

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 Brdct-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

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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

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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