

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2 2023

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	866	\$657,758,316
Forestry & Logging 113	504	\$362,079,862
Fishing & Hunting 114	132	\$43,412,000
Ag & Forestry Support Activities 115	534	\$218,728,182
Total:	2,036	\$1,281,978,360
Mining 21		
Sand & Gravel, Quarrying 2123	94	\$95,923,959
Other Extraction & Support Act. 211, 2121, 2122, 213	43	\$38,705,876
Total:	137	\$134,629,835
Utilities 22		
Hydroelectric Power Generation 221111	14	\$468,321,049
Alternative Power Generation 221114-221117	17	\$81,854,629
Other Electric Power Generation 221112, 221113, 221118	9	\$323,849,072
Electric Power Generation & Trans. 221121, 221122	63	\$2,483,101,181
Natural Gas Distribution 2212	15	\$1,664,099,743
Water & Sewer 2213	569	\$1,386,568,521
Total:	687	\$6,407,794,195
Construction 23		
Residential Building & Remodeling 2361	19,636	\$5,334,904,827
Nonresidential Building 2362	900	\$5,117,844,484
Heavy Construction & Highways 237	1,142	\$2,557,032,608
Special Trade Contractors 238	26,162	\$10,984,345,021
Electrical 23821	2,963	\$2,056,792,717
Plumbing & Heating 23822	3,257	\$2,224,646,264
Painting 23832	3,649	\$375,002,889
Masonry/drywall 23814, 23831	1,617	\$565,604,272
Roofing 23816	1,274	\$614,197,146
Other Contractors 238 Not Listed Above	13,402	\$5,148,101,733
Total:	47,840	\$23,994,126,940
Manufacturing 31-33		
Food Products 311	1,481	\$5,874,804,121
Milling Of Grains 3112	19	\$280,671,806
Fruits & Vegetables 3114	78	\$1,679,986,611
Dairy Products 3115	35	\$811,166,220
Meat Products 3116	65	\$703,290,170
Seafood Products 3117	45	\$735,529,852
Bakery Products 3118	905	\$636,142,018
Other Food Items 3111, 3113, 3119	334	\$1,028,017,444
Beverages 312	1,097	\$739,852,854
Textiles 313,314	301	\$243,270,775
Apparel 315	308	\$52,420,009
Leather & Allied Products 316	45	\$49,437,218
Lumber & Wood Products 321	473	\$2,778,671,189
Sawmills 3211	77	\$988,142,967
Plywood & Trusses 3212	40	\$520,326,817
Millwork, Windows, Wood Products 3219	356	\$1,270,201,405

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TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	111	\$1,685,450,362
Pulp & Paper Mills 3221	32	\$963,491,631
Other Paper Products 3222	79	\$721,958,731
Commercial Printing 323	782	\$225,747,416
Petroleum & Coal Products 324	33	\$5,397,920,743
Petroleum Refining 32411	14	\$5,193,837,230
Asphalt/petroleum/coal Products 32412, 32419	19	\$204,083,513
Chemicals 325	607	\$1,993,351,872
Chemicals, Pesticides & Fertilizers 3251, 3253	99	\$868,236,157
Resins, Synthetic Fibers & Filaments 3252	26	\$175,022,598
Pharmaceuticals 3254	283	\$745,554,908
Paint, Coating & Adhesives 3255	24	\$34,885,120
Soap, Cleaning Compound & Toiletries 3256	114	\$53,314,709
Other Chemical Products 3259	61	\$116,338,380
Plastics & Rubber Products 326	254	\$866,416,254
Nonmetallic Minerals 327	301	\$927,001,545
Primary Metals 331	130	\$799,799,446
Iron & Steel Mills 3311, 3312	60	\$451,053,099
Aluminum Smelting 3313	15	\$101,624,548
Other Nonferrous Metals 3314	19	\$29,536,780
Foundries 3315	36	\$217,585,019
Fabricated Metal Products 332	1,293	\$2,195,978,796
Machinery 333	730	\$1,856,303,453
Farm & Construction Implements 3331	100	\$222,459,970
Industrial Machinery 3332	136	\$370,410,685
Commercial & Other Equipment 3333-3336 & 3339	494	\$1,263,432,798
Computers & Electronics 334	549	\$3,159,666,002
Computer Hardware 3341	44	\$72,664,551
Telephone & Communications Equipment 3342	67	\$459,659,889
Audio & Video Equipment 3343	28	\$31,412,455
Semiconductors 3344	94	\$991,343,725
Instruments 3345	275	\$1,580,224,711
Software, Other Magnetic & Optical Media 3346	41	\$24,360,671
Electrical Equipment & Appliances 335	180	\$1,335,622,957
Lighting Equipment 3351	50	\$51,921,399
Household Appliances 3352	14	\$2,046,611
Other Electric Equipment 3353, 3359	116	\$1,281,654,947
Transportation Equipment 336	497	\$14,559,956,533
Motor Vehicles & Parts 3361, 3362, 3363	156	\$693,662,560
Aircraft, Aerospace & Parts 3364	120	\$13,418,974,328
Ships & Boats 3366	170	\$400,971,875
Railroad, Other Transportation Equip. 3365, 3369	51	\$46,347,770
Furniture & Related Products 337	528	\$428,995,450
Other Manufacturing 339	1,543	\$1,875,520,401
Other Medical Equip & Supplies 339112, 339115	148	\$218,487,513
Dental Laboratories 339116	187	\$55,453,701
Sporting And Athletic Goods 33992	92	\$168,090,548
All Other Miscellaneous Mfg 3399 Not Listed Above	1,116	\$1,433,488,639
Total:	11,243	\$47,046,187,396

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TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,999	\$27,627,977,958
Motor Vehicles & Parts 4231	638	\$4,622,443,367
Furniture & Home Furnishings 4232	505	\$432,511,976
Lumber & Construction Materials 4233	739	\$3,013,302,483
Professional & Commercial Equipment 4234	1,598	\$4,986,255,989
Metal & Mineral (except Petroleum) 4235	312	\$1,250,614,127
Electrical Equipment 4236	1,132	\$2,751,457,017
Hardware, Plumbing, Heating Equipment 4237	565	\$1,721,587,679
Machinery & Equipment 4238	1,938	\$4,515,128,572
Sporting & Recreational Goods & Supplies 423910	388	\$451,720,405
Toy & Hobby Goods & Supplies 423920	108	\$1,918,660,137
Other Misc Durable Goods 423930, 423940, 423990	1,076	\$1,964,296,206
Nondurable Goods: 424	6,428	\$28,277,776,675
Paper & Paper Products 4241	266	\$684,664,856
Drugs & Sundries 4242	455	\$3,333,731,620
Apparel 4243	429	\$782,401,201
Food Products 4244	1,925	\$11,329,252,618
Farm Products 4245	296	\$509,398,102
Chemicals & Plastics 4246	450	\$966,309,644
Petroleum Products 4247	162	\$5,390,852,008
Beer & Ale 424810	110	\$310,474,779
Wine & Distilled Alcoholic Beverages 424820	531	\$1,275,654,649
Farm Supplies 42491	257	\$1,450,371,985
Tobacco & Tobacco Products 42494	84	\$325,404,869
Other Misc Nondurable Goods 4249 Not Listed Above	1,463	\$1,919,260,344
Electronic Markets, Agents, Brokers 425	643	\$751,480,921
Total:	16,070	\$56,657,235,554
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,475	\$9,637,083,753
New & Used Auto Dealers 4411	1,423	\$7,326,538,255
Rv, Boat, Motorcycle Dealers 4412	579	\$1,049,394,573
Automotive Parts & Tires 4413	1,473	\$1,261,150,925
Bldg. Materials, Garden Supplies 444	3,059	\$4,338,548,699
Building Materials 4441	1,912	\$3,667,985,393
Lawn & Garden Supplies 4442	1,147	\$670,563,306
Food & Beverages (off-premises) 445	4,693	\$6,509,814,220
Grocery & Convenience Retailers 4451	2,241	\$5,736,948,214
Other Food Stores/specialty Foods 4452	1,500	\$543,358,135
Beer, Wine And Liquor Retailers 4453	952	\$229,507,871
Furniture, Home Furnishings, Electronics, And Appliance 449	4,497	\$4,675,320,074
Furniture & Home Furnishings 4491	1,904	\$1,144,165,730
Electronics & Appliances 4492	2,593	\$3,531,154,344
Electronic & Appliance Retailers 449210	2,593	\$3,531,154,344
Department Stores 4551	20	\$242,811,079
General Merchandise Retailers 4552	2,869	\$9,913,100,269
Warehouse Clubs And Superstores 455211	9	\$9,404,130,949
All Other General Merchandise Retailers 455219	2,860	\$508,969,320
Drug Stores & Personal Care Retailers 456	3,698	\$4,124,608,393
Gas Stations (incl. Convenience Stores) 457	1,481	\$3,670,408,449
Apparel & Accessories 458	4,772	\$1,583,171,164
Clothing Retailers 4581	3,456	\$1,193,521,818
Shoe Retailers 4582	208	\$121,875,707
Jewelry & Luggage Retailers 4583	1108	\$267,773,639
Sporting Goods, Toy/hobby/book/music/misc 459	20,224	\$10,081,935,468
Sporting Goods 45911	1,722	\$934,157,100
Hobby & Toy Retailers 45912	699	\$573,423,558
Sewing Supplies 45913	307	\$37,632,816
Musical Instruments 45914	244	\$73,316,267
Book Retailers And News Dealers 4592	589	\$101,831,624
Miscellaneous Retailers 4599	16,663	\$8,361,574,103
Total:	48,788	\$54,776,801,568

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	48	\$92,946,994
Railroads 482	16	\$64,517,088
Water Transportation 483	50	\$71,425,965
Truck Transportation 484	3,486	\$2,244,744,516
Transit & Ground Passenger Transport 485	333	\$212,531,145
Pipeline Transportation 486	7	\$34,325,881
Scenic & Sightseeing Transportation 487	167	\$77,446,425
Support Activities For Transportation 488	1,319	\$1,776,081,993
Postal Service, Couriers And Messengers 491, 492	593	\$419,318,487
Total:	6,019	\$4,993,338,494
Warehousing & Storage 493		
Total:	255	\$434,928,650
Information 51		
Publishing Industries 513	2,503	\$3,491,763,274
Newspapers 51311	78	\$85,032,428
Books & Periodicals 51312, 51313	349	\$130,301,356
Software 5132	1,999	\$2,893,357,943
Other Publishers 51314, 51319	77	\$383,071,547
Motion Picture Production 512	754	\$369,297,753
Broadcasting And Content Providers 516	245	\$897,301,387
Telecommunications 517	693	\$2,976,133,214
Wired Telecommunications Carriers 517111	252	\$760,141,471
Wireless Telecommunications Carriers 517112, 517122	340	\$1,454,223,549
Satellite And Other Telecommunications 5174, 5178	101	\$761,768,194
Data Proc. Svcs., Hosting 518	725	\$1,588,592,755
Web Search, Libraries, Archives & Other Information Services 519	468	\$844,136,659
Total:	5,388	\$10,167,225,042
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,622	\$8,211,199,146
Securities & Other Financial Investment 523, 525	2,519	\$3,825,219,312
Insurance Agents & Brokers 524	2,589	\$3,315,279,742
Real Estate Agents & Brokers 531	4,417	\$1,981,551,163
Rental Of Tangible Personal Property 532	2,071	\$2,037,055,680
Lessors Of Nonfinancial Intangibles 533	163	\$192,501,698
Total:	13,381	\$19,562,806,741

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,244	\$25,670,105,102
Legal Services 5411	4,247	\$1,820,472,020
Accounting Services 5412	2,692	\$1,395,640,245
Architectural Services 54131	975	\$563,976,236
Engineering Services 54133	1,732	\$1,645,539,821
Other Related Services 54132, 54134-54138	972	\$259,125,897
Specialized Design Services 5414	1,928	\$427,649,592
Computer System Design Services 5415	5,092	\$8,531,688,081
Consulting Services 5416	8,218	\$6,405,470,758
Scientific Research & Development Services 5417	404	\$1,677,343,751
Advertising & Public Relations 5418	998	\$566,129,077
Other Professional Services 5419	4,986	\$2,377,069,624
Management Services 55	319	\$321,093,407
Administrative & Support Services 561	16,360	\$14,988,550,372
Employment Services 5613	1,006	\$1,589,883,511
Travel Services 5615	404	\$5,154,578,817
Investigation & Security Services 5616	785	\$579,525,672
Building Services & Janitorial 5617	11,208	\$1,478,660,222
Other 5611, 5612, 5614, 5619	2,957	\$6,185,902,150
Waste Treatment/collection 562	710	\$1,385,229,237
Schools (public, Private, Technical) 61	2,846	\$721,941,390
Health Services 62	16,005	\$17,490,844,886
Ambulatory Health Care Services 621	13,160	\$8,289,229,217
Physicians 6211	2,812	\$2,853,513,620
Dentists 6212	2,999	\$1,254,958,713
Other Health Practitioners 6213	6,329	\$1,174,511,443
Outpatient Care Centers 6214	384	\$1,141,688,398
Medical & Diagnostic Laboratories 6215	183	\$487,702,790
Home Health Care 6216	248	\$950,834,264
Other Ambulatory Health Care 6219	205	\$426,019,989
Hospitals 622	134	\$7,617,172,782
Nursing & Retirement Homes 623	575	\$870,614,503
Social Services & Day Care 624	2,136	\$713,828,384
Arts, Entertainment, & Recreation 71	5,791	\$1,423,680,732
Performing Arts, Spectator Sports 711	2,427	\$617,652,043
Museums, Historical Sites, Etc. 712	95	\$42,971,916
Amusement, Gambling, Recreation 713	3,269	\$763,056,773
Accommodations 721	4,454	\$1,371,834,325
Restaurants, Food Services 7223, 7225	13,956	\$5,546,573,850
Drinking Places 7224	1,088	\$291,125,133
Auto Repair & Services 8111	5,726	\$1,158,681,573
Other Repair Services 8112-8114	3,505	\$859,072,889
Personal Services 812	9,001	\$1,096,979,320
Personal Care (barber, Beauty, Etc.) 8121	6,600	\$452,090,699
Death Care Services 8122	196	\$84,209,359
Laundry & Dry Cleaning 8123	547	\$150,250,650
Other Personal Services 8129	1,658	\$410,428,612
Religious, Civic & Other Organizations 813, 814	992	\$346,251,058
Public Administration, 92	227	\$201,639,446
Total:	113,224	\$72,873,602,720
Total All Industries		
Total:	265,068	\$298,330,655,495

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$40,156,838	\$1,235,397	\$38,921,441	0.00484	\$188,380
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,572,126,255	\$120,035,074	\$2,452,091,181	0.00138	\$3,383,886
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,182,414,894	\$108,007,961	\$1,074,406,933	0.00275	\$2,954,619
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,026,679,776	\$206,288,119	\$820,391,657	0.00484	\$3,970,696
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,682,390,721	\$5,990,805	\$2,676,399,916	0.00138	\$3,693,432
6	Processing for Hire/Printing and Publishing	10	\$555,553,333	\$27,098,286	\$528,455,047	0.00484	\$2,557,722
7	Manufacturing	7	\$7,424,052,436	\$256,728,952	\$7,167,323,484	0.00484	\$34,689,846
8	Royalties	80	\$1,888,268,651	\$449,021,885	\$1,439,246,766	0.015	\$21,588,701
9	Wholesaling	3	\$83,927,757,158	\$23,312,561,698	\$60,615,195,460	0.00484	\$293,377,546
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,064,556,681	\$178,074,200	\$1,886,482,481	0.00484	\$9,130,575
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,395,556,032	\$3,339,086,402	\$3,056,469,630	0.015	\$45,847,044
12	For Profit Hospitals; Scientific R&D	135	\$322,835,138	\$155,545,815	\$167,289,323	0.015	\$2,509,340
13	Cleanup of Radioactive Waste for US Government	83	\$791,056,083	\$5,582,779	\$785,473,304	0.00471	\$3,699,579
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,070,795,648	\$2,866,416,537	\$10,204,379,111	0.015	\$153,065,687
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$47,654,203,884	\$11,206,326,789	\$36,447,877,095	0.0175	\$637,837,849
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,717,836,191	0.012	\$56,614,034
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$13,614,009
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$154,273,904	\$62,425,585	\$91,848,319	0.0163	\$1,497,128
19	Retailing of Interstate Transportation Equip	19	\$435,849,235	\$70,913,409	\$364,935,826	0.00484	\$1,766,289
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$502,889,566	\$484,085,652	\$18,803,914	0.00275	\$51,711
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$3,234,365,677	\$3,098,470,552	\$135,895,125	0.009	\$1,223,056
22	Retailing	2	\$95,586,845,522	\$19,457,441,032	\$76,129,404,490	0.00471	\$358,569,495
23	Non-Manufacturing Aerospace Product Development	188	\$68,837,087	\$2,604,016	\$66,233,071	0.009	\$596,098
24	Federal Aviation Administration (FAR) Repair Station	189	\$91,331,216	\$1,552,240	\$89,778,976	0.0029	\$260,718
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	\$88,484,903	\$72,881,065	\$15,603,838	0.00275	\$42,911
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,661,305,175	\$6,005,998	\$3,655,299,177	0.00484	\$17,691,648
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,323,111,257	\$2,299,385,151	\$1,023,726,106	0.00484	\$4,954,834
31	Retailing of Commercial Airplanes or Components	1007	\$6,086,564,704	\$2,330,730,705	\$3,755,833,999	0.00484	\$18,178,237
32	Manufacturing of Commercial Airplane Tooling	1008	\$32,494,378	\$205,043	\$32,289,335	0.00484	\$156,280
33	Wholesaling of Commercial Airplane Tooling	1009	\$34,524,747	\$13,002,993	\$21,521,754	0.00484	\$104,165
34	Retailing of Commercial Airplane Tooling	1010	\$40,386,132	\$20,150,439	\$20,235,693	0.00471	\$95,310
35	Publication of Newspapers	126	\$82,248,984	\$202,915	\$82,046,069	0.0035	\$287,161
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$76,705,670	\$2,178	\$76,703,492	0.0029	\$222,747

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
38	Extracting Timber, Extracting for Hire Timber	301	\$106,268,363	\$3,314,716	\$102,953,647	0.0029	\$298,977
39	Manufacturing of Timber or Wood Products	302	\$1,142,687,368	\$107,110,852	\$1,035,576,516	0.0029	\$3,007,314
40	Wholesaling of Timber or Wood Products	303	\$3,008,273,285	\$1,485,023,019	\$1,523,250,266	0.0029	\$4,423,519
41	Sale of Standing Timber	304	\$17,512,894	\$0	\$17,512,894	0.0029	\$50,857
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$113,421,678	\$944,795	\$112,476,883	0.00275	\$309,311
	Total:		\$289,486,785,273	\$71,754,453,054	\$222,450,168,410		\$1,702,510,711

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
43	Retail Sales	1	\$96,591,243,881	\$37,594,015,087	\$58,997,228,794	0.065	\$3,834,819,872
44	Use Tax	5	\$2,504,999,964	\$0	\$2,504,999,964	0.065	\$162,824,998
45	Motor Vehicle Sales / Leases	120	\$4,519,836,066	\$0	\$4,519,836,066	0.003	\$13,559,508
46	Self-Produced Fuel Use Tax	270	\$29,303,803	\$0	\$29,303,803	0.03852	\$1,128,782
	Total:		\$103,645,383,714	\$37,594,015,087	\$66,051,368,627		\$4,012,333,160
State Public Utility Tax							
47	Water Distribution	60	\$418,912,096	\$31,832,424	\$387,079,672	0.05029	\$19,466,237
48	Sewer Collection	61	\$238,396,445	\$116,359,064	\$122,037,381	0.03852	\$4,700,880
49	Power	49	\$2,686,169,651	\$653,511,406	\$2,032,658,245	0.03873	\$78,732,984
50	Gas Distribution-Telegraph	26	\$477,434,534	\$4,300,169	\$473,134,365	0.03852	\$18,225,136
51	Motor Transportation-Railroad-Railroad	8	\$2,207,068,102	\$1,593,713,628	\$613,354,474	0.01926	\$11,813,207
52	Log Hauling Over Public Highways	125	\$68,513,843	\$27,114,510	\$41,399,333	0.0137	\$567,005
53	Urban Transportation/Vessels Under 65 ft	12	\$368,083,841	\$97,337,152	\$270,746,689	0.00642	\$1,738,194
54	Other Public Service Business	13	\$431,748,731	\$341,142,019	\$90,606,712	0.01926	\$1,745,085
	Total:		\$6,896,327,243	\$2,865,310,372	\$4,031,016,871		\$136,988,728
Other Taxes							
55	Litter Tax	36	\$27,021,917,569	\$0	\$27,021,917,569	0.00015	\$4,053,288
56	Tobacco Products/Cigars (less than \$0.69)	20	\$8,390,636	\$0	\$8,390,636	0.95	\$7,971,104
57	Cigar Tax (\$0.69 or more)	194	\$1,681,928	\$0	\$1,681,928	0.65	\$1,093,253
58	Little Cigar Tax (acetate integrated filters)	198	\$4,392,528	\$0	\$4,392,528	0.15125	\$664,370
59	Moist Snuff (1.2 oz. or less)	162	\$6,645,654	\$0	\$6,645,654	2.526	\$16,786,922
60	Moist Snuff (more than 1.2 oz.)	163	\$1,540,523	\$0	\$1,540,523	2.105	\$3,242,801
61	All Other Vapor Products	164	\$12,362,317	\$0	\$12,362,317	0.27	\$3,337,826
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$33,379,117	\$0	\$33,379,117	0.09	\$3,004,121
63	Spirits Sales to On-premises Licensees	251	\$52,279,836	\$1,545,529	\$50,734,307	0.137	\$6,950,600
64	Spirits Liter Sales to On-premises Licensees	253	\$2,707,247	\$0	\$2,707,247	2.4408	\$6,607,848
65	Spirits Sales to Consumers	252	\$223,165,583	\$497,823	\$222,667,760	0.205	\$45,646,891
66	Spirits Liter Sales to Consumers	254	\$10,385,774	\$0	\$10,385,774	3.7708	\$39,162,677
67	Refuse Collection	64	\$670,014,976	\$195,366,783	\$474,648,193	0.036	\$17,087,335
68	Hazardous Substance Tax by Value	65	\$605,657,495	\$16,994,814	\$588,662,681	0.007	\$4,120,639
69	Hazardous Substance Tax by Volume	81	\$58,131,255	\$0	\$58,131,255	1.2	\$69,757,506
70	Intermediate Care Facility	79	\$40,388,287	\$0	\$40,388,287	0.06	\$2,423,297
71	Solid Fuel Burning Device Fee	59	\$1,144	\$0	\$1,144	30	\$34,320
72	Syrup Tax	54	\$1,694,376	\$0	\$1,694,376	1	\$1,694,376
73	Tire Fee	73	\$1,220,532	\$0	\$1,220,532	0.9	\$1,098,479
74	Studded Tire Fee	77	\$335	\$0	\$335	4.5	\$1,508
75	Local 911 Wireline	793	\$1,733,743	\$0	\$1,733,743	0.95	\$1,647,056
76	Local 911 Wireless Tax	794	\$20,782,667	\$0	\$20,782,667	0.95	\$19,743,534
77	Local 911 VOIP Tax	795	\$3,859,141	\$0	\$3,859,141	0.95	\$3,666,184
78	Local 911 Prepaid Wireless Tax	796	\$2,891,870	\$0	\$2,891,870	0.95	\$2,747,277
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,733,684	\$0	\$1,733,684	0.4	\$693,474
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,756,491	\$0	\$20,756,491	0.4	\$8,302,596
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,873,903	\$0	\$3,873,903	0.4	\$1,549,561
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,770,302	\$0	\$2,770,302	0.4	\$1,108,121
	Total:		\$28,814,358,913	\$214,404,949	\$28,599,953,964		\$274,196,964

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 2 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
0100	ADAMS UNINC COUNTY	2,735	\$ 27,510,308	2,971	\$ 33,957,195	23.434%
0101	HATTON	204	\$ 194,283	272	\$ 226,628	16.648%
0102	LIND	720	\$ 1,477,968	680	\$ 1,149,161	-22.247%
0103	OTHELLO	3,789	\$ 55,055,058	3,918	\$ 59,660,822	8.366%
0104	RITZVILLE	2,135	\$ 15,484,154	2,241	\$ 17,583,642	13.559%
0105	WASHTUCNA	394	\$ 562,024	377	\$ 603,512	7.382%
0199	ADAMS COUNTY	9,977	\$ 100,283,795	10,459	\$ 113,180,960	12.861%
0200	ASOTIN UNINC COUNTY	3,603	\$ 27,622,676	4,088	\$ 29,198,503	5.705%
0201	ASOTIN CITY	1,242	\$ 2,995,470	1,322	\$ 2,798,814	-6.565%
0202	CLARKSTON	4,371	\$ 90,612,649	4,474	\$ 91,725,071	1.228%
0299	ASOTIN COUNTY	9,216	\$ 121,230,795	9,884	\$ 123,722,388	2.055%
0300	BENTON UNINC COUNTY	7,089	\$ 130,597,056	7,764	\$ 158,753,610	21.560%
0301	BENTON CITY	3,040	\$ 17,060,138	3,134	\$ 18,139,140	6.325%
0302	KENNEWICK	13,365	\$ 720,623,912	14,228	\$ 746,556,785	3.599%
0303	PROSSER	4,441	\$ 66,200,327	4,693	\$ 71,185,265	7.530%
0304	RICHLAND	12,753	\$ 488,350,006	13,609	\$ 491,996,868	0.747%
0305	WEST RICHLAND	5,985	\$ 58,906,162	6,472	\$ 52,626,271	-10.661%
0399	BENTON COUNTY	46,673	\$ 1,481,737,601	49,900	\$ 1,539,257,939	3.882%
0400	CHELAN UNINC COUNTY	8,627	\$ 200,105,225	9,273	\$ 193,493,173	-3.304%
0401	CASHMERE	3,242	\$ 23,179,047	3,354	\$ 20,790,140	-10.306%
0402	CHELAN CITY	4,382	\$ 91,313,590	4,703	\$ 89,766,139	-1.695%
0403	ENTIAT	1,516	\$ 4,814,002	1,632	\$ 5,303,890	10.176%
0404	LEAVENWORTH	3,915	\$ 70,932,057	4,119	\$ 72,298,304	1.926%
0405	WENATCHEE	10,768	\$ 379,008,288	11,360	\$ 408,382,343	7.750%
0499	CHELAN COUNTY	32,450	\$ 769,352,209	34,441	\$ 790,033,989	2.688%
0500	CLALLAM UNINC COUNTY	8,254	\$ 186,345,468	9,103	\$ 199,801,277	7.221%
0501	FORKS	2,401	\$ 25,691,396	2,423	\$ 25,690,310	-0.004%
0502	PORT ANGELES	8,064	\$ 138,622,298	8,455	\$ 144,863,891	4.503%
0503	SEQUIM	6,319	\$ 124,690,370	6,562	\$ 127,093,159	1.927%
0599	CLALLAM COUNTY	25,038	\$ 475,349,532	26,543	\$ 497,448,637	4.649%
0600	CLARK UNINC COUNTY	16,208	\$ 842,829,812	17,652	\$ 852,416,937	1.137%
0601	BATTLE GROUND	8,374	\$ 146,170,217	9,031	\$ 155,417,614	6.326%
0602	CAMAS	9,343	\$ 129,743,877	10,021	\$ 136,042,990	4.855%
0603	LA CENTER	3,574	\$ 18,927,225	3,864	\$ 17,854,296	-5.669%
0604	RIDGEFIELD	7,225	\$ 107,898,305	7,898	\$ 91,006,419	-15.655%
0605	VANCOUVER	21,101	\$ 1,565,197,791	22,266	\$ 1,649,828,660	5.407%
0606	WASHOUGAL	7,037	\$ 86,718,569	7,525	\$ 90,222,018	4.040%
0607	YACOLT	2,044	\$ 5,445,283	2,084	\$ 5,959,637	9.446%
0699	CLARK COUNTY	74,906	\$ 2,902,931,079	80,341	\$ 2,998,748,571	3.301%
0700	COLUMBIA UNINC COUNTY	1,333	\$ 11,471,708	1,416	\$ 12,200,445	6.352%
0701	DAYTON	2,369	\$ 11,134,237	2,424	\$ 13,559,685	21.784%
0702	STARBUCK	321	\$ 241,445	252	\$ 281,615	16.637%
0799	COLUMBIA COUNTY	4,023	\$ 22,847,390	4,092	\$ 26,041,745	13.981%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Quarter 2 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,838	\$ 126,899,000	8,595	\$ 170,619,976	34.453%
0801	CASTLE ROCK	2,830	\$ 20,822,429	2,699	\$ 21,172,712	1.682%
0802	KALAMA	3,077	\$ 17,893,422	3,302	\$ 25,130,387	40.445%
0803	KELSO	5,684	\$ 112,180,753	5,891	\$ 107,457,550	-4.210%
0804	LONGVIEW	9,337	\$ 319,730,139	9,893	\$ 367,812,826	15.039%
0805	WOODLAND	5,048	\$ 78,460,599	5,161	\$ 77,182,038	-1.630%
0899	COWLITZ COUNTY	33,814	\$ 675,986,342	35,541	\$ 769,375,489	13.815%
0900	DOUGLAS UNINC COUNTY	6,286	\$ 242,539,904	6,903	\$ 191,511,253	-21.039%
0901	BRIDGEPORT	866	\$ 3,392,584	938	\$ 3,351,427	-1.213%
0902	EAST WENATCHEE	6,014	\$ 138,919,079	6,303	\$ 149,002,345	7.258%
0903	MANSFIELD	559	\$ 1,241,670	531	\$ 1,113,000	-10.363%
0904	ROCK ISLAND	1,190	\$ 7,206,591	1,330	\$ 5,238,914	-27.304%
0905	WATERVILLE	1,299	\$ 3,506,199	1,321	\$ 4,962,111	41.524%
0999	DOUGLAS COUNTY	16,214	\$ 396,806,027	17,326	\$ 355,179,050	-10.491%
1000	FERRY UNINC COUNTY	2,992	\$ 21,815,113	3,195	\$ 17,336,983	-20.528%
1001	REPUBLIC	1,524	\$ 7,136,775	1,528	\$ 7,911,484	10.855%
1099	FERRY COUNTY	4,516	\$ 28,951,888	4,723	\$ 25,248,467	-12.792%
1100	FRANKLIN UNINC COUNTY	4,610	\$ 71,892,924	5,099	\$ 66,270,763	-7.820%
1101	CONNELL	1,819	\$ 9,586,800	1,884	\$ 12,122,272	26.448%
1102	KAHLOTUS	402	\$ 436,492	439	\$ 510,441	16.942%
1103	MESA	713	\$ 3,707,249	732	\$ 3,024,155	-18.426%
1104	PASCO	11,455	\$ 610,203,270	12,197	\$ 582,467,753	-4.545%
1199	FRANKLIN COUNTY	18,999	\$ 695,826,735	20,351	\$ 664,395,384	-4.517%
1200	GARFIELD UNINC COUNTY	882	\$ 5,435,182	966	\$ 5,135,547	-5.513%
1201	POMEROY	1,487	\$ 4,979,214	1,510	\$ 4,798,726	-3.625%
1299	GARFIELD COUNTY	2,369	\$ 10,414,396	2,476	\$ 9,934,273	-4.610%
1300	GRANT UNINC COUNTY	6,855	\$ 199,291,069	7,624	\$ 220,348,036	10.566%
1301	COULEE CITY	966	\$ 3,341,224	994	\$ 3,126,666	-6.422%
1302	ELECTRIC CITY	1,059	\$ 2,923,217	1,072	\$ 2,951,123	0.955%
1303	EPHRATA	4,534	\$ 67,229,103	4,813	\$ 69,492,244	3.366%
1304	GEORGE	1,039	\$ 7,804,478	1,061	\$ 8,313,261	6.519%
1305	GRAND COULEE	1,485	\$ 11,756,706	1,529	\$ 12,175,864	3.565%
1306	HARTLINE	398	\$ 323,650	448	\$ 395,208	22.110%
1307	KRUPP	195	\$ 133,559	190	\$ 321,121	140.434%
1308	MATTAWA	1,403	\$ 10,128,414	1,449	\$ 11,253,394	11.107%
1309	MOSES LAKE	8,680	\$ 297,652,958	9,138	\$ 384,503,690	29.179%
1310	QUINCY	3,693	\$ 136,943,031	3,867	\$ 233,648,264	70.617%
1311	ROYAL CITY	1,491	\$ 13,075,079	1,439	\$ 11,394,156	-12.856%
1312	SOAP LAKE	1,528	\$ 5,747,059	1,575	\$ 5,839,558	1.610%
1313	WARDEN	1,607	\$ 11,508,010	1,721	\$ 12,935,716	12.406%
1315	WILSON CREEK	443	\$ 449,498	456	\$ 682,783	51.899%
1399	GRANT COUNTY	35,376	\$ 768,307,055	37,376	\$ 977,381,084	27.212%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Quarter 2 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,530	\$ 102,625,903	6,984	\$ 108,089,265	5.324%
1401	ABERDEEN	6,065	\$ 152,537,771	6,277	\$ 179,699,103	17.806%
1402	COSMOPOLIS	1,471	\$ 6,148,463	1,436	\$ 3,651,588	-40.610%
1403	ELMA	2,956	\$ 28,982,734	3,131	\$ 29,154,827	0.594%
1404	HOQUIAM	3,712	\$ 29,564,484	3,824	\$ 28,153,098	-4.774%
1405	MCCLEARY	2,182	\$ 5,881,229	2,130	\$ 5,611,975	-4.578%
1406	MONTESANO	3,472	\$ 23,181,444	3,522	\$ 22,589,868	-2.552%
1407	OAKVILLE	1,150	\$ 7,106,657	1,191	\$ 3,493,876	-50.837%
1408	WESTPORT	2,175	\$ 21,069,276	2,333	\$ 23,378,770	10.961%
1409	OCEAN SHORES	4,146	\$ 54,854,437	4,352	\$ 54,677,657	-0.322%
1499	GRAYS HARBOR COUNTY	33,859	\$ 431,952,398	35,180	\$ 458,500,027	6.146%
1500	ISLAND UNINC COUNTY	12,236	\$ 259,228,182	12,930	\$ 280,790,737	8.318%
1501	COUPEVILLE	3,301	\$ 21,051,766	3,371	\$ 20,858,281	-0.919%
1502	LANGLEY	2,866	\$ 15,602,883	2,971	\$ 16,819,115	7.795%
1503	OAK HARBOR	7,989	\$ 146,141,273	8,361	\$ 147,618,136	1.011%
1599	ISLAND COUNTY	26,392	\$ 442,024,104	27,633	\$ 466,086,269	5.444%
1600	JEFFERSON UNINC COUNTY	8,114	\$ 108,244,501	8,596	\$ 114,746,095	6.006%
1601	PORT TOWNSEND	6,608	\$ 85,348,588	6,995	\$ 93,918,353	10.041%
1699	JEFFERSON COUNTY	14,722	\$ 193,593,089	15,591	\$ 208,664,448	7.785%
1700	KING UNINC COUNTY	21,317	\$ 878,984,511	22,802	\$ 889,614,085	1.209%
1701	ALGONA	2,335	\$ 17,161,259	2,350	\$ 15,402,850	-10.246%
1702	AUBURN/KING	14,809	\$ 607,660,497	15,567	\$ 625,657,426	2.962%
1703	BEAUX ARTS VILLAGE	1,099	\$ 2,647,333	1,123	\$ 2,259,803	-14.639%
1704	BELLEVUE	24,098	\$ 2,661,699,386	25,196	\$ 2,671,944,396	0.385%
1705	BLACK DIAMOND	5,101	\$ 44,912,167	5,541	\$ 36,084,016	-19.656%
1706	BOTHELL/KING	11,599	\$ 262,512,620	11,928	\$ 278,323,963	6.023%
1707	CARNATION	3,502	\$ 18,531,066	3,628	\$ 16,810,055	-9.287%
1708	CLYDE HILL	3,389	\$ 23,308,371	3,538	\$ 26,302,665	12.846%
1709	DES MOINES	8,470	\$ 110,269,816	8,993	\$ 126,477,157	14.698%
1710	DUVALL	6,061	\$ 50,541,882	6,293	\$ 52,018,979	2.923%
1711	ENUMCLAW	7,602	\$ 122,213,355	8,158	\$ 133,289,068	9.063%
1712	COVINGTON	7,498	\$ 184,412,890	7,907	\$ 173,755,004	-5.779%
1713	HUNTS POINT	1,325	\$ 16,557,435	1,290	\$ 16,190,592	-2.216%
1714	ISSAQUAH	14,093	\$ 530,003,759	14,634	\$ 506,267,044	-4.479%
1715	KENT	18,353	\$ 900,204,373	19,323	\$ 951,546,046	5.703%
1716	KIRKLAND	19,569	\$ 903,255,203	20,440	\$ 935,967,704	3.622%
1717	LAKE FOREST PARK	6,538	\$ 47,488,622	6,949	\$ 49,604,626	4.456%
1718	MEDINA	4,268	\$ 54,573,441	4,414	\$ 53,219,156	-2.482%
1719	MERCER ISLAND	10,962	\$ 156,707,466	11,553	\$ 174,835,356	11.568%
1720	MAPLE VALLEY	9,515	\$ 137,448,374	9,830	\$ 141,142,365	2.688%
1721	NORMANDY PARK	4,853	\$ 27,698,688	5,071	\$ 28,160,108	1.666%
1722	NORTH BEND	6,844	\$ 102,090,267	7,390	\$ 103,843,824	1.718%
1723	PACIFIC/KING	3,356	\$ 26,904,133	3,535	\$ 20,318,633	-24.478%
1724	REDMOND	17,235	\$ 1,310,246,020	17,785	\$ 1,233,476,657	-5.859%
1725	RENTON	17,868	\$ 1,034,386,615	18,633	\$ 1,034,600,868	0.021%
1726	SEATTLE	46,413	\$ 8,332,112,909	48,397	\$ 8,942,283,868	7.323%
1727	SKYKOMISH	645	\$ 2,263,530	625	\$ 2,121,384	-6.280%
1728	SNOQUALMIE	7,704	\$ 77,743,430	8,002	\$ 80,931,266	4.100%
1729	TUKWILA	9,655	\$ 583,608,262	9,996	\$ 599,503,309	2.724%
1730	YARROW POINT	1,901	\$ 11,790,522	2,008	\$ 8,871,207	-24.760%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 2 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
1731	MILTON/KING	1,897	\$ 17,079,893	2,021	\$ 16,033,996	-6.124%
1732	FEDERAL WAY	14,358	\$ 542,082,760	15,190	\$ 595,532,132	9.860%
1733	SEATAC	7,735	\$ 496,025,946	8,259	\$ 533,994,772	7.655%
1734	BURIEN	10,984	\$ 289,528,302	11,699	\$ 294,235,834	1.626%
1735	WOODINVILLE	11,436	\$ 258,436,643	12,013	\$ 265,081,351	2.571%
1736	NEWCASTLE	6,099	\$ 53,243,646	6,553	\$ 52,810,934	-0.813%
1737	SHORELINE	13,202	\$ 387,178,929	13,777	\$ 413,064,873	6.686%
1738	KENMORE	9,067	\$ 114,708,378	9,530	\$ 105,769,698	-7.793%
1739	SAMMAMISH	12,602	\$ 213,005,855	13,164	\$ 210,816,717	-1.028%
1799	KING COUNTY	405,357	\$ 21,611,228,554	425,105	\$ 22,418,163,787	3.734%
1800	KITSAP UNINC COUNTY	17,300	\$ 758,065,243	18,432	\$ 786,047,987	3.691%
1801	BREMERTON	11,121	\$ 359,660,169	11,655	\$ 353,499,672	-1.713%
1802	PORT ORCHARD	8,621	\$ 237,283,554	9,140	\$ 233,391,068	-1.640%
1803	POULSBO	8,111	\$ 167,777,240	8,512	\$ 166,759,766	-0.606%
1804	BAINBRIDGE ISLAND	10,196	\$ 189,056,111	10,799	\$ 199,339,427	5.439%
1899	KITSAP COUNTY	55,349	\$ 1,711,842,317	58,538	\$ 1,739,037,920	1.589%
1900	KITTITAS UNINC COUNTY	7,072	\$ 196,918,531	7,787	\$ 206,739,252	4.987%
1901	CLE ELUM	3,942	\$ 40,989,286	4,072	\$ 45,580,827	11.202%
1902	ELLENSBURG	7,955	\$ 188,687,158	8,334	\$ 187,214,349	-0.781%
1903	KITTITAS CITY	1,402	\$ 5,866,182	1,452	\$ 4,917,893	-16.165%
1904	ROSLYN	1,662	\$ 7,172,421	1,708	\$ 7,477,579	4.255%
1905	SOUTH CLE ELUM	996	\$ 1,350,553	1,080	\$ 1,293,983	-4.189%
1999	KITTITAS COUNTY	23,029	\$ 440,984,131	24,433	\$ 453,223,883	2.776%
2000	KLICKITAT UNINC COUNTY	5,859	\$ 88,959,975	6,256	\$ 80,246,758	-9.795%
2001	BINGEN	1,339	\$ 8,792,629	1,491	\$ 7,666,884	-12.803%
2002	GOLDENDALE	3,067	\$ 23,532,504	3,181	\$ 26,920,028	14.395%
2003	WHITE SALMON	2,855	\$ 18,515,567	2,926	\$ 17,271,125	-6.721%
2099	KLICKITAT COUNTY	13,120	\$ 139,800,675	13,854	\$ 132,104,795	-5.505%
2100	LEWIS UNINC COUNTY	8,963	\$ 195,952,891	9,639	\$ 196,774,198	0.419%
2101	CENTRALIA	6,811	\$ 120,981,427	7,032	\$ 145,287,604	20.091%
2102	CHEHALIS	6,124	\$ 190,110,622	6,391	\$ 194,086,391	2.091%
2103	MORTON	1,803	\$ 14,062,687	1,849	\$ 14,255,490	1.371%
2104	MOSSYROCK	1,181	\$ 4,079,789	1,210	\$ 4,229,934	3.680%
2105	NAPAVINE	1,812	\$ 17,312,761	1,954	\$ 19,947,090	15.216%
2106	PE ELL	792	\$ 1,783,548	847	\$ 1,899,776	6.517%
2107	TOLEDO	1,522	\$ 6,110,859	1,567	\$ 5,047,560	-17.400%
2108	VADER	919	\$ 1,928,813	944	\$ 1,301,480	-32.524%
2109	WINLOCK	1,981	\$ 10,382,221	2,011	\$ 8,242,258	-20.612%
2199	LEWIS COUNTY	31,908	\$ 562,705,618	33,444	\$ 591,071,781	5.041%
2200	LINCOLN UNINC COUNTY	3,207	\$ 25,934,010	3,538	\$ 35,075,442	35.249%
2201	ALMIRA	624	\$ 2,069,373	656	\$ 7,863,433	279.991%
2202	CRESTON	528	\$ 542,686	588	\$ 1,641,234	202.428%
2203	DAVENPORT	2,218	\$ 14,992,662	2,274	\$ 13,441,940	-10.343%
2204	HARRINGTON	736	\$ 951,496	738	\$ 1,193,388	25.422%
2205	ODESSA	1,250	\$ 3,760,548	1,229	\$ 5,446,361	44.829%
2206	REARDAN	982	\$ 2,148,736	940	\$ 2,176,028	1.270%
2207	SPRAGUE	659	\$ 1,252,740	687	\$ 1,432,160	14.322%
2208	WILBUR	1,209	\$ 3,822,793	1,244	\$ 5,231,265	36.844%
2299	LINCOLN COUNTY	11,413	\$ 55,475,044	11,894	\$ 73,501,251	32.494%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
2300	MASON UNINC COUNTY	10,370	\$ 214,466,016	11,209	\$ 220,553,511	2.838%
2301	SHELTON	5,882	\$ 84,720,547	6,074	\$ 91,264,478	7.724%
2399	MASON COUNTY	16,252	\$ 299,186,563	17,283	\$ 311,817,989	4.222%
2400	OKANOGAN UNINC COUNTY	6,209	\$ 84,175,912	6,630	\$ 91,820,288	9.081%
2401	BREWSTER	1,872	\$ 16,932,893	1,870	\$ 19,855,071	17.257%
2402	CONCONULLY	453	\$ 514,744	428	\$ 709,641	37.863%
2403	COULEE DAM	925	\$ 1,989,946	1,025	\$ 2,739,422	37.663%
2404	ELMER CITY	474	\$ 350,205	460	\$ 331,893	-5.229%
2405	NESPELEM	630	\$ 574,168	603	\$ 579,550	0.937%
2406	OKANOGAN CITY	2,218	\$ 16,264,263	2,334	\$ 19,814,923	21.831%
2407	OMAK	3,406	\$ 71,946,921	3,502	\$ 78,369,548	8.927%
2408	OROVILLE	2,397	\$ 10,463,559	2,662	\$ 10,781,115	3.035%
2409	PATEROS	939	\$ 4,316,049	886	\$ 5,445,156	26.161%
2410	RIVERSIDE	751	\$ 1,336,046	736	\$ 1,054,619	-21.064%
2411	TONASKET	1,947	\$ 11,126,134	1,888	\$ 11,956,917	7.467%
2412	TWISP	2,038	\$ 12,176,874	2,090	\$ 12,889,682	5.854%
2413	WINTHROP	1,913	\$ 19,262,811	1,948	\$ 17,233,849	-10.533%
2499	OKANOGAN COUNTY	26,172	\$ 251,430,525	27,062	\$ 273,581,674	8.810%
2500	PACIFIC UNINC COUNTY	5,548	\$ 59,732,081	5,909	\$ 58,317,091	-2.369%
2501	ILWACO	1,461	\$ 6,667,563	1,492	\$ 6,554,999	-1.688%
2502	LONG BEACH	2,318	\$ 25,212,280	2,349	\$ 26,085,918	3.465%
2503	RAYMOND	2,508	\$ 14,989,780	2,512	\$ 14,950,380	-0.263%
2504	SOUTH BEND	1,506	\$ 7,957,956	1,422	\$ 7,947,564	-0.131%
2599	PACIFIC COUNTY	13,341	\$ 114,559,660	13,684	\$ 113,855,952	-0.614%
2600	PEND OREILLE UNINC COUNTY	3,856	\$ 38,795,417	4,142	\$ 33,888,749	-12.648%
2601	CUSICK	600	\$ 792,683	649	\$ 894,726	12.873%
2602	IONE	862	\$ 1,789,764	869	\$ 1,980,941	10.682%
2603	METALINE	365	\$ 409,120	378	\$ 750,102	83.345%
2604	METALINE FALLS	683	\$ 1,035,032	681	\$ 790,370	-23.638%
2605	NEWPORT	2,624	\$ 17,039,836	2,787	\$ 21,252,782	24.724%
2699	PEND OREILLE COUNTY	8,990	\$ 59,861,852	9,506	\$ 59,557,670	-0.508%
2700	PIERCE UNINC COUNTY	22,358	\$ 1,435,328,576	23,836	\$ 1,438,226,764	0.202%
2701	BONNEY LAKE	9,223	\$ 246,247,468	9,267	\$ 216,847,846	-11.939%
2702	BUCKLEY	4,845	\$ 48,111,983	5,093	\$ 47,265,383	-1.760%
2703	CARBONADO	831	\$ 1,765,223	785	\$ 1,364,091	-22.724%
2704	DUPONT	5,231	\$ 41,394,282	5,485	\$ 41,884,717	1.185%
2705	EATONVILLE	3,316	\$ 17,531,996	3,396	\$ 18,422,022	5.077%
2706	FIFE	6,643	\$ 369,391,602	6,867	\$ 388,942,552	5.293%
2707	FIRCREST	4,267	\$ 21,811,272	4,398	\$ 21,885,653	0.341%
2708	GIG HARBOR	10,656	\$ 269,141,483	11,114	\$ 252,666,362	-6.121%
2709	MILTON/PIERCE	4,011	\$ 50,619,489	4,415	\$ 50,337,584	-0.557%
2710	ORTING	4,652	\$ 33,420,525	4,691	\$ 29,395,165	-12.045%
2711	PUYALLUP	14,795	\$ 776,545,669	15,237	\$ 748,738,094	-3.581%
2712	ROY	2,025	\$ 7,464,525	2,060	\$ 7,405,694	-0.788%
2713	RUSTON	1,755	\$ 11,020,774	1,790	\$ 13,146,968	19.293%
2714	SOUTH PRAIRIE	1,209	\$ 1,919,211	1,251	\$ 2,234,497	16.428%
2715	STEILACOOM	4,394	\$ 18,499,530	4,690	\$ 17,003,439	-8.087%
2716	SUMNER	8,052	\$ 249,331,941	8,438	\$ 242,356,847	-2.798%
2717	TACOMA	24,458	\$ 1,779,019,409	25,420	\$ 1,744,172,132	-1.959%
2718	WILKESON	928	\$ 1,143,657	974	\$ 1,337,546	16.953%
2719	UNIVERSITY PLACE	9,295	\$ 117,744,588	9,633	\$ 129,231,969	9.756%
2720	EDGEWOOD	6,109	\$ 55,418,638	6,474	\$ 52,991,461	-4.380%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
2721	LAKESWOOD	12,473	\$ 420,486,970	13,029	\$ 416,828,146	-0.870%
2723	PACIFIC/PIERCE	984	\$ 20,731,490	981	\$ 21,685,841	4.603%
2724	AUBURN/PIERCE	4,271	\$ 28,618,936	4,533	\$ 29,527,189	3.174%
2799	PIERCE COUNTY	166,781	\$ 6,022,709,237	173,857	\$ 5,933,897,962	-1.475%
2800	SAN JUAN UNINC COUNTY	8,002	\$ 168,939,290	8,490	\$ 166,528,956	-1.427%
2801	FRIDAY HARBOR	4,176	\$ 51,905,583	4,408	\$ 55,488,452	6.903%
2899	SAN JUAN COUNTY	12,178	\$ 220,844,873	12,898	\$ 222,017,408	0.531%
2900	SKAGIT UNINC COUNTY	10,101	\$ 204,088,051	10,926	\$ 219,968,161	7.781%
2901	ANACORTES	8,847	\$ 178,842,620	9,362	\$ 176,295,661	-1.424%
2902	BURLINGTON	6,614	\$ 281,639,523	7,039	\$ 302,902,532	7.550%
2903	CONCRETE	1,481	\$ 20,304,111	1,515	\$ 28,599,048	40.853%
2904	HAMILTON	529	\$ 3,741,775	537	\$ 17,042,919	355.477%
2905	LA CONNER	2,344	\$ 22,522,141	2,376	\$ 19,036,322	-15.477%
2906	LYMAN	649	\$ 1,659,813	721	\$ 1,648,515	-0.681%
2907	MOUNT VERNON	10,296	\$ 289,237,007	10,856	\$ 299,562,245	3.570%
2908	SEDRO WOOLLEY	5,785	\$ 68,154,867	6,060	\$ 64,571,199	-5.258%
2999	SKAGIT COUNTY	46,646	\$ 1,070,189,908	49,392	\$ 1,129,626,602	5.554%
3000	SKAMANIA UNINC COUNTY	4,438	\$ 28,633,552	4,734	\$ 35,089,384	22.546%
3001	NORTH BONNEVILLE	1,123	\$ 2,664,241	1,148	\$ 2,407,915	-9.621%
3002	STEVENSON	2,145	\$ 25,434,312	2,274	\$ 28,752,929	13.048%
3099	SKAMANIA COUNTY	7,706	\$ 56,732,105	8,156	\$ 66,250,228	16.777%
3100	SNOHOMISH UNINC COUNTY	20,141	\$ 1,230,053,320	21,621	\$ 1,238,186,159	0.661%
3101	ARLINGTON	9,487	\$ 246,494,770	10,006	\$ 236,432,350	-4.082%
3102	BRIER	4,119	\$ 15,563,955	4,432	\$ 17,564,114	12.851%
3103	DARRINGTON	1,402	\$ 6,233,028	1,363	\$ 6,429,474	3.152%
3104	EDMONDS	14,010	\$ 328,768,063	14,539	\$ 343,160,803	4.378%
3105	EVERETT	19,105	\$ 1,006,685,038	20,071	\$ 1,072,402,908	6.528%
3106	GOLD BAR	1,991	\$ 8,643,161	2,022	\$ 8,187,506	-5.272%
3107	GRANITE FALLS	3,617	\$ 22,653,744	3,671	\$ 21,951,373	-3.100%
3108	INDEX	616	\$ 1,104,201	589	\$ 1,000,514	-9.390%
3109	LAKE STEVENS	10,210	\$ 178,713,452	10,838	\$ 193,814,508	8.450%
3110	LYNNWOOD	14,173	\$ 849,876,136	14,799	\$ 897,010,725	5.546%
3111	MARYSVILLE	12,719	\$ 488,249,127	13,384	\$ 502,522,252	2.923%
3112	MONROE	9,185	\$ 192,701,974	9,616	\$ 208,545,681	8.222%
3113	MOUNTLAKE TERRACE	8,041	\$ 115,951,874	8,502	\$ 100,042,595	-13.721%
3114	MUKILTEO	9,338	\$ 98,461,721	9,884	\$ 99,795,151	1.354%
3115	SNOHOMISH CITY	8,566	\$ 167,771,367	9,018	\$ 163,354,874	-2.632%
3116	STANWOOD	6,077	\$ 67,759,624	6,307	\$ 70,820,543	4.517%
3117	SULTAN	3,874	\$ 34,104,905	4,124	\$ 33,136,221	-2.840%
3118	WOODWAY	1,997	\$ 8,056,989	2,256	\$ 6,611,489	-17.941%
3119	MILL CREEK	8,522	\$ 114,988,778	8,910	\$ 120,714,756	4.980%
3120	BOTHELL/SNOHOMISH	9,903	\$ 219,575,126	10,479	\$ 228,138,080	3.900%
3199	SNOHOMISH COUNTY	177,093	\$ 5,402,410,353	186,431	\$ 5,569,822,076	3.099%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
3200	SPOKANE UNINC COUNTY	15,523	\$ 640,020,365	16,724	\$ 659,938,360	3.112%
3201	AIRWAY HEIGHTS	4,465	\$ 81,288,005	4,736	\$ 83,800,862	3.091%
3202	CHENEY	5,388	\$ 56,903,205	5,594	\$ 64,896,081	14.046%
3203	DEER PARK	4,096	\$ 48,472,719	4,309	\$ 49,640,172	2.408%
3204	FAIRFIELD	872	\$ 1,215,137	870	\$ 2,409,156	98.262%
3205	LATAH	408	\$ 291,786	443	\$ 479,073	64.186%
3206	MEDICAL LAKE	3,013	\$ 22,179,752	3,140	\$ 21,111,706	-4.815%
3207	MILLWOOD	1,892	\$ 22,333,180	2,056	\$ 23,771,952	6.442%
3208	ROCKFORD	822	\$ 2,562,863	857	\$ 2,918,084	13.860%
3209	SPANGLE	876	\$ 1,935,183	918	\$ 1,976,389	2.129%
3210	SPOKANE CITY	21,140	\$ 1,809,456,548	22,348	\$ 1,817,658,700	0.453%
3211	WAVERLY	273	\$ 275,858	322	\$ 398,887	44.599%
3212	LIBERTY LAKE	6,790	\$ 176,583,739	7,361	\$ 203,665,304	15.336%
3213	SPOKANE VALLEY	14,784	\$ 925,653,935	15,554	\$ 953,149,412	2.970%
3299	SPOKANE COUNTY	80,342	\$ 3,789,172,275	85,232	\$ 3,885,814,138	2.550%
3300	STEVENS UNINC COUNTY	7,266	\$ 101,246,741	7,934	\$ 101,948,142	0.693%
3301	CHEWELAH	2,696	\$ 19,498,078	2,845	\$ 20,964,426	7.520%
3302	COLVILLE	4,350	\$ 80,761,768	4,608	\$ 82,923,639	2.677%
3303	KETTLE FALLS	1,967	\$ 10,288,255	1,946	\$ 11,530,111	12.071%
3304	MARCUS	337	\$ 142,178	315	\$ 170,407	19.855%
3305	NORTHPORT	1,016	\$ 1,925,353	1,114	\$ 1,604,910	-16.643%
3306	SPRINGDALE	841	\$ 2,191,335	834	\$ 1,848,004	-15.668%
3399	STEVENS COUNTY	18,473	\$ 216,053,708	19,596	\$ 220,989,639	2.285%
3400	THURSTON UNINC COUNTY	13,513	\$ 364,538,088	14,655	\$ 381,610,957	4.683%
3401	BUCODA	677	\$ 1,426,143	689	\$ 799,995	-43.905%
3402	LACEY	12,394	\$ 502,930,434	13,281	\$ 484,507,737	-3.663%
3403	OLYMPIA	16,074	\$ 726,687,692	16,875	\$ 766,959,570	5.542%
3404	RAINIER	2,461	\$ 8,018,703	2,549	\$ 8,856,263	10.445%
3405	TENINO	2,656	\$ 11,570,309	2,709	\$ 12,495,980	8.000%
3406	TUMWATER	9,195	\$ 308,625,530	9,807	\$ 308,264,607	-0.117%
3407	YELM	5,649	\$ 91,876,403	5,755	\$ 101,774,782	10.774%
3499	THURSTON COUNTY	62,619	\$ 2,015,673,302	66,320	\$ 2,065,269,891	2.461%
3500	WAHIAKUM UNINC COUNTY	2,486	\$ 9,659,338	2,537	\$ 8,082,216	-16.327%
3501	CATHLAMET	1,533	\$ 5,176,362	1,595	\$ 5,181,322	0.096%
3599	WAHIAKUM COUNTY	4,019	\$ 14,835,700	4,132	\$ 13,263,538	-10.597%
3600	WALLA WALLA UNINC COUNTY	6,214	\$ 101,333,084	6,584	\$ 99,033,519	-2.269%
3601	COLLEGE PLACE	4,331	\$ 60,389,551	4,597	\$ 61,900,470	2.502%
3602	PRESCOTT	720	\$ 1,611,009	631	\$ 1,537,421	-4.568%
3603	WAITSBURG	1,341	\$ 3,228,952	1,447	\$ 3,559,205	10.228%
3604	WALLA WALLA CITY	9,499	\$ 241,504,658	9,987	\$ 235,345,001	-2.551%
3699	WALLA WALLA COUNTY	22,105	\$ 408,067,254	23,246	\$ 401,375,616	-1.640%
3700	WHATCOM UNINC COUNTY	12,693	\$ 303,375,672	13,995	\$ 332,640,237	9.646%
3701	BELLINGHAM	17,027	\$ 937,001,087	17,978	\$ 965,101,869	2.999%
3702	BLAINE	7,554	\$ 63,765,058	8,405	\$ 70,836,153	11.089%
3703	EVERSON	2,870	\$ 15,118,734	2,994	\$ 16,095,994	6.464%
3704	FERNDALE	7,427	\$ 125,739,597	7,753	\$ 116,511,522	-7.339%
3705	LYNDEN	7,002	\$ 110,120,190	7,527	\$ 112,308,165	1.987%
3706	NOOKSACK	1,481	\$ 6,220,349	1,449	\$ 5,903,954	-5.086%
3707	SUMAS	3,284	\$ 17,845,296	3,816	\$ 12,279,258	-31.191%
3799	WHATCOM COUNTY	59,338	\$ 1,579,185,983	63,917	\$ 1,631,677,152	3.324%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q2/2022 COUNT	Q2/2022 TAXABLE	Q2/2023 COUNT	Q2/2023 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,719	\$ 34,051,948	4,039	\$ 38,588,852	13.323%
3801	ALBION	895	\$ 1,206,142	965	\$ 1,003,497	-16.801%
3802	COLFAX	2,874	\$ 22,419,576	2,945	\$ 20,267,658	-9.598%
3803	COLTON	782	\$ 1,550,810	730	\$ 991,324	-36.077%
3804	ENDICOTT	522	\$ 1,426,861	533	\$ 597,071	-58.155%
3805	FARMINGTON	418	\$ 299,982	416	\$ 272,210	-9.258%
3806	GARFIELD	733	\$ 1,225,698	754	\$ 1,606,386	31.059%
3807	LA CROSSE	644	\$ 1,208,971	602	\$ 1,087,650	-10.035%
3808	LAMONT	177	\$ 90,919	197	\$ 298,686	228.519%
3809	MALDEN	253	\$ 501,568	242	\$ 989,931	97.367%
3810	OAKESDALE	735	\$ 947,224	769	\$ 1,261,911	33.222%
3811	PALOUSE	1,319	\$ 3,373,963	1,451	\$ 4,928,301	46.069%
3812	PULLMAN	7,840	\$ 163,323,074	8,314	\$ 182,415,133	11.690%
3813	ROSALIA	852	\$ 1,875,728	904	\$ 1,999,169	6.581%
3814	ST. JOHN	1,017	\$ 2,834,737	1,032	\$ 2,900,310	2.313%
3815	TEKOA	904	\$ 2,489,707	933	\$ 2,905,489	16.700%
3816	UNIONTOWN	654	\$ 1,002,745	602	\$ 1,023,624	2.082%
3899	WHITMAN COUNTY	24,338	\$ 239,829,653	25,428	\$ 263,137,202	9.718%
3900	YAKIMA UNINC COUNTY	9,321	\$ 233,726,116	10,054	\$ 241,927,705	3.509%
3901	GRANDVIEW	3,307	\$ 42,952,732	3,510	\$ 45,206,916	5.248%
3902	GRANGER	1,454	\$ 8,195,512	1,620	\$ 9,718,990	18.589%
3903	HARRAH	616	\$ 1,424,531	653	\$ 1,357,008	-4.740%
3904	MABTON	1,000	\$ 3,890,618	1,037	\$ 3,651,496	-6.146%
3905	MOXEE CITY	2,532	\$ 13,986,832	2,603	\$ 12,719,403	-9.062%
3906	NACHES	1,736	\$ 8,450,114	1,811	\$ 10,182,945	20.507%
3907	SELAH	4,617	\$ 56,421,532	4,818	\$ 59,504,947	5.465%
3908	SUNNYSIDE	4,717	\$ 111,345,876	4,867	\$ 122,463,521	9.985%
3909	TIETON	1,062	\$ 11,015,620	1,256	\$ 3,483,893	-68.373%
3910	TOPPENISH	2,628	\$ 32,458,732	2,669	\$ 33,955,783	4.612%
3911	UNION GAP	3,326	\$ 165,784,314	3,586	\$ 177,389,436	7.000%
3912	WAPATO	2,018	\$ 16,438,738	2,067	\$ 15,282,648	-7.033%
3913	YAKIMA CITY	13,253	\$ 675,486,034	13,939	\$ 690,934,251	2.287%
3914	ZILLAH	2,572	\$ 14,204,862	2,646	\$ 16,719,618	17.703%
3999	YAKIMA COUNTY	54,159	\$ 1,395,782,163	57,136	\$ 1,444,498,560	3.490%
9999	Grand Total	1,729,272	\$ 57,196,155,888	1,822,401	\$ 59,036,755,434	3.218%

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:

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):

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

[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: 1st Quarter, 2023

*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	86	\$292,619
New & Used Auto Dealers 4411	7	\$191,757
Rv, Boat, Motorcycle Dealers 4412	16	\$18,878
Automotive Parts & Tire 4413	63	\$81,984
Building Materials, Garden Equip & Supplies 444	88	\$1,050,326
Building Materials 4441	42	\$261,602
Lawn & Garden Supplies & Equip 4442	46	\$788,724
Food & Beverage Stores 445	25	\$8,489
Grocery & Convenience Stores 4451	0	0
Other Food & Beverage Stores 4452, 4453	23	\$8,401
Furniture, Home Furnishings, Electronics, And Appliance 449	127	\$782,181
General Merchandise Stores 455	79	\$311,442
Department Stores 4551	3	\$244
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	76	\$311,198

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$655,025,173	\$465,910,634	\$2,380,285
Forestry & Logging 113	\$317,298,555	\$292,258,772	\$1,006,782
Fishing & Hunting 114	\$43,407,200	\$14,615,868	\$90,564
Ag & Forestry Support Activities 115	\$218,018,146	\$145,274,166	\$1,749,872
Total:	\$1,233,749,074	\$918,059,440	\$5,227,503
Mining 21			
Sand & Gravel, Quarrying 2123	\$95,328,895	\$93,315,378	\$533,910
Other Extraction & Support Act. 211, 2121, 2122, 213	\$38,705,876	\$30,987,298	\$208,313
Total:	\$134,034,771	\$124,302,676	\$742,223
Utilities 22			
Hydroelectric Power Generation 221111	\$16,905,797	\$15,599,917	\$220,381
Alternative Power Generation 221114-221117	\$42,411,111	\$32,978,913	\$168,323
Other Electric Power Generation 221112, 221113, 221118	\$5,860,219	\$4,283,193	\$47,571
Electric Power Generation & Trans. 221121, 221122	\$264,932,403	\$153,583,851	\$2,317,049
Natural Gas Distribution 2212	\$1,554,125,759	\$1,248,149,492	\$6,102,925
Water & Sewer 2213	\$736,140,495	\$668,491,787	\$11,046,144
Total:	\$2,620,375,784	\$2,123,087,153	\$19,902,393
Construction 23			
Residential Building & Remodeling 2361	\$5,331,610,282	\$4,950,797,876	\$24,287,995
Nonresidential Building 2362	\$5,116,854,130	\$4,503,191,053	\$21,640,082
Heavy Construction & Highways 237	\$2,544,578,961	\$2,148,024,231	\$11,481,254
Special Trade Contractors 238	\$10,960,468,955	\$9,782,273,664	\$48,239,666
Electrical 23821	\$2,056,278,336	\$1,855,009,801	\$9,270,120
Plumbing & Heating 23822	\$2,224,558,796	\$2,016,959,046	\$9,942,794
Painting 23832	\$374,903,934	\$362,349,724	\$1,762,593
Masonry/drywall 23814, 23831	\$565,442,955	\$524,701,066	\$2,533,115
Roofing 23816	\$614,193,059	\$552,374,245	\$2,640,526
Other Contractors 238 Not Listed Above	\$5,125,091,875	\$4,470,879,782	\$22,090,518
Total:	\$23,953,512,328	\$21,384,286,824	\$105,648,997
Manufacturing 31-33			
Food Products 311	\$5,874,338,970	\$2,321,702,696	\$8,626,677
Milling Of Grains 3112	\$280,671,806	\$138,969,697	\$624,446
Fruits & Vegetables 3114	\$1,679,986,611	\$167,329,602	\$803,101
Dairy Products 3115	\$811,166,220	\$124,209,953	\$602,933
Meat Products 3116	\$703,273,240	\$696,174,506	\$1,036,483
Seafood Products 3117	\$735,529,852	\$139,265,967	\$695,199
Bakery Products 3118	\$636,088,916	\$349,042,980	\$1,705,225
Other Food Items 3111, 3113, 3119	\$1,027,622,325	\$706,709,991	\$3,159,290
Beverages 312	\$739,681,615	\$493,091,119	\$2,391,967
Textiles 313,314	\$243,270,775	\$138,106,516	\$672,988
Apparel 315	\$52,420,009	\$36,395,269	\$178,627
Leather & Allied Products 316	\$49,437,218	\$24,245,345	\$120,920
Lumber & Wood Products 321	\$2,774,634,019	\$1,650,093,279	\$6,022,593
Sawmills 3211	\$985,029,537	\$622,739,026	\$1,932,133

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$520,326,817	\$289,477,526	\$1,022,878
Millwork, Windows, Wood Products 3219	\$1,269,277,665	\$737,876,727	\$3,067,582
Paper Products 322	\$1,685,399,442	\$1,044,158,182	\$3,833,932
Pulp & Paper Mills 3221	\$963,491,631	\$562,119,179	\$1,769,749
Other Paper Products 3222	\$721,907,811	\$482,039,003	\$2,064,183
Commercial Printing 323	\$225,744,446	\$181,465,844	\$895,785
Petroleum & Coal Products 324	\$5,397,920,743	\$5,087,972,909	\$24,918,587
Petroleum Refining 32411	\$5,193,837,230	\$4,956,336,642	\$24,267,096
Asphalt/petroleum/coal Products 32412, 32419	\$204,083,513	\$131,636,267	\$651,491
Chemicals 325	\$1,993,127,689	\$1,391,065,705	\$7,344,238
Chemicals, Pesticides & Fertilizers 3251, 3253	\$868,011,974	\$651,509,188	\$3,235,034
Resins, Synthetic Fibers & Filaments 3252	\$175,022,598	\$114,389,664	\$553,620
Pharmaceuticals 3254	\$745,554,908	\$473,616,590	\$2,822,231
Paint, Coating & Adhesives 3255	\$34,885,120	\$25,586,516	\$122,724
Soap, Cleaning Compound & Toiletries 3256	\$53,314,709	\$33,025,282	\$159,814
Other Chemical Products 3259	\$116,338,380	\$92,938,465	\$450,815
Plastics & Rubber Products 326	\$865,044,542	\$572,103,040	\$2,770,282
Nonmetallic Minerals 327	\$926,407,102	\$692,342,181	\$3,452,840
Primary Metals 331	\$799,799,446	\$496,914,271	\$2,421,869
Iron & Steel Mills 3311, 3312	\$451,053,099	\$283,950,126	\$1,373,609
Aluminum Smelting 3313	\$101,624,548	\$67,369,919	\$326,677
Other Nonferrous Metals 3314	\$29,536,780	\$27,526,462	\$149,262
Foundries 3315	\$217,585,019	\$118,067,764	\$572,321
Fabricated Metal Products 332	\$2,195,782,664	\$1,482,756,035	\$7,190,573
Machinery 333	\$1,855,099,856	\$1,017,119,449	\$5,005,188
Farm & Construction Implements 3331	\$222,452,645	\$128,422,179	\$624,487
Industrial Machinery 3332	\$370,410,685	\$148,157,577	\$734,027
Commercial & Other Equipment 3333-3336 & 3339	\$1,262,236,526	\$740,539,693	\$3,646,674
Computers & Electronics 334	\$3,159,666,002	\$1,789,173,909	\$11,323,978
Computer Hardware 3341	\$72,664,551	\$54,673,681	\$338,991
Telephone & Communications Equipment 3342	\$459,659,889	\$348,977,118	\$4,323,766
Audio & Video Equipment 3343	\$31,412,455	\$18,811,851	\$92,023
Semiconductors 3344	\$991,343,725	\$435,440,679	\$1,778,722
Instruments 3345	\$1,580,224,711	\$910,858,020	\$4,571,027
Software, Other Magnetic & Optical Media 3346	\$24,360,671	\$20,412,560	\$219,449
Electrical Equipment & Appliances 335	\$1,335,622,957	\$424,861,753	\$2,166,691
Lighting Equipment 3351	\$51,921,399	\$13,291,914	\$64,831
Household Appliances 3352	\$2,046,611	\$1,973,268	\$9,542
Other Electric Equipment 3353, 3359	\$1,281,654,947	\$409,596,571	\$2,092,318
Transportation Equipment 336	\$14,559,956,533	\$8,876,238,490	\$43,275,146
Motor Vehicles & Parts 3361, 3362, 3363	\$693,662,560	\$441,778,985	\$2,141,352
Aircraft, Aerospace & Parts 3364	\$13,418,974,328	\$8,078,011,684	\$39,332,767
Ships & Boats 3366	\$400,971,875	\$319,963,775	\$1,623,978
Railroad, Other Transportation Equip. 3365, 3369	\$46,347,770	\$36,484,046	\$177,049
Furniture & Related Products 337	\$428,995,450	\$315,746,120	\$1,525,786
Other Manufacturing 339	\$1,874,774,693	\$1,158,015,314	\$5,740,139
Other Medical Equip & Supplies 339112, 339115	\$218,487,513	\$151,778,192	\$770,589
Dental Laboratories 339116	\$55,453,701	\$47,924,695	\$277,268
Sporting And Athletic Goods 33992	\$168,090,548	\$48,302,160	\$243,778
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,432,742,931	\$910,010,267	\$4,448,504
Total:	\$47,037,124,171	\$29,193,567,426	\$139,878,806

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Wholesale Trade 42			
Durable Goods 423	\$27,619,771,832	\$21,043,932,794	\$105,553,721
Motor Vehicles & Parts 4231	\$4,622,442,417	\$4,111,988,278	\$20,599,263
Furniture & Home Furnishings 4232	\$432,511,976	\$364,544,104	\$1,776,459
Lumber & Construction Materials 4233	\$3,010,436,494	\$2,106,495,962	\$9,901,490
Professional & Commercial Equipment 4234	\$4,986,255,989	\$4,258,254,903	\$22,141,023
Metal & Mineral (except Petroleum) 4235	\$1,250,614,127	\$880,566,507	\$4,259,235
Electrical Equipment 4236	\$2,751,457,017	\$2,391,091,927	\$12,080,598
Hardware, Plumbing, Heating Equipment 4237	\$1,721,587,679	\$1,458,442,255	\$7,147,092
Machinery & Equipment 4238	\$4,514,917,539	\$3,592,887,603	\$17,749,428
Sporting & Recreational Goods & Supplies 423910	\$451,720,405	\$317,669,201	\$1,580,764
Toy & Hobby Goods & Supplies 423920	\$1,918,660,137	\$98,775,584	\$552,812
Other Misc Durable Goods 423930, 423940, 423990	\$1,959,168,052	\$1,463,216,470	\$7,765,557
Nondurable Goods: 424	\$28,249,239,563	\$21,716,479,624	\$92,945,964
Paper & Paper Products 4241	\$683,481,743	\$610,933,526	\$2,830,031
Drugs & Sundries 4242	\$3,333,731,620	\$3,218,577,798	\$7,484,267
Apparel 4243	\$782,401,201	\$370,000,275	\$1,808,855
Food Products 4244	\$11,312,238,439	\$7,615,585,975	\$32,390,954
Farm Products 4245	\$508,430,871	\$349,025,517	\$1,726,354
Chemicals & Plastics 4246	\$966,309,644	\$674,424,882	\$3,274,745
Petroleum Products 4247	\$5,384,439,010	\$4,760,143,673	\$23,630,131
Beer & Ale 424810	\$310,468,679	\$300,029,586	\$1,454,121
Wine & Distilled Alcoholic Beverages 424820	\$1,275,654,649	\$1,026,256,151	\$5,066,363
Farm Supplies 42491	\$1,447,975,855	\$982,371,264	\$4,868,595
Tobacco & Tobacco Products 42494	\$325,404,869	\$298,732,898	\$1,445,775
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,918,702,983	\$1,510,398,079	\$6,965,773
Electronic Markets, Agents, Brokers 425	\$751,307,487	\$459,933,356	\$2,791,189
Total:	\$56,620,318,882	\$43,220,345,774	\$201,290,874
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,636,227,905	\$8,589,067,556	\$44,288,684
New & Used Auto Dealers 4411	\$7,325,931,243	\$6,566,464,382	\$34,124,913
Rv, Boat, Motorcycle Dealers 4412	\$1,049,394,573	\$897,447,303	\$4,655,169
Automotive Parts & Tires 4413	\$1,260,902,089	\$1,125,155,871	\$5,508,602
Bldg. Materials, Garden Supplies 444	\$4,334,045,903	\$4,081,728,315	\$19,628,686
Building Materials 4441	\$3,666,283,197	\$3,484,478,375	\$16,717,064
Lawn & Garden Supplies 4442	\$667,762,706	\$597,249,940	\$2,911,622
Food & Beverages (off-premises) 445	\$6,509,722,289	\$6,105,142,345	\$30,124,569
Grocery & Convenience Retailers 4451	\$5,736,934,708	\$5,452,480,621	\$27,080,295
Other Food Stores/specialty Foods 4452	\$543,300,049	\$458,676,833	\$2,081,026
Beer, Wine And Liquor Retailers 4453	\$229,487,532	\$193,984,891	\$963,248
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,672,409,933	\$4,240,588,167	\$27,189,255
Furniture & Home Furnishings 4491	\$1,141,255,589	\$1,055,336,310	\$5,082,619
Electronics & Appliances 4492	\$3,531,154,344	\$3,185,251,857	\$22,106,636
Electronic & Appliance Retailers 449210	\$3,531,154,344	\$3,185,251,857	\$22,106,636
Department Stores 4551	\$242,811,079	\$238,437,815	\$1,156,352
General Merchandise Retailers 4552	\$9,912,546,871	\$7,105,996,059	\$33,973,500
Warehouse Clubs And Superstores 455211	\$9,404,130,949	\$6,700,674,016	\$31,964,125
All Other General Merchandise Retailers 455219	\$508,415,922	\$405,322,043	\$2,009,375

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,124,098,281	\$3,863,708,788	\$18,919,734
Gas Stations (incl. Convenience Stores) 457	\$3,660,887,234	\$3,061,354,084	\$15,243,552
Apparel & Accessories 458	\$1,583,165,914	\$1,444,749,407	\$7,024,045
Clothing Retailers 4581	\$1,193,516,568	\$1,117,459,286	\$5,460,693
Shoe Retailers 4582	\$121,875,707	\$117,827,455	\$557,010
Jewelry & Luggage Retailers 4583	\$267,773,639	\$209,462,666	\$1,006,342
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,078,573,469	\$5,975,297,290	\$33,038,209
Sporting Goods 45911	\$934,140,571	\$802,896,016	\$3,933,140
Hobby & Toy Retailers 45912	\$573,423,558	\$131,235,840	\$684,674
Sewing Supplies 45913	\$37,632,816	\$34,266,196	\$165,057
Musical Instruments 45914	\$73,072,697	\$62,530,247	\$354,148
Book Retailers And News Dealers 4592	\$101,831,624	\$75,032,371	\$417,766
Miscellaneous Retailers 4599	\$8,358,472,203	\$4,869,336,620	\$27,483,424
Total:	\$54,754,488,878	\$44,706,069,826	\$230,586,586
Transportation 48-492			
Air Transportation 481	\$82,214,051	\$77,560,165	\$906,433
Railroads 482	\$36,757,426	\$36,756,766	\$435,652
Water Transportation 483	\$36,055,040	\$22,056,324	\$135,149
Truck Transportation 484	\$371,712,981	\$326,830,042	\$2,644,778
Transit & Ground Passenger Transport 485	\$76,318,846	\$76,011,884	\$1,070,502
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$73,380,109	\$32,856,388	\$212,905
Support Activities For Transportation 488	\$1,307,532,633	\$1,175,429,140	\$8,133,594
Postal Service, Couriers And Messengers 491, 492	\$197,687,428	\$141,339,377	\$1,898,802
Total:	\$2,196,628,983	\$1,903,302,090	\$15,477,586
Warehousing & Storage 493			
Total:	\$414,887,807	\$315,510,479	\$1,832,347
Information 51			
Publishing Industries 513	\$3,491,634,723	\$2,650,502,161	\$25,948,692
Newspapers 51311	\$84,903,877	\$84,684,959	\$423,783
Books & Periodicals 51312, 51313	\$130,301,356	\$114,030,466	\$855,186
Software 5132	\$2,893,357,943	\$2,083,181,158	\$15,948,695
Other Publishers 51314, 51319	\$383,071,547	\$368,605,578	\$8,721,028
Motion Picture Production 512	\$369,281,946	\$309,267,697	\$4,066,087
Broadcasting And Content Providers 516	\$897,301,387	\$819,115,951	\$12,221,478
Telecommunications 517	\$2,975,928,740	\$2,943,026,239	\$32,566,484
Wired Telecommunications Carriers 517111	\$759,936,997	\$757,695,314	\$8,228,626
Wireless Telecommunications Carriers 517112, 517122	\$1,454,223,549	\$1,429,728,561	\$13,065,525
Satellite And Other Telecommunications 5174, 5178	\$761,768,194	\$755,602,364	\$11,272,333
Data Proc. Svcs., Hosting 518	\$1,588,591,170	\$805,267,070	\$11,012,448
Web Search, Libraries, Archives & Other Information Services 519	\$844,136,659	\$667,413,885	\$13,963,604
Total:	\$10,166,874,625	\$8,194,593,003	\$99,778,793
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$8,211,199,146	\$7,060,154,763	\$163,973,067
Securities & Other Financial Investment 523, 525	\$3,820,375,799	\$2,808,034,263	\$54,354,915
Insurance Agents & Brokers 524	\$3,315,270,792	\$1,569,859,554	\$16,317,253
Real Estate Agents & Brokers 531	\$1,980,174,482	\$1,788,252,734	\$27,465,750
Rental Of Tangible Personal Property 532	\$2,027,042,094	\$1,828,312,761	\$10,002,291
Lessors Of Nonfinancial Intangibles 533	\$192,501,698	\$178,344,093	\$2,735,263
Total:	\$19,546,564,011	\$15,232,958,168	\$274,848,539

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$25,645,846,994	\$16,367,544,934	\$218,399,367
Legal Services 5411	\$1,820,472,020	\$1,713,163,201	\$28,480,957
Accounting Services 5412	\$1,395,584,575	\$1,222,834,194	\$19,845,488
Architectural Services 54131	\$563,976,236	\$475,304,089	\$7,823,206
Engineering Services 54133	\$1,645,535,434	\$1,399,069,633	\$19,476,400
Other Related Services 54132, 54134-54138	\$259,125,897	\$226,120,596	\$3,293,822
Specialized Design Services 5414	\$426,910,817	\$292,955,064	\$2,906,449
Computer System Design Services 5415	\$8,531,195,904	\$3,578,584,304	\$40,739,706
Consulting Services 5416	\$6,382,794,918	\$4,848,408,552	\$62,315,238
Scientific Research & Development Services 5417	\$1,677,343,751	\$587,277,627	\$5,260,936
Advertising & Public Relations 5418	\$566,078,107	\$431,202,356	\$6,432,837
Other Professional Services 5419	\$2,376,829,335	\$1,592,625,318	\$21,824,328
Management Services 55	\$320,490,543	\$220,984,723	\$3,617,019
Administrative & Support Services 561	\$14,962,493,328	\$8,685,650,670	\$99,796,851
Employment Services 5613	\$1,587,993,526	\$1,350,808,736	\$21,363,037
Travel Services 5615	\$5,153,236,067	\$320,782,044	\$3,949,805
Investigation & Security Services 5616	\$563,124,412	\$502,044,773	\$6,055,673
Building Services & Janitorial 5617	\$1,476,634,071	\$1,408,182,964	\$11,408,256
Other 5611, 5612, 5614, 5619	\$6,181,505,252	\$5,103,832,153	\$57,020,080
Waste Treatment/collection 562	\$1,372,376,809	\$1,303,691,145	\$15,173,040
Schools (public, Private, Technical) 61	\$721,820,967	\$486,170,017	\$6,787,347
Health Services 62	\$17,486,851,590	\$12,065,725,230	\$187,080,997
Ambulatory Health Care Services 621	\$8,286,177,929	\$7,105,640,827	\$117,690,492
Physicians 6211	\$2,853,513,620	\$2,322,769,626	\$39,414,041
Dentists 6212	\$1,254,958,713	\$1,243,214,480	\$21,021,891
Other Health Practitioners 6213	\$1,174,314,208	\$1,092,396,340	\$16,825,532
Outpatient Care Centers 6214	\$1,141,688,398	\$818,594,534	\$12,894,809
Medical & Diagnostic Laboratories 6215	\$487,702,790	\$274,044,654	\$4,677,731
Home Health Care 6216	\$950,834,264	\$944,664,533	\$13,958,607
Other Ambulatory Health Care 6219	\$423,165,936	\$409,956,660	\$8,897,881
Hospitals 622	\$7,617,172,782	\$3,794,191,062	\$55,828,894
Nursing & Retirement Homes 623	\$870,614,503	\$768,993,285	\$8,241,313
Social Services & Day Care 624	\$712,886,376	\$396,900,056	\$5,320,298
Arts, Entertainment, & Recreation 71	\$1,418,734,506	\$1,199,120,946	\$12,982,205
Performing Arts, Spectator Sports 711	\$617,649,943	\$471,432,530	\$6,980,895
Museums, Historical Sites, Etc. 712	\$42,815,893	\$18,631,541	\$225,993
Amusement, Gambling, Recreation 713	\$758,268,670	\$709,056,875	\$5,775,317
Accommodations 721	\$1,371,634,349	\$1,300,246,306	\$7,439,936
Restaurants, Food Services 7223, 7225	\$5,546,323,076	\$5,437,182,755	\$28,524,551
Drinking Places 7224	\$291,125,133	\$266,720,743	\$1,520,455
Auto Repair & Services 8111	\$1,155,564,765	\$1,124,487,940	\$5,477,117
Other Repair Services 8112-8114	\$856,875,492	\$636,228,843	\$3,206,228
Personal Services 812	\$1,095,086,292	\$1,028,991,159	\$12,189,502
Personal Care (barber, Beauty, Etc.) 8121	\$451,948,954	\$435,803,075	\$6,216,094
Death Care Services 8122	\$84,209,359	\$82,242,707	\$1,086,954
Laundry & Dry Cleaning 8123	\$150,250,650	\$146,555,235	\$1,011,172
Other Personal Services 8129	\$408,677,329	\$364,390,142	\$3,875,282
Religious, Civic & Other Organizations 813, 814	\$345,374,748	\$203,229,654	\$2,910,948
Public Administration, 92	\$165,170,346	\$153,093,558	\$2,417,321
Total:	\$72,755,768,938	\$50,479,068,623	\$607,522,884
Total All Industries			
Total:	\$291,434,328,252	\$217,795,151,482	\$1,702,737,531

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,450,261,277	\$5,790,879,691	\$376,407,225
New & Used Auto Dealers 4411	\$5,790,669,583	\$4,473,084,611	\$290,750,534
Rv, Boat, Motorcycle Dealers 4412	\$874,321,668	\$648,308,330	\$42,140,049
Automotive Parts & Tire 4413	\$785,270,026	\$669,486,750	\$43,516,642
Building Materials, Garden Equip & Supplies 444	\$3,039,388,170	\$2,844,811,586	\$184,912,794
Building Materials 4441	\$2,588,355,623	\$2,445,318,418	\$158,945,731
Lawn & Garden Supplies & Equipment 4442	\$451,032,547	\$399,493,168	\$25,967,063
Food & Beverage Stores 445	\$5,757,048,015	\$1,486,791,875	\$96,641,505
Grocery & Convenience Stores 4451	\$5,338,439,696	\$1,324,745,652	\$86,108,463
Other Food & Beverage Stores 4452, 4453	\$418,608,319	\$162,046,223	\$10,533,042
Furniture, Home Furnishings, Electronics, And Appliance 449	\$2,923,224,545	\$2,219,073,443	\$144,239,791
General Merchandise Stores 455	\$9,766,267,046	\$3,280,248,625	\$213,216,173
Department Stores 4551	\$239,619,327	\$230,040,653	\$14,952,644
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$9,526,647,719	\$3,050,207,972	\$198,263,529
Drug/health Retailers 456	\$3,264,633,767	\$941,894,375	\$61,223,149
Gas Stations & Convenience Stores W/pumps 457	\$2,955,778,057	\$680,288,755	\$44,218,755
Apparel & Accessories 458	\$1,447,877,950	\$1,307,747,826	\$85,003,670
Clothing & Shoe Retailers 4581, 4582	\$1,209,675,793	\$1,137,684,599	\$73,949,546
Jewelry & Luggage Stores 4583	\$238,202,157	\$170,063,227	\$11,054,124
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$7,439,795,786	\$5,875,041,079	\$381,877,834
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,008,992,148	\$855,488,687	\$55,606,795
Book/periodical/music Retailers 4592	\$88,985,864	\$65,008,646	\$4,225,579
Miscellaneous Retailers 4593-4599	\$6,341,817,774	\$4,954,543,746	\$322,045,460
Total:	\$44,044,274,613	\$24,426,777,255	\$1,587,740,896
Agriculture, Forestry, Fishing 11			
Total:	\$83,942,608	\$40,643,641	\$2,641,853
Mining 21			
Total:	\$27,952,567	\$23,170,702	\$1,506,095
Utilities 22			
Total:	\$103,476,701	\$45,018,284	\$2,926,190
Construction 23			
Construction Of Buildings 236	\$8,578,826,571	\$7,408,927,718	\$481,580,506
Heavy Construction & Highways 237	\$1,286,385,432	\$914,903,150	\$59,468,715
Special Trade Contractors 238	\$4,855,573,646	\$4,243,826,130	\$275,848,976
Total:	\$14,720,785,649	\$12,567,656,998	\$816,898,197
Manufacturing 31-33			
Total:	\$3,876,941,296	\$1,040,212,698	\$67,613,907

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$5,796,705,265	\$2,926,529,550	\$190,224,462
Nondurable Goods 424	\$1,854,937,823	\$721,469,951	\$46,895,558
Electronic Markets, Agents & Brokers 425	\$65,424,180	\$39,485,178	\$2,566,538
Total:	\$7,717,067,268	\$3,687,484,679	\$239,686,558
Transportation & Warehousing 48-49			
Total:	\$649,499,914	\$510,577,756	\$33,187,574
Information 51			
Total:	\$3,361,988,517	\$2,036,379,330	\$132,364,688
Finance, Insurance 52			
Total:	\$456,785,362	\$353,108,535	\$22,952,061
Real Estate, Rental/leasing 53			
Total:	\$1,560,419,287	\$1,309,580,054	\$85,122,725
Professional, Scientific & Technical Services 54			
Total:	\$6,768,065,500	\$1,731,796,724	\$112,566,371
Management, Education & Health Services 55-62			
Total:	\$4,388,599,498	\$3,188,595,112	\$207,258,896
Arts, Entertainment & Recreation 71			
Total:	\$594,339,122	\$556,704,496	\$36,185,838
Accommodations & Food Services 72			
Accommodations 721	\$1,246,813,248	\$1,139,258,144	\$74,051,775
Restaurants, Food Services & Drinking Places 722	\$5,211,832,495	\$4,779,835,247	\$310,689,362
Total:	\$6,458,645,743	\$5,919,093,391	\$384,741,137
Other Services 81			
Repair & Maintenance 811	\$1,346,433,371	\$1,164,395,826	\$75,685,818
Personal Service 812	\$357,717,623	\$331,289,486	\$21,533,879
Religious, Civic & Other Organization 813, 814	\$34,747,467	\$27,092,859	\$1,761,045
Total:	\$1,738,898,461	\$1,522,778,171	\$98,980,742
Public Administration 92			
Total:	\$39,561,775	\$37,650,968	\$2,447,316
Total All Industries			
Total:	\$96,591,243,881	\$58,997,228,794	\$3,834,821,044

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2023

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$377,377,847	\$347,120,977	\$17,456,714
Miscellaneous		\$41,534,249	\$39,958,695	\$2,009,527
Total:	5.03%	\$418,912,096	\$387,079,672	\$19,466,241
Sewer Collection				
Sewerage Systems		\$135,371,582	\$54,392,243	\$2,095,189
Miscellaneous		\$103,024,863	\$67,645,138	\$2,605,690
Total:	3.85%	\$238,396,445	\$122,037,381	\$4,700,879
Power				
Total:	3.87%	\$2,686,169,651	\$2,032,658,245	\$78,732,983
Gas Distribution/telegraph				
Total:	3.85%	\$477,434,534	\$473,134,365	\$18,225,138
Motor Transportation				
Local/suburban Transit		\$207,059,399	\$86,257,579	\$1,661,328
Trucking		\$1,706,820,214	\$363,412,660	\$6,999,331
Railroads		\$26,540,444	\$21,602,676	\$416,067
Miscellaneous		\$266,648,045	\$142,081,559	\$2,736,500
Total:	1.93%	\$2,207,068,102	\$613,354,474	\$11,813,226
Urban Transportation				
Local/suburban Transit		\$76,148,544	\$61,605,596	\$395,511
Trucking		\$120,234,240	\$83,491,129	\$536,013
Miscellaneous		\$171,701,057	\$125,649,964	\$806,680
Total:	0.64%	\$368,083,841	\$270,746,689	\$1,738,204
Other Public Service				
Water Transport		\$85,948,978	\$35,708,850	\$687,754
Miscellaneous		\$345,799,753	\$54,897,862	\$1,057,337
Total:	1.93%	\$431,748,731	\$90,606,712	\$1,745,091
Log Hauling Over Public Highways				
Total:	1.37%	\$68,513,843	\$41,399,333	\$567,004
Total Public Utility Taxes				
Total:	N/A	\$6,896,327,243	\$4,031,016,871	\$136,988,766

TABLE 7: PUBLIC UTILITY TAX

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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.**