

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1 2023**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January to March 2023**

**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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<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>. 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 (NAICS<sup>1</sup>)** 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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 (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

### **Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

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

### **Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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)

1st Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	785	\$546,684,146
Forestry & Logging 113	515	\$379,465,833
Fishing & Hunting 114	141	\$46,768,003
Ag & Forestry Support Activities 115	520	\$192,025,768
<b>Total:</b>	<b>1,961</b>	<b>\$1,164,943,750</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	91	\$78,582,218
Other Extraction & Support Act. 211, 2121, 2122, 213	44	\$34,399,157
<b>Total:</b>	<b>135</b>	<b>\$112,981,375</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	14	\$591,198,811
Alternative Power Generation 221114-221117	15	\$85,713,349
Other Electric Power Generation 221112, 221113, 221118	8	\$313,541,979
Electric Power Generation & Trans. 221121, 221122	63	\$3,277,925,227
Natural Gas Distribution 2212	13	\$1,890,792,317
Water & Sewer 2213	564	\$1,209,749,946
<b>Total:</b>	<b>677</b>	<b>\$7,368,921,629</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	18,932	\$4,878,650,553
Nonresidential Building 2362	913	\$4,457,120,389
Heavy Construction & Highways 237	1,083	\$1,925,353,022
Special Trade Contractors 238	25,233	\$9,542,722,856
Electrical 23821	2,920	\$1,905,572,213
Plumbing & Heating 23822	3,226	\$1,992,040,833
Painting 23832	3,326	\$282,558,767
Masonry/drywall 23814, 23831	1,578	\$517,463,271
Roofing 23816	1,221	\$466,670,709
Other Contractors 238 Not Listed Above	12,962	\$4,378,417,063
<b>Total:</b>	<b>46,161</b>	<b>\$20,803,846,820</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,423	\$5,861,410,272
Milling Of Grains 3112	19	\$296,734,869
Fruits & Vegetables 3114	79	\$1,691,498,163
Dairy Products 3115	36	\$856,564,536
Meat Products 3116	62	\$629,257,851
Seafood Products 3117	46	\$787,249,489
Bakery Products 3118	852	\$627,045,024
Other Food Items 3111, 3113, 3119	329	\$973,060,340
Beverages 312	1,087	\$692,878,983
Textiles 313,314	279	\$214,071,476
Apparel 315	279	\$41,603,040
Leather & Allied Products 316	42	\$40,113,177
Lumber & Wood Products 321	472	\$2,469,864,281
Sawmills 3211	79	\$916,718,854
Plywood & Trusses 3212	37	\$375,878,409
Millwork, Windows, Wood Products 3219	356	\$1,177,267,018

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	107	\$1,818,409,860
Pulp & Paper Mills 3221	31	\$1,038,086,424
Other Paper Products 3222	76	\$780,323,436
Commercial Printing 323	784	\$220,156,343
Petroleum & Coal Products 324	33	\$4,823,691,025
Petroleum Refining 32411	15	\$4,630,757,074
Asphalt/petroleum/coal Products 32412, 32419	18	\$192,933,951
Chemicals 325	603	\$1,684,072,230
Chemicals, Pesticides & Fertilizers 3251, 3253	94	\$644,513,506
Resins, Synthetic Fibers & Filaments 3252	25	\$175,141,349
Pharmaceuticals 3254	286	\$653,693,041
Paint, Coating & Adhesives 3255	25	\$28,686,142
Soap, Cleaning Compound & Toiletries 3256	112	\$60,973,483
Other Chemical Products 3259	61	\$121,064,709
Plastics & Rubber Products 326	251	\$795,353,576
Nonmetallic Minerals 327	297	\$789,739,089
Primary Metals 331	133	\$809,382,662
Iron & Steel Mills 3311, 3312	60	\$436,136,588
Aluminum Smelting 3313	15	\$98,676,411
Other Nonferrous Metals 3314	21	\$57,462,137
Foundries 3315	37	\$217,107,526
Fabricated Metal Products 332	1,276	\$1,999,050,393
Machinery 333	716	\$1,833,320,559
Farm & Construction Implements 3331	101	\$198,448,321
Industrial Machinery 3332	129	\$360,681,576
Commercial & Other Equipment 3333-3336 & 3339	486	\$1,274,190,662
Computers & Electronics 334	537	\$3,030,213,227
Computer Hardware 3341	44	\$73,652,960
Telephone & Communications Equipment 3342	62	\$266,304,589
Audio & Video Equipment 3343	28	\$46,575,156
Semiconductors 3344	92	\$1,020,538,050
Instruments 3345	273	\$1,597,220,736
Software, Other Magnetic & Optical Media 3346	38	\$25,921,736
Electrical Equipment & Appliances 335	177	\$1,198,582,104
Lighting Equipment 3351	47	\$42,695,327
Household Appliances 3352	16	\$2,991,101
Other Electric Equipment 3353, 3359	114	\$1,152,895,676
Transportation Equipment 336	482	\$14,014,396,407
Motor Vehicles & Parts 3361, 3362, 3363	150	\$616,562,223
Aircraft, Aerospace & Parts 3364	117	\$12,946,304,132
Ships & Boats 3366	166	\$406,018,614
Railroad, Other Transportation Equip. 3365, 3369	49	\$45,511,438
Furniture & Related Products 337	523	\$436,159,890
Other Manufacturing 339	1,530	\$1,776,726,976
Other Medical Equip & Supplies 339112, 339115	150	\$210,896,796
Dental Laboratories 339116	186	\$55,723,957
Sporting And Athletic Goods 33992	94	\$188,655,459
All Other Miscellaneous Mfg 3399 Not Listed Above	1,100	\$1,321,450,764
<b>Total:</b>	<b>11,031</b>	<b>\$44,549,195,570</b>

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TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
<b>Wholesale Trade 42</b>		
Durable Goods 423	8,950	\$25,892,337,825
Motor Vehicles & Parts 4231	635	\$4,109,436,489
Furniture & Home Furnishings 4232	504	\$433,906,648
Lumber & Construction Materials 4233	737	\$2,609,057,185
Professional & Commercial Equipment 4234	1,578	\$4,721,323,189
Metal & Mineral (except Petroleum) 4235	311	\$1,109,366,044
Electrical Equipment 4236	1,115	\$2,814,196,566
Hardware, Plumbing, Heating Equipment 4237	567	\$1,572,913,385
Machinery & Equipment 4238	1,948	\$4,149,268,381
Sporting & Recreational Goods & Supplies 423910	375	\$412,880,340
Toy & Hobby Goods & Supplies 423920	112	\$1,399,315,022
Other Misc Durable Goods 423930, 423940, 423990	1,068	\$2,560,674,576
Nondurable Goods: 424	6,427	\$27,351,405,536
Paper & Paper Products 4241	268	\$672,486,718
Drugs & Sundries 4242	462	\$3,198,731,048
Apparel 4243	429	\$863,750,751
Food Products 4244	1,908	\$10,699,345,315
Farm Products 4245	288	\$498,811,395
Chemicals & Plastics 4246	442	\$1,018,782,072
Petroleum Products 4247	166	\$5,699,139,614
Beer & Ale 424810	114	\$255,485,082
Wine & Distilled Alcoholic Beverages 424820	538	\$1,125,081,293
Farm Supplies 42491	251	\$1,191,888,426
Tobacco & Tobacco Products 42494	83	\$276,668,885
Other Misc Nondurable Goods 4249 Not Listed Above	1,478	\$1,851,234,937
Electronic Markets, Agents, Brokers 425	621	\$680,384,465
<b>Total:</b>	<b>15,998</b>	<b>\$53,924,127,826</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,407	\$8,711,840,402
New & Used Auto Dealers 4411	1,421	\$6,739,301,718
Rv, Boat, Motorcycle Dealers 4412	556	\$794,041,199
Automotive Parts & Tires 4413	1,430	\$1,178,497,485
Bldg. Materials, Garden Supplies 444	2,919	\$3,345,936,286
Building Materials 4441	1,877	\$2,890,258,162
Lawn & Garden Supplies 4442	1,042	\$455,678,124
Food & Beverages (off-premises) 445	4,407	\$6,056,476,612
Grocery & Convenience Retailers 4451	2,187	\$5,339,312,298
Other Food Stores/specialty Foods 4452	1,281	\$515,007,949
Beer, Wine And Liquor Retailers 4453	939	\$202,156,365
Furniture, Home Furnishings, Electronics, And Appliance 449	4,511	\$4,526,513,919
Furniture & Home Furnishings 4491	1,907	\$1,096,086,365
Electronics & Appliances 4492	2,604	\$3,430,427,554
Electronic & Appliance Retailers 449210	2,604	\$3,430,427,554
Department Stores 4551	22	\$204,804,288
General Merchandise Retailers 4552	2,651	\$8,988,361,043
Warehouse Clubs And Superstores 455211	9	\$8,547,485,669
All Other General Merchandise Retailers 455219	2,642	\$440,875,374
Drug Stores & Personal Care Retailers 456	3,620	\$3,922,390,390
Gas Stations (incl. Convenience Stores) 457	1,485	\$3,159,452,886
Apparel & Accessories 458	4,587	\$1,409,737,144
Clothing Retailers 4581	3,383	\$1,065,822,665
Shoe Retailers 4582	203	\$106,594,082
Jewelry & Luggage Retailers 4583	1001	\$237,320,397
Sporting Goods, Toy/hobby/book/music/misc 459	18,997	\$9,376,649,860
Sporting Goods 45911	1,699	\$850,495,637
Hobby & Toy Retailers 45912	670	\$625,448,724
Sewing Supplies 45913	295	\$40,549,510
Musical Instruments 45914	241	\$75,310,301
Book Retailers And News Dealers 4592	569	\$103,171,280
Miscellaneous Retailers 4599	15,523	\$7,681,674,408
<b>Total:</b>	<b>46,606</b>	<b>\$49,702,162,830</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE



Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
<b>Transportation 48-492</b>		
Air Transportation 481	53	\$81,877,790
Railroads 482	16	\$57,766,798
Water Transportation 483	44	\$71,192,140
Truck Transportation 484	3,427	\$1,675,341,355
Transit & Ground Passenger Transport 485	325	\$200,793,005
Pipeline Transportation 486	6	\$43,790,735
Scenic & Sightseeing Transportation 487	109	\$22,631,367
Support Activities For Transportation 488	1,280	\$1,680,141,582
Postal Service, Couriers And Messengers 491, 492	580	\$398,503,601
<b>Total:</b>	<b>5,840</b>	<b>\$4,232,038,373</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>251</b>	<b>\$454,028,738</b>
<b>Information 51</b>		
Publishing Industries 513	2,386	\$2,677,166,391
Newspapers 51311	78	\$81,053,498
Books & Periodicals 51312, 51313	339	\$133,826,393
Software 5132	1,890	\$2,115,675,834
Other Publishers 51314, 51319	79	\$346,610,666
Motion Picture Production 512	739	\$314,088,866
Broadcasting And Content Providers 516	236	\$896,985,958
Telecommunications 517	675	\$3,001,875,920
Wired Telecommunications Carriers 517111	251	\$771,776,394
Wireless Telecommunications Carriers 517112, 517122	324	\$1,447,604,605
Satellite And Other Telecommunications 5174, 5178	100	\$782,494,921
Data Proc. Svcs., Hosting 518	714	\$1,503,526,721
Web Search, Libraries, Archives & Other Information Services 519	459	\$813,051,811
<b>Total:</b>	<b>5,209</b>	<b>\$9,206,695,667</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,609	\$7,939,767,408
Securities & Other Financial Investment 523, 525	2,489	\$4,053,860,341
Insurance Agents & Brokers 524	2,610	\$3,207,435,818
Real Estate Agents & Brokers 531	4,321	\$1,629,639,868
Rental Of Tangible Personal Property 532	1,863	\$1,809,969,529
Lessors Of Nonfinancial Intangibles 533	156	\$183,882,340
<b>Total:</b>	<b>13,048</b>	<b>\$18,824,555,304</b>

**Washington State Quarterly Business Review**  
**TABLE 1: TOTAL GROSS BUSINESS INCOME**  
**Statewide Amounts By Industry (NAICS)**  
**1st Quarter, 2023**

Industry and NAICS Number	Current Units	Gross Business Income
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	31,768	\$24,751,650,739
Legal Services 5411	4,261	\$1,638,321,894
Accounting Services 5412	2,668	\$1,323,305,008
Architectural Services 54131	984	\$543,795,449
Engineering Services 54133	1,730	\$1,601,639,333
Other Related Services 54132, 54134-54138	973	\$258,258,197
Specialized Design Services 5414	1,873	\$360,851,438
Computer System Design Services 5415	5,064	\$8,879,945,112
Consulting Services 5416	8,066	\$5,824,554,354
Scientific Research & Development Services 5417	398	\$1,765,355,331
Advertising & Public Relations 5418	990	\$546,312,512
Other Professional Services 5419	4,761	\$2,009,312,111
Management Services 55	314	\$279,385,563
Administrative & Support Services 561	15,575	\$12,946,755,909
Employment Services 5613	980	\$1,557,821,147
Travel Services 5615	384	\$3,757,514,782
Investigation & Security Services 5616	774	\$549,695,457
Building Services & Janitorial 5617	10,467	\$1,278,048,448
Other 5611, 5612, 5614, 5619	2,970	\$5,803,676,075
Waste Treatment/collection 562	675	\$1,294,582,069
Schools (public, Private, Technical) 61	2,789	\$797,851,858
Health Services 62	15,862	\$16,932,048,552
Ambulatory Health Care Services 621	13,112	\$7,967,881,200
Physicians 6211	2,779	\$2,762,027,977
Dentists 6212	3,000	\$1,259,341,400
Other Health Practitioners 6213	6,299	\$1,146,186,243
Outpatient Care Centers 6214	389	\$1,092,443,088
Medical & Diagnostic Laboratories 6215	184	\$477,132,676
Home Health Care 6216	249	\$922,288,144
Other Ambulatory Health Care 6219	212	\$308,461,672
Hospitals 622	131	\$7,437,750,253
Nursing & Retirement Homes 623	566	\$830,855,639
Social Services & Day Care 624	2,053	\$695,561,460
Arts, Entertainment, & Recreation 71	5,532	\$1,262,151,148
Performing Arts, Spectator Sports 711	2,279	\$472,215,665
Museums, Historical Sites, Etc. 712	89	\$22,561,472
Amusement, Gambling, Recreation 713	3,164	\$767,374,011
Accommodations 721	3,893	\$921,924,919
Restaurants, Food Services 7223, 7225	13,355	\$4,947,093,307
Drinking Places 7224	1,063	\$267,475,109
Auto Repair & Services 8111	5,619	\$1,074,062,737
Other Repair Services 8112-8114	3,444	\$809,182,563
Personal Services 812	8,843	\$1,026,733,073
Personal Care (barber, Beauty, Etc.) 8121	6,464	\$408,092,549
Death Care Services 8122	195	\$85,473,121
Laundry & Dry Cleaning 8123	552	\$143,716,905
Other Personal Services 8129	1,632	\$389,450,498
Religious, Civic & Other Organizations 813, 814	983	\$304,113,142
Public Administration, 92	226	\$163,781,741
<b>Total:</b>	<b>109,941</b>	<b>\$67,778,792,429</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>256,858</b>	<b>\$278,122,290,311</b>

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
1st Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$42,225,170	\$802,125	\$41,423,045	0.00484	\$200,488
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,371,116,602	\$103,125,116	\$2,267,991,486	0.00138	\$3,129,828
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,206,703,414	\$128,099,496	\$1,078,603,918	0.00275	\$2,966,161
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,050,775,800	\$228,201,153	\$822,574,647	0.00484	\$3,981,261
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,545,008,579	\$5,481,529	\$2,539,527,050	0.00138	\$3,504,547
6	Processing for Hire/Printing and Publishing	10	\$627,366,438	\$23,635,496	\$603,730,942	0.00484	\$2,922,058
7	Manufacturing	7	\$7,602,526,895	\$255,957,048	\$7,346,569,847	0.00484	\$35,557,398
8	Royalties	80	\$1,736,074,971	\$543,543,970	\$1,192,531,001	0.015	\$17,887,965
9	Wholesaling	3	\$78,495,581,504	\$22,483,023,198	\$56,012,558,306	0.00484	\$271,100,782
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,687,078,389	\$158,152,362	\$1,528,926,027	0.00484	\$7,400,002
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,268,676,332	\$3,191,812,228	\$3,076,864,104	0.015	\$46,152,962
12	For Profit Hospitals; Scientific R&D	135	\$309,374,382	\$150,656,553	\$158,717,829	0.015	\$2,380,767
13	Cleanup of Radioactive Waste for US Government	83	\$731,157,262	\$5,340,171	\$725,817,091	0.00471	\$3,418,599
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,973,183,244	\$2,804,798,679	\$9,168,384,565	0.015	\$137,525,768
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$45,016,448,898	\$10,518,970,759	\$34,497,478,139	0.0175	\$603,705,867
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,543,337,271	0.012	\$54,520,047
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$22,081,360
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$157,081,506	\$60,685,475	\$96,396,031	0.017	\$1,638,733
19	Retailing of Interstate Transportation Equip	19	\$407,023,437	\$60,213,319	\$346,810,118	0.00484	\$1,678,561
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$393,672,377	\$375,688,575	\$17,983,802	0.00275	\$49,455
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,197,131,114	\$2,091,289,156	\$105,841,958	0.009	\$952,578
22	Retailing	2	\$86,907,063,783	\$18,464,469,874	\$68,442,593,909	0.00471	\$322,364,617
23	Non-Manufacturing Aerospace Product Development	188	\$79,387,024	\$5,041,598	\$74,345,426	0.009	\$669,109
24	Federal Aviation Administration (FAR) Repair Station	189	\$79,460,836	\$1,499,365	\$77,961,471	0.0029	\$226,400
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	\$64,978,739	\$61,368,531	\$3,610,208	0.00275	\$9,928
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,735,273,334	\$4,607,786	\$3,730,665,548	0.00484	\$18,056,421
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,828,062,319	\$2,019,065,318	\$808,997,001	0.00484	\$3,915,545
31	Retailing of Commercial Airplanes or Components	1007	\$5,909,577,137	\$2,684,076,416	\$3,225,500,721	0.00484	\$15,611,423
32	Manufacturing of Commercial Airplane Tooling	1008	\$26,921,735	\$272,557	\$26,649,178	0.00484	\$128,982
33	Wholesaling of Commercial Airplane Tooling	1009	\$42,269,249	\$12,016,829	\$30,252,420	0.00484	\$146,422
34	Retailing of Commercial Airplane Tooling	1010	\$30,740,639	\$15,586,717	\$15,153,922	0.00471	\$71,375
35	Publication of Newspapers	126	\$79,472,411	\$168,222	\$79,304,189	0.0035	\$277,565
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$69,613,512	\$191,816	\$69,421,696	0.0029	\$201,601
38	Extracting Timber, Extracting for Hire Timber	301	\$103,977,216	\$4,787,444	\$99,189,772	0.0029	\$288,048
39	Manufacturing of Timber or Wood Products	302	\$1,092,103,333	\$89,351,151	\$1,002,752,182	0.0029	\$2,911,992
40	Wholesaling of Timber or Wood Products	303	\$2,864,669,294	\$1,409,184,561	\$1,455,484,733	0.0029	\$4,226,728
41	Sale of Standing Timber	304	\$19,782,887	\$0	\$19,782,887	0.0029	\$57,450
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$115,925,625	\$928,126	\$114,997,499	0.00275	\$316,243
	<b>Total:</b>		<b>\$268,867,485,387</b>	<b>\$67,962,092,719</b>	<b>\$205,448,729,939</b>		<b>\$1,592,235,036</b>

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
1st Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Sales Tax and Use Tax</b>						
43	Retail Sales	1	\$87,790,592,420	\$35,103,700,105	\$52,686,892,315	0.065	\$3,424,648,000
44	Use Tax	5	\$2,143,227,039	\$0	\$2,143,227,039	0.065	\$139,309,758
45	Motor Vehicle Sales / Leases	120	\$4,201,479,517	\$0	\$4,201,479,517	0.003	\$12,604,439
46	Self-Produced Fuel Use Tax	270	\$36,218,737	\$0	\$36,218,737	0.03852	\$1,395,146
	<b>Total:</b>		<b>\$94,171,517,713</b>	<b>\$35,103,700,105</b>	<b>\$59,067,817,608</b>		<b>\$3,577,957,343</b>
	<b>State Public Utility Tax</b>						
47	Water Distribution	60	\$376,451,767	\$25,626,986	\$350,824,781	0.05029	\$17,642,978
48	Sewer Collection	61	\$224,108,570	\$110,517,921	\$113,590,649	0.03852	\$4,375,512
49	Power	49	\$3,265,447,436	\$799,426,823	\$2,466,020,613	0.03873	\$95,518,842
50	Gas Distribution-Telegraph	26	\$906,886,300	\$3,221,883	\$903,664,417	0.03852	\$34,809,153
51	Motor Transportation-Railroad-Railroad Car	8	\$1,627,446,656	\$1,054,459,522	\$572,987,134	0.01926	\$11,035,732
52	Log Hauling Over Public Highways	125	\$67,809,772	\$26,492,081	\$41,317,691	0.0137	\$565,887
53	Urban Transportation/Vessels Under 65 ft	12	\$346,078,282	\$94,735,983	\$251,342,299	0.00642	\$1,613,618
54	Other Public Service Business	13	\$413,008,225	\$327,954,278	\$85,053,947	0.01926	\$1,638,139
	<b>Total:</b>		<b>\$7,227,237,008</b>	<b>\$2,442,435,477</b>	<b>\$4,784,801,531</b>		<b>\$167,199,861</b>
	<b>Other Taxes</b>						
55	Litter Tax	36	\$25,043,155,326	\$0	\$25,043,155,326	0.00015	\$3,756,473
56	Tobacco Products/Cigars (less than \$0.69)	20	\$6,729,835	\$0	\$6,729,835	0.95	\$6,393,343
57	Cigar Tax (\$0.69 or more)	194	\$998,738	\$0	\$998,738	0.65	\$649,180
58	Little Cigar Tax (acetate integrated filters)	198	\$3,175,279	\$0	\$3,175,279	0.15125	\$480,261
59	Moist Snuff (1.2 oz. or less)	162	\$4,756,419	\$0	\$4,756,419	2.526	\$12,014,714
60	Moist Snuff (more than 1.2 oz.)	163	\$1,033,868	\$0	\$1,033,868	2.105	\$2,176,292
61	All Other Vapor Products	164	\$11,597,758	\$0	\$11,597,758	0.27	\$3,131,395
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$36,035,196	\$0	\$36,035,196	0.09	\$3,243,168
63	Spirits Sales to On-premises Licensees	251	\$47,024,509	\$1,475,338	\$45,549,171	0.137	\$6,240,236
64	Spirits Liter Sales to On-premises Licensees	253	\$2,401,968	\$0	\$2,401,968	2.4408	\$5,862,723
65	Spirits Sales to Consumers	252	\$204,775,512	\$376,228	\$204,399,284	0.205	\$41,901,853
66	Spirits Liter Sales to Consumers	254	\$9,427,537	\$0	\$9,427,537	3.7708	\$35,549,357
67	Refuse Collection	64	\$634,725,615	\$186,695,144	\$448,030,471	0.036	\$16,129,097
68	Hazardous Substance Tax by Value	65	\$798,680,805	\$17,944,690	\$780,736,115	0.007	\$5,465,153
69	Hazardous Substance Tax by Volume	81	\$60,431,988	\$0	\$60,431,988	1.2	\$72,518,386
70	Intermediate Care Facility	79	\$38,794,743	\$0	\$38,794,743	0.06	\$2,327,685
71	Solid Fuel Burning Device Fee	59	\$1,774	\$0	\$1,774	30	\$53,220
72	Syrup Tax	54	\$1,427,732	\$0	\$1,427,732	1	\$1,427,732
73	Tire Fee	73	\$1,029,793	\$0	\$1,029,793	0.9	\$926,814
74	Studded Tire Fee	77	\$4,204	\$0	\$4,204	4.5	\$18,918
75	Local 911 Wireline	793	\$1,822,670	\$0	\$1,822,670	0.95	\$1,731,537
76	Local 911 Wireless Tax	794	\$20,550,306	\$0	\$20,550,306	0.95	\$19,522,791
77	Local 911 VOIP Tax	795	\$3,736,858	\$0	\$3,736,858	0.95	\$3,550,015
78	Local 911 Prepaid Wireless Tax	796	\$2,851,298	\$0	\$2,851,298	0.95	\$2,708,733
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,822,817	\$0	\$1,822,817	0.4	\$729,127
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,550,436	\$0	\$20,550,436	0.4	\$8,220,174
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,927,891	\$0	\$3,927,891	0.4	\$1,571,156
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,740,188	\$0	\$2,740,188	0.4	\$1,096,075
	<b>Total:</b>		<b>\$26,964,211,063</b>	<b>\$206,491,400</b>	<b>\$26,757,719,663</b>		<b>\$259,395,608</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
0100	ADAMS UNINC COUNTY	2,552	\$ 25,145,255	2,851	\$ 27,845,464	10.738%
0101	HATTON	213	\$ 182,898	265	\$ 211,774	15.788%
0102	LIND	704	\$ 1,148,007	724	\$ 1,060,463	-7.626%
0103	OTHELLO	3,697	\$ 52,505,332	3,838	\$ 52,845,010	0.647%
0104	RITZVILLE	2,065	\$ 12,216,583	2,192	\$ 13,756,720	12.607%
0105	WASHTUCNA	390	\$ 362,549	376	\$ 449,909	24.096%
<b>0199</b>	<b>ADAMS COUNTY</b>	<b>9,621</b>	<b>\$ 91,560,624</b>	<b>10,246</b>	<b>\$ 96,169,340</b>	<b>5.034%</b>
0200	ASOTIN UNINC COUNTY	3,508	\$ 20,740,116	4,000	\$ 25,239,219	21.693%
0201	ASOTIN CITY	1,218	\$ 3,132,044	1,277	\$ 2,697,589	-13.871%
0202	CLARKSTON	4,242	\$ 81,204,546	4,342	\$ 83,892,090	3.310%
<b>0299</b>	<b>ASOTIN COUNTY</b>	<b>8,968</b>	<b>\$ 105,076,706</b>	<b>9,619</b>	<b>\$ 111,828,898</b>	<b>6.426%</b>
0300	BENTON UNINC COUNTY	6,848	\$ 113,883,119	7,448	\$ 126,564,786	11.136%
0301	BENTON CITY	2,884	\$ 15,466,770	3,106	\$ 16,312,791	5.470%
0302	KENNEWICK	12,947	\$ 645,650,379	13,880	\$ 668,965,016	3.611%
0303	PROSSER	4,306	\$ 60,578,419	4,526	\$ 56,183,173	-7.255%
0304	RICHLAND	12,267	\$ 428,801,983	13,293	\$ 430,890,457	0.487%
0305	WEST RICHLAND	5,646	\$ 53,810,401	6,251	\$ 48,135,029	-10.547%
<b>0399</b>	<b>BENTON COUNTY</b>	<b>44,898</b>	<b>\$ 1,318,191,071</b>	<b>48,504</b>	<b>\$ 1,347,051,252</b>	<b>2.189%</b>
0400	CHELAN UNINC COUNTY	7,938	\$ 147,741,952	8,659	\$ 142,204,169	-3.748%
0401	CASHMERE	3,094	\$ 19,100,334	3,247	\$ 15,045,395	-21.230%
0402	CHELAN CITY	4,065	\$ 58,769,239	4,428	\$ 56,071,612	-4.590%
0403	ENTIAT	1,492	\$ 4,118,213	1,588	\$ 3,978,934	-3.382%
0404	LEAVENWORTH	3,758	\$ 55,788,480	3,914	\$ 56,668,345	1.577%
0405	WENATCHEE	10,244	\$ 323,793,386	10,957	\$ 352,816,826	8.964%
<b>0499</b>	<b>CHELAN COUNTY</b>	<b>30,591</b>	<b>\$ 609,311,604</b>	<b>32,793</b>	<b>\$ 626,785,281</b>	<b>2.868%</b>
0500	CLALLAM UNINC COUNTY	8,001	\$ 157,517,184	8,831	\$ 162,135,231	2.932%
0501	FORKS	2,289	\$ 19,687,298	2,451	\$ 21,332,412	8.356%
0502	PORT ANGELES	7,776	\$ 115,728,363	8,315	\$ 125,167,379	8.156%
0503	SEQUIM	6,128	\$ 113,562,377	6,341	\$ 110,793,607	-2.438%
<b>0599</b>	<b>CLALLAM COUNTY</b>	<b>24,194</b>	<b>\$ 406,495,222</b>	<b>25,938</b>	<b>\$ 419,428,629</b>	<b>3.182%</b>
0600	CLARK UNINC COUNTY	15,711	\$ 737,097,001	17,122	\$ 725,654,987	-1.552%
0601	BATTLE GROUND	8,183	\$ 129,412,151	8,709	\$ 138,698,131	7.176%
0602	CAMAS	9,154	\$ 119,169,058	9,640	\$ 110,616,098	-7.177%
0603	LA CENTER	3,526	\$ 15,055,022	3,820	\$ 17,452,325	15.924%
0604	RIDGEFIELD	6,904	\$ 110,950,902	7,529	\$ 84,469,568	-23.868%
0605	VANCOUVER	20,556	\$ 1,476,731,177	21,690	\$ 1,442,051,000	-2.348%
0606	WASHOUGAL	6,790	\$ 73,595,395	7,285	\$ 80,991,179	10.049%
0607	YACOLT	2,049	\$ 4,947,414	2,098	\$ 5,301,428	7.156%
<b>0699</b>	<b>CLARK COUNTY</b>	<b>72,873</b>	<b>\$ 2,666,958,120</b>	<b>78,090</b>	<b>\$ 2,720,888,004</b>	<b>2.022%</b>
0700	COLUMBIA UNINC COUNTY	1,296	\$ 8,978,394	1,369	\$ 10,137,578	12.911%
0701	DAYTON	2,271	\$ 9,995,068	2,341	\$ 11,399,363	14.050%
0702	STARBUCK	293	\$ 319,046	332	\$ 251,100	-21.297%
<b>0799</b>	<b>COLUMBIA COUNTY</b>	<b>3,860</b>	<b>\$ 19,292,508</b>	<b>4,042</b>	<b>\$ 21,788,041</b>	<b>12.935%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,616	\$ 213,970,474	8,390	\$ 135,622,315	-36.616%
0801	CASTLE ROCK	2,785	\$ 17,945,192	2,685	\$ 17,513,922	-2.403%
0802	KALAMA	3,033	\$ 20,450,219	3,240	\$ 19,688,204	-3.726%
0803	KELSO	5,438	\$ 96,855,063	5,862	\$ 94,676,860	-2.249%
0804	LONGVIEW	9,215	\$ 300,307,459	9,750	\$ 327,488,711	9.051%
0805	WOODLAND	4,907	\$ 65,275,906	4,995	\$ 68,811,706	5.417%
<b>0899</b>	<b>COWLITZ COUNTY</b>	<b>32,994</b>	<b>\$ 714,804,313</b>	<b>34,922</b>	<b>\$ 663,801,718</b>	<b>-7.135%</b>
0900	DOUGLAS UNINC COUNTY	5,945	\$ 237,124,301	6,567	\$ 166,570,838	-29.754%
0901	BRIDGEPORT	841	\$ 2,195,312	857	\$ 2,034,187	-7.340%
0902	EAST WENATCHEE	5,838	\$ 120,330,597	6,086	\$ 126,822,634	5.395%
0903	MANSFIELD	517	\$ 829,367	555	\$ 1,107,395	33.523%
0904	ROCK ISLAND	1,113	\$ 4,965,342	1,237	\$ 5,112,814	2.970%
0905	WATERVILLE	1,226	\$ 3,011,872	1,269	\$ 2,888,949	-4.081%
<b>0999</b>	<b>DOUGLAS COUNTY</b>	<b>15,480</b>	<b>\$ 368,456,791</b>	<b>16,571</b>	<b>\$ 304,536,817</b>	<b>-17.348%</b>
1000	FERRY UNINC COUNTY	2,742	\$ 14,407,844	2,968	\$ 11,613,699	-19.393%
1001	REPUBLIC	1,437	\$ 5,845,192	1,479	\$ 6,531,814	11.747%
<b>1099</b>	<b>FERRY COUNTY</b>	<b>4,179</b>	<b>\$ 20,253,036</b>	<b>4,447</b>	<b>\$ 18,145,513</b>	<b>-10.406%</b>
1100	FRANKLIN UNINC COUNTY	4,486	\$ 57,151,906	4,976	\$ 62,154,731	8.754%
1101	CONNELL	1,796	\$ 8,866,492	1,863	\$ 9,392,591	5.934%
1102	KAHLOTUS	576	\$ 354,135	429	\$ 360,545	1.810%
1103	MESA	695	\$ 4,095,674	713	\$ 3,038,151	-25.820%
1104	PASCO	10,924	\$ 609,649,367	11,971	\$ 515,441,696	-15.453%
<b>1199</b>	<b>FRANKLIN COUNTY</b>	<b>18,477</b>	<b>\$ 680,117,574</b>	<b>19,952</b>	<b>\$ 590,387,714</b>	<b>-13.193%</b>
1200	GARFIELD UNINC COUNTY	874	\$ 5,680,887	964	\$ 5,031,875	-11.424%
1201	POMEROY	1,449	\$ 4,433,618	1,537	\$ 4,654,306	4.978%
<b>1299</b>	<b>GARFIELD COUNTY</b>	<b>2,323</b>	<b>\$ 10,114,505</b>	<b>2,501</b>	<b>\$ 9,686,181</b>	<b>-4.235%</b>
1300	GRANT UNINC COUNTY	6,436	\$ 141,855,616	7,140	\$ 176,835,803	24.659%
1301	COULEE CITY	908	\$ 2,297,855	972	\$ 2,933,062	27.643%
1302	ELECTRIC CITY	1,003	\$ 1,819,535	1,031	\$ 2,076,850	14.142%
1303	EPHRATA	4,347	\$ 62,987,342	4,682	\$ 60,907,308	-3.302%
1304	GEORGE	998	\$ 6,340,962	1,056	\$ 6,585,208	3.852%
1305	GRAND COULEE	1,504	\$ 9,927,558	1,518	\$ 9,617,005	-3.128%
1306	HARTLINE	405	\$ 349,084	422	\$ 288,758	-17.281%
1307	KRUPP	182	\$ 157,937	204	\$ 157,783	-0.098%
1308	MATTAWA	1,299	\$ 8,308,222	1,395	\$ 8,760,482	5.444%
1309	MOSES LAKE	8,288	\$ 251,643,729	8,996	\$ 273,327,125	8.617%
1310	QUINCY	3,416	\$ 134,259,369	3,777	\$ 210,861,287	57.055%
1311	ROYAL CITY	1,417	\$ 10,129,978	1,474	\$ 9,548,337	-5.742%
1312	SOAP LAKE	1,448	\$ 4,396,670	1,579	\$ 4,904,862	11.559%
1313	WARDEN	1,525	\$ 9,663,491	1,748	\$ 10,352,194	7.127%
1315	WILSON CREEK	439	\$ 357,636	442	\$ 653,389	82.697%
<b>1399</b>	<b>GRANT COUNTY</b>	<b>33,615</b>	<b>\$ 644,494,984</b>	<b>36,436</b>	<b>\$ 777,809,453</b>	<b>20.685%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,176	\$ 82,984,538	6,767	\$ 90,956,762	9.607%
1401	ABERDEEN	5,949	\$ 139,494,535	6,297	\$ 145,903,252	4.594%
1402	COSMOPOLIS	1,434	\$ 5,216,411	1,449	\$ 3,352,859	-35.725%
1403	ELMA	2,961	\$ 26,720,433	3,126	\$ 24,737,036	-7.423%
1404	HOQUIAM	3,627	\$ 28,227,803	3,771	\$ 28,195,417	-0.115%
1405	MCCLEARY	2,082	\$ 5,448,604	2,178	\$ 5,231,718	-3.981%
1406	MONTESANO	3,355	\$ 19,087,864	3,516	\$ 20,644,273	8.154%
1407	OAKVILLE	1,127	\$ 5,994,376	1,171	\$ 3,537,098	-40.993%
1408	WESTPORT	2,056	\$ 17,202,602	2,229	\$ 18,177,403	5.667%
1409	OCEAN SHORES	3,948	\$ 46,129,519	4,223	\$ 45,887,690	-0.524%
<b>1499</b>	<b>GRAYS HARBOR COUNTY</b>	<b>32,715</b>	<b>\$ 376,506,685</b>	<b>34,727</b>	<b>\$ 386,623,508</b>	<b>2.687%</b>
1500	ISLAND UNINC COUNTY	11,565	\$ 232,609,321	12,515	\$ 240,456,055	3.373%
1501	COUPEVILLE	3,282	\$ 17,544,984	3,336	\$ 18,699,593	6.581%
1502	LANGLEY	2,755	\$ 13,565,532	2,945	\$ 13,776,474	1.555%
1503	OAK HARBOR	7,610	\$ 136,153,112	8,170	\$ 131,849,765	-3.161%
<b>1599</b>	<b>ISLAND COUNTY</b>	<b>25,212</b>	<b>\$ 399,872,949</b>	<b>26,966</b>	<b>\$ 404,781,887</b>	<b>1.228%</b>
1600	JEFFERSON UNINC COUNTY	7,793	\$ 92,970,216	8,286	\$ 98,364,452	5.802%
1601	PORT TOWNSEND	6,525	\$ 74,237,244	6,914	\$ 78,473,454	5.706%
<b>1699</b>	<b>JEFFERSON COUNTY</b>	<b>14,318</b>	<b>\$ 167,207,460</b>	<b>15,200</b>	<b>\$ 176,837,906</b>	<b>5.760%</b>
1700	KING UNINC COUNTY	20,411	\$ 800,189,215	21,936	\$ 831,192,677	3.875%
1701	ALGONA	2,246	\$ 13,343,622	2,317	\$ 12,517,508	-6.191%
1702	AUBURN/KING	14,400	\$ 562,971,909	15,102	\$ 580,740,797	3.156%
1703	BEAUX ARTS VILLAGE	1,068	\$ 2,527,900	1,093	\$ 2,080,058	-17.716%
1704	BELLEVUE	23,255	\$ 2,332,489,245	24,369	\$ 2,538,574,265	8.835%
1705	BLACK DIAMOND	4,802	\$ 45,161,318	5,233	\$ 35,123,819	-22.226%
1706	BOTHELL/KING	11,318	\$ 231,202,243	11,663	\$ 264,392,904	14.356%
1707	CARNATION	3,371	\$ 14,524,852	3,514	\$ 15,293,710	5.293%
1708	CLYDE HILL	3,172	\$ 20,147,890	3,354	\$ 23,550,070	16.886%
1709	DES MOINES	8,165	\$ 99,567,823	8,865	\$ 106,763,186	7.227%
1710	DUVALL	5,809	\$ 44,773,453	5,968	\$ 44,448,243	-0.726%
1711	ENUMCLAW	7,352	\$ 111,809,363	7,955	\$ 119,548,959	6.922%
1712	COVINGTON	7,320	\$ 170,088,111	7,738	\$ 157,269,625	-7.536%
1713	HUNTS POINT	1,165	\$ 11,504,908	1,209	\$ 14,597,788	26.883%
1714	ISSAQUAH	13,619	\$ 462,690,182	14,078	\$ 474,969,687	2.654%
1715	KENT	17,661	\$ 841,799,548	18,803	\$ 847,855,683	0.719%
1716	KIRKLAND	18,782	\$ 812,219,199	19,745	\$ 855,648,709	5.347%
1717	LAKE FOREST PARK	6,300	\$ 42,410,620	6,708	\$ 44,471,571	4.860%
1718	MEDINA	3,968	\$ 50,360,077	4,247	\$ 49,101,302	-2.500%
1719	MERCER ISLAND	10,425	\$ 137,739,164	10,989	\$ 166,151,380	20.628%
1720	MAPLE VALLEY	9,112	\$ 123,697,776	9,621	\$ 130,566,338	5.553%
1721	NORMANDY PARK	4,588	\$ 24,759,249	4,953	\$ 24,110,942	-2.618%
1722	NORTH BEND	6,561	\$ 84,882,319	7,101	\$ 89,687,422	5.661%
1723	PACIFIC/KING	3,240	\$ 21,636,461	3,371	\$ 22,017,451	1.761%
1724	REDMOND	16,529	\$ 1,174,665,607	17,164	\$ 1,183,160,998	0.723%
1725	RENTON	17,248	\$ 936,141,245	18,145	\$ 938,395,034	0.241%
1726	SEATTLE	44,865	\$ 7,423,827,310	47,012	\$ 8,016,723,570	7.986%
1727	SKYKOMISH	638	\$ 2,426,843	644	\$ 2,464,674	1.559%
1728	SNOQUALMIE	7,423	\$ 70,289,467	7,792	\$ 71,215,386	1.317%
1729	TUKWILA	9,419	\$ 517,238,663	9,792	\$ 574,200,560	11.013%
1730	YARROW POINT	1,792	\$ 9,559,138	1,924	\$ 9,364,263	-2.039%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
1731	MILTON/KING	1,826	\$ 6,581,941	1,907	\$ 20,341,825	209.055%
1732	FEDERAL WAY	13,897	\$ 481,714,427	14,576	\$ 541,196,762	12.348%
1733	SEATAC	7,461	\$ 363,210,747	8,070	\$ 420,706,443	15.830%
1734	BURIEN	10,687	\$ 252,968,171	11,339	\$ 277,267,317	9.606%
1735	WOODINVILLE	11,218	\$ 220,893,101	11,587	\$ 225,008,580	1.863%
1736	NEWCASTLE	5,855	\$ 46,452,681	6,227	\$ 43,963,312	-5.359%
1737	SHORELINE	12,662	\$ 331,183,672	13,509	\$ 371,522,460	12.180%
1738	KENMORE	8,705	\$ 102,420,868	9,226	\$ 91,508,919	-10.654%
1739	SAMMAMISH	11,984	\$ 194,566,302	12,650	\$ 190,111,368	-2.290%
<b>1799</b>	<b>KING COUNTY</b>	<b>390,319</b>	<b>\$ 19,196,636,630</b>	<b>411,496</b>	<b>\$ 20,427,825,565</b>	<b>6.414%</b>
1800	KITSAP UNINC COUNTY	16,710	\$ 695,364,090	17,911	\$ 712,206,098	2.422%
1801	BREMERTON	10,960	\$ 343,870,601	11,356	\$ 319,473,789	-7.095%
1802	PORT ORCHARD	8,383	\$ 203,647,655	8,786	\$ 203,590,510	-0.028%
1803	POULSBO	7,862	\$ 142,255,068	8,276	\$ 140,570,669	-1.184%
1804	BAINBRIDGE ISLAND	9,846	\$ 161,046,307	10,544	\$ 175,858,343	9.197%
<b>1899</b>	<b>KITSAP COUNTY</b>	<b>53,761</b>	<b>\$ 1,546,183,721</b>	<b>56,873</b>	<b>\$ 1,551,699,409</b>	<b>0.357%</b>
1900	KITTITAS UNINC COUNTY	6,721	\$ 165,752,656	7,271	\$ 188,833,722	13.925%
1901	CLE ELUM	3,617	\$ 33,094,824	3,825	\$ 32,380,036	-2.160%
1902	ELLENSBURG	7,606	\$ 154,665,188	8,048	\$ 157,561,723	1.873%
1903	KITTITAS CITY	1,359	\$ 6,209,869	1,448	\$ 4,293,418	-30.861%
1904	ROSLYN	1,543	\$ 5,431,407	1,668	\$ 5,541,579	2.028%
1905	SOUTH CLE ELUM	973	\$ 1,191,989	1,039	\$ 981,038	-17.697%
<b>1999</b>	<b>KITTITAS COUNTY</b>	<b>21,819</b>	<b>\$ 366,345,933</b>	<b>23,299</b>	<b>\$ 389,591,516</b>	<b>6.345%</b>
2000	KLICKITAT UNINC COUNTY	5,484	\$ 72,460,577	5,915	\$ 75,414,899	4.077%
2001	BINGEN	1,267	\$ 8,346,173	1,374	\$ 7,403,347	-11.297%
2002	GOLDENDALE	2,860	\$ 20,328,450	3,070	\$ 21,371,436	5.131%
2003	WHITE SALMON	2,745	\$ 14,103,250	2,833	\$ 12,891,193	-8.594%
<b>2099</b>	<b>KLICKITAT COUNTY</b>	<b>12,356</b>	<b>\$ 115,238,450</b>	<b>13,192</b>	<b>\$ 117,080,875</b>	<b>1.599%</b>
2100	LEWIS UNINC COUNTY	8,475	\$ 171,481,313	9,215	\$ 165,386,716	-3.554%
2101	CENTRALIA	6,666	\$ 107,468,507	6,975	\$ 120,460,532	12.089%
2102	CHEHALIS	5,960	\$ 164,321,604	6,327	\$ 172,702,726	5.100%
2103	MORTON	1,694	\$ 13,470,611	1,828	\$ 13,277,698	-1.432%
2104	MOSSYROCK	1,157	\$ 2,950,086	1,153	\$ 3,099,423	5.062%
2105	NAPAVINE	1,775	\$ 14,137,873	1,869	\$ 17,639,538	24.768%
2106	PE ELL	813	\$ 1,877,543	841	\$ 1,781,881	-5.095%
2107	TOLEDO	1,536	\$ 5,146,893	1,578	\$ 4,548,972	-11.617%
2108	VADER	901	\$ 2,465,382	963	\$ 1,107,562	-55.075%
2109	WINLOCK	1,851	\$ 8,067,935	1,992	\$ 8,171,687	1.286%
<b>2199</b>	<b>LEWIS COUNTY</b>	<b>30,828</b>	<b>\$ 491,387,747</b>	<b>32,741</b>	<b>\$ 508,176,735</b>	<b>3.417%</b>
2200	LINCOLN UNINC COUNTY	3,053	\$ 18,903,437	3,283	\$ 26,654,699	41.005%
2201	ALMIRA	617	\$ 1,494,452	650	\$ 6,790,857	354.404%
2202	CRESTON	509	\$ 559,041	543	\$ 587,935	5.168%
2203	DAVENPORT	2,201	\$ 10,426,993	2,209	\$ 9,901,359	-5.041%
2204	HARRINGTON	754	\$ 1,002,783	762	\$ 961,575	-4.109%
2205	ODESSA	1,228	\$ 3,083,398	1,267	\$ 4,348,966	41.045%
2206	REARDAN	929	\$ 1,909,627	930	\$ 1,821,801	-4.599%
2207	SPRAGUE	666	\$ 1,023,641	659	\$ 1,076,262	5.141%
2208	WILBUR	1,166	\$ 3,503,443	1,196	\$ 3,368,293	-3.858%
<b>2299</b>	<b>LINCOLN COUNTY</b>	<b>11,123</b>	<b>\$ 41,906,815</b>	<b>11,499</b>	<b>\$ 55,511,747</b>	<b>32.465%</b>



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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
2300	MASON UNINC COUNTY	9,971	\$ 181,384,017	10,736	\$ 192,533,992	6.147%
2301	SHELTON	5,730	\$ 78,215,906	5,869	\$ 80,662,266	3.128%
<b>2399</b>	<b>MASON COUNTY</b>	<b>15,701</b>	<b>\$ 259,599,923</b>	<b>16,605</b>	<b>\$ 273,196,258</b>	<b>5.237%</b>
2400	OKANOGAN UNINC COUNTY	5,665	\$ 60,454,648	6,307	\$ 60,369,154	-0.141%
2401	BREWSTER	1,745	\$ 13,905,218	1,848	\$ 13,058,054	-6.092%
2402	CONCONULLY	417	\$ 460,480	416	\$ 406,430	-11.738%
2403	COULEE DAM	945	\$ 1,938,263	976	\$ 2,313,157	19.342%
2404	ELMER CITY	445	\$ 363,881	442	\$ 325,578	-10.526%
2405	NESPELEM	632	\$ 621,286	589	\$ 526,470	-15.261%
2406	OKANOGAN CITY	2,150	\$ 15,478,337	2,314	\$ 16,272,549	5.131%
2407	OMAK	3,300	\$ 58,432,375	3,402	\$ 61,627,422	5.468%
2408	OROVILLE	2,059	\$ 7,842,061	2,451	\$ 8,618,035	9.895%
2409	PATEROS	849	\$ 2,386,436	903	\$ 2,104,793	-11.802%
2410	RIVERSIDE	746	\$ 1,031,907	732	\$ 1,048,665	1.624%
2411	TONASKET	1,886	\$ 9,012,967	1,887	\$ 9,875,560	9.571%
2412	TWISP	1,924	\$ 10,517,998	2,001	\$ 9,064,861	-13.816%
2413	WINTHROP	1,860	\$ 13,973,933	1,894	\$ 13,161,226	-5.816%
<b>2499</b>	<b>OKANOGAN COUNTY</b>	<b>24,623</b>	<b>\$ 196,419,790</b>	<b>26,162</b>	<b>\$ 198,771,954</b>	<b>1.198%</b>
2500	PACIFIC UNINC COUNTY	5,308	\$ 50,273,355	5,726	\$ 53,805,835	7.027%
2501	ILWACO	1,449	\$ 5,125,024	1,455	\$ 5,811,832	13.401%
2502	LONG BEACH	2,185	\$ 19,974,402	2,254	\$ 18,722,777	-6.266%
2503	RAYMOND	2,448	\$ 13,322,685	2,529	\$ 14,165,663	6.327%
2504	SOUTH BEND	1,465	\$ 6,971,790	1,499	\$ 6,823,368	-2.129%
<b>2599</b>	<b>PACIFIC COUNTY</b>	<b>12,855</b>	<b>\$ 95,667,256</b>	<b>13,463</b>	<b>\$ 99,329,475</b>	<b>3.828%</b>
2600	PEND OREILLE UNINC COUNTY	3,527	\$ 27,413,572	3,864	\$ 29,240,097	6.663%
2601	CUSICK	557	\$ 700,743	608	\$ 656,766	-6.276%
2602	IONE	819	\$ 1,690,392	840	\$ 1,678,070	-0.729%
2603	METALINE	356	\$ 396,081	375	\$ 620,086	56.555%
2604	METALINE FALLS	636	\$ 686,418	704	\$ 848,103	23.555%
2605	NEWPORT	2,517	\$ 13,682,707	2,638	\$ 16,906,949	23.564%
<b>2699</b>	<b>PEND OREILLE COUNTY</b>	<b>8,412</b>	<b>\$ 44,569,913</b>	<b>9,029</b>	<b>\$ 49,950,071</b>	<b>12.071%</b>
2700	PIERCE UNINC COUNTY	21,468	\$ 1,292,773,529	23,027	\$ 1,293,546,050	0.060%
2701	BONNEY LAKE	8,865	\$ 211,862,187	8,964	\$ 193,002,496	-8.902%
2702	BUCKLEY	4,583	\$ 38,517,002	4,910	\$ 40,839,938	6.031%
2703	CARBONADO	804	\$ 1,163,097	815	\$ 1,355,805	16.569%
2704	DUPONT	5,093	\$ 37,343,520	5,315	\$ 40,173,578	7.578%
2705	EATONVILLE	3,195	\$ 16,836,782	3,390	\$ 17,064,199	1.351%
2706	FIFE	6,484	\$ 302,189,131	6,721	\$ 338,997,983	12.181%
2707	FIRCREST	4,078	\$ 19,916,070	4,337	\$ 20,311,641	1.986%
2708	GIG HARBOR	10,158	\$ 232,520,752	10,629	\$ 223,232,421	-3.995%
2709	MILTON/PIERCE	3,944	\$ 47,056,819	4,100	\$ 42,147,068	-10.434%
2710	ORTING	4,451	\$ 30,814,623	4,546	\$ 27,442,025	-10.945%
2711	PUYALLUP	14,280	\$ 732,642,440	14,846	\$ 694,575,306	-5.196%
2712	ROY	2,003	\$ 7,646,196	1,985	\$ 6,674,126	-12.713%
2713	RUSTON	1,692	\$ 9,086,988	1,747	\$ 10,113,506	11.297%
2714	SOUTH PRAIRIE	1,167	\$ 1,755,610	1,175	\$ 1,793,264	2.145%
2715	STEILACOOM	4,182	\$ 16,793,063	4,460	\$ 15,351,815	-8.582%
2716	SUMNER	7,849	\$ 235,067,637	8,119	\$ 217,455,638	-7.492%
2717	TACOMA	23,766	\$ 1,668,734,261	24,789	\$ 1,646,823,243	-1.313%
2718	WILKESON	940	\$ 1,097,892	954	\$ 1,147,316	4.502%
2719	UNIVERSITY PLACE	8,885	\$ 106,661,429	9,338	\$ 120,275,401	12.764%
2720	EDGEWOOD	5,985	\$ 52,562,080	6,207	\$ 49,835,043	-5.188%

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		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
2721	LAKESWOOD	12,050	\$ 386,999,143	12,681	\$ 382,908,028	-1.057%
2723	PACIFIC/PIERCE	968	\$ 16,817,971	999	\$ 15,326,227	-8.870%
2724	AUBURN/PIERCE	4,072	\$ 25,144,969	4,488	\$ 26,214,674	4.254%
<b>2799</b>	<b>PIERCE COUNTY</b>	<b>160,962</b>	<b>\$ 5,492,003,191</b>	<b>168,542</b>	<b>\$ 5,426,606,791</b>	<b>-1.191%</b>
2800	SAN JUAN UNINC COUNTY	7,372	\$ 126,592,662	7,954	\$ 129,004,245	1.905%
2801	FRIDAY HARBOR	3,959	\$ 34,550,957	4,218	\$ 37,372,363	8.166%
<b>2899</b>	<b>SAN JUAN COUNTY</b>	<b>11,331</b>	<b>\$ 161,143,619</b>	<b>12,172</b>	<b>\$ 166,376,608</b>	<b>3.247%</b>
2900	SKAGIT UNINC COUNTY	9,565	\$ 169,532,432	10,558	\$ 175,241,816	3.368%
2901	ANACORTES	8,550	\$ 152,305,226	8,998	\$ 146,414,627	-3.868%
2902	BURLINGTON	6,506	\$ 258,513,285	6,836	\$ 272,597,678	5.448%
2903	CONCRETE	1,459	\$ 42,659,162	1,476	\$ 27,471,142	-35.603%
2904	HAMILTON	556	\$ 2,297,003	508	\$ 9,319,340	305.717%
2905	LA CONNER	2,203	\$ 17,132,765	2,327	\$ 13,966,650	-18.480%
2906	LYMAN	659	\$ 1,368,222	696	\$ 1,490,679	8.950%
2907	MOUNT VERNON	10,011	\$ 252,451,799	10,517	\$ 261,797,631	3.702%
2908	SEDRO WOOLLEY	5,587	\$ 64,044,239	5,855	\$ 56,922,446	-11.120%
<b>2999</b>	<b>SKAGIT COUNTY</b>	<b>45,096</b>	<b>\$ 960,304,133</b>	<b>47,771</b>	<b>\$ 965,222,009</b>	<b>0.512%</b>
3000	SKAMANIA UNINC COUNTY	4,113	\$ 23,309,498	4,536	\$ 28,444,097	22.028%
3001	NORTH BONNEVILLE	1,128	\$ 1,771,053	1,119	\$ 2,053,824	15.966%
3002	STEVENSON	2,032	\$ 20,686,952	2,220	\$ 19,080,776	-7.764%
<b>3099</b>	<b>SKAMANIA COUNTY</b>	<b>7,273</b>	<b>\$ 45,767,503</b>	<b>7,875</b>	<b>\$ 49,578,697</b>	<b>8.327%</b>
3100	SNOHOMISH UNINC COUNTY	19,412	\$ 1,094,816,984	20,930	\$ 1,089,988,952	-0.441%
3101	ARLINGTON	9,110	\$ 285,722,375	9,660	\$ 235,534,702	-17.565%
3102	BRIER	3,955	\$ 14,015,748	4,267	\$ 15,960,230	13.874%
3103	DARRINGTON	1,331	\$ 4,960,699	1,344	\$ 5,267,539	6.185%
3104	EDMONDS	13,231	\$ 304,398,203	13,907	\$ 313,331,673	2.935%
3105	EVERETT	18,493	\$ 922,806,902	19,452	\$ 969,641,252	5.075%
3106	GOLD BAR	1,962	\$ 7,561,087	2,056	\$ 7,994,541	5.733%
3107	GRANITE FALLS	3,583	\$ 20,935,840	3,688	\$ 20,364,719	-2.728%
3108	INDEX	551	\$ 964,950	555	\$ 965,779	0.086%
3109	LAKE STEVENS	9,742	\$ 157,101,987	10,439	\$ 179,805,612	14.452%
3110	LYNNWOOD	13,604	\$ 751,116,348	14,316	\$ 815,174,069	8.528%
3111	MARYSVILLE	12,133	\$ 437,904,996	13,071	\$ 450,617,538	2.903%
3112	MONROE	8,736	\$ 175,046,565	9,239	\$ 175,338,720	0.167%
3113	MOUNTLAKE TERRACE	7,793	\$ 116,303,807	8,289	\$ 109,661,989	-5.711%
3114	MUKILTEO	8,957	\$ 85,062,442	9,471	\$ 92,226,868	8.423%
3115	SNOHOMISH CITY	8,386	\$ 144,897,118	8,709	\$ 145,358,270	0.318%
3116	STANWOOD	5,774	\$ 66,542,463	5,986	\$ 63,861,895	-4.028%
3117	SULTAN	3,672	\$ 26,829,527	4,138	\$ 28,061,421	4.592%
3118	WOODWAY	2,084	\$ 5,949,546	2,143	\$ 6,105,581	2.623%
3119	MILL CREEK	8,260	\$ 103,775,994	8,737	\$ 106,357,077	2.487%
3120	BOTHELL/SNOHOMISH	9,578	\$ 219,133,323	10,112	\$ 253,866,752	15.850%
<b>3199</b>	<b>SNOHOMISH COUNTY</b>	<b>170,347</b>	<b>\$ 4,945,846,904</b>	<b>180,509</b>	<b>\$ 5,085,485,179</b>	<b>2.823%</b>

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		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
3200	SPOKANE UNINC COUNTY	14,680	\$ 519,492,674	16,167	\$ 540,937,731	4.128%
3201	AIRWAY HEIGHTS	4,362	\$ 76,385,395	4,691	\$ 73,577,820	-3.676%
3202	CHENEY	5,124	\$ 49,194,528	5,489	\$ 54,000,351	9.769%
3203	DEER PARK	3,828	\$ 38,734,868	4,173	\$ 38,877,310	0.368%
3204	FAIRFIELD	831	\$ 1,225,085	877	\$ 1,620,967	32.315%
3205	LATAH	422	\$ 271,173	445	\$ 280,619	3.483%
3206	MEDICAL LAKE	2,872	\$ 15,024,380	3,049	\$ 15,975,247	6.329%
3207	MILLWOOD	1,821	\$ 18,744,695	1,974	\$ 19,392,803	3.458%
3208	ROCKFORD	796	\$ 2,033,431	852	\$ 2,620,313	28.862%
3209	SPANGLE	808	\$ 1,585,977	848	\$ 1,678,835	5.855%
3210	SPOKANE CITY	20,177	\$ 1,572,437,506	21,543	\$ 1,614,920,161	2.702%
3211	WAVERLY	290	\$ 232,344	301	\$ 224,859	-3.222%
3212	LIBERTY LAKE	6,444	\$ 135,063,991	7,041	\$ 164,131,375	21.521%
3213	SPOKANE VALLEY	14,053	\$ 810,699,294	15,149	\$ 834,593,564	2.947%
<b>3299</b>	<b>SPOKANE COUNTY</b>	<b>76,508</b>	<b>\$ 3,241,125,341</b>	<b>82,599</b>	<b>\$ 3,362,831,955</b>	<b>3.755%</b>
3300	STEVENS UNINC COUNTY	6,809	\$ 71,180,540	7,350	\$ 74,241,099	4.300%
3301	CHEWELAH	2,579	\$ 14,232,860	2,830	\$ 15,419,360	8.336%
3302	COLVILLE	4,284	\$ 64,339,329	4,461	\$ 68,522,679	6.502%
3303	KETTLE FALLS	1,832	\$ 7,555,525	1,937	\$ 7,951,405	5.240%
3304	MARCUS	324	\$ 135,487	344	\$ 134,201	-0.949%
3305	NORTHPORT	848	\$ 1,071,167	1,091	\$ 1,362,337	27.183%
3306	SPRINGDALE	820	\$ 1,261,697	794	\$ 1,517,640	20.286%
<b>3399</b>	<b>STEVENS COUNTY</b>	<b>17,496</b>	<b>\$ 159,776,605</b>	<b>18,807</b>	<b>\$ 169,148,721</b>	<b>5.866%</b>
3400	THURSTON UNINC COUNTY	12,982	\$ 335,525,746	14,149	\$ 337,053,265	0.455%
3401	BUCODA	690	\$ 973,708	696	\$ 767,831	-21.144%
3402	LACEY	11,886	\$ 413,789,722	12,754	\$ 419,957,428	1.491%
3403	OLYMPIA	15,585	\$ 643,284,728	16,331	\$ 673,019,124	4.622%
3404	RAINIER	2,350	\$ 7,033,742	2,492	\$ 8,029,465	14.156%
3405	TENINO	2,587	\$ 10,502,173	2,703	\$ 11,378,135	8.341%
3406	TUMWATER	8,882	\$ 281,844,995	9,500	\$ 282,841,938	0.354%
3407	YELM	5,482	\$ 78,839,795	5,702	\$ 89,632,549	13.689%
<b>3499</b>	<b>THURSTON COUNTY</b>	<b>60,444</b>	<b>\$ 1,771,794,609</b>	<b>64,327</b>	<b>\$ 1,822,679,735</b>	<b>2.872%</b>
3500	WAHIAKUM UNINC COUNTY	2,372	\$ 9,093,140	2,516	\$ 8,162,239	-10.237%
3501	CATHLAMET	1,491	\$ 4,668,206	1,584	\$ 4,852,877	3.956%
<b>3599</b>	<b>WAHIAKUM COUNTY</b>	<b>3,863</b>	<b>\$ 13,761,346</b>	<b>4,100</b>	<b>\$ 13,015,116</b>	<b>-5.423%</b>
3600	WALLA WALLA UNINC COUNTY	5,929	\$ 80,839,976	6,394	\$ 86,356,807	6.824%
3601	COLLEGE PLACE	4,271	\$ 49,813,772	4,488	\$ 48,879,763	-1.875%
3602	PRESCOTT	611	\$ 1,377,239	637	\$ 1,631,498	18.462%
3603	WAITSBURG	1,397	\$ 2,707,156	1,436	\$ 3,270,081	20.794%
3604	WALLA WALLA CITY	9,140	\$ 206,653,816	9,741	\$ 202,763,334	-1.883%
<b>3699</b>	<b>WALLA WALLA COUNTY</b>	<b>21,348</b>	<b>\$ 341,391,959</b>	<b>22,696</b>	<b>\$ 342,901,483</b>	<b>0.442%</b>
3700	WHATCOM UNINC COUNTY	11,957	\$ 273,979,170	13,520	\$ 307,192,382	12.123%
3701	BELLINGHAM	16,306	\$ 823,899,480	17,519	\$ 874,678,486	6.163%
3702	BLAINE	6,275	\$ 44,943,624	8,013	\$ 58,864,305	30.974%
3703	EVERSON	2,819	\$ 13,729,613	2,954	\$ 13,270,313	-3.345%
3704	FERNDALE	7,149	\$ 107,694,090	7,549	\$ 108,826,910	1.052%
3705	LYNDEN	6,661	\$ 92,045,448	7,318	\$ 99,220,051	7.795%
3706	NOOKSACK	1,449	\$ 5,401,704	1,448	\$ 4,646,083	-13.989%
3707	SUMAS	2,505	\$ 17,281,779	3,652	\$ 12,601,735	-27.081%
<b>3799</b>	<b>WHATCOM COUNTY</b>	<b>55,121</b>	<b>\$ 1,378,974,908</b>	<b>61,973</b>	<b>\$ 1,479,300,265</b>	<b>7.275%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2022 COUNT	Q1/2022 TAXABLE	Q1/2023 COUNT	Q1/2023 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,688	\$ 27,324,919	3,977	\$ 31,424,139	15.002%
3801	ALBION	915	\$ 745,310	1,009	\$ 771,257	3.481%
3802	COLFAX	2,780	\$ 21,458,459	2,886	\$ 21,765,993	1.433%
3803	COLTON	783	\$ 895,729	768	\$ 980,299	9.441%
3804	ENDICOTT	546	\$ 1,041,948	574	\$ 848,215	-18.593%
3805	FARMINGTON	415	\$ 299,465	431	\$ 322,080	7.552%
3806	GARFIELD	760	\$ 1,145,385	764	\$ 1,533,297	33.867%
3807	LA CROSSE	618	\$ 1,078,325	642	\$ 1,052,363	-2.408%
3808	LAMONT	186	\$ 89,332	206	\$ 117,044	31.021%
3809	MALDEN	275	\$ 767,751	251	\$ 534,193	-30.421%
3810	OAKESDALE	730	\$ 1,087,514	779	\$ 1,243,072	14.304%
3811	PALOUSE	1,308	\$ 2,498,527	1,383	\$ 3,554,103	42.248%
3812	PULLMAN	7,776	\$ 152,119,351	8,288	\$ 178,244,679	17.174%
3813	ROSALIA	823	\$ 1,604,182	877	\$ 1,369,000	-14.661%
3814	ST. JOHN	957	\$ 2,241,300	1,015	\$ 2,229,711	-0.517%
3815	TEKOA	906	\$ 2,066,997	904	\$ 2,341,114	13.262%
3816	UNIONTOWN	596	\$ 594,377	585	\$ 720,819	21.273%
<b>3899</b>	<b>WHITMAN COUNTY</b>	<b>24,062</b>	<b>\$ 217,058,871</b>	<b>25,339</b>	<b>\$ 249,051,378</b>	<b>14.739%</b>
3900	YAKIMA UNINC COUNTY	8,941	\$ 200,543,854	9,815	\$ 209,011,689	4.222%
3901	GRANDVIEW	3,176	\$ 33,042,297	3,449	\$ 37,520,899	13.554%
3902	GRANGER	1,455	\$ 5,637,237	1,586	\$ 5,888,441	4.456%
3903	HARRAH	650	\$ 1,030,674	647	\$ 1,277,100	23.909%
3904	MABTON	984	\$ 3,646,013	981	\$ 3,047,072	-16.427%
3905	MOXEE CITY	2,487	\$ 12,354,360	2,577	\$ 12,931,743	4.674%
3906	NACHES	1,672	\$ 7,109,356	1,743	\$ 7,961,883	11.992%
3907	SELAH	4,454	\$ 48,097,800	4,645	\$ 51,648,217	7.382%
3908	SUNNYSIDE	4,604	\$ 99,130,626	4,831	\$ 105,997,119	6.927%
3909	TIETON	1,028	\$ 5,982,502	1,069	\$ 3,052,285	-48.980%
3910	TOPPENISH	2,596	\$ 28,695,755	2,716	\$ 33,689,499	17.402%
3911	UNION GAP	3,296	\$ 157,212,842	3,501	\$ 153,329,031	-2.470%
3912	WAPATO	2,024	\$ 14,227,663	2,028	\$ 12,729,566	-10.529%
3913	YAKIMA CITY	12,778	\$ 583,545,775	13,643	\$ 613,903,024	5.202%
3914	ZILLAH	2,491	\$ 13,412,360	2,569	\$ 15,010,425	11.915%
<b>3999</b>	<b>YAKIMA COUNTY</b>	<b>52,636</b>	<b>\$ 1,213,669,114</b>	<b>55,800</b>	<b>\$ 1,266,997,993</b>	<b>4.394%</b>
<b>9999</b>	<b>Grand Total</b>	<b>1,662,602</b>	<b>\$ 50,895,288,433</b>	<b>1,767,823</b>	<b>\$ 52,746,879,677</b>	<b>3.638%</b>

## 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:

2020 Quarter 4 ▼

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: 4th Quarter, 2020

\*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

### Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	81	\$389,899
New & Used Auto Dealers 4411	5	\$312,664
Rv, Boat, Motorcycle Dealers 4412	12	\$3,232
Automotive Parts & Tire 4413	64	\$74,003
Furniture & Home Furnishing 442	60	\$91,770
Electronics & Appliances 443	80	\$626,287
Building Materials, Garden Equip & Supplies 444	73	\$903,609
Building Materials 4441	46	\$414,985
Lawn & Garden Supplies & Equip 4442	27	\$488,624
Food & Beverage Stores 445	24	\$24,624
Grocery & Convenience Stores 4451	D	D

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$545,308,513	\$375,681,713	\$1,835,070
Forestry & Logging 113	\$334,674,381	\$309,551,098	\$1,034,285
Fishing & Hunting 114	\$46,763,203	\$22,626,883	\$124,929
Ag & Forestry Support Activities 115	\$191,188,395	\$114,536,232	\$1,163,258
<b>Total:</b>	<b>\$1,117,934,492</b>	<b>\$822,395,926</b>	<b>\$4,157,542</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$77,919,743	\$75,244,059	\$435,831
Other Extraction & Support Act. 211, 2121, 2122, 213	\$34,399,157	\$26,125,472	\$197,020
<b>Total:</b>	<b>\$112,318,900</b>	<b>\$101,369,531</b>	<b>\$632,851</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$11,767,934	\$10,685,908	\$138,253
Alternative Power Generation 221114-221117	\$49,442,886	\$36,574,481	\$183,479
Other Electric Power Generation 221112, 221113, 221118	\$15,911,056	\$4,634,445	\$51,229
Electric Power Generation & Trans. 221121, 221122	\$304,982,108	\$200,831,918	\$2,803,286
Natural Gas Distribution 2212	\$1,663,563,085	\$1,012,382,464	\$4,964,371
Water & Sewer 2213	\$604,179,376	\$521,212,540	\$8,658,488
<b>Total:</b>	<b>\$2,649,846,445</b>	<b>\$1,786,321,756</b>	<b>\$16,799,106</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$4,875,186,224	\$4,604,174,911	\$22,648,164
Nonresidential Building 2362	\$4,456,699,751	\$4,000,035,045	\$19,301,386
Heavy Construction & Highways 237	\$1,906,148,994	\$1,570,703,001	\$8,648,139
Special Trade Contractors 238	\$9,522,888,384	\$8,453,582,216	\$41,768,715
Electrical 23821	\$1,905,231,348	\$1,702,141,460	\$8,542,650
Plumbing & Heating 23822	\$1,991,972,297	\$1,808,084,506	\$8,902,782
Painting 23832	\$282,533,342	\$271,160,496	\$1,322,149
Masonry/drywall 23814, 23831	\$517,434,189	\$485,668,539	\$2,350,751
Roofing 23816	\$466,670,709	\$419,886,418	\$2,006,515
Other Contractors 238 Not Listed Above	\$4,359,046,499	\$3,766,640,797	\$18,643,868
<b>Total:</b>	<b>\$20,760,923,353</b>	<b>\$18,628,495,173</b>	<b>\$92,366,404</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$5,860,938,593	\$2,195,732,382	\$8,249,938
Milling Of Grains 3112	\$296,734,869	\$146,939,956	\$667,258
Fruits & Vegetables 3114	\$1,691,498,163	\$173,277,593	\$826,239
Dairy Products 3115	\$856,564,536	\$121,009,866	\$591,482
Meat Products 3116	\$629,241,771	\$627,366,486	\$937,783
Seafood Products 3117	\$787,247,639	\$137,920,313	\$679,204
Bakery Products 3118	\$626,995,496	\$336,801,764	\$1,646,526
Other Food Items 3111, 3113, 3119	\$972,656,119	\$652,416,404	\$2,901,446
Beverages 312	\$692,734,976	\$427,469,220	\$2,073,079
Textiles 313,314	\$214,071,476	\$122,095,507	\$592,080
Apparel 315	\$41,603,040	\$28,253,656	\$138,174
Leather & Allied Products 316	\$40,113,177	\$19,137,562	\$97,507
Lumber & Wood Products 321	\$2,465,623,632	\$1,469,103,995	\$5,435,739
Sawmills 3211	\$913,229,680	\$572,254,663	\$1,774,085

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$375,878,409	\$218,573,570	\$808,946
Millwork, Windows, Wood Products 3219	\$1,176,515,543	\$678,275,762	\$2,852,708
Paper Products 322	\$1,818,325,650	\$1,118,891,341	\$4,057,478
Pulp & Paper Mills 3221	\$1,038,086,424	\$593,259,634	\$1,863,138
Other Paper Products 3222	\$780,239,226	\$525,631,707	\$2,194,340
Commercial Printing 323	\$220,153,743	\$175,201,052	\$864,979
Petroleum & Coal Products 324	\$4,823,691,025	\$4,566,104,107	\$22,375,323
Petroleum Refining 32411	\$4,630,757,074	\$4,451,964,605	\$21,809,721
Asphalt/petroleum/coal Products 32412, 32419	\$192,933,951	\$114,139,502	\$565,602
Chemicals 325	\$1,683,919,462	\$1,122,165,674	\$5,528,494
Chemicals, Pesticides & Fertilizers 3251, 3253	\$644,360,738	\$453,907,902	\$2,236,866
Resins, Synthetic Fibers & Filaments 3252	\$175,141,349	\$115,017,799	\$556,661
Pharmaceuticals 3254	\$653,693,041	\$401,150,680	\$1,966,019
Paint, Coating & Adhesives 3255	\$28,686,142	\$18,391,411	\$88,774
Soap, Cleaning Compound & Toiletries 3256	\$60,973,483	\$35,585,466	\$171,769
Other Chemical Products 3259	\$121,064,709	\$98,112,416	\$508,405
Plastics & Rubber Products 326	\$794,421,639	\$524,785,784	\$2,540,170
Nonmetallic Minerals 327	\$789,292,661	\$587,610,760	\$2,970,661
Primary Metals 331	\$809,382,662	\$499,543,632	\$2,435,561
Iron & Steel Mills 3311, 3312	\$436,136,588	\$261,537,382	\$1,265,390
Aluminum Smelting 3313	\$98,676,411	\$64,154,447	\$311,144
Other Nonferrous Metals 3314	\$57,462,137	\$55,738,609	\$283,357
Foundries 3315	\$217,107,526	\$118,113,194	\$575,670
Fabricated Metal Products 332	\$1,998,951,776	\$1,371,711,968	\$6,656,067
Machinery 333	\$1,831,683,383	\$978,386,221	\$4,823,507
Farm & Construction Implements 3331	\$198,399,471	\$110,577,996	\$541,772
Industrial Machinery 3332	\$360,681,576	\$148,031,533	\$732,153
Commercial & Other Equipment 3333-3336 & 3339	\$1,272,602,336	\$719,776,692	\$3,549,582
Computers & Electronics 334	\$3,030,213,227	\$1,631,581,638	\$8,921,346
Computer Hardware 3341	\$73,652,960	\$56,038,048	\$389,890
Telephone & Communications Equipment 3342	\$266,304,589	\$171,760,907	\$1,722,059
Audio & Video Equipment 3343	\$46,575,156	\$16,787,954	\$82,146
Semiconductors 3344	\$1,020,538,050	\$440,201,607	\$1,776,479
Instruments 3345	\$1,597,220,736	\$926,792,246	\$4,801,839
Software, Other Magnetic & Optical Media 3346	\$25,921,736	\$20,000,876	\$148,933
Electrical Equipment & Appliances 335	\$1,198,582,104	\$386,296,082	\$1,940,972
Lighting Equipment 3351	\$42,695,327	\$12,151,912	\$60,556
Household Appliances 3352	\$2,991,101	\$2,836,230	\$13,701
Other Electric Equipment 3353, 3359	\$1,152,895,676	\$371,307,940	\$1,866,715
Transportation Equipment 336	\$14,014,396,407	\$8,229,479,763	\$39,945,831
Motor Vehicles & Parts 3361, 3362, 3363	\$616,562,223	\$400,970,465	\$1,944,167
Aircraft, Aerospace & Parts 3364	\$12,946,304,132	\$7,463,096,373	\$36,157,478
Ships & Boats 3366	\$406,018,614	\$328,515,389	\$1,665,470
Railroad, Other Transportation Equip. 3365, 3369	\$45,511,438	\$36,897,536	\$178,716
Furniture & Related Products 337	\$436,159,890	\$321,678,277	\$1,553,587
Other Manufacturing 339	\$1,776,427,458	\$1,101,833,380	\$5,501,439
Other Medical Equip & Supplies 339112, 339115	\$210,896,796	\$147,507,941	\$742,888
Dental Laboratories 339116	\$55,723,957	\$49,008,060	\$287,711
Sporting And Athletic Goods 33992	\$188,655,459	\$53,963,129	\$268,164
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,321,151,246	\$851,354,250	\$4,202,676
<b>Total:</b>	<b>\$44,540,685,981</b>	<b>\$26,877,062,001</b>	<b>\$126,701,932</b>



Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$25,883,277,963	\$20,134,114,325	\$102,162,584
Motor Vehicles & Parts 4231	\$4,109,434,980	\$3,670,429,240	\$18,499,903
Furniture & Home Furnishings 4232	\$433,906,648	\$354,106,005	\$1,733,439
Lumber & Construction Materials 4233	\$2,606,285,373	\$1,843,914,148	\$8,630,009
Professional & Commercial Equipment 4234	\$4,721,323,189	\$4,014,927,946	\$21,839,783
Metal & Mineral (except Petroleum) 4235	\$1,109,366,044	\$810,701,492	\$3,922,994
Electrical Equipment 4236	\$2,814,196,566	\$2,474,770,204	\$12,743,948
Hardware, Plumbing, Heating Equipment 4237	\$1,572,913,385	\$1,303,752,216	\$6,345,654
Machinery & Equipment 4238	\$4,149,160,839	\$3,323,437,764	\$16,357,583
Sporting & Recreational Goods & Supplies 423910	\$412,880,340	\$300,036,335	\$1,482,777
Toy & Hobby Goods & Supplies 423920	\$1,399,315,022	\$72,875,814	\$437,806
Other Misc Durable Goods 423930, 423940, 423990	\$2,554,495,577	\$1,965,163,161	\$10,168,688
Nondurable Goods: 424	\$27,324,145,604	\$20,912,578,384	\$90,004,720
Paper & Paper Products 4241	\$671,225,034	\$597,645,150	\$2,747,787
Drugs & Sundries 4242	\$3,198,731,048	\$3,093,798,158	\$7,328,641
Apparel 4243	\$863,750,751	\$440,565,217	\$2,153,673
Food Products 4244	\$10,683,215,547	\$7,148,207,303	\$30,578,843
Farm Products 4245	\$497,851,720	\$323,478,179	\$1,622,093
Chemicals & Plastics 4246	\$1,018,782,072	\$718,606,487	\$3,480,151
Petroleum Products 4247	\$5,693,201,669	\$5,101,718,705	\$25,258,840
Beer & Ale 424810	\$255,480,707	\$245,448,811	\$1,189,556
Wine & Distilled Alcoholic Beverages 424820	\$1,125,081,293	\$903,379,607	\$4,484,427
Farm Supplies 42491	\$1,189,493,659	\$711,514,585	\$3,507,860
Tobacco & Tobacco Products 42494	\$276,668,885	\$252,845,653	\$1,223,656
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,850,663,219	\$1,375,370,529	\$6,429,193
Electronic Markets, Agents, Brokers 425	\$680,274,880	\$426,920,721	\$2,633,494
<b>Total:</b>	<b>\$53,887,698,447</b>	<b>\$41,473,613,430</b>	<b>\$194,800,798</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$8,711,453,853	\$7,805,476,686	\$40,343,145
New & Used Auto Dealers 4411	\$6,739,001,005	\$6,068,301,832	\$31,669,659
Rv, Boat, Motorcycle Dealers 4412	\$794,041,199	\$682,269,994	\$3,518,923
Automotive Parts & Tires 4413	\$1,178,411,649	\$1,054,904,860	\$5,154,563
Bldg. Materials, Garden Supplies 444	\$3,341,876,055	\$3,151,313,371	\$15,236,271
Building Materials 4441	\$2,888,815,069	\$2,736,220,800	\$13,146,816
Lawn & Garden Supplies 4442	\$453,060,986	\$415,092,571	\$2,089,455
Food & Beverages (off-premises) 445	\$6,056,385,444	\$5,662,462,614	\$28,016,615
Grocery & Convenience Retailers 4451	\$5,339,292,926	\$5,076,451,137	\$25,296,740
Other Food Stores/specialty Foods 4452	\$514,952,351	\$415,631,681	\$1,870,588
Beer, Wine And Liquor Retailers 4453	\$202,140,167	\$170,379,796	\$849,287
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,524,530,618	\$4,104,132,024	\$26,605,505
Furniture & Home Furnishings 4491	\$1,094,103,064	\$1,004,504,604	\$4,831,277
Electronics & Appliances 4492	\$3,430,427,554	\$3,099,627,420	\$21,774,228
Electronic & Appliance Retailers 449210	\$3,430,427,554	\$3,099,627,420	\$21,774,228
Department Stores 4551	\$204,804,288	\$199,949,035	\$968,981
General Merchandise Retailers 4552	\$8,987,908,217	\$6,594,264,961	\$31,544,130
Warehouse Clubs And Superstores 455211	\$8,547,485,669	\$6,227,729,635	\$29,724,048
All Other General Merchandise Retailers 455219	\$440,422,548	\$366,535,326	\$1,820,082

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$3,921,902,311	\$3,696,522,019	\$18,011,587
Gas Stations (incl. Convenience Stores) 457	\$3,149,878,749	\$2,621,994,561	\$13,023,443
Apparel & Accessories 458	\$1,409,735,707	\$1,255,154,627	\$6,151,213
Clothing Retailers 4581	\$1,065,821,228	\$969,077,645	\$4,773,959
Shoe Retailers 4582	\$106,594,082	\$101,594,452	\$480,294
Jewelry & Luggage Retailers 4583	\$237,320,397	\$184,482,530	\$896,960
Sporting Goods, Toy/hobby/book/music/misc 459	\$9,373,540,453	\$5,558,501,083	\$40,238,950
Sporting Goods 45911	\$850,478,942	\$729,773,365	\$3,640,248
Hobby & Toy Retailers 45912	\$625,448,724	\$135,581,318	\$721,166
Sewing Supplies 45913	\$40,549,510	\$36,889,065	\$177,594
Musical Instruments 45914	\$75,130,591	\$64,899,920	\$364,898
Book Retailers And News Dealers 4592	\$103,171,280	\$74,118,327	\$409,774
Miscellaneous Retailers 4599	\$7,678,761,406	\$4,517,239,088	\$34,925,270
<b>Total:</b>	<b>\$49,682,015,695</b>	<b>\$40,649,770,981</b>	<b>\$220,139,840</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$71,778,782	\$71,113,817	\$841,424
Railroads 482	\$37,741,662	\$37,741,002	\$449,370
Water Transportation 483	\$34,293,844	\$20,492,106	\$230,740
Truck Transportation 484	\$363,130,660	\$318,342,815	\$2,491,516
Transit & Ground Passenger Transport 485	\$79,730,647	\$79,425,144	\$1,026,185
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$19,758,798	\$8,671,248	\$70,836
Support Activities For Transportation 488	\$1,230,341,919	\$1,094,965,057	\$7,165,361
Postal Service, Couriers And Messengers 491, 492	\$183,438,076	\$161,114,818	\$2,113,856
<b>Total:</b>	<b>\$2,031,743,646</b>	<b>\$1,803,395,265</b>	<b>\$14,420,993</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$432,389,881</b>	<b>\$323,194,595</b>	<b>\$1,903,842</b>
<b>Information 51</b>			
Publishing Industries 513	\$2,677,029,968	\$1,792,410,553	\$20,158,769
Newspapers 51311	\$80,917,075	\$80,736,387	\$392,124
Books & Periodicals 51312, 51313	\$133,826,393	\$113,466,383	\$877,926
Software 5132	\$2,115,675,834	\$1,265,399,405	\$10,915,535
Other Publishers 51314, 51319	\$346,610,666	\$332,808,378	\$7,973,184
Motion Picture Production 512	\$314,080,948	\$254,845,576	\$3,369,075
Broadcasting And Content Providers 516	\$896,985,958	\$818,210,642	\$12,101,677
Telecommunications 517	\$3,001,660,354	\$2,969,026,613	\$32,594,983
Wired Telecommunications Carriers 517111	\$771,560,828	\$769,684,061	\$8,221,111
Wireless Telecommunications Carriers 517112, 517122	\$1,447,604,605	\$1,422,146,241	\$12,909,475
Satellite And Other Telecommunications 5174, 5178	\$782,494,921	\$777,196,311	\$11,464,397
Data Proc. Svcs., Hosting 518	\$1,503,524,335	\$814,276,027	\$11,161,693
Web Search, Libraries, Archives & Other Information Services 519	\$813,047,561	\$627,767,934	\$10,472,147
<b>Total:</b>	<b>\$9,206,329,124</b>	<b>\$7,276,537,345</b>	<b>\$89,858,344</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$7,939,767,408	\$6,761,087,696	\$157,040,672
Securities & Other Financial Investment 523, 525	\$4,047,893,198	\$2,857,395,963	\$52,859,447
Insurance Agents & Brokers 524	\$3,207,421,431	\$1,528,378,697	\$15,741,280
Real Estate Agents & Brokers 531	\$1,628,566,418	\$1,465,946,709	\$22,471,698
Rental Of Tangible Personal Property 532	\$1,801,098,119	\$1,621,988,677	\$8,788,244
Lessors Of Nonfinancial Intangibles 533	\$183,882,340	\$169,623,071	\$2,580,001
<b>Total:</b>	<b>\$18,808,628,914</b>	<b>\$14,404,420,813</b>	<b>\$259,481,342</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**  
**TABLE 5: BUSINESS AND OCCUPATION TAX**  
**Statewide Amounts By Industry (NAICS)**  
**1st Quarter, 2023**

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$24,725,341,361	\$15,116,891,568	\$200,105,246
Legal Services 5411	\$1,638,321,095	\$1,522,311,127	\$25,467,146
Accounting Services 5412	\$1,323,008,836	\$1,180,966,887	\$19,161,726
Architectural Services 54131	\$543,795,449	\$453,417,653	\$7,548,763
Engineering Services 54133	\$1,601,639,333	\$1,383,472,351	\$18,613,798
Other Related Services 54132, 54134-54138	\$258,258,197	\$215,516,575	\$3,188,861
Specialized Design Services 5414	\$359,999,562	\$247,086,463	\$2,645,604
Computer System Design Services 5415	\$8,879,536,728	\$3,523,797,527	\$39,942,570
Consulting Services 5416	\$5,800,033,629	\$4,350,675,034	\$55,345,953
Scientific Research & Development Services 5417	\$1,765,355,331	\$592,719,917	\$4,980,508
Advertising & Public Relations 5418	\$546,270,084	\$408,692,653	\$6,051,970
Other Professional Services 5419	\$2,009,123,117	\$1,238,235,381	\$17,158,347
Management Services 55	\$279,372,644	\$208,210,576	\$3,439,653
Administrative & Support Services 561	\$12,919,767,568	\$8,136,898,719	\$94,710,180
Employment Services 5613	\$1,556,068,406	\$1,315,946,768	\$20,871,429
Travel Services 5615	\$3,756,343,915	\$296,747,357	\$3,899,879
Investigation & Security Services 5616	\$533,201,870	\$481,863,237	\$5,563,798
Building Services & Janitorial 5617	\$1,275,978,678	\$1,218,545,154	\$10,270,206
Other 5611, 5612, 5614, 5619	\$5,798,174,699	\$4,823,796,203	\$54,104,868
Waste Treatment/collection 562	\$1,280,932,697	\$1,215,918,910	\$14,115,229
Schools (public, Private, Technical) 61	\$797,627,014	\$473,036,997	\$6,611,163
Health Services 62	\$16,928,660,474	\$11,709,749,808	\$181,249,735
Ambulatory Health Care Services 621	\$7,965,386,856	\$6,795,672,196	\$112,425,123
Physicians 6211	\$2,762,027,977	\$2,230,071,533	\$37,803,202
Dentists 6212	\$1,259,341,400	\$1,246,299,431	\$21,093,656
Other Health Practitioners 6213	\$1,146,094,968	\$1,060,829,785	\$16,272,746
Outpatient Care Centers 6214	\$1,092,443,088	\$782,113,594	\$12,250,755
Medical & Diagnostic Laboratories 6215	\$477,132,676	\$271,250,632	\$4,663,452
Home Health Care 6216	\$922,288,144	\$911,616,768	\$13,541,854
Other Ambulatory Health Care 6219	\$306,058,603	\$293,490,453	\$6,799,458
Hospitals 622	\$7,437,750,253	\$3,795,653,931	\$55,745,944
Nursing & Retirement Homes 623	\$830,855,639	\$742,042,245	\$8,010,900
Social Services & Day Care 624	\$694,667,726	\$376,381,436	\$5,067,768
Arts, Entertainment, & Recreation 71	\$1,258,155,779	\$1,117,405,865	\$11,886,585
Performing Arts, Spectator Sports 711	\$472,207,124	\$388,391,335	\$5,951,271
Museums, Historical Sites, Etc. 712	\$22,410,780	\$9,872,369	\$117,815
Amusement, Gambling, Recreation 713	\$763,537,875	\$719,142,161	\$5,817,499
Accommodations 721	\$921,784,532	\$865,694,415	\$5,194,529
Restaurants, Food Services 7223, 7225	\$4,946,868,454	\$4,839,146,859	\$25,589,382
Drinking Places 7224	\$267,475,109	\$242,096,333	\$1,413,492
Auto Repair & Services 8111	\$1,070,390,460	\$1,042,547,005	\$5,067,128
Other Repair Services 8112-8114	\$808,557,049	\$585,526,779	\$2,974,343
Personal Services 812	\$1,025,146,152	\$962,002,975	\$11,359,048
Personal Care (barber, Beauty, Etc.) 8121	\$407,958,794	\$391,433,388	\$5,551,858
Death Care Services 8122	\$85,473,121	\$83,558,507	\$1,109,971
Laundry & Dry Cleaning 8123	\$143,707,820	\$140,192,038	\$975,902
Other Personal Services 8129	\$388,006,417	\$346,819,042	\$3,721,317
Religious, Civic & Other Organizations 813, 814	\$303,314,381	\$189,760,170	\$2,741,235
Public Administration, 92	\$131,144,751	\$120,192,474	\$4,689,919
<b>Total:</b>	<b>\$67,664,538,425</b>	<b>\$46,825,079,453</b>	<b>\$571,146,867</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$270,895,053,303</b>	<b>\$200,971,656,269</b>	<b>\$1,592,409,861</b>

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$6,678,536,481	\$5,288,453,486	\$343,749,558
New & Used Auto Dealers 4411	\$5,342,016,155	\$4,203,826,774	\$273,248,779
Rv, Boat, Motorcycle Dealers 4412	\$615,780,568	\$467,485,203	\$30,386,556
Automotive Parts & Tire 4413	\$720,739,758	\$617,141,509	\$40,114,223
Building Materials, Garden Equip & Supplies 444	\$2,241,999,462	\$2,070,139,359	\$134,559,072
Building Materials 4441	\$1,950,509,875	\$1,828,398,077	\$118,845,879
Lawn & Garden Supplies & Equipment 4442	\$291,489,587	\$241,741,282	\$15,713,193
Food & Beverage Stores 445	\$5,377,866,663	\$1,293,433,681	\$84,073,207
Grocery & Convenience Stores 4451	\$5,008,300,254	\$1,153,643,117	\$74,986,797
Other Food & Beverage Stores 4452, 4453	\$369,566,409	\$139,790,564	\$9,086,410
Furniture, Home Furnishings, Electronics, And Appliance 449	\$2,821,089,842	\$2,214,031,568	\$143,912,085
General Merchandise Stores 455	\$8,835,624,913	\$2,886,791,455	\$187,641,474
Department Stores 4551	\$202,222,398	\$192,114,033	\$12,487,411
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$8,633,402,515	\$2,694,677,422	\$175,154,063
Drug/health Retailers 456	\$3,095,563,341	\$917,135,582	\$59,613,852
Gas Stations & Convenience Stores W/pumps 457	\$2,533,856,311	\$632,663,422	\$41,123,140
Apparel & Accessories 458	\$1,247,890,468	\$1,120,758,790	\$72,849,323
Clothing & Shoe Retailers 4581, 4582	\$1,034,114,850	\$962,056,323	\$62,533,654
Jewelry & Luggage Stores 4583	\$213,775,618	\$158,702,467	\$10,315,669
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$6,833,709,589	\$5,397,460,957	\$350,835,204
Sporting Goods, Hobby Music, Misc Retailers 4591	\$947,934,196	\$806,076,185	\$52,394,996
Book/periodical/music Retailers 4592	\$91,750,735	\$67,301,614	\$4,374,608
Miscellaneous Retailers 4593-4599	\$5,794,024,658	\$4,524,083,158	\$294,065,600
<b>Total:</b>	<b>\$39,666,137,070</b>	<b>\$21,820,868,300</b>	<b>\$1,418,356,915</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$66,050,721</b>	<b>\$23,805,800</b>	<b>\$1,547,393</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$22,872,943</b>	<b>\$16,027,271</b>	<b>\$1,041,768</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$98,451,273</b>	<b>\$28,701,059</b>	<b>\$1,865,576</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$7,629,018,649	\$6,694,840,577	\$435,164,835
Heavy Construction & Highways 237	\$1,069,049,104	\$743,976,468	\$48,358,491
Special Trade Contractors 238	\$4,043,345,621	\$3,493,277,282	\$227,063,308
<b>Total:</b>	<b>\$12,741,413,374</b>	<b>\$10,932,094,327</b>	<b>\$710,586,634</b>
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,601,930,324</b>	<b>\$917,028,832</b>	<b>\$59,606,926</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$5,270,516,292	\$2,857,102,607	\$185,711,692
Nondurable Goods 424	\$1,718,840,450	\$687,647,759	\$44,697,116
Electronic Markets, Agents & Brokers 425	\$59,515,435	\$38,216,056	\$2,484,046
<b>Total:</b>	<b>\$7,048,872,177</b>	<b>\$3,582,966,422</b>	<b>\$232,892,854</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$589,256,933</b>	<b>\$478,551,575</b>	<b>\$31,105,861</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$3,235,816,768</b>	<b>\$2,074,023,025</b>	<b>\$134,811,541</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$552,318,819</b>	<b>\$341,709,760</b>	<b>\$22,211,148</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,347,907,905</b>	<b>\$1,123,916,848</b>	<b>\$73,054,647</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$7,062,025,754</b>	<b>\$1,625,012,460</b>	<b>\$105,625,937</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$4,081,382,031</b>	<b>\$2,781,904,848</b>	<b>\$180,824,057</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$569,367,703</b>	<b>\$532,247,511</b>	<b>\$34,596,135</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$814,662,314	\$739,684,952	\$48,079,539
Restaurants, Food Services & Drinking Places 722	\$4,638,198,852	\$4,231,665,703	\$275,058,345
<b>Total:</b>	<b>\$5,452,861,166</b>	<b>\$4,971,350,655</b>	<b>\$323,137,884</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$1,261,757,653	\$1,080,899,341	\$70,258,552
Personal Service 812	\$338,578,432	\$311,986,870	\$20,279,167
Religious, Civic & Other Organization 813, 814	\$32,459,414	\$24,441,148	\$1,588,686
<b>Total:</b>	<b>\$1,632,795,499</b>	<b>\$1,417,327,359</b>	<b>\$92,126,405</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$21,131,960</b>	<b>\$19,356,263</b>	<b>\$1,258,155</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$87,790,592,420</b>	<b>\$52,686,892,315</b>	<b>\$3,424,649,836</b>

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2023

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>				
Water Supply		\$339,304,351	\$314,853,127	\$15,833,968
Miscellaneous		\$37,147,416	\$35,971,654	\$1,809,015
<b>Total:</b>	<b>5.03%</b>	<b>\$376,451,767</b>	<b>\$350,824,781</b>	<b>\$17,642,983</b>
<b>Sewer Collection</b>				
Sewerage Systems		\$117,474,336	\$44,043,127	\$1,696,542
Miscellaneous		\$106,634,234	\$69,547,522	\$2,678,971
<b>Total:</b>	<b>3.85%</b>	<b>\$224,108,570</b>	<b>\$113,590,649</b>	<b>\$4,375,513</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$3,265,447,436</b>	<b>\$2,466,020,613</b>	<b>\$95,518,850</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$906,886,300</b>	<b>\$903,664,417</b>	<b>\$34,809,153</b>
<b>Motor Transportation</b>				
Local/suburban Transit		\$197,509,149	\$79,374,521	\$1,528,758
Trucking		\$1,152,245,361	\$342,276,684	\$6,592,243
Railroads		\$18,670,259	\$13,386,036	\$257,817
Miscellaneous		\$259,021,887	\$137,949,893	\$2,656,915
<b>Total:</b>	<b>1.93%</b>	<b>\$1,627,446,656</b>	<b>\$572,987,134</b>	<b>\$11,035,733</b>
<b>Urban Transportation</b>				
Local/suburban Transit		\$65,689,234	\$56,678,531	\$363,875
Trucking		\$115,593,652	\$75,509,804	\$484,783
Miscellaneous		\$164,795,396	\$119,153,964	\$764,979
<b>Total:</b>	<b>0.64%</b>	<b>\$346,078,282</b>	<b>\$251,342,299</b>	<b>\$1,613,637</b>
<b>Other Public Service</b>				
Water Transport		\$84,613,872	\$38,239,289	\$736,489
Miscellaneous		\$328,394,353	\$46,814,658	\$901,655
<b>Total:</b>	<b>1.93%</b>	<b>\$413,008,225</b>	<b>\$85,053,947</b>	<b>\$1,638,144</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$67,809,772</b>	<b>\$41,317,691</b>	<b>\$565,880</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>	<b>N/A</b>	<b>\$7,227,237,008</b>	<b>\$4,784,801,531</b>	<b>\$167,199,893</b>

TABLE 7: PUBLIC UTILITY TAX

## **APPENDIX A: Frequently Asked Questions**

<b>1) General Questions</b>	<b>2</b>
b) What are reporting periods?	2
c) Why is the QBR, typically, published six months after the end of the reporting period?	2
d) Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?	3
e) What is an accrual period?	3
f) What is the difference between QBR tables 1 and 5?	3
<b>2) SIC and NAICS Codes</b>	<b>3</b>
a) How often are NAICS classifications updated and how do the updates impact the data?	3
b) What are SIC and NAICS codes?	4
c) What is the difference between a SIC and a NAICS code?	4
d) Can I get SIC code data after 2004?	4
e) Can I compare historical SIC data to the NAICS data?	5
f) What do I do if I need historical QBR data in the NAICS version?	5
<b>3) Unit Counts</b>	<b>5</b>
a) What are units?	5
b) Why do the unit counts differ between quarterly and calendar year data?	5
c) Can I add unit counts for 4 quarters to get the annual unit count?	5
<b>4) Gross Business Income (GBI)</b>	<b>6</b>
a) What is gross business income?	6
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## 1) General Questions

### a) 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.

### b) 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.

### c) 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 most 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.

**d) 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 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.

**e) 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.

**f) 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**

**a) How often are NAICS classifications updated and how do the updates impact the data?**

The US Census Bureau reviews and publishes new NAICS classifications every five years. The department updates business accounts to the latest NAICS classifications to ensure the department's data aligns with other industry, state, and federal data.

With each update, NAICS classifications may be added, changed, or retired within industries. This may cause comparisons between prior and current periods to not reflect accurate representations of industry changes. The US Census Bureau provides a detailed list of the NAICS updates.

When pulling data from our queries by NAICS, keep the following timeline in mind to account for  
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classification shifts:

1987 SIC: 1990 – Quarter 4 2002

2002 NAICS: Quarter 1 2003 – Quarter 4 2006

2007 NAICS: Quarter 1 2007 – Quarter 4 2011

2012 NAICS: Quarter 1 2012 – Quarter 1 2018

2017 NAICS: Quarter 2 2018 – Quarter 1 2022

2022 NAICS: Quarter 2 2022 – Current

**b) 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 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.

**c) 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).

**d) Can I get SIC code data after 2004?**

No. To move in line with national standards, the Department stopped assigning SIC codes to firms in  
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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.

**e) 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.

**f) 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**

**a) 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.

**b) 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.

**c) 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)**

##### a) **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.

##### b) **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**

##### a) **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.

**b) 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.

**c) 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.

**d) 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 consider any credits. Credits are later subtracted to calculate a final B&O tax liability.

**e) 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>

**f) 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**

**a) 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.

**b) 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

**c) 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.

**d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

**e) 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**

**a) 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.

**b) 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.

**c) 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.

**d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

**e) 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>

**f) 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.**