

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
Agriculture, Forestry, Fishing 11			
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
Total:	\$1,117,934,492	\$822,395,926	\$4,157,542
Mining 21			
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
Total:	\$112,318,900	\$101,369,531	\$632,851
Utilities 22			
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
Total:	\$2,649,846,445	\$1,786,321,756	\$16,799,106
Construction 23			
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
Total:	\$20,760,923,353	\$18,628,495,173	\$92,366,404
Manufacturing 31-33			
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

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1st Quarter, 2023

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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
Total:	\$44,540,685,981	\$26,877,062,001	\$126,701,932

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Wholesale Trade 42			
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
Total:	\$53,887,698,447	\$41,473,613,430	\$194,800,798
Retail Trade 44-45			
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

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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
Total:	\$49,682,015,695	\$40,649,770,981	\$220,139,840
Transportation 48-492			
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
Total:	\$2,031,743,646	\$1,803,395,265	\$14,420,993
Warehousing & Storage 493			
Total:	\$432,389,881	\$323,194,595	\$1,903,842
Information 51			
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
Total:	\$9,206,329,124	\$7,276,537,345	\$89,858,344
Finance, Insurance, Real Estate 52-53			
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
Total:	\$18,808,628,914	\$14,404,420,813	\$259,481,342

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Business, Personal And Other Services 54-92			
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
Total:	\$67,664,538,425	\$46,825,079,453	\$571,146,867
Total All Industries			
Total:	\$270,895,053,303	\$200,971,656,269	\$1,592,409,861