

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 |

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| | 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 |