

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

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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

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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

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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

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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

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