,690,203	-5.607%
0901	BRIDGEPORT	828	\$ 2,935,227	865	\$ 4,976,156	69.532%
0902	EAST WENATCHEE	5,690	\$ 148,147,503	5,961	\$ 155,281,993	4.816%
0903	MANSFIELD	533	\$ 1,116,519	578	\$ 1,079,950	-3.275%
0904	ROCK ISLAND	1,156	\$ 6,078,447	1,147	\$ 6,432,155	5.819%
0905	WATERVILLE	1,158	\$ 3,576,966	1,261	\$ 4,306,342	20.391%
0999	DOUGLAS COUNTY	15,034	\$ 415,782,421	16,155	\$ 411,766,799	-0.966%
1000	FERRY UNINC COUNTY	2,735	\$ 15,705,375	3,053	\$ 22,163,281	41.119%
1001	REPUBLIC	1,476	\$ 8,233,806	1,515	\$ 8,835,709	7.310%
1099	FERRY COUNTY	4,211	\$ 23,939,181	4,568	\$ 30,998,990	29.491%
1100	FRANKLIN UNINC COUNTY	4,290	\$ 61,783,946	4,677	\$ 71,339,501	15.466%
1101	CONNELL	1,799	\$ 11,761,696	1,835	\$ 11,024,939	-6.264%
1102	KAHLOTUS	431	\$ 436,188	395	\$ 417,232	-4.346%
1103	MESA	706	\$ 2,982,893	711	\$ 2,860,112	-4.116%
1104	PASCO	10,552	\$ 493,337,501	11,536	\$ 601,006,953	21.825%
1199	FRANKLIN COUNTY	17,778	\$ 570,302,224	19,154	\$ 686,648,737	20.401%
1200	GARFIELD UNINC COUNTY	768	\$ 5,769,248	905	\$ 6,012,841	4.222%
1201	POMEROY	1,436	\$ 4,945,064	1,451	\$ 5,371,794	8.629%
1299	GARFIELD COUNTY	2,204	\$ 10,714,312	2,356	\$ 11,384,635	6.256%
1300	GRANT UNINC COUNTY	6,236	\$ 176,839,866	6,912	\$ 227,465,481	28.628%
1301	COULEE CITY	975	\$ 3,045,529	954	\$ 3,590,067	17.880%
1302	ELECTRIC CITY	1,035	\$ 3,671,996	1,009	\$ 3,885,086	5.803%
1303	EPHRATA	4,290	\$ 67,082,535	4,523	\$ 68,411,441	1.981%
1304	GEORGE	748	\$ 6,055,401	1,040	\$ 9,126,303	50.713%
1305	GRAND COULEE	1,463	\$ 10,992,092	1,509	\$ 12,762,443	16.106%
1306	HARTLINE	410	\$ 300,974	434	\$ 368,641	22.483%
1307	KRUPP	185	\$ 84,840	179	\$ 60,820	-28.312%
1308	MATTAWA	1,364	\$ 10,204,839	1,426	\$ 10,496,393	2.857%
1309	MOSES LAKE	8,023	\$ 282,598,378	8,559	\$ 309,624,340	9.563%
1310	QUINCY	3,675	\$ 109,032,951	3,627	\$ 188,905,618	73.256%
1311	ROYAL CITY	1,407	\$ 16,523,471	1,435	\$ 12,982,859	-21.428%
1312	SOAP LAKE	1,422	\$ 5,227,728	1,445	\$ 6,094,816	16.586%
1313	WARDEN	1,536	\$ 9,848,931	1,618	\$ 11,225,478	13.977%
1315	WILSON CREEK	452	\$ 690,990	410	\$ 485,871	-29.685%
1399	GRANT COUNTY	33,221	\$ 702,200,521	35,080	\$ 865,485,657	23.253%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,103	\$ 104,041,000	6,563	\$ 119,708,749	15.059%
1401	ABERDEEN	5,796	\$ 147,810,440	6,066	\$ 162,195,866	9.732%
1402	COSMOPOLIS	1,388	\$ 5,344,185	1,432	\$ 6,110,086	14.331%
1403	ELMA	2,892	\$ 27,787,572	2,999	\$ 29,487,641	6.118%
1404	HOQUIAM	3,533	\$ 35,016,074	3,653	\$ 29,410,157	-16.010%
1405	MCCLEARY	2,087	\$ 5,371,075	2,103	\$ 6,071,033	13.032%
1406	MONTESANO	3,240	\$ 22,802,030	3,387	\$ 26,418,275	15.859%
1407	OAKVILLE	1,090	\$ 2,840,891	1,153	\$ 7,071,512	148.919%
1408	WESTPORT	2,128	\$ 24,175,909	2,233	\$ 28,567,388	18.165%
1409	OCEAN SHORES	3,962	\$ 62,175,267	4,281	\$ 67,581,686	8.695%
1499	GRAYS HARBOR COUNTY	32,219	\$ 437,364,443	33,870	\$ 482,622,393	10.348%
1500	ISLAND UNINC COUNTY	11,438	\$ 251,985,266	12,271	\$ 273,890,117	8.693%
1501	COUPEVILLE	3,281	\$ 21,205,038	3,336	\$ 22,151,860	4.465%
1502	LANGLEY	2,788	\$ 17,516,628	2,952	\$ 19,430,537	10.926%
1503	OAK HARBOR	7,396	\$ 146,741,238	8,006	\$ 151,121,847	2.983%
1599	ISLAND COUNTY	24,903	\$ 437,448,170	26,565	\$ 466,594,361	6.663%
1600	JEFFERSON UNINC COUNTY	7,555	\$ 102,903,247	8,224	\$ 116,982,008	13.682%
1601	PORT TOWNSEND	6,354	\$ 84,917,780	6,766	\$ 102,040,101	20.163%
1699	JEFFERSON COUNTY	13,909	\$ 187,821,027	14,990	\$ 219,022,109	16.612%
1700	KING UNINC COUNTY	19,933	\$ 836,812,181	21,454	\$ 922,031,842	10.184%
1701	ALGONA	2,186	\$ 9,882,337	2,356	\$ 12,831,392	29.842%
1702	AUBURN/KING	13,921	\$ 613,503,623	14,814	\$ 640,224,130	4.355%
1703	BEAUX ARTS VILLAGE	1,049	\$ 2,279,136	1,090	\$ 2,652,547	16.384%
1704	BELLEVUE	22,936	\$ 2,434,487,263	24,599	\$ 2,732,755,127	12.252%
1705	BLACK DIAMOND	4,618	\$ 55,035,561	5,205	\$ 43,234,224	-21.443%
1706	BOTHELL/KING	10,866	\$ 213,581,992	11,531	\$ 277,279,254	29.823%
1707	CARNATION	3,282	\$ 16,099,835	3,567	\$ 19,623,504	21.886%
1708	CLYDE HILL	3,155	\$ 23,507,213	3,347	\$ 24,059,432	2.349%
1709	DES MOINES	7,903	\$ 106,431,447	8,511	\$ 124,072,676	16.575%
1710	DUVALL	5,569	\$ 51,316,108	6,047	\$ 52,478,429	2.265%
1711	ENUMCLAW	7,193	\$ 118,099,031	7,661	\$ 128,780,478	9.044%
1712	COVINGTON	7,036	\$ 186,563,535	7,547	\$ 200,265,999	7.345%
1713	HUNTS POINT	1,224	\$ 8,974,377	1,290	\$ 13,071,527	45.654%
1714	ISSAQUAH	13,313	\$ 567,108,726	14,207	\$ 588,918,865	3.846%
1715	KENT	17,283	\$ 850,067,953	18,422	\$ 917,307,866	7.910%
1716	KIRKLAND	18,494	\$ 904,831,901	19,550	\$ 942,012,016	4.109%
1717	LAKE FOREST PARK	6,146	\$ 42,998,865	6,572	\$ 49,078,634	14.139%
1718	MEDINA	4,066	\$ 56,773,565	4,277	\$ 54,306,144	-4.346%
1719	MERCER ISLAND	10,377	\$ 157,850,434	11,077	\$ 177,497,581	12.447%
1720	MAPLE VALLEY	9,001	\$ 149,527,586	9,559	\$ 148,069,518	-0.975%
1721	NORMANDY PARK	4,477	\$ 28,981,222	4,831	\$ 28,850,455	-0.451%
1722	NORTH BEND	6,471	\$ 102,528,741	7,006	\$ 111,508,464	8.758%
1723	PACIFIC/KING	3,159	\$ 21,041,792	3,329	\$ 30,232,960	43.681%
1724	REDMOND	16,284	\$ 1,362,067,868	17,211	\$ 1,400,655,562	2.833%
1725	RENTON	16,960	\$ 957,391,725	18,034	\$ 1,128,758,934	17.899%
1726	SEATTLE	44,103	\$ 7,996,361,979	46,738	\$ 9,005,826,505	12.624%
1727	SKYKOMISH	653	\$ 2,683,859	611	\$ 2,512,631	-6.380%
1728	SNOQUALMIE	7,376	\$ 83,077,788	7,671	\$ 86,320,827	3.904%
1729	TUKWILA	9,207	\$ 585,951,493	9,660	\$ 622,651,769	6.263%
1730	YARROW POINT	1,787	\$ 9,009,735	1,884	\$ 11,034,706	22.475%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
1731	MILTON/KING	1,836	\$ 5,285,126	1,811	\$ 28,745,739	443.899%
1732	FEDERAL WAY	13,544	\$ 519,769,936	14,564	\$ 600,065,074	15.448%
1733	SEATAC	7,234	\$ 466,733,629	7,778	\$ 598,084,843	28.143%
1734	BURIEN	10,240	\$ 263,306,368	11,015	\$ 299,895,119	13.896%
1735	WOODINVILLE	10,988	\$ 249,542,081	11,542	\$ 267,072,571	7.025%
1736	NEWCASTLE	5,699	\$ 51,299,630	6,179	\$ 58,708,442	14.442%
1737	SHORELINE	12,354	\$ 357,530,790	13,240	\$ 411,026,498	14.963%
1738	KENMORE	8,504	\$ 104,864,532	9,159	\$ 112,860,141	7.625%
1739	SAMMAMISH	11,849	\$ 217,196,724	12,587	\$ 227,961,329	4.956%
1799	KING COUNTY	382,276	\$ 20,790,357,687	407,533	\$ 23,103,323,754	11.125%
1800	KITSAP UNINC COUNTY	16,069	\$ 759,430,863	17,516	\$ 798,432,072	5.136%
1801	BREMERTON	10,489	\$ 352,110,972	11,227	\$ 360,647,019	2.424%
1802	PORT ORCHARD	8,075	\$ 204,694,135	8,670	\$ 249,881,245	22.075%
1803	POULSBO	7,651	\$ 155,824,878	8,149	\$ 172,789,915	10.887%
1804	BAINBRIDGE ISLAND	9,606	\$ 176,672,086	10,288	\$ 197,097,049	11.561%
1899	KITSAP COUNTY	51,890	\$ 1,648,732,934	55,850	\$ 1,778,847,300	7.892%
1900	KITTITAS UNINC COUNTY	6,623	\$ 190,002,293	7,229	\$ 245,092,678	28.995%
1901	CLE ELUM	3,791	\$ 46,419,533	3,982	\$ 50,314,851	8.392%
1902	ELLENSBURG	7,243	\$ 176,943,673	7,819	\$ 195,448,397	10.458%
1903	KITTITAS CITY	1,356	\$ 6,359,789	1,368	\$ 5,773,070	-9.225%
1904	ROSLYN	1,553	\$ 7,971,966	1,682	\$ 8,680,056	8.882%
1905	SOUTH CLE ELUM	940	\$ 1,959,244	993	\$ 1,352,168	-30.985%
1999	KITTITAS COUNTY	21,506	\$ 429,656,498	23,073	\$ 506,661,220	17.922%
2000	KLICKITAT UNINC COUNTY	5,456	\$ 135,694,259	5,894	\$ 112,207,757	-17.308%
2001	BINGEN	1,246	\$ 7,169,461	1,348	\$ 9,057,615	26.336%
2002	GOLDENDALE	2,784	\$ 24,850,113	3,015	\$ 26,760,535	7.688%
2003	WHITE SALMON	2,694	\$ 17,796,838	2,820	\$ 17,781,527	-0.086%
2099	KLICKITAT COUNTY	12,180	\$ 185,510,671	13,077	\$ 165,807,434	-10.621%
2100	LEWIS UNINC COUNTY	8,253	\$ 195,595,837	9,072	\$ 222,256,595	13.631%
2101	CENTRALIA	6,447	\$ 118,267,387	6,787	\$ 129,228,680	9.268%
2102	CHEHALIS	5,787	\$ 175,578,600	6,137	\$ 197,557,688	12.518%
2103	MORTON	1,710	\$ 14,588,808	1,808	\$ 17,449,162	19.606%
2104	MOSSYROCK	1,186	\$ 4,663,635	1,200	\$ 4,579,341	-1.807%
2105	NAPAVINE	1,659	\$ 17,965,197	1,836	\$ 17,994,640	0.164%
2106	PE ELL	770	\$ 2,456,109	745	\$ 1,949,547	-20.625%
2107	TOLEDO	1,461	\$ 5,062,554	1,555	\$ 5,697,145	12.535%
2108	VADER	901	\$ 3,076,093	861	\$ 1,743,488	-43.321%
2109	WINLOCK	1,802	\$ 7,473,804	1,985	\$ 10,420,389	39.426%
2199	LEWIS COUNTY	29,976	\$ 544,728,024	31,986	\$ 608,876,675	11.776%
2200	LINCOLN UNINC COUNTY	3,012	\$ 24,061,135	3,221	\$ 30,889,586	28.380%
2201	ALMIRA	607	\$ 638,343	587	\$ 6,736,709	955.343%
2202	CRESTON	488	\$ 580,820	543	\$ 807,018	38.945%
2203	DAVENPORT	2,164	\$ 12,555,967	2,224	\$ 13,558,617	7.985%
2204	HARRINGTON	746	\$ 1,021,536	742	\$ 1,105,830	8.252%
2205	ODESSA	1,208	\$ 3,899,039	1,278	\$ 3,532,476	-9.401%
2206	REARDAN	885	\$ 2,174,810	935	\$ 2,663,617	22.476%
2207	SPRAGUE	669	\$ 1,197,311	669	\$ 1,458,522	21.816%
2208	WILBUR	1,174	\$ 5,443,555	1,241	\$ 4,426,593	-18.682%
2299	LINCOLN COUNTY	10,953	\$ 51,572,516	11,440	\$ 65,178,968	26.383%

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

3rd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
2300	MASON UNINC COUNTY	9,745	\$ 202,261,773	10,516	\$ 234,845,697	16.110%
2301	SHELTON	5,609	\$ 83,144,053	5,822	\$ 89,984,663	8.227%
2399	MASON COUNTY	15,354	\$ 285,405,826	16,338	\$ 324,830,360	13.814%
2400	OKANOGAN UNINC COUNTY	5,652	\$ 82,002,833	6,222	\$ 90,934,956	10.892%
2401	BREWSTER	1,859	\$ 19,809,012	1,887	\$ 18,234,575	-7.948%
2402	CONCONULLY	445	\$ 854,222	436	\$ 562,161	-34.190%
2403	COULEE DAM	897	\$ 2,117,196	937	\$ 2,179,689	2.952%
2404	ELMER CITY	408	\$ 295,073	427	\$ 351,532	19.134%
2405	NESPELEM	557	\$ 899,066	560	\$ 1,004,837	11.765%
2406	OKANOGAN CITY	2,172	\$ 17,591,165	2,259	\$ 19,416,528	10.377%
2407	OMAK	3,238	\$ 70,387,197	3,370	\$ 79,079,798	12.350%
2408	OROVILLE	1,973	\$ 9,234,643	2,419	\$ 12,867,119	39.335%
2409	PATEROS	864	\$ 3,392,706	896	\$ 4,944,472	45.738%
2410	RIVERSIDE	709	\$ 1,617,310	691	\$ 1,156,338	-28.502%
2411	TONASKET	1,909	\$ 13,034,811	1,866	\$ 11,371,539	-12.760%
2412	TWISP	1,981	\$ 12,441,806	2,052	\$ 13,333,064	7.163%
2413	WINTHROP	1,785	\$ 18,231,439	1,976	\$ 24,148,852	32.457%
2499	OKANOGAN COUNTY	24,449	\$ 251,908,479	25,998	\$ 279,585,460	10.987%
2500	PACIFIC UNINC COUNTY	5,320	\$ 58,101,079	5,668	\$ 74,338,495	27.947%
2501	ILWACO	1,465	\$ 8,607,032	1,486	\$ 8,360,733	-2.862%
2502	LONG BEACH	2,198	\$ 33,323,471	2,308	\$ 34,142,174	2.457%
2503	RAYMOND	2,450	\$ 14,641,257	2,527	\$ 16,365,694	11.778%
2504	SOUTH BEND	1,421	\$ 9,136,589	1,483	\$ 9,599,781	5.070%
2599	PACIFIC COUNTY	12,854	\$ 123,809,428	13,472	\$ 142,806,877	15.344%
2600	PEND OREILLE UNINC COUNTY	3,551	\$ 27,395,898	3,920	\$ 40,002,439	46.016%
2601	CUSICK	577	\$ 929,327	606	\$ 1,047,227	12.687%
2602	IONE	838	\$ 2,546,258	850	\$ 2,182,003	-14.306%
2603	METALINE	367	\$ 456,997	381	\$ 560,129	22.567%
2604	METALINE FALLS	611	\$ 945,524	614	\$ 888,845	-5.994%
2605	NEWPORT	2,561	\$ 14,797,510	2,696	\$ 18,259,343	23.395%
2699	PEND OREILLE COUNTY	8,505	\$ 47,071,514	9,067	\$ 62,939,986	33.711%
2700	PIERCE UNINC COUNTY	20,742	\$ 1,368,182,574	22,571	\$ 1,561,435,013	14.125%
2701	BONNEY LAKE	8,459	\$ 224,604,340	9,058	\$ 252,670,047	12.496%
2702	BUCKLEY	4,473	\$ 39,285,955	4,719	\$ 46,730,570	18.950%
2703	CARBONADO	797	\$ 1,023,861	811	\$ 1,681,115	64.194%
2704	DUPONT	5,028	\$ 63,918,310	5,208	\$ 48,955,146	-23.410%
2705	EATONVILLE	3,066	\$ 17,723,953	3,264	\$ 19,199,349	8.324%
2706	FIFE	6,292	\$ 364,416,329	6,524	\$ 400,994,195	10.037%
2707	FIRCREST	3,913	\$ 23,532,473	4,197	\$ 22,730,907	-3.406%
2708	GIG HARBOR	9,961	\$ 257,306,802	10,695	\$ 279,448,365	8.605%
2709	MILTON/PIERCE	3,941	\$ 43,784,953	3,999	\$ 50,026,525	14.255%
2710	ORTING	4,316	\$ 28,784,829	4,591	\$ 30,602,729	6.315%
2711	PUYALLUP	13,998	\$ 806,547,563	14,698	\$ 810,653,937	0.509%
2712	ROY	1,981	\$ 6,749,642	1,995	\$ 7,169,339	6.218%
2713	RUSTON	1,656	\$ 11,397,105	1,738	\$ 13,811,541	21.185%
2714	SOUTH PRAIRIE	1,115	\$ 1,862,300	1,146	\$ 2,083,238	11.864%
2715	STELLACOOM	4,218	\$ 17,451,891	4,324	\$ 19,783,777	13.362%
2716	SUMNER	7,499	\$ 249,298,068	7,970	\$ 261,341,288	4.831%
2717	TACOMA	23,131	\$ 1,706,889,529	24,479	\$ 1,838,186,459	7.692%
2718	WILKESON	909	\$ 993,219	936	\$ 1,527,291	53.772%
2719	UNIVERSITY PLACE	8,589	\$ 114,044,043	9,327	\$ 128,559,354	12.728%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
2720	EDGEWOOD	5,722	\$ 56,597,767	6,118	\$ 56,629,915	0.057%
2721	LAKEWOOD	11,705	\$ 407,258,167	12,407	\$ 428,386,288	5.188%
2723	PACIFIC/PIERCE	950	\$ 16,902,074	988	\$ 20,007,559	18.373%
2724	AUBURN/PIERCE	3,846	\$ 27,392,724	4,224	\$ 29,227,976	6.700%
2799	PIERCE COUNTY	156,307	\$ 5,855,948,471	165,987	\$ 6,331,841,923	8.127%
2800	SAN JUAN UNINC COUNTY	7,547	\$ 172,917,174	8,071	\$ 196,982,585	13.917%
2801	FRIDAY HARBOR	4,054	\$ 60,655,002	4,238	\$ 65,047,943	7.243%
2899	SAN JUAN COUNTY	11,601	\$ 233,572,176	12,309	\$ 262,030,528	12.184%
2900	SKAGIT UNINC COUNTY	9,402	\$ 186,090,879	10,196	\$ 214,460,391	15.245%
2901	ANACORTES	8,346	\$ 165,335,700	9,031	\$ 174,517,640	5.554%
2902	BURLINGTON	6,333	\$ 293,282,485	6,669	\$ 297,356,887	1.389%
2903	CONCRETE	1,417	\$ 7,257,617	1,529	\$ 21,736,449	199.498%
2904	HAMILTON	569	\$ 2,924,683	531	\$ 6,969,779	138.309%
2905	LA CONNER	2,183	\$ 21,485,459	2,292	\$ 21,001,218	-2.254%
2906	LYMAN	644	\$ 1,456,706	669	\$ 1,536,980	5.511%
2907	MOUNT VERNON	9,681	\$ 264,837,632	10,350	\$ 298,325,354	12.645%
2908	SEDRO WOOLLEY	5,343	\$ 68,405,472	5,733	\$ 66,204,052	-3.218%
2999	SKAGIT COUNTY	43,918	\$ 1,011,076,633	47,000	\$ 1,102,108,750	9.003%
3000	SKAMANIA UNINC COUNTY	4,080	\$ 31,248,179	4,471	\$ 40,829,119	30.661%
3001	NORTH BONNEVILLE	1,110	\$ 2,296,535	1,097	\$ 3,352,397	45.976%
3002	STEVENSON	2,084	\$ 22,041,662	2,274	\$ 32,529,399	47.581%
3099	SKAMANIA COUNTY	7,274	\$ 55,586,376	7,842	\$ 76,710,915	38.003%
3100	SNOHOMISH UNINC COUNTY	18,867	\$ 1,178,855,571	20,408	\$ 1,295,684,984	9.910%
3101	ARLINGTON	8,931	\$ 320,943,699	9,510	\$ 267,434,119	-16.673%
3102	BRIER	3,909	\$ 16,781,299	4,140	\$ 16,583,704	-1.177%
3103	DARRINGTON	1,311	\$ 6,058,994	1,337	\$ 6,860,308	13.225%
3104	EDMONDS	13,152	\$ 324,998,452	13,793	\$ 340,645,270	4.814%
3105	EVERETT	18,034	\$ 988,972,819	19,164	\$ 1,059,953,511	7.177%
3106	GOLD BAR	1,947	\$ 7,746,795	2,030	\$ 8,380,963	8.186%
3107	GRANITE FALLS	3,482	\$ 25,205,475	3,679	\$ 23,440,412	-7.003%
3108	INDEX	620	\$ 1,353,774	648	\$ 1,491,136	10.147%
3109	LAKE STEVENS	9,492	\$ 184,205,538	10,387	\$ 204,226,098	10.869%
3110	LYNNWOOD	13,338	\$ 821,029,695	14,203	\$ 889,366,206	8.323%
3111	MARYSVILLE	11,758	\$ 460,946,488	12,772	\$ 519,130,858	12.623%
3112	MONROE	8,519	\$ 197,180,776	9,171	\$ 202,656,271	2.777%
3113	MOUNTLAKE TERRACE	7,472	\$ 120,739,095	8,010	\$ 125,427,303	3.883%
3114	MUKILTEO	8,841	\$ 92,646,513	9,306	\$ 102,142,122	10.249%
3115	SNOHOMISH CITY	8,171	\$ 158,636,692	8,664	\$ 169,477,308	6.834%
3116	STANWOOD	5,589	\$ 70,286,659	6,044	\$ 65,719,446	-6.498%
3117	SULTAN	3,511	\$ 38,135,256	4,002	\$ 39,013,642	2.303%
3118	WOODWAY	1,947	\$ 7,894,218	1,982	\$ 7,973,966	1.010%
3119	MILL CREEK	8,015	\$ 115,622,464	8,538	\$ 119,674,425	3.504%
3120	BOTHELL/SNOHOMISH	9,357	\$ 229,428,837	9,983	\$ 240,176,175	4.684%
3199	SNOHOMISH COUNTY	166,263	\$ 5,367,669,109	177,771	\$ 5,705,458,227	6.293%

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3rd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
3200	SPOKANE UNINC COUNTY	14,211	\$ 592,085,365	15,631	\$ 680,035,347	14.854%
3201	AIRWAY HEIGHTS	4,187	\$ 83,945,955	4,423	\$ 81,377,874	-3.059%
3202	CHENEY	4,903	\$ 51,924,163	5,278	\$ 62,133,920	19.663%
3203	DEER PARK	3,766	\$ 45,425,318	4,130	\$ 54,171,730	19.254%
3204	FAIRFIELD	830	\$ 1,809,503	866	\$ 2,141,706	18.359%
3205	LATAH	381	\$ 348,177	406	\$ 366,398	5.233%
3206	MEDICAL LAKE	2,867	\$ 17,346,208	3,055	\$ 17,767,970	2.431%
3207	MILLWOOD	1,705	\$ 20,668,438	1,865	\$ 19,927,400	-3.585%
3208	ROCKFORD	784	\$ 2,261,110	867	\$ 2,979,835	31.786%
3209	SPANGLE	801	\$ 1,775,259	853	\$ 2,205,943	24.260%
3210	SPOKANE CITY	19,548	\$ 1,753,174,631	21,117	\$ 1,820,944,063	3.866%
3211	WAVERLY	276	\$ 135,064	254	\$ 173,673	28.586%
3212	LIBERTY LAKE	6,323	\$ 140,541,558	6,956	\$ 186,626,172	32.791%
3213	SPOKANE VALLEY	13,543	\$ 899,041,219	14,798	\$ 964,613,007	7.294%
3299	SPOKANE COUNTY	74,125	\$ 3,610,481,968	80,499	\$ 3,895,465,038	7.893%
3300	STEVENS UNINC COUNTY	6,694	\$ 101,739,737	7,400	\$ 130,195,518	27.969%
3301	CHEWELAH	2,567	\$ 16,286,936	2,762	\$ 19,183,211	17.783%
3302	COLVILLE	4,091	\$ 75,825,634	4,373	\$ 85,546,455	12.820%
3303	KETTLE FALLS	1,842	\$ 8,568,674	1,919	\$ 11,236,223	31.131%
3304	MARCUS	347	\$ 148,579	305	\$ 261,916	76.281%
3305	NORTHPORT	794	\$ 1,299,008	1,040	\$ 1,773,084	36.495%
3306	SPRINGDALE	805	\$ 1,261,060	857	\$ 2,152,123	70.660%
3399	STEVENS COUNTY	17,140	\$ 205,129,628	18,656	\$ 250,348,530	22.044%
3400	THURSTON UNINC COUNTY	12,537	\$ 343,285,918	13,667	\$ 387,127,380	12.771%
3401	BUCODA	660	\$ 792,545	646	\$ 937,712	18.317%
3402	LACEY	11,466	\$ 467,599,391	12,400	\$ 475,108,194	1.606%
3403	OLYMPIA	15,068	\$ 699,414,200	15,938	\$ 747,049,188	6.811%
3404	RAINIER	2,275	\$ 8,151,744	2,373	\$ 8,550,439	4.891%
3405	TENINO	2,552	\$ 11,230,645	2,636	\$ 12,031,212	7.128%
3406	TUMWATER	8,601	\$ 288,385,386	9,542	\$ 329,617,568	14.298%
3407	YELM	5,360	\$ 83,289,183	5,622	\$ 101,122,803	21.412%
3499	THURSTON COUNTY	58,519	\$ 1,902,149,012	62,824	\$ 2,061,544,496	8.380%
3500	WAHIAKUM UNINC COUNTY	2,277	\$ 11,448,842	2,430	\$ 12,000,318	4.817%
3501	CATHLAMET	1,508	\$ 5,123,625	1,564	\$ 5,934,522	15.827%
3599	WAHIAKUM COUNTY	3,785	\$ 16,572,467	3,994	\$ 17,934,840	8.221%
3600	WALLA WALLA UNINC COUNTY	5,847	\$ 115,157,369	6,203	\$ 107,360,782	-6.770%
3601	COLLEGE PLACE	3,977	\$ 55,279,008	4,250	\$ 61,877,712	11.937%
3602	PRESCOTT	721	\$ 1,272,915	722	\$ 1,933,327	51.882%
3603	WAITSBURG	1,340	\$ 3,331,076	1,382	\$ 3,649,896	9.571%
3604	WALLA WALLA CITY	8,805	\$ 231,012,467	9,543	\$ 239,569,349	3.704%
3699	WALLA WALLA COUNTY	20,690	\$ 406,052,835	22,100	\$ 414,391,066	2.053%
3700	WHATCOM UNINC COUNTY	11,277	\$ 285,831,075	12,906	\$ 352,043,949	23.165%
3701	BELLINGHAM	15,748	\$ 900,519,047	17,006	\$ 998,962,247	10.932%
3702	BLAINE	5,844	\$ 48,172,855	7,721	\$ 67,527,804	40.178%
3703	EVERSON	2,665	\$ 14,843,163	2,919	\$ 15,290,823	3.016%
3704	FERNDALE	6,822	\$ 99,113,810	7,354	\$ 121,791,321	22.880%
3705	LYNDEN	6,379	\$ 101,564,766	7,047	\$ 114,841,875	13.073%
3706	NOOKSACK	1,324	\$ 5,186,360	1,484	\$ 5,228,177	0.806%
3707	SUMAS	2,173	\$ 15,046,948	3,338	\$ 15,724,761	4.505%
3799	WHATCOM COUNTY	52,232	\$ 1,470,278,024	59,775	\$ 1,691,410,957	15.040%

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3rd Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2021		CURRENT YEAR - Q3/2022		PERC CHANGE
		Q3/2021 COUNT	Q3/2021 TAXABLE	Q3/2022 COUNT	Q3/2022 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,490	\$ 28,921,497	3,703	\$ 49,875,596	72.452%
3801	ALBION	868	\$ 681,691	875	\$ 930,565	36.508%
3802	COLFAX	2,716	\$ 18,337,638	2,824	\$ 19,380,996	5.690%
3803	COLTON	757	\$ 1,249,262	753	\$ 1,212,895	-2.911%
3804	ENDICOTT	547	\$ 1,240,034	500	\$ 694,224	-44.016%
3805	FARMINGTON	440	\$ 263,836	425	\$ 310,368	17.637%
3806	GARFIELD	730	\$ 1,015,547	754	\$ 1,496,707	47.379%
3807	LA CROSSE	606	\$ 927,977	605	\$ 1,582,348	70.516%
3808	LAMONT	160	\$ 399,369	185	\$ 221,756	-44.473%
3809	MALDEN	258	\$ 303,703	208	\$ 147,260	-51.512%
3810	OAKESDALE	735	\$ 1,324,285	746	\$ 1,342,516	1.377%
3811	PALOUSE	1,300	\$ 3,702,505	1,315	\$ 3,948,058	6.632%
3812	PULLMAN	7,409	\$ 169,150,021	8,047	\$ 187,044,088	10.579%
3813	ROSALIA	836	\$ 2,016,801	799	\$ 1,318,394	-34.629%
3814	ST. JOHN	955	\$ 2,342,407	986	\$ 4,499,930	92.107%
3815	TEKOA	865	\$ 1,888,111	897	\$ 4,539,027	140.400%
3816	UNIONTOWN	580	\$ 877,387	622	\$ 809,931	-7.688%
3899	WHITMAN COUNTY	23,252	\$ 234,642,071	24,244	\$ 279,354,659	19.056%
3900	YAKIMA UNINC COUNTY	8,560	\$ 196,490,660	9,295	\$ 241,905,543	23.113%
3901	GRANDVIEW	3,160	\$ 37,152,106	3,279	\$ 39,796,818	7.119%
3902	GRANGER	1,446	\$ 7,236,491	1,493	\$ 8,152,857	12.663%
3903	HARRAH	705	\$ 4,080,492	621	\$ 1,445,503	-64.575%
3904	MABTON	975	\$ 3,859,569	964	\$ 3,538,036	-8.331%
3905	MOXEE CITY	2,389	\$ 18,163,886	2,548	\$ 14,732,334	-18.892%
3906	NACHES	1,659	\$ 8,115,750	1,708	\$ 10,811,942	33.222%
3907	SELAH	4,323	\$ 56,409,053	4,530	\$ 57,024,911	1.092%
3908	SUNNYSIDE	4,506	\$ 104,516,604	4,691	\$ 109,455,590	4.726%
3909	TIETON	987	\$ 3,048,118	1,022	\$ 9,121,888	199.263%
3910	TOPPENISH	2,546	\$ 33,611,806	2,617	\$ 34,772,293	3.453%
3911	UNION GAP	3,275	\$ 175,974,843	3,358	\$ 174,644,449	-0.756%
3912	WAPATO	1,983	\$ 15,992,269	1,981	\$ 15,727,780	-1.654%
3913	YAKIMA CITY	12,400	\$ 645,650,317	13,257	\$ 661,666,467	2.481%
3914	ZILLAHA	2,472	\$ 15,513,284	2,522	\$ 14,969,380	-3.506%
3999	YAKIMA COUNTY	51,386	\$ 1,325,815,248	53,886	\$ 1,397,765,791	5.427%
9999	Grand Total	1,621,877	\$ 55,299,683,450	1,735,419	\$ 60,596,644,218	9.579%

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](#)

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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)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$774,048,625	\$543,496,353	\$2,706,515
Forestry & Logging 113	\$409,810,270	\$365,053,492	\$1,505,566
Fishing & Hunting 114	\$62,429,687	\$16,356,557	\$106,169
Ag & Forestry Support Activities 115	\$298,161,468	\$194,963,881	\$2,470,448
Total:	\$1,544,450,050	\$1,119,870,283	\$6,788,698
Mining 21			
Sand & Gravel, Quarrying 2123	\$113,437,708	\$111,124,849	\$610,689
Other Extraction & Support Act. 211, 2121, 2122, 213	\$42,008,768	\$29,042,419	\$183,934
Total:	\$155,446,476	\$140,167,268	\$794,623
Utilities 22			
Hydroelectric Power Generation 221111	\$13,325,779	\$12,124,837	\$162,212
Alternative Power Generation 221114-221117	\$65,049,786	\$55,870,248	\$272,389
Other Electric Power Generation 221112, 221113, 221118	\$77,014,261	\$7,340,659	\$103,884
Electric Power Generation & Trans. 221121, 221122	\$278,452,619	\$177,487,452	\$2,502,360
Natural Gas Distribution 2212	\$2,330,633,108	\$1,605,761,732	\$7,842,090
Water & Sewer 2213	\$598,321,696	\$511,886,180	\$8,408,461
Total:	\$3,362,797,249	\$2,370,471,108	\$19,291,396
Construction 23			
Residential Building & Remodeling 2361	\$5,637,698,898	\$5,202,634,391	\$25,882,550
Nonresidential Building 2362	\$5,230,379,273	\$4,701,294,373	\$22,838,520
Heavy Construction & Highways 237	\$2,716,218,922	\$2,224,214,837	\$12,173,212
Special Trade Contractors 238	\$11,456,311,956	\$10,206,614,520	\$50,312,224
Electrical 23821	\$2,047,084,107	\$1,848,441,720	\$9,263,540
Plumbing & Heating 23822	\$2,172,892,956	\$1,984,823,973	\$9,818,109
Painting 23832	\$468,468,960	\$448,943,793	\$2,185,376
Masonry/drywall 23814, 23831	\$593,163,028	\$550,703,112	\$2,669,699
Roofing 23816	\$702,786,755	\$627,398,549	\$2,988,778
Other Contractors 238 Not Listed Above	\$5,471,916,150	\$4,746,303,373	\$23,386,722
Total:	\$25,040,609,049	\$22,334,758,121	\$111,206,506
Manufacturing 31-33			
Food Products 311	\$6,221,699,668	\$2,426,029,994	\$9,080,903
Milling Of Grains 3112	\$274,396,202	\$140,852,044	\$625,204
Fruits & Vegetables 3114	\$1,593,655,418	\$173,647,577	\$826,132
Dairy Products 3115	\$915,511,698	\$128,364,136	\$623,390
Meat Products 3116	\$707,031,526	\$705,258,018	\$1,054,353
Seafood Products 3117	\$924,532,540	\$162,407,579	\$795,046
Bakery Products 3118	\$714,188,496	\$384,464,997	\$1,872,158
Other Food Items 3111, 3113, 3119	\$1,092,383,788	\$731,035,643	\$3,284,620
Beverages 312	\$805,908,794	\$553,513,910	\$2,682,482
Textiles 313,314	\$233,527,930	\$129,513,159	\$627,944
Apparel 315	\$53,836,061	\$30,368,580	\$150,784
Leather & Allied Products 316	\$41,511,406	\$19,678,382	\$100,644
Lumber & Wood Products 321	\$2,951,971,713	\$1,737,861,539	\$6,890,141
Sawmills 3211	\$1,121,472,961	\$718,819,288	\$2,559,593

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$567,036,372	\$323,134,151	\$1,273,770
Millwork, Windows, Wood Products 3219	\$1,263,462,380	\$695,908,100	\$3,056,778
Paper Products 322	\$2,103,808,934	\$1,283,898,275	\$5,028,212
Pulp & Paper Mills 3221	\$1,302,840,546	\$741,571,192	\$2,658,956
Other Paper Products 3222	\$800,968,388	\$542,327,083	\$2,369,256
Commercial Printing 323	\$252,906,904	\$195,340,404	\$960,502
Petroleum & Coal Products 324	\$6,166,791,493	\$5,800,047,231	\$28,246,225
Petroleum Refining 32411	\$5,906,446,089	\$5,634,019,242	\$27,433,631
Asphalt/petroleum/coal Products 32412, 32419	\$260,345,404	\$166,027,989	\$812,594
Chemicals 325	\$2,205,610,929	\$1,289,463,666	\$6,475,760
Chemicals, Pesticides & Fertilizers 3251, 3253	\$997,224,423	\$521,434,798	\$2,654,017
Resins, Synthetic Fibers & Filaments 3252	\$165,728,205	\$115,468,961	\$558,819
Pharmaceuticals 3254	\$826,158,166	\$501,183,181	\$2,470,762
Paint, Coating & Adhesives 3255	\$39,174,122	\$27,148,950	\$130,457
Soap, Cleaning Compound & Toiletries 3256	\$60,777,181	\$36,314,939	\$175,173
Other Chemical Products 3259	\$116,548,832	\$87,912,837	\$486,532
Plastics & Rubber Products 326	\$966,683,769	\$632,182,791	\$3,058,862
Nonmetallic Minerals 327	\$991,855,105	\$759,076,724	\$3,781,126
Primary Metals 331	\$823,969,135	\$513,880,010	\$2,494,838
Iron & Steel Mills 3311, 3312	\$478,732,697	\$295,409,704	\$1,428,732
Aluminum Smelting 3313	\$76,099,729	\$50,094,175	\$243,319
Other Nonferrous Metals 3314	\$54,777,776	\$52,789,598	\$255,447
Foundries 3315	\$214,358,933	\$115,586,533	\$567,340
Fabricated Metal Products 332	\$2,223,411,706	\$1,513,128,845	\$7,338,235
Machinery 333	\$1,840,430,224	\$982,316,393	\$4,867,671
Farm & Construction Implements 3331	\$243,418,850	\$100,451,665	\$496,532
Industrial Machinery 3332	\$369,724,125	\$164,998,682	\$812,228
Commercial & Other Equipment 3333-3336 & 3339	\$1,227,287,249	\$716,866,046	\$3,558,911
Computers & Electronics 334	\$2,898,531,346	\$1,507,688,173	\$7,415,239
Computer Hardware 3341	\$79,777,164	\$62,376,812	\$365,451
Telephone & Communications Equipment 3342	\$195,548,093	\$90,735,000	\$445,097
Audio & Video Equipment 3343	\$44,799,418	\$15,656,178	\$84,305
Semiconductors 3344	\$1,084,028,300	\$467,573,361	\$1,889,827
Instruments 3345	\$1,468,806,332	\$852,239,991	\$4,502,127
Software, Other Magnetic & Optical Media 3346	\$25,572,039	\$19,106,831	\$128,432
Electrical Equipment & Appliances 335	\$1,028,524,660	\$338,348,705	\$1,769,174
Lighting Equipment 3351	\$51,920,657	\$16,079,906	\$82,830
Household Appliances 3352	\$4,689,634	\$3,684,838	\$17,818
Other Electric Equipment 3353, 3359	\$971,914,369	\$318,583,961	\$1,668,526
Transportation Equipment 336	\$9,222,648,271	\$5,171,654,949	\$25,161,570
Motor Vehicles & Parts 3361, 3362, 3363	\$592,343,936	\$380,747,848	\$1,846,473
Aircraft, Aerospace & Parts 3364	\$8,221,712,699	\$4,452,349,738	\$21,601,514
Ships & Boats 3366	\$371,039,303	\$306,962,929	\$1,559,334
Railroad, Other Transportation Equip. 3365, 3369	\$37,552,333	\$31,594,434	\$154,249
Furniture & Related Products 337	\$486,022,396	\$354,401,496	\$1,713,144
Other Manufacturing 339	\$1,820,448,475	\$1,222,943,666	\$6,012,060
Other Medical Equip & Supplies 339112, 339115	\$217,004,532	\$160,873,032	\$801,370
Dental Laboratories 339116	\$50,750,434	\$44,480,440	\$264,579
Sporting And Athletic Goods 33992	\$193,414,205	\$63,866,858	\$314,276

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,359,279,304	\$953,723,336	\$4,631,835
Total:	\$43,340,098,919	\$26,461,336,892	\$123,855,516
Wholesale Trade 42			
Durable Goods 423	\$27,496,719,892	\$21,280,452,780	\$107,642,133
Motor Vehicles & Parts 4231	\$4,133,746,352	\$3,666,087,658	\$18,409,084
Furniture & Home Furnishings 4232	\$473,022,359	\$380,249,896	\$1,862,473
Lumber & Construction Materials 4233	\$3,446,599,110	\$2,432,096,749	\$11,510,567
Professional & Commercial Equipment 4234	\$4,718,107,762	\$3,750,827,787	\$20,416,290
Metal & Mineral (except Petroleum) 4235	\$1,315,753,719	\$969,280,847	\$4,692,071
Electrical Equipment 4236	\$2,871,613,223	\$2,523,193,107	\$13,002,566
Hardware, Plumbing, Heating Equipment 4237	\$1,818,344,575	\$1,528,223,060	\$7,505,121
Machinery & Equipment 4238	\$4,197,974,197	\$3,414,099,519	\$16,794,019
Sporting & Recreational Goods & Supplies 423910	\$479,693,701	\$345,441,511	\$1,719,013
Toy & Hobby Goods & Supplies 423920	\$1,515,575,305	\$119,810,274	\$631,861
Other Misc Durable Goods 423930, 423940, 423990	\$2,526,289,589	\$2,151,142,372	\$11,099,068
Nondurable Goods: 424	\$31,963,978,492	\$24,486,769,174	\$107,179,648
Paper & Paper Products 4241	\$784,887,338	\$708,658,764	\$3,320,682
Drugs & Sundries 4242	\$3,130,658,406	\$3,013,403,402	\$7,144,287
Apparel 4243	\$918,335,466	\$494,794,818	\$2,422,588
Food Products 4244	\$12,017,324,111	\$7,871,806,104	\$33,372,213
Farm Products 4245	\$498,011,320	\$334,540,876	\$1,799,845
Chemicals & Plastics 4246	\$1,082,455,692	\$762,389,159	\$3,695,271
Petroleum Products 4247	\$8,119,541,633	\$7,236,196,062	\$35,580,930
Beer & Ale 424810	\$352,416,274	\$341,761,027	\$1,655,941
Wine & Distilled Alcoholic Beverages 424820	\$1,382,758,685	\$1,120,774,359	\$5,596,941
Farm Supplies 42491	\$1,237,696,701	\$786,228,643	\$3,925,484
Tobacco & Tobacco Products 42494	\$331,466,603	\$306,272,786	\$1,482,234
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,108,426,263	\$1,509,943,174	\$7,183,232
Electronic Markets, Agents, Brokers 425	\$703,042,860	\$437,868,539	\$2,706,954
Total:	\$60,163,741,244	\$46,205,090,493	\$217,528,735
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,386,977,801	\$8,455,245,747	\$43,765,170
New & Used Auto Dealers 4411	\$7,104,373,834	\$6,455,000,223	\$33,711,684
Rv, Boat, Motorcycle Dealers 4412	\$1,040,176,059	\$881,007,200	\$4,585,762
Automotive Parts & Tires 4413	\$1,242,427,908	\$1,119,238,324	\$5,467,724
Bldg. Materials, Garden Supplies 444	\$4,383,946,373	\$4,079,814,597	\$19,632,714
Building Materials 4441	\$3,872,237,139	\$3,613,481,352	\$17,315,428
Lawn & Garden Supplies 4442	\$511,709,234	\$466,333,245	\$2,317,286
Food & Beverages (off-premises) 445	\$6,327,001,139	\$5,951,428,677	\$29,046,143
Grocery & Convenience Retailers 4451	\$5,560,450,874	\$5,295,848,197	\$25,970,224
Other Food Stores/specialty Foods 4452	\$541,336,338	\$464,587,904	\$2,122,319
Beer, Wine And Liquor Retailers 4453	\$225,213,927	\$190,992,576	\$953,600
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,931,588,365	\$4,372,602,535	\$28,140,953
Furniture & Home Furnishings 4491	\$1,286,019,128	\$1,167,640,597	\$5,607,058
Electronics & Appliances 4492	\$3,645,569,237	\$3,204,961,938	\$22,533,895
Electronic & Appliance Retailers 449210	\$3,645,569,237	\$3,204,961,938	\$22,533,895
Department Stores 4551	\$253,674,141	\$247,515,937	\$1,196,232
General Merchandise Retailers 4552	\$11,408,057,674	\$7,990,233,557	\$38,197,850
Warehouse Clubs And Superstores 455211	\$10,978,691,742	\$7,629,718,027	\$36,428,538
All Other General Merchandise Retailers 455219	\$429,365,932	\$360,515,530	\$1,769,312

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$3,909,010,239	\$3,681,053,974	\$17,938,351
Gas Stations (incl. Convenience Stores) 457	\$4,250,513,452	\$3,575,597,683	\$17,614,292
Apparel & Accessories 458	\$1,717,721,851	\$1,569,546,248	\$7,628,194
Clothing Retailers 4581	\$1,312,908,915	\$1,213,248,390	\$5,927,055
Shoe Retailers 4582	\$132,935,650	\$130,412,350	\$616,148
Jewelry & Luggage Retailers 4583	\$271,877,286	\$225,885,508	\$1,084,991
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,123,833,566	\$6,038,921,440	\$33,048,427
Sporting Goods 45911	\$991,304,230	\$857,053,693	\$4,183,373
Hobby & Toy Retailers 45912	\$638,164,122	\$162,665,257	\$838,014
Sewing Supplies 45913	\$39,016,793	\$36,044,831	\$172,349
Musical Instruments 45914	\$68,457,867	\$55,979,351	\$310,811
Book Retailers And News Dealers 4592	\$124,594,440	\$94,372,105	\$523,419
Miscellaneous Retailers 4599	\$8,262,296,114	\$4,832,806,203	\$27,020,461
Total:	\$56,692,324,601	\$45,961,960,395	\$236,208,326
Transportation 48-492			
Air Transportation 481	\$69,519,207	\$66,638,745	\$644,707
Railroads 482	\$35,232,095	\$35,231,435	\$431,934
Water Transportation 483	\$54,294,842	\$34,148,011	\$284,881
Truck Transportation 484	\$406,017,116	\$331,874,022	\$2,784,719
Transit & Ground Passenger Transport 485	\$82,325,305	\$63,658,943	\$669,234
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$69,058,963	\$43,382,282	\$282,708
Support Activities For Transportation 488	\$1,538,286,246	\$1,393,832,375	\$8,658,552
Postal Service, Couriers And Messengers 491, 492	\$167,317,676	\$156,707,029	\$2,010,491
Total:	\$2,441,810,146	\$2,145,231,538	\$15,821,562
Warehousing & Storage 493			
Total:	\$463,404,978	\$358,100,119	\$2,080,786
Information 51			
Publishing Industries 513	\$2,685,901,228	\$1,887,445,770	\$20,404,122
Newspapers 51311	\$96,704,980	\$96,528,615	\$654,129
Books & Periodicals 51312, 51313	\$137,865,173	\$116,986,624	\$911,649
Software 5132	\$2,129,095,077	\$1,366,619,463	\$11,568,613
Other Publishers 51314, 51319	\$322,235,998	\$307,311,068	\$7,269,731
Motion Picture Production 512	\$394,426,031	\$298,327,073	\$3,961,024
Broadcasting And Content Providers 516	\$875,801,181	\$781,154,333	\$11,809,535
Telecommunications 517	\$3,012,195,743	\$2,969,945,029	\$36,205,624
Wired Telecommunications Carriers 517111	\$745,939,125	\$741,806,173	\$7,976,273
Wireless Telecommunications Carriers 517112, 517122	\$1,512,288,534	\$1,479,891,286	\$17,045,873
Satellite And Other Telecommunications 5174, 5178	\$753,968,084	\$748,247,570	\$11,183,478
Data Proc. Svcs., Hosting 518	\$1,597,413,241	\$775,360,501	\$10,989,604
Web Search, Libraries, Archives & Other Information Services 519	\$739,389,471	\$572,614,163	\$9,245,304
Total:	\$9,305,126,895	\$7,284,846,869	\$92,615,213
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,822,579,331	\$5,777,338,532	\$129,079,473
Securities & Other Financial Investment 523, 525	\$3,393,392,465	\$2,426,317,184	\$44,918,333
Insurance Agents & Brokers 524	\$3,123,304,766	\$1,506,554,578	\$14,980,124
Real Estate Agents & Brokers 531	\$2,157,241,584	\$1,972,556,551	\$30,164,069
Rental Of Tangible Personal Property 532	\$2,078,830,941	\$1,866,172,846	\$10,184,545
Lessors Of Nonfinancial Intangibles 533	\$234,524,739	\$220,465,585	\$3,386,264
Total:	\$17,809,873,826	\$13,769,405,276	\$232,712,808

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$24,387,065,032	\$15,162,475,713	\$201,317,601
Legal Services 5411	\$1,776,166,330	\$1,675,441,833	\$27,494,594
Accounting Services 5412	\$1,095,523,807	\$962,581,573	\$15,499,803
Architectural Services 54131	\$543,567,212	\$463,900,736	\$7,764,431
Engineering Services 54133	\$1,564,650,207	\$1,339,868,714	\$18,125,216
Other Related Services 54132, 54134-54138	\$270,037,927	\$232,213,942	\$3,416,978
Specialized Design Services 5414	\$378,255,641	\$275,390,858	\$2,869,957
Computer System Design Services 5415	\$8,694,273,526	\$3,584,923,758	\$42,527,247
Consulting Services 5416	\$5,856,715,188	\$4,287,508,789	\$54,594,545
Scientific Research & Development Services 5417	\$1,661,287,472	\$590,769,019	\$4,942,210
Advertising & Public Relations 5418	\$591,605,439	\$449,852,689	\$6,583,946
Other Professional Services 5419	\$1,954,982,283	\$1,300,023,802	\$17,498,674
Management Services 55	\$300,344,591	\$202,219,838	\$3,300,981
Administrative & Support Services 561	\$15,236,610,038	\$8,682,339,174	\$100,484,879
Employment Services 5613	\$1,775,663,479	\$1,519,859,473	\$24,017,685
Travel Services 5615	\$5,077,975,349	\$308,723,619	\$3,513,307
Investigation & Security Services 5616	\$552,852,570	\$486,068,697	\$5,779,338
Building Services & Janitorial 5617	\$1,468,300,417	\$1,392,962,218	\$11,356,772
Other 5611, 5612, 5614, 5619	\$6,361,818,223	\$4,974,725,167	\$55,817,777
Waste Treatment/collection 562	\$1,453,998,906	\$1,384,421,570	\$15,370,138
Schools (public, Private, Technical) 61	\$841,742,312	\$505,637,607	\$6,480,742
Health Services 62	\$16,311,363,830	\$11,298,046,554	\$172,798,638
Ambulatory Health Care Services 621	\$7,617,022,120	\$6,538,606,397	\$106,146,836
Physicians 6211	\$2,664,830,230	\$2,187,775,410	\$37,068,122
Dentists 6212	\$1,150,259,286	\$1,139,143,843	\$19,180,508
Other Health Practitioners 6213	\$1,098,080,950	\$1,018,278,671	\$15,712,776
Outpatient Care Centers 6214	\$1,045,119,653	\$745,777,126	\$11,655,796
Medical & Diagnostic Laboratories 6215	\$472,376,782	\$281,984,884	\$4,844,870
Home Health Care 6216	\$900,629,457	\$890,732,608	\$13,255,558
Other Ambulatory Health Care 6219	\$285,725,762	\$274,913,855	\$4,429,206
Hospitals 622	\$7,212,998,733	\$3,681,921,820	\$53,856,526
Nursing & Retirement Homes 623	\$801,626,753	\$716,357,882	\$7,905,857
Social Services & Day Care 624	\$679,716,224	\$361,160,455	\$4,889,419
Arts, Entertainment, & Recreation 71	\$1,580,066,627	\$1,273,234,272	\$14,312,637
Performing Arts, Spectator Sports 711	\$743,862,511	\$545,438,839	\$8,150,889
Museums, Historical Sites, Etc. 712	\$52,807,651	\$22,443,903	\$301,666
Amusement, Gambling, Recreation 713	\$783,396,465	\$705,351,530	\$5,860,082
Accommodations 721	\$1,660,480,052	\$1,578,860,487	\$8,818,224
Restaurants, Food Services 7223, 7225	\$5,406,367,453	\$5,301,441,726	\$27,576,332
Drinking Places 7224	\$304,781,065	\$279,125,816	\$1,581,860
Auto Repair & Services 8111	\$1,088,636,025	\$1,058,702,035	\$5,110,769
Other Repair Services 8112-8114	\$847,771,678	\$626,768,827	\$3,169,274
Personal Services 812	\$1,045,258,225	\$991,220,214	\$11,753,269
Personal Care (barber, Beauty, Etc.) 8121	\$438,321,364	\$423,143,741	\$6,002,391
Death Care Services 8122	\$82,241,604	\$80,514,811	\$1,064,375
Laundry & Dry Cleaning 8123	\$142,909,378	\$139,915,191	\$973,202
Other Personal Services 8129	\$381,785,879	\$347,646,471	\$3,713,301
Religious, Civic & Other Organizations 813, 814	\$323,136,079	\$215,783,647	\$2,859,133
Public Administration, 92	\$145,850,114	\$134,998,483	\$4,642,366
Total:	\$70,933,472,027	\$48,695,275,963	\$579,576,843
Total All Industries			
Total:	\$291,253,155,460	\$216,846,514,325	\$1,638,481,013

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd 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	\$7,404,194,727	\$5,781,233,772	\$375,780,263
New & Used Auto Dealers 4411	\$5,765,723,741	\$4,474,674,234	\$290,853,869
Rv, Boat, Motorcycle Dealers 4412	\$840,516,515	\$642,396,215	\$41,755,769
Automotive Parts & Tire 4413	\$797,954,471	\$664,163,323	\$43,170,625
Building Materials, Garden Equip & Supplies 444	\$3,046,798,544	\$2,765,409,862	\$179,751,635
Building Materials 4441	\$2,702,830,452	\$2,482,913,223	\$161,389,364
Lawn & Garden Supplies & Equipment 4442	\$343,968,092	\$282,496,639	\$18,362,271
Food & Beverage Stores 445	\$5,677,278,736	\$1,457,884,016	\$94,762,499
Grocery & Convenience Stores 4451	\$5,259,726,404	\$1,295,287,700	\$84,193,715
Other Food & Beverage Stores 4452, 4453	\$417,552,332	\$162,596,316	\$10,568,784
Furniture, Home Furnishings, Electronics, And Appliance 449	\$3,047,652,871	\$2,396,230,269	\$155,755,021
General Merchandise Stores 455	\$11,214,588,170	\$3,602,169,968	\$234,141,041
Department Stores 4551	\$250,814,479	\$239,943,861	\$15,596,350
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$10,963,773,691	\$3,362,226,107	\$218,544,691
Drug/health Retailers 456	\$3,014,716,976	\$928,463,093	\$60,350,123
Gas Stations & Convenience Stores W/pumps 457	\$3,499,771,581	\$717,055,910	\$46,608,637
Apparel & Accessories 458	\$1,543,896,035	\$1,422,374,671	\$92,454,412
Clothing & Shoe Retailers 4581, 4582	\$1,322,828,397	\$1,248,726,736	\$81,167,274
Jewelry & Luggage Stores 4583	\$221,067,638	\$173,647,935	\$11,287,138
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$7,347,886,591	\$5,858,611,690	\$380,809,967
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,045,366,332	\$888,710,582	\$57,766,209
Book/periodical/music Retailers 4592	\$105,930,974	\$81,958,430	\$5,327,299
Miscellaneous Retailers 4593-4599	\$6,196,589,285	\$4,887,942,678	\$317,716,459
Total:	\$45,796,784,231	\$24,929,433,251	\$1,620,413,598
Agriculture, Forestry, Fishing 11			
Total:	\$89,705,576	\$38,012,983	\$2,470,852
Mining 21			
Total:	\$38,991,706	\$31,952,827	\$2,076,938
Utilities 22			
Total:	\$192,365,281	\$35,724,218	\$2,322,071
Construction 23			
Construction Of Buildings 236	\$8,722,928,338	\$7,669,369,625	\$498,509,256
Heavy Construction & Highways 237	\$1,394,531,065	\$991,582,625	\$64,452,885
Special Trade Contractors 238	\$5,199,202,790	\$4,582,577,456	\$297,867,779
Total:	\$15,316,662,193	\$13,243,529,706	\$860,829,920
Manufacturing 31-33			
Total:	\$3,657,772,393	\$1,102,510,301	\$71,663,232

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd 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	\$5,600,355,334	\$2,936,976,843	\$190,903,557
Nondurable Goods 424	\$2,106,993,375	\$748,593,460	\$48,658,580
Electronic Markets, Agents & Brokers 425	\$68,349,628	\$39,219,272	\$2,549,256
Total:	\$7,775,698,337	\$3,724,789,575	\$242,111,393
Transportation & Warehousing 48-49			
Total:	\$615,476,378	\$511,593,659	\$33,253,591
Information 51			
Total:	\$2,816,400,503	\$2,143,477,030	\$139,326,055
Finance, Insurance 52			
Total:	\$537,256,197	\$406,640,800	\$26,431,656
Real Estate, Rental/leasing 53			
Total:	\$1,637,447,410	\$1,405,029,758	\$91,326,956
Professional, Scientific & Technical Services 54			
Total:	\$6,497,081,067	\$1,667,278,513	\$108,373,211
Management, Education & Health Services 55-62			
Total:	\$4,227,533,468	\$3,085,668,136	\$200,568,670
Arts, Entertainment & Recreation 71			
Total:	\$603,146,762	\$566,229,654	\$36,804,970
Accommodations & Food Services 72			
Accommodations 721	\$1,532,825,467	\$1,397,300,276	\$90,824,536
Restaurants, Food Services & Drinking Places 722	\$5,145,308,943	\$4,752,800,717	\$308,932,113
Total:	\$6,678,134,410	\$6,150,100,993	\$399,756,649
Other Services 81			
Repair & Maintenance 811	\$1,331,081,599	\$1,124,790,771	\$73,111,525
Personal Service 812	\$338,544,894	\$315,008,032	\$20,475,562
Religious, Civic & Other Organization 813, 814	\$35,693,714	\$24,623,262	\$1,600,518
Total:	\$1,705,320,207	\$1,464,422,065	\$95,187,605
Public Administration 92			
Total:	\$24,815,325	\$22,086,021	\$1,435,594
Total All Industries			
Total:	\$98,210,591,444	\$60,528,479,490	\$3,934,352,961

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$488,964,930	\$431,431,986	\$21,696,726
Miscellaneous	0	\$49,494,802	\$46,856,924	\$2,356,439
Total:	5.03%	\$538,459,732	\$478,288,910	\$24,053,165
Sewer Collection				
Sewerage Systems	0	\$128,321,432	\$52,926,831	\$2,038,744
Miscellaneous	0	\$101,471,089	\$65,415,821	\$2,519,826
Total:	3.85%	\$229,792,521	\$118,342,652	\$4,558,570
Power				
Total:	3.87%	\$2,566,190,809	\$1,883,993,958	\$72,974,618
Gas Distribution/telegraph				
Total:	3.85%	\$208,941,913	\$205,578,169	\$7,918,872
Motor Transportation				
Local/suburban Transit	0	\$206,143,080	\$84,041,556	\$1,618,642
Trucking	0	\$1,332,610,077	\$417,621,543	\$8,043,419
Railroads	0	\$21,481,225	\$15,500,989	\$298,550
Miscellaneous	0	\$290,259,578	\$163,713,489	\$3,153,107
Total:	1.93%	\$1,850,493,960	\$680,877,577	\$13,113,718
Urban Transportation				
Local/suburban Transit	0	\$77,855,400	\$65,174,709	\$418,421
Trucking	0	\$144,553,585	\$93,191,507	\$598,292
Miscellaneous	0	\$152,729,447	\$125,822,183	\$807,783
Total:	0.64%	\$375,138,432	\$284,188,399	\$1,824,496
Other Public Service				
Water Transport	0	\$97,285,518	\$35,556,460	\$684,817
Miscellaneous	0	\$422,848,476	\$53,693,961	\$1,034,149
Total:	1.93%	\$520,133,994	\$89,250,421	\$1,718,966
Log Hauling Over Public Highways				
Total:	1.37%	\$80,114,368	\$48,539,225	\$664,787
Total Public Utility Taxes				
Total:	N/A	\$6,369,265,729	\$3,789,059,311	\$126,827,192

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**