

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2023

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

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The Quarterly Business Review can be found on the Internet at
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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.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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)
Calendar 2023

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	2168	\$2,660,986,320
Forestry & Logging 113	763	\$1,539,850,962
Fishing & Hunting 114	292	\$285,063,056
Ag & Forestry Support Activities 115	969	\$1,014,242,855
Total:	4,192	\$5,500,143,193
Mining 21		
Sand & Gravel, Quarrying 2123	109	\$370,599,719
Other Extraction & Support Act. 211, 2121, 2122, 213	55	\$181,287,912
Total:	164	\$551,887,631
Utilities 22		
Hydroelectric Power Generation 221111	16	\$2,176,996,503
Alternative Power Generation 221114-221117	27	\$334,278,184
Other Electric Power Generation 221112, 221113, 221118	10	\$1,197,094,759
Electric Power Generation & Trans. 221121, 221122	70	\$10,983,100,324
Natural Gas Distribution 2212	18	\$7,516,582,827
Water & Sewer 2213	661	\$5,473,192,466
Total:	802	\$27,681,245,063
Construction 23		
Residential Building & Remodeling 2361	25,672	\$21,266,025,123
Nonresidential Building 2362	1050	\$19,905,732,458
Heavy Construction & Highways 237	1,380	\$10,154,383,825
Special Trade Contractors 238	32,031	\$42,787,054,789
Electrical 23821	3,504	\$8,089,233,618
Plumbing & Heating 23822	3,762	\$8,572,820,423
Painting 23832	4,565	\$1,482,114,224
Masonry/drywall 23814, 23831	1,966	\$2,237,434,658
Roofing 23816	1,511	\$2,354,987,166
Other Contractors 238 Not Listed Above	16,723	\$20,050,464,700
Total:	60,133	\$94,113,196,195
Manufacturing 31-33		
Food Products 311	2,051	\$23,857,547,743
Milling Of Grains 3112	22	\$1,132,994,312
Fruits & Vegetables 3114	107	\$6,718,084,962
Dairy Products 3115	46	\$3,101,958,354
Meat Products 3116	82	\$2,712,251,756
Seafood Products 3117	53	\$3,198,421,341
Bakery Products 3118	1242	\$2,729,098,871
Other Food Items 3111, 3113, 3119	499	\$4,264,738,147
Beverages 312	1,391	\$2,922,592,538
Textiles 313,314	582	\$910,975,949
Apparel 315	553	\$217,845,755
Leather & Allied Products 316	80	\$184,696,589
Lumber & Wood Products 321	759	\$9,763,673,073
Sawmills 3211	96	\$3,559,202,191
Plywood & Trusses 3212	43	\$1,584,616,402
Millwork, Windows, Wood Products 3219	620	\$4,619,854,480
Paper Products 322	119	\$6,753,646,346
Pulp & Paper Mills 3221	34	\$3,787,624,436
Other Paper Products 3222	85	\$2,966,021,910
Commercial Printing 323	1043	\$920,842,092
Petroleum & Coal Products 324	38	\$21,709,081,738
Petroleum Refining 32411	16	\$20,764,120,125
Asphalt/petroleum/coal Products 32412, 32419	22	\$944,961,613
Chemicals 325	841	\$7,108,000,926
Chemicals, Pesticides & Fertilizers 3251, 3253	115	\$2,768,233,665
Resins, Synthetic Fibers & Filaments 3252	36	\$731,072,300
Pharmaceuticals 3254	356	\$2,749,333,126
Paint, Coating & Adhesives 3255	36	\$116,121,804
Soap, Cleaning Compound & Toiletries 3256	222	\$231,765,783

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

Industry and NAICS Number	Current Units	Gross Business Income
Other Chemical Products 3259	76	\$511,474,248
Plastics & Rubber Products 326	293	\$3,241,121,851
Nonmetallic Minerals 327	463	\$3,513,816,817
Primary Metals 331	161	\$3,065,923,234
Iron & Steel Mills 3311, 3312	71	\$1,687,536,301
Aluminum Smelting 3313	18	\$405,827,144
Other Nonferrous Metals 3314	31	\$162,828,809
Foundries 3315	41	\$809,730,980
Fabricated Metal Products 332	1,691	\$8,698,514,228
Machinery 333	866	\$7,357,154,170
Farm & Construction Implements 3331	125	\$769,896,262
Industrial Machinery 3332	165	\$1,516,982,523
Commercial & Other Equipment 3333-3336 & 3339	576	\$5,070,275,385
Computers & Electronics 334	695	\$13,297,229,340
Computer Hardware 3341	57	\$351,289,116
Telephone & Communications Equipment 3342	80	\$2,130,599,288
Audio & Video Equipment 3343	35	\$153,001,510
Semiconductors 3344	124	\$3,755,454,158
Instruments 3345	336	\$6,811,539,544
Software, Other Magnetic & Optical Media 3346	63	\$95,345,724
Electrical Equipment & Appliances 335	233	\$5,001,321,267
Lighting Equipment 3351	69	\$211,743,123
Household Appliances 3352	19	\$19,712,862
Other Electric Equipment 3353, 3359	145	\$4,769,865,282
Transportation Equipment 336	621	\$63,066,750,803
Motor Vehicles & Parts 3361, 3362, 3363	185	\$2,778,173,017
Aircraft, Aerospace & Parts 3364	151	\$58,555,120,053
Ships & Boats 3366	213	\$1,555,964,060
Railroad, Other Transportation Equip. 3365, 3369	72	\$177,493,673
Furniture & Related Products 337	733	\$1,711,461,741
Other Manufacturing 339	2,552	\$7,514,527,883
Other Medical Equip & Supplies 339112, 339115	188	\$883,469,189
Dental Laboratories 339116	234	\$216,988,004
Sporting And Athletic Goods 33992	147	\$676,393,255
All Other Miscellaneous Mfg 3399 Not Listed Above	1,983	\$5,737,677,435
Total:	15,765	\$190,816,724,083
Wholesale Trade 42		
Durable Goods 423	11,109	\$108,408,738,444
Motor Vehicles & Parts 4231	754	\$18,196,557,739
Furniture & Home Furnishings 4232	627	\$1,873,637,187
Lumber & Construction Materials 4233	881	\$11,233,639,814
Professional & Commercial Equipment 4234	1,915	\$19,015,887,049
Metal & Mineral (except Petroleum) 4235	369	\$4,546,795,425
Electrical Equipment 4236	1,368	\$11,089,446,077
Hardware, Plumbing, Heating Equipment 4237	674	\$6,561,467,670
Machinery & Equipment 4238	2,329	\$17,357,214,194
Sporting & Recreational Goods & Supplies 423910	483	\$1,753,763,750
Toy & Hobby Goods & Supplies 423920	156	\$7,047,107,760
Other Misc Durable Goods 423930, 423940, 423990	1,553	\$9,733,221,779
Nondurable Goods: 424	8,637	\$116,340,483,284
Paper & Paper Products 4241	344	\$2,757,124,398
Drugs & Sundries 4242	561	\$13,721,562,286
Apparel 4243	563	\$3,442,558,369
Food Products 4244	2,483	\$46,055,787,240
Farm Products 4245	374	\$2,109,176,817
Chemicals & Plastics 4246	527	\$3,791,470,359
Petroleum Products 4247	199	\$24,470,264,498
Beer & Ale 424810	202	\$1,149,550,031
Wine & Distilled Alcoholic Beverages 424820	775	\$5,106,149,664
Farm Supplies 42491	326	\$4,765,734,300
Tobacco & Tobacco Products 42494	100	\$1,229,037,976
Other Misc Nondurable Goods 4249 Not Listed Above	2,183	\$7,742,067,346
Electronic Markets, Agents, Brokers 425	890	\$3,130,910,400

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

Industry and NAICS Number	Current Units	Gross Business Income
Total:	20,636	\$227,880,132,128
Retail Trade 44-45		
Motor Vehicles & Parts 441	4,062	\$36,580,355,935
New & Used Auto Dealers 4411	1,663	\$28,225,979,429
Rv, Boat, Motorcycle Dealers 4412	662	\$3,346,591,087
Automotive Parts & Tires 4413	1,737	\$5,007,785,419
Bldg. Materials, Garden Supplies 444	3,763	\$15,056,029,448
Building Materials 4441	2,255	\$12,969,281,885
Lawn & Garden Supplies 4442	1,508	\$2,086,747,563
Food & Beverages (off-premises) 445	5,948	\$26,570,873,890
Grocery & Convenience Retailers 4451	2,550	\$23,441,187,342
Other Food Stores/specialty Foods 4452	2,192	\$2,199,105,967
Beer, Wine And Liquor Retailers 4453	1206	\$930,580,581
Furniture, Home Furnishings, Electronics, And Appliance 449	5,595	\$20,237,227,850
Furniture & Home Furnishings 4491	2,376	\$4,498,681,148
Electronics & Appliances 4492	3,219	\$15,738,546,702
Electronic & Appliance Retailers 449210	3,219	\$15,738,546,702
Department Stores 4551	22	\$1,012,852,247
General Merchandise Retailers 4552	4,229	\$43,406,703,450
Warehouse Clubs And Superstores 455211	9	\$41,388,393,548
All Other General Merchandise Retailers 455219	4,220	\$2,018,309,902
Drug Stores & Personal Care Retailers 456	4,747	\$16,641,960,089
Gas Stations (incl. Convenience Stores) 457	1,579	\$14,509,412,862
Apparel & Accessories 458	6,870	\$6,776,209,499
Clothing Retailers 4581	4,985	\$5,160,555,575
Shoe Retailers 4582	238	\$505,948,295
Jewelry & Luggage Retailers 4583	1647	\$1,109,705,629
Sporting Goods, Toy/hobby/book/music/misc 459	31,184	\$40,965,688,351
Sporting Goods 45911	2,183	\$4,067,765,338
Hobby & Toy Retailers 45912	1015	\$2,564,878,671
Sewing Supplies 45913	459	\$170,472,625
Musical Instruments 45914	320	\$305,657,349
Book Retailers And News Dealers 4592	974	\$471,129,617
Miscellaneous Retailers 4599	26,233	\$33,385,784,751
Total:	67,999	\$221,757,313,621
Transportation 48-492		
Air Transportation 481	72	\$368,703,511
Railroads 482	19	\$247,732,022
Water Transportation 483	63	\$313,110,762
Truck Transportation 484	7,266	\$11,392,787,699
Transit & Ground Passenger Transport 485	1239	\$927,628,712
Pipeline Transportation 486	9	\$184,717,781
Scenic & Sightseeing Transportation 487	319	\$220,963,001
Support Activities For Transportation 488	1,711	\$7,200,613,875
Postal Service, Couriers And Messengers 491, 492	1166	\$1,830,232,648
Total:	11,864	\$22,686,490,011
Warehousing & Storage 493		
Total:	355	\$1,801,018,258
Information 51		
Publishing Industries 513	3,709	\$12,487,025,509
Newspapers 51311	88	\$335,364,713
Books & Periodicals 51312, 51313	671	\$559,228,711
Software 5132	2,835	\$9,970,709,278
Other Publishers 51314, 51319	115	\$1,621,722,807
Motion Picture Production 512	1505	\$1,482,332,816
Broadcasting And Content Providers 516	321	\$3,645,333,913
Telecommunications 517	864	\$12,232,282,449
Wired Telecommunications Carriers 517111	291	\$3,113,577,570
Wireless Telecommunications Carriers 517112, 517122	449	\$6,064,531,448
Satellite And Other Telecommunications 5174, 5178	124	\$3,054,173,431

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

Industry and NAICS Number	Current Units	Gross Business Income
Data Proc. Svcs., Hosting 518	985	\$6,291,083,034
Web Search, Libraries, Archives & Other Information Services 519	668	\$3,429,622,462
Total:	8,052	\$39,567,680,183
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,055	\$32,687,229,141
Securities & Other Financial Investment 523, 525	3,560	\$16,000,589,611
Insurance Agents & Brokers 524	3,628	\$13,466,542,633
Real Estate Agents & Brokers 531	7,191	\$7,803,140,306
Rental Of Tangible Personal Property 532	2,694	\$8,054,092,362
Lessors Of Nonfinancial Intangibles 533	206	\$861,385,964
Total:	19,334	\$78,872,980,017
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	53,232	\$106,541,474,837
Legal Services 5411	5,481	\$7,614,563,055
Accounting Services 5412	5,094	\$5,297,587,588
Architectural Services 54131	1,356	\$2,244,872,169
Engineering Services 54133	2,465	\$6,948,993,598
Other Related Services 54132, 54134-54138	1,552	\$1,095,084,329
Specialized Design Services 5414	3,733	\$1,691,388,621
Computer System Design Services 5415	7,819	\$37,208,709,445
Consulting Services 5416	15,097	\$25,247,643,329
Scientific Research & Development Services 5417	600	\$7,422,233,200
Advertising & Public Relations 5418	1422	\$2,355,222,933
Other Professional Services 5419	8,613	\$9,415,176,570
Management Services 55	539	\$1,354,329,743
Administrative & Support Services 561	24,175	\$62,263,248,384
Employment Services 5613	1,306	\$6,227,452,760
Travel Services 5615	756	\$22,261,124,285
Investigation & Security Services 5616	1077	\$2,330,657,781
Building Services & Janitorial 5617	16,725	\$5,900,653,643
Other 5611, 5612, 5614, 5619	4,311	\$25,543,359,915
Waste Treatment/collection 562	933	\$5,538,681,556
Schools (public, Private, Technical) 61	5,884	\$3,418,580,589
Health Services 62	25,665	\$71,289,443,598
Ambulatory Health Care Services 621	19,090	\$33,356,377,898
Physicians 6211	3,764	\$11,503,594,427
Dentists 6212	3,184	\$4,925,236,433
Other Health Practitioners 6213	10,657	\$4,977,207,753
Outpatient Care Centers 6214	503	\$4,566,797,602
Medical & Diagnostic Laboratories 6215	217	\$1,930,811,924
Home Health Care 6216	387	\$3,921,466,284
Other Ambulatory Health Care 6219	378	\$1,531,263,475
Hospitals 622	146	\$30,639,219,665
Nursing & Retirement Homes 623	966	\$3,888,096,743
Social Services & Day Care 624	5,463	\$3,405,749,292
Arts, Entertainment, & Recreation 71	10,460	\$6,042,992,670
Performing Arts, Spectator Sports 711	5,650	\$2,736,551,943
Museums, Historical Sites, Etc. 712	169	\$155,872,065
Amusement, Gambling, Recreation 713	4,641	\$3,150,568,662
Accommodations 721	6,619	\$5,183,472,581
Restaurants, Food Services 7223, 7225	15,997	\$21,609,028,861
Drinking Places 7224	1,199	\$1,148,879,421
Auto Repair & Services 8111	7,197	\$4,520,341,897
Other Repair Services 8112-8114	4,933	\$3,362,846,707
Personal Services 812	16,192	\$4,622,424,581
Personal Care (barber, Beauty, Etc.) 8121	11,813	\$1,925,724,613
Death Care Services 8122	243	\$339,152,349
Laundry & Dry Cleaning 8123	631	\$600,079,395
Other Personal Services 8129	3,505	\$1,757,468,224
Religious, Civic & Other Organizations 813, 814	2018	\$1,728,195,439
Public Administration, 92	318	\$743,391,727
Total:	175,361	\$299,367,332,591

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

Industry and NAICS Number	Current Units	Gross Business Income
Total All Industries		
Total:	384,657	\$1,210,596,142,974

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 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	\$191,879,212	\$7,387,830	\$184,491,382	0.00484	\$892,938
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$10,254,237,508	\$462,739,031	\$9,791,498,477	0.00138	\$13,512,268
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$5,117,730,243	\$541,522,842	\$4,576,207,401	0.00275	\$12,584,570
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$4,687,260,754	\$1,085,733,863	\$3,601,526,891	0.00484	\$17,431,390
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$10,886,218,586	\$21,429,105	\$10,864,789,481	0.00138	\$14,993,409
6	Processing for Hire/Printing and Publishing	10	\$2,455,705,802	\$102,337,778	\$2,353,368,024	0.00484	\$11,390,301
7	Manufacturing	7	\$31,204,379,803	\$1,013,638,351	\$30,190,741,452	0.00484	\$146,123,189
8	Royalties	80	\$7,204,361,664	\$1,703,107,001	\$5,501,254,663	0.015	\$82,518,820
9	Wholesaling	3	\$333,466,664,148	\$95,076,476,718	\$238,390,187,430	0.00484	\$1,153,808,507
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,625,814,089	\$724,523,134	\$7,901,290,955	0.00484	\$38,242,248
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$25,772,542,348	\$13,234,535,927	\$12,538,006,421	0.015	\$188,070,096
12	For Profit Hospitals; Scientific R&D	135	\$1,298,858,094	\$642,723,906	\$656,134,188	0.015	\$9,842,013
13	Cleanup of Radioactive Waste for US Government	83	\$3,121,513,313	\$21,283,235	\$3,100,230,078	0.00471	\$14,602,084
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$58,850,350,607	\$15,318,701,252	\$43,531,649,355	0.015	\$652,974,740
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$193,103,166,966	\$47,297,944,176	\$145,805,222,790	0.0175	\$2,551,591,399
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$18,381,992,504	0.012	\$220,583,910
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$57,468,784
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$604,707,738	\$240,585,741	\$364,121,997	0.017	\$6,190,074
19	Retailing of Interstate Transportation Equip	19	\$1,657,364,685	\$281,313,351	\$1,376,051,334	0.00484	\$6,660,088
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$1,975,105,724	\$1,881,844,236	\$93,261,488	0.00275	\$256,469
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$11,805,846,061	\$11,274,794,446	\$531,051,615	0.009	\$4,779,465
22	Retailing	2	\$382,985,137,023	\$83,305,841,593	\$299,679,295,430	0.00471	\$1,411,489,481
23	Non-Manufacturing Aerospace Product Development	188	\$320,710,413	\$11,808,321	\$308,902,092	0.009	\$2,780,119
24	Federal Aviation Administration (FAR) Repair Station	189	\$347,112,120	\$5,661,600	\$341,450,520	0.0029	\$991,572
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	\$220,542,359	\$5,407,263	\$215,135,096	0.00275	\$591,622
28	Wholesaling of Solar Energy Systems	128	\$284,691,379	\$246,354,176	\$38,337,203	0.00275	\$105,427
29	Manufacturing of Commercial Airplanes or Components	1005	\$15,867,522,563	\$20,568,645	\$15,846,953,918	0.00484	\$76,699,257
30	Wholesaling of Commercial Airplanes or Components	1006	\$12,285,243,827	\$8,098,110,232	\$4,187,133,595	0.00484	\$20,265,727
31	Retailing of Commercial Airplanes or Components	1007	\$27,924,207,873	\$11,845,684,907	\$16,078,522,966	0.00484	\$77,820,051
32	Manufacturing of Commercial Airplane Tooling	1008	\$131,340,191	\$1,242,530	\$130,097,661	0.00484	\$629,673
33	Wholesaling of Commercial Airplane Tooling	1009	\$146,113,269	\$44,213,859	\$101,899,410	0.00484	\$493,193
34	Retailing of Commercial Airplane Tooling	1010	\$190,411,064	\$89,166,483	\$101,244,581	0.00471	\$476,862
35	Publication of Newspapers	126	\$324,522,590	\$895,890	\$323,626,700	0.0035	\$1,132,693
36	Parimutuel Wagering	193	\$59,828,664	\$45,197,085	\$14,631,579	0.002	\$29,263
37	Processing for Hire Timber Products	300	\$301,955,580	\$203,003	\$301,752,577	0.00342	\$1,033,201
38	Extracting Timber, Extracting for Hire Timber	301	\$457,144,424	\$18,787,558	\$438,356,866	0.00342	\$1,500,934
39	Manufacturing of Timber or Wood Products	302	\$4,135,224,892	\$376,944,833	\$3,758,280,059	0.00342	\$12,868,351
40	Wholesaling of Timber or Wood Products	303	\$11,449,785,052	\$5,511,735,231	\$5,938,049,821	0.00342	\$20,331,883
41	Sale of Standing Timber	304	\$93,408,420	\$0	\$93,408,420	0.00342	\$319,830
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$430,811,893	\$3,145,791	\$427,666,102	0.00275	\$1,176,082
	Total:		\$1,170,239,420,941	\$300,563,590,923	\$888,057,822,522		\$6,835,251,983
State Sales Tax and Use Tax							
43	Retail Sales	1	\$386,988,710,182	\$155,475,748,637	\$231,512,961,545	0.065	\$15,048,342,500
44	Use Tax	5	\$9,826,407,126	\$0	\$9,826,407,126	0.065	\$638,716,463
45	Motor Vehicle Sales / Leases	120	\$17,516,825,915	\$0	\$17,516,825,915	0.003	\$52,550,478
46	Self-Produced Fuel Use Tax	270	\$142,886,457	\$0	\$142,886,457	0.03852	\$5,503,986
	Total:		\$414,474,829,680	\$155,475,748,637	\$258,999,081,043		\$15,745,113,427
State Public Utility Tax							
47	Water Distribution	60	\$1,878,420,905	\$175,329,327	\$1,703,091,578	0.05029	\$85,648,475
48	Sewer Collection	61	\$943,877,837	\$462,101,440	\$481,776,397	0.03852	\$18,558,027
49	Power	49	\$12,811,156,351	\$4,316,584,414	\$8,494,571,937	0.03873	\$329,028,749
50	Gas Distribution-Telegraph	26	\$2,197,253,206	\$15,576,985	\$2,181,676,221	0.03852	\$84,038,168
51	Motor Transportation-Railroad-Railroad Car	8	\$11,217,504,744	\$8,679,153,199	\$2,538,351,545	0.01926	\$48,888,651
52	Log Hauling Over Public Highways	125	\$294,973,368	\$121,532,879	\$173,440,489	0.0137	\$2,375,441
53	Urban Transportation/Vessels Under 65 ft	12	\$1,647,503,493	\$444,395,906	\$1,203,107,587	0.00642	\$7,723,951
54	Other Public Service Business	13	\$1,758,149,697	\$1,386,411,783	\$371,737,914	0.01926	\$7,159,672

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Total:		\$32,748,839,601	\$15,601,085,933	\$17,147,753,668		\$583,421,134
	Other Taxes						
55	Litter Tax	36	\$108,705,444,583	\$0	\$108,705,444,583	0.00015	\$16,305,817
56	Tobacco Products/Cigars (less than \$0.69)	20	\$35,005,352	\$0	\$35,005,352	0.95	\$33,255,084
57	Cigar Tax (\$0.69 or more)	194	\$6,272,974	\$0	\$6,272,974	0.65	\$4,077,433
58	Little Cigar Tax (acetate integrated filters)	198	\$18,039,594	\$0	\$18,039,594	0.15125	\$2,728,489
59	Moist Snuff (1.2 oz. or less)	162	\$26,404,248	\$0	\$26,404,248	2.526	\$66,697,130
60	Moist Snuff (more than 1.2 oz.)	163	\$5,625,656	\$0	\$5,625,656	2.105	\$11,842,006
61	All Other Vapor Products	164	\$50,875,525	\$0	\$50,875,525	0.27	\$13,736,392
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	140,453,951	0	140,453,951	0.09	\$12,640,856
63	Spirits Sales to On-premises Licensees	251	\$201,599,554	\$6,148,351	\$195,451,203	0.137	\$26,776,815
64	Spirits Liter Sales to On-premises Licensees	253	10,286,142	0	10,286,142	2.4408	\$25,106,415
65	Spirits Sales to Consumers	252	937,565,634	1,730,885	935,834,749	0.205	\$191,846,124
66	Spirits Liter Sales to Consumers	254	\$43,033,412	\$0	\$43,033,412	3.7708	\$162,270,390
67	Refuse Collection	64	\$2,670,042,229	\$796,078,316	\$1,873,963,913	0.036	\$67,462,701
68	Hazardous Substance Tax by Value	65	\$2,573,692,931	\$100,438,729	\$2,473,254,202	0.007	\$17,312,779
69	Hazardous Substance Tax by Volume	81	\$248,655,505	\$0	\$248,655,505	1.4	\$348,117,707
70	Intermediate Care Facility	79	\$167,557,508	\$0	\$167,557,508	0.06	\$10,053,450
71	Solid Fuel Burning Device Fee	59	\$7,785	\$0	\$7,785	30	\$233,550
72	Syrup Tax	54	\$6,483,142	\$0	\$6,483,142	1	\$6,483,142
73	Tire Fee	73	\$5,040,766	\$0	\$5,040,766	0.9	\$4,536,689
74	Studded Tire Fee	77	\$49,584	\$0	\$49,584	4.5	\$223,128
75	Local 911 Wireline	793	\$6,833,803	\$0	\$6,833,803	0.95	\$6,492,113
76	Local 911 Wireless Tax	794	\$83,373,257	\$0	\$83,373,257	0.95	\$79,204,594
77	Local 911 VOIP Tax	795	\$15,074,997	\$0	\$15,074,997	0.95	\$14,321,247
78	Local 911 Prepaid Wireless Tax	796	\$11,647,453	\$0	\$11,647,453	0.95	\$11,065,080
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$6,833,870	\$0	\$6,833,870	0.4	\$2,733,548
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$83,342,184	\$0	\$83,342,184	0.4	\$33,336,874
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$15,334,749	\$0	\$15,334,749	0.4	\$6,133,900
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$11,102,729	\$0	\$11,102,729	0.4	\$4,441,092
	Total:		\$116,085,679,117	\$904,396,281	\$115,181,282,836		\$1,179,434,545

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
0100	ADAMS UNINC COUNTY	5,132	\$ 112,549,932	5,690	\$ 151,859,373	34.926%
0101	HATTON	441	\$ 859,893	563	\$ 823,872	-4.189%
0102	LIND	1,442	\$ 5,524,585	1,467	\$ 4,564,517	-17.378%
0103	OTHELLO	6,653	\$ 223,294,689	6,902	\$ 231,923,523	3.864%
0104	RITZVILLE	3,992	\$ 59,565,461	4,212	\$ 64,887,986	8.936%
0105	WASHTUCNA	849	\$ 1,830,483	812	\$ 2,180,776	19.137%
0199	ADAMS COUNTY	18,509	\$ 403,625,043	19,646	\$ 456,240,047	13.036%
0200	ASOTIN UNINC COUNTY	6,464	\$ 101,915,285	7,243	\$ 116,069,083	13.888%
0201	ASOTIN CITY	2,407	\$ 11,871,258	2,559	\$ 12,770,384	7.574%
0202	CLARKSTON	7,415	\$ 364,937,352	7,632	\$ 364,347,064	-0.162%
0299	ASOTIN COUNTY	16,286	\$ 478,723,895	17,434	\$ 493,186,531	3.021%
0300	BENTON UNINC COUNTY	11,861	\$ 479,479,377	12,862	\$ 550,168,776	14.743%
0301	BENTON CITY	5,552	\$ 65,624,248	5,756	\$ 68,494,516	4.374%
0302	KENNEWICK	19,902	\$ 2,856,020,830	20,958	\$ 2,925,042,164	2.417%
0303	PROSSER	7,689	\$ 244,526,077	8,175	\$ 274,135,820	12.109%
0304	RICHLAND	19,198	\$ 1,895,317,969	20,555	\$ 1,924,565,407	1.543%
0305	WEST RICHLAND	9,917	\$ 225,374,765	10,725	\$ 209,421,416	-7.079%
0399	BENTON COUNTY	74,119	\$ 5,766,343,266	79,031	\$ 5,951,828,099	3.217%
0400	CHELAN UNINC COUNTY	14,008	\$ 764,013,382	14,947	\$ 775,122,732	1.454%
0401	CASHMERE	5,838	\$ 87,662,946	6,185	\$ 78,698,555	-10.226%
0402	CHELAN CITY	7,730	\$ 337,072,153	8,264	\$ 321,624,313	-4.583%
0403	ENTIAT	3,091	\$ 17,786,396	3,245	\$ 19,482,213	9.534%
0404	LEAVENWORTH	7,089	\$ 301,903,002	7,462	\$ 329,060,710	8.996%
0405	WENATCHEE	16,627	\$ 1,476,539,881	17,613	\$ 1,549,704,262	4.955%
0499	CHELAN COUNTY	54,383	\$ 2,984,977,760	57,716	\$ 3,073,692,785	2.972%
0500	CLALLAM UNINC COUNTY	13,304	\$ 726,906,912	14,540	\$ 761,319,280	4.734%
0501	FORKS	4,391	\$ 101,337,898	4,584	\$ 100,605,050	-0.723%
0502	PORT ANGELES	13,157	\$ 541,773,419	13,839	\$ 554,651,384	2.377%
0503	SEQUIM	10,728	\$ 503,703,043	11,183	\$ 501,627,331	-0.412%
0599	CLALLAM COUNTY	41,580	\$ 1,873,721,272	44,146	\$ 1,918,203,045	2.374%
0600	CLARK UNINC COUNTY	24,052	\$ 3,293,920,035	25,920	\$ 3,345,673,331	1.571%
0601	BATTLE GROUND	13,592	\$ 601,765,096	14,538	\$ 631,873,313	5.003%
0602	CAMAS	14,962	\$ 523,573,081	15,962	\$ 524,931,130	0.259%
0603	LA CENTER	6,643	\$ 72,625,640	7,172	\$ 73,087,131	0.635%
0604	RIDGEFIELD	12,173	\$ 431,681,074	12,994	\$ 397,664,965	-7.880%
0605	VANCOUVER	30,469	\$ 6,346,714,856	31,917	\$ 6,582,004,854	3.707%
0606	WASHOUGAL	11,771	\$ 352,925,019	12,508	\$ 348,586,026	-1.229%
0607	YACOLT	4,026	\$ 23,504,070	4,098	\$ 23,699,587	0.832%
0699	CLARK COUNTY	117,688	\$ 11,646,708,871	125,109	\$ 11,927,520,337	2.411%
0700	COLUMBIA UNINC COUNTY	2,738	\$ 43,914,719	2,851	\$ 50,111,132	14.110%
0701	DAYTON	4,344	\$ 44,594,249	4,455	\$ 53,264,115	19.442%
0702	STARBUCK	667	\$ 1,166,396	663	\$ 1,130,053	-3.116%
0799	COLUMBIA COUNTY	7,749	\$ 89,675,364	7,969	\$ 104,505,300	16.537%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
0800	COWLITZ UNINC COUNTY	12,905	\$ 634,994,406	14,143	\$ 658,432,014	3.691%
0801	CASTLE ROCK	5,116	\$ 79,130,892	4,991	\$ 77,263,462	-2.360%
0802	KALAMA	5,892	\$ 80,984,191	6,153	\$ 91,942,851	13.532%
0803	KELSO	9,569	\$ 430,087,903	10,095	\$ 430,144,175	0.013%
0804	LONGVIEW	14,786	\$ 1,310,952,423	15,673	\$ 1,449,443,604	10.564%
0805	WOODLAND	8,841	\$ 299,612,100	9,083	\$ 302,878,128	1.090%
0899	COWLITZ COUNTY	57,109	\$ 2,835,761,915	60,138	\$ 3,010,104,234	6.148%
0900	DOUGLAS UNINC COUNTY	10,518	\$ 949,543,713	11,650	\$ 866,974,316	-8.696%
0901	BRIDGEPORT	1,686	\$ 14,997,010	1,793	\$ 12,654,819	-15.618%
0902	EAST WENATCHEE	10,111	\$ 566,303,543	10,601	\$ 594,056,574	4.901%
0903	MANSFIELD	1,131	\$ 4,249,285	1,150	\$ 4,394,094	3.408%
0904	ROCK ISLAND	2,332	\$ 24,189,128	2,591	\$ 21,235,657	-12.210%
0905	WATERVILLE	2,530	\$ 14,339,440	2,737	\$ 16,224,247	13.144%
0999	DOUGLAS COUNTY	28,308	\$ 1,573,622,119	30,522	\$ 1,515,539,707	-3.691%
1000	FERRY UNINC COUNTY	5,495	\$ 74,068,668	5,895	\$ 65,095,146	-12.115%
1001	REPUBLIC	2,857	\$ 29,849,391	2,928	\$ 32,183,871	7.821%
1099	FERRY COUNTY	8,352	\$ 103,918,059	8,823	\$ 97,279,017	-6.389%
1100	FRANKLIN UNINC COUNTY	8,227	\$ 272,996,734	9,154	\$ 276,149,823	1.155%
1101	CONNELL	3,414	\$ 39,575,320	3,554	\$ 45,366,466	14.633%
1102	KAHLOTUS	989	\$ 1,622,418	889	\$ 2,310,279	42.397%
1103	MESA	1,369	\$ 14,203,859	1,390	\$ 11,566,362	-18.569%
1104	PASCO	17,493	\$ 2,359,849,268	18,647	\$ 2,279,899,423	-3.388%
1199	FRANKLIN COUNTY	31,492	\$ 2,688,247,599	33,634	\$ 2,615,292,353	-2.714%
1200	GARFIELD UNINC COUNTY	1,920	\$ 21,425,873	2,048	\$ 21,767,767	1.596%
1201	POMEROY	2,850	\$ 21,779,282	2,954	\$ 20,463,139	-6.043%
1299	GARFIELD COUNTY	4,770	\$ 43,205,155	5,002	\$ 42,230,906	-2.255%
1300	GRANT UNINC COUNTY	11,456	\$ 750,763,553	12,554	\$ 807,578,489	7.568%
1301	COULEE CITY	1,914	\$ 11,771,931	2,033	\$ 12,515,084	6.313%
1302	ELECTRIC CITY	2,067	\$ 10,782,520	2,149	\$ 10,065,015	-6.654%
1303	EPHRATA	7,853	\$ 264,659,516	8,278	\$ 282,667,472	6.804%
1304	GEORGE	1,923	\$ 30,917,018	2,051	\$ 33,858,171	9.513%
1305	GRAND COULEE	2,860	\$ 45,823,694	2,874	\$ 46,725,412	1.968%
1306	HARTLINE	873	\$ 1,390,001	895	\$ 1,367,995	-1.583%
1307	KRUPP	383	\$ 562,906	395	\$ 697,824	23.968%
1308	MATTAWA	2,631	\$ 38,491,302	2,705	\$ 43,034,596	11.803%
1309	MOSES LAKE	13,728	\$ 1,149,788,594	14,616	\$ 1,337,302,274	16.309%
1310	QUINCY	6,508	\$ 679,278,442	6,918	\$ 1,133,736,178	66.903%
1311	ROYAL CITY	2,722	\$ 47,056,072	2,770	\$ 45,468,479	-3.374%
1312	SOAP LAKE	2,854	\$ 21,587,340	3,012	\$ 21,717,733	0.604%
1313	WARDEN	3,024	\$ 43,101,224	3,327	\$ 44,446,781	3.122%
1315	WILSON CREEK	903	\$ 1,773,551	921	\$ 2,637,262	48.700%
1399	GRANT COUNTY	61,699	\$ 3,097,747,664	65,498	\$ 3,823,818,765	23.439%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	11,023	\$ 401,359,824	11,866	\$ 455,319,643	13.444%
1401	ABERDEEN	10,101	\$ 618,591,974	10,573	\$ 657,024,491	6.213%
1402	COSMOPOLIS	2,802	\$ 22,844,963	2,955	\$ 15,390,265	-32.632%
1403	ELMA	5,459	\$ 111,688,183	5,698	\$ 111,971,900	0.254%
1404	HOQUIAM	6,446	\$ 118,142,300	6,840	\$ 115,763,001	-2.014%
1405	MCCLEARY	4,032	\$ 23,348,504	4,135	\$ 23,416,556	0.291%
1406	MONTESANO	6,219	\$ 93,740,110	6,388	\$ 92,099,604	-1.750%
1407	OAKVILLE	2,217	\$ 24,306,429	2,324	\$ 15,405,256	-36.621%
1408	WESTPORT	4,052	\$ 83,288,524	4,255	\$ 86,633,186	4.016%
1409	OCEAN SHORES	7,278	\$ 212,510,116	7,751	\$ 210,640,743	-0.880%
1499	GRAYS HARBOR COUNTY	59,629	\$ 1,709,820,927	62,785	\$ 1,783,664,645	4.319%
1500	ISLAND UNINC COUNTY	19,082	\$ 1,033,012,953	20,241	\$ 1,079,336,166	4.484%
1501	COUPEVILLE	6,126	\$ 81,420,337	6,390	\$ 85,817,093	5.400%
1502	LANGLEY	5,381	\$ 64,557,728	5,540	\$ 68,087,386	5.467%
1503	OAK HARBOR	12,799	\$ 578,230,238	13,447	\$ 578,388,251	0.027%
1599	ISLAND COUNTY	43,388	\$ 1,757,221,256	45,618	\$ 1,811,628,896	3.096%
1600	JEFFERSON UNINC COUNTY	13,331	\$ 422,240,178	14,169	\$ 447,113,197	5.891%
1601	PORT TOWNSEND	11,206	\$ 353,329,256	11,894	\$ 374,340,168	5.947%
1699	JEFFERSON COUNTY	24,537	\$ 775,569,434	26,063	\$ 821,453,365	5.916%
1700	KING UNINC COUNTY	32,578	\$ 3,527,952,685	34,513	\$ 3,587,698,695	1.694%
1701	ALGONA	4,464	\$ 55,052,283	4,579	\$ 69,330,346	25.935%
1702	AUBURN/KING	22,810	\$ 2,432,012,661	23,956	\$ 2,466,999,213	1.439%
1703	BEAUX ARTS VILLAGE	2,423	\$ 10,484,910	2,392	\$ 8,712,720	-16.902%
1704	BELLEVUE	35,764	\$ 10,549,179,201	37,215	\$ 10,444,321,537	-0.994%
1705	BLACK DIAMOND	9,108	\$ 173,351,303	9,762	\$ 153,641,081	-11.370%
1706	BOTHELL/KING	19,051	\$ 1,052,300,932	19,680	\$ 1,084,731,202	3.082%
1707	CARNATION	6,822	\$ 72,031,313	6,971	\$ 72,455,449	0.589%
1708	CLYDE HILL	6,381	\$ 92,180,501	6,706	\$ 98,956,339	7.351%
1709	DES MOINES	14,277	\$ 453,628,812	15,129	\$ 483,051,674	6.486%
1710	DUVALL	10,615	\$ 198,919,266	10,953	\$ 200,954,754	1.023%
1711	ENUMCLAW	12,913	\$ 494,017,449	13,665	\$ 514,147,748	4.075%
1712	COVINGTON	12,750	\$ 736,930,535	13,295	\$ 696,678,487	-5.462%
1713	HUNTS POINT	2,727	\$ 54,015,523	2,789	\$ 60,002,271	11.083%
1714	ISSAQUAH	22,183	\$ 2,128,187,359	22,911	\$ 2,051,790,572	-3.590%
1715	KENT	27,685	\$ 3,573,661,357	29,150	\$ 3,618,545,629	1.256%
1716	KIRKLAND	29,334	\$ 3,594,268,942	30,486	\$ 3,764,270,546	4.730%
1717	LAKE FOREST PARK	11,509	\$ 190,759,983	12,217	\$ 197,093,073	3.320%
1718	MEDINA	7,746	\$ 213,631,298	8,097	\$ 205,440,579	-3.834%
1719	MERCER ISLAND	17,726	\$ 649,829,551	18,625	\$ 729,231,185	12.219%
1720	MAPLE VALLEY	15,498	\$ 555,716,201	16,216	\$ 549,299,187	-1.155%
1721	NORMANDY PARK	8,856	\$ 111,617,087	9,261	\$ 109,364,861	-2.018%
1722	NORTH BEND	11,801	\$ 398,815,941	12,548	\$ 400,514,437	0.426%
1723	PACIFIC/KING	6,161	\$ 103,565,917	6,470	\$ 84,926,717	-17.997%
1724	REDMOND	26,395	\$ 5,238,921,054	27,408	\$ 4,779,201,919	-8.775%
1725	RENTON	27,595	\$ 4,120,169,063	28,549	\$ 4,137,063,673	0.410%
1726	SEATTLE	65,116	\$ 33,660,750,206	67,683	\$ 34,696,583,976	3.077%
1727	SKYKOMISH	1,400	\$ 10,557,265	1,434	\$ 10,175,003	-3.621%
1728	SNOQUALMIE	12,971	\$ 315,405,338	13,529	\$ 306,960,339	-2.678%
1729	TUKWILA	15,977	\$ 2,375,665,681	16,512	\$ 2,484,818,483	4.595%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
1730	YARROW POINT	3,880	\$ 43,047,080	4,133	\$ 37,360,182	-13.211%
1731	MILTON/KING	3,598	\$ 90,496,060	3,814	\$ 61,826,395	-31.681%
1732	FEDERAL WAY	22,233	\$ 2,219,456,573	23,172	\$ 2,350,739,578	5.915%
1733	SEATAC	13,211	\$ 1,966,188,909	14,176	\$ 2,205,067,911	12.149%
1734	BURIEN	17,801	\$ 1,139,611,936	18,662	\$ 1,176,080,654	3.200%
1735	WOODINVILLE	19,169	\$ 1,009,174,693	19,792	\$ 1,062,761,695	5.310%
1736	NEWCASTLE	10,718	\$ 211,052,354	11,309	\$ 213,810,048	1.307%
1737	SHORELINE	20,903	\$ 1,541,818,275	21,848	\$ 1,654,778,954	7.326%
1738	KENMORE	15,174	\$ 439,369,222	15,927	\$ 409,960,686	-6.693%
1739	SAMMAMISH	19,864	\$ 863,577,469	20,581	\$ 840,777,868	-2.640%
1799	KING COUNTY	647,187	\$ 86,667,372,188	676,115	\$ 88,080,125,666	1.630%
1800	KITSAP UNINC COUNTY	25,840	\$ 3,060,407,694	27,388	\$ 3,125,758,084	2.135%
1801	BREMERTON	17,687	\$ 1,392,914,632	18,539	\$ 1,355,050,265	-2.718%
1802	PORT ORCHARD	14,224	\$ 917,621,063	14,949	\$ 900,594,143	-1.856%
1803	POULSBO	13,451	\$ 639,141,987	14,027	\$ 640,169,467	0.161%
1804	BAINBRIDGE ISLAND	16,178	\$ 742,463,952	17,070	\$ 770,780,424	3.814%
1899	KITSAP COUNTY	87,380	\$ 6,752,549,328	91,973	\$ 6,792,352,383	0.589%
1900	KITTITAS UNINC COUNTY	12,047	\$ 835,535,959	13,166	\$ 870,085,207	4.135%
1901	CLE ELUM	7,216	\$ 170,657,942	7,478	\$ 182,123,097	6.718%
1902	ELLENSBURG	12,790	\$ 722,849,849	13,504	\$ 710,888,962	-1.655%
1903	KITTITAS CITY	2,793	\$ 22,354,178	2,842	\$ 17,733,348	-20.671%
1904	ROSLYN	3,361	\$ 28,862,494	3,648	\$ 30,411,068	5.365%
1905	SOUTH CLE ELUM	2,020	\$ 5,412,156	2,174	\$ 4,716,725	-12.849%
1999	KITTITAS COUNTY	40,227	\$ 1,785,672,578	42,812	\$ 1,815,958,407	1.696%
2000	KLICKITAT UNINC COUNTY	10,052	\$ 352,513,088	10,910	\$ 308,783,560	-12.405%
2001	BINGEN	2,635	\$ 34,251,828	2,866	\$ 31,476,746	-8.102%
2002	GOLDENDALE	5,455	\$ 95,762,553	5,667	\$ 107,360,545	12.111%
2003	WHITE SALMON	5,367	\$ 66,410,576	5,580	\$ 65,690,824	-1.084%
2099	KLICKITAT COUNTY	23,509	\$ 548,938,045	25,023	\$ 513,311,675	-6.490%
2100	LEWIS UNINC COUNTY	14,609	\$ 788,374,780	15,797	\$ 741,859,143	-5.900%
2101	CENTRALIA	11,426	\$ 501,417,307	11,819	\$ 539,551,842	7.605%
2102	CHEHALIS	10,430	\$ 746,435,377	10,951	\$ 745,478,036	-0.128%
2103	MORTON	3,340	\$ 58,772,480	3,472	\$ 55,679,786	-5.262%
2104	MOSSYROCK	2,275	\$ 15,194,463	2,295	\$ 15,374,623	1.186%
2105	NAPAVINE	3,469	\$ 64,854,372	3,766	\$ 75,689,908	16.707%
2106	PE ELL	1,642	\$ 7,375,656	1,705	\$ 8,321,086	12.818%
2107	TOLEDO	2,889	\$ 22,171,054	3,060	\$ 20,264,643	-8.599%
2108	VADER	1,777	\$ 7,571,650	1,902	\$ 4,903,649	-35.237%
2109	WINLOCK	3,675	\$ 38,129,627	3,849	\$ 35,256,794	-7.534%
2199	LEWIS COUNTY	55,532	\$ 2,250,296,766	58,616	\$ 2,242,379,510	-0.352%
2200	LINCOLN UNINC COUNTY	5,988	\$ 106,190,049	6,465	\$ 135,206,893	27.325%
2201	ALMIRA	1,250	\$ 15,357,157	1,355	\$ 23,423,145	52.523%
2202	CRESTON	1,085	\$ 2,769,589	1,142	\$ 7,364,710	165.913%
2203	DAVENPORT	4,131	\$ 49,477,175	4,274	\$ 49,346,926	-0.263%
2204	HARRINGTON	1,509	\$ 4,358,761	1,468	\$ 4,683,310	7.446%
2205	ODESSA	2,494	\$ 13,847,226	2,516	\$ 17,205,618	24.253%
2206	REARDAN	1,916	\$ 9,019,118	1,896	\$ 8,635,410	-4.254%
2207	SPRAGUE	1,340	\$ 5,011,567	1,387	\$ 6,381,035	27.326%
2208	WILBUR	2,360	\$ 15,804,094	2,484	\$ 18,086,027	14.439%
2299	LINCOLN COUNTY	22,073	\$ 221,834,736	22,987	\$ 270,333,074	21.862%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
2300	MASON UNINC COUNTY	16,646	\$ 837,312,531	17,881	\$ 855,493,811	2.171%
2301	SHELTON	10,164	\$ 341,587,456	10,471	\$ 355,076,664	3.949%
2399	MASON COUNTY	26,810	\$ 1,178,899,987	28,352	\$ 1,210,570,475	2.686%
2400	OKANOGAN UNINC COUNTY	10,320	\$ 311,741,386	11,314	\$ 331,514,554	6.343%
2401	BREWSTER	3,456	\$ 64,922,230	3,555	\$ 68,004,929	4.748%
2402	CONCONULLY	893	\$ 2,037,277	945	\$ 2,477,412	21.604%
2403	COULEE DAM	1,963	\$ 8,138,280	2,105	\$ 11,639,670	43.024%
2404	ELMER CITY	938	\$ 1,471,189	940	\$ 2,334,740	58.697%
2405	NESPELEM	1,262	\$ 2,878,570	1,242	\$ 2,360,868	-17.985%
2406	OKANOGAN CITY	4,198	\$ 69,183,706	4,470	\$ 74,487,679	7.667%
2407	OMAK	5,950	\$ 281,398,414	6,318	\$ 288,112,296	2.386%
2408	OROVILLE	4,553	\$ 41,058,708	5,064	\$ 42,704,797	4.009%
2409	PATEROS	1,829	\$ 14,590,132	1,819	\$ 13,869,496	-4.939%
2410	RIVERSIDE	1,433	\$ 4,564,865	1,403	\$ 4,440,576	-2.723%
2411	TONASKET	3,530	\$ 42,876,307	3,594	\$ 48,373,674	12.821%
2412	TWISP	3,893	\$ 48,133,207	4,069	\$ 50,137,710	4.164%
2413	WINTHROP	3,744	\$ 73,758,657	3,842	\$ 66,937,807	-9.248%
2499	OKANOGAN COUNTY	47,962	\$ 966,752,928	50,680	\$ 1,007,396,208	4.204%
2500	PACIFIC UNINC COUNTY	9,528	\$ 244,199,563	10,126	\$ 234,978,076	-3.776%
2501	ILWACO	2,814	\$ 25,783,361	2,893	\$ 25,897,845	0.444%
2502	LONG BEACH	4,216	\$ 98,936,854	4,313	\$ 98,393,513	-0.549%
2503	RAYMOND	4,626	\$ 59,457,930	4,752	\$ 59,244,134	-0.360%
2504	SOUTH BEND	2,795	\$ 33,447,447	2,757	\$ 30,227,524	-9.627%
2599	PACIFIC COUNTY	23,979	\$ 461,825,155	24,841	\$ 448,741,092	-2.833%
2600	PEND OREILLE UNINC COUNTY	6,980	\$ 144,102,348	7,552	\$ 140,774,364	-2.309%
2601	CUSICK	1,270	\$ 3,509,576	1,365	\$ 4,538,931	29.330%
2602	IONE	1,705	\$ 8,096,370	1,765	\$ 7,942,884	-1.896%
2603	METALINE	784	\$ 1,793,439	855	\$ 2,404,404	34.067%
2604	METALINE FALLS	1,371	\$ 3,442,073	1,572	\$ 3,516,392	2.159%
2605	NEWPORT	4,883	\$ 66,378,750	5,017	\$ 82,261,517	23.927%
2699	PEND OREILLE COUNTY	16,993	\$ 227,322,556	18,126	\$ 241,438,492	6.210%
2700	PIERCE UNINC COUNTY	32,535	\$ 5,748,558,822	34,564	\$ 5,748,093,494	-0.008%
2701	BONNEY LAKE	14,981	\$ 943,146,338	15,327	\$ 874,565,210	-7.272%
2702	BUCKLEY	8,504	\$ 176,181,747	9,172	\$ 175,740,188	-0.251%
2703	CARBONADO	1,688	\$ 6,349,568	1,743	\$ 5,280,781	-16.832%
2704	DUPONT	8,951	\$ 173,930,044	9,477	\$ 167,567,521	-3.658%
2705	EATONVILLE	6,093	\$ 72,074,170	6,405	\$ 73,949,662	2.602%
2706	FIFE	11,272	\$ 1,433,285,190	11,857	\$ 1,444,921,524	0.812%
2707	FIRCREST	7,578	\$ 86,195,331	7,948	\$ 86,741,098	0.633%
2708	GIG HARBOR	17,440	\$ 1,032,250,907	17,976	\$ 992,829,727	-3.819%
2709	MILTON/PIERCE	7,386	\$ 190,967,965	7,802	\$ 180,406,622	-5.530%
2710	ORTING	8,241	\$ 124,219,533	8,461	\$ 117,553,978	-5.366%
2711	PUYALLUP	23,326	\$ 3,099,632,324	24,063	\$ 2,978,860,550	-3.896%
2712	ROY	3,948	\$ 29,846,732	3,994	\$ 28,810,293	-3.473%
2713	RUSTON	3,630	\$ 45,853,590	3,683	\$ 50,810,701	10.811%
2714	SOUTH PRAIRIE	2,451	\$ 7,748,297	2,586	\$ 8,526,360	10.042%
2715	STEILACOOM	7,844	\$ 74,481,882	8,298	\$ 65,382,094	-12.217%
2716	SUMNER	13,341	\$ 988,655,528	13,853	\$ 893,821,393	-9.592%
2717	TACOMA	36,070	\$ 7,104,415,018	37,490	\$ 6,999,681,932	-1.474%
2718	WILKESON	1,960	\$ 5,262,992	2,093	\$ 5,413,907	2.867%
2719	UNIVERSITY PLACE	14,973	\$ 491,461,729	15,681	\$ 510,739,738	3.923%
2720	EDGEWOOD	10,598	\$ 217,145,577	11,141	\$ 205,230,041	-5.487%

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2721	LAKEWOOD	19,473	\$ 1,645,405,490	20,350	\$ 1,613,293,447	-1.952%
2723	PACIFIC/PIERCE	1,873	\$ 72,803,557	1,950	\$ 75,577,121	3.810%
2724	AUBURN/PIERCE	7,721	\$ 111,796,013	8,305	\$ 115,953,662	3.719%
2799	PIERCE COUNTY	271,877	\$ 23,881,668,344	284,219	\$ 23,419,751,044	-1.934%
2800	SAN JUAN UNINC COUNTY	12,930	\$ 636,347,523	13,845	\$ 633,196,774	-0.495%
2801	FRIDAY HARBOR	7,405	\$ 192,682,525	7,832	\$ 201,070,320	4.353%
2899	SAN JUAN COUNTY	20,335	\$ 829,030,048	21,677	\$ 834,267,094	0.632%
2900	SKAGIT UNINC COUNTY	16,316	\$ 787,560,922	17,562	\$ 829,083,125	5.272%
2901	ANACORTES	14,531	\$ 664,333,043	15,215	\$ 656,043,623	-1.248%
2902	BURLINGTON	11,190	\$ 1,120,852,467	11,899	\$ 1,166,815,264	4.101%
2903	CONCRETE	2,867	\$ 104,979,522	2,901	\$ 97,558,194	-7.069%
2904	HAMILTON	1,102	\$ 20,448,237	1,090	\$ 48,526,612	137.314%
2905	LA CONNER	4,337	\$ 78,661,931	4,552	\$ 68,991,116	-12.294%
2906	LYMAN	1,397	\$ 6,224,931	1,517	\$ 6,113,359	-1.792%
2907	MOUNT VERNON	16,491	\$ 1,122,197,169	17,294	\$ 1,141,979,702	1.763%
2908	SEDRO WOOLLEY	9,958	\$ 263,072,755	10,389	\$ 257,936,206	-1.953%
2999	SKAGIT COUNTY	78,189	\$ 4,168,330,977	82,419	\$ 4,273,047,201	2.512%
3000	SKAMANIA UNINC COUNTY	7,953	\$ 125,510,599	8,584	\$ 135,278,742	7.783%
3001	NORTH BONNEVILLE	2,325	\$ 10,126,163	2,368	\$ 9,801,978	-3.201%
3002	STEVENSON	4,185	\$ 100,949,978	4,352	\$ 101,989,325	1.030%
3099	SKAMANIA COUNTY	14,463	\$ 236,586,740	15,304	\$ 247,070,045	4.431%
3100	SNOHOMISH UNINC COUNTY	30,378	\$ 4,883,225,819	32,278	\$ 4,949,177,938	1.351%
3101	ARLINGTON	15,556	\$ 1,050,884,231	16,353	\$ 905,437,918	-13.840%
3102	BRIER	7,797	\$ 65,098,424	8,313	\$ 68,608,246	5.392%
3103	DARRINGTON	2,735	\$ 23,980,142	2,662	\$ 24,956,618	4.072%
3104	EDMONDS	21,936	\$ 1,307,499,565	22,811	\$ 1,358,213,682	3.879%
3105	EVERETT	29,034	\$ 4,023,350,063	30,498	\$ 4,224,141,895	4.991%
3106	GOLD BAR	3,907	\$ 32,648,118	4,028	\$ 33,911,126	3.869%
3107	GRANITE FALLS	6,825	\$ 88,822,090	6,906	\$ 87,693,712	-1.270%
3108	INDEX	1,340	\$ 4,756,164	1,350	\$ 4,586,050	-3.577%
3109	LAKE STEVENS	16,628	\$ 753,634,411	17,270	\$ 782,835,174	3.875%
3110	LYNNWOOD	22,377	\$ 3,414,950,368	23,075	\$ 3,509,471,997	2.768%
3111	MARYSVILLE	19,751	\$ 1,944,792,188	20,921	\$ 2,031,795,906	4.474%
3112	MONROE	15,230	\$ 769,082,767	15,895	\$ 783,625,858	1.891%
3113	MOUNTLAKE TERRACE	13,574	\$ 487,612,237	14,196	\$ 430,099,459	-11.795%
3114	MUKILTEO	15,422	\$ 386,158,209	16,209	\$ 397,692,883	2.987%
3115	SNOHOMISH CITY	14,629	\$ 649,390,091	15,226	\$ 637,624,941	-1.812%
3116	STANWOOD	10,694	\$ 271,000,728	10,889	\$ 289,584,253	6.857%
3117	SULTAN	7,166	\$ 127,228,583	7,736	\$ 135,859,052	6.783%
3118	WOODWAY	4,182	\$ 29,176,868	4,579	\$ 28,293,596	-3.027%
3119	MILL CREEK	14,100	\$ 456,885,326	14,807	\$ 462,770,921	1.288%
3120	BOTHELL/SNOHOMISH	16,295	\$ 934,180,662	17,169	\$ 934,810,154	0.067%
3199	SNOHOMISH COUNTY	289,556	\$ 21,704,357,054	303,171	\$ 22,081,191,379	1.736%

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3200	SPOKANE UNINC COUNTY	23,230	\$ 2,487,618,415	24,928	\$ 2,553,391,910	2.644%
3201	AIRWAY HEIGHTS	7,585	\$ 317,177,340	8,238	\$ 329,947,610	4.026%
3202	CHENEY	9,062	\$ 226,267,734	9,571	\$ 243,519,424	7.624%
3203	DEER PARK	7,131	\$ 191,066,722	7,723	\$ 189,197,960	-0.978%
3204	FAIRFIELD	1,701	\$ 6,753,081	1,728	\$ 7,642,076	13.164%
3205	LATAH	908	\$ 1,317,844	898	\$ 1,505,653	14.251%
3206	MEDICAL LAKE	5,564	\$ 72,855,394	5,788	\$ 77,557,112	6.453%
3207	MILLWOOD	3,656	\$ 82,663,953	3,983	\$ 88,287,913	6.803%
3208	ROCKFORD	1,695	\$ 10,716,467	1,781	\$ 11,680,792	8.999%
3209	SPANGLE	1,668	\$ 7,486,727	1,770	\$ 7,500,185	0.180%
3210	SPOKANE CITY	29,857	\$ 7,010,150,247	31,591	\$ 7,121,701,347	1.591%
3211	WAVERLY	594	\$ 847,101	634	\$ 965,899	14.024%
3212	LIBERTY LAKE	11,242	\$ 661,096,125	12,137	\$ 750,656,570	13.547%
3213	SPOKANE VALLEY	21,706	\$ 3,631,765,386	23,133	\$ 3,661,720,308	0.825%
3299	SPOKANE COUNTY	125,599	\$ 14,707,782,536	133,903	\$ 15,045,274,759	2.295%
3300	STEVENS UNINC COUNTY	11,995	\$ 403,350,829	12,816	\$ 395,700,491	-1.897%
3301	CHEWELAH	5,034	\$ 69,941,863	5,371	\$ 78,474,049	12.199%
3302	COLVILLE	7,586	\$ 315,725,501	7,971	\$ 317,779,209	0.650%
3303	KETTLE FALLS	3,575	\$ 39,277,761	3,650	\$ 41,068,852	4.560%
3304	MARCUS	697	\$ 662,755	759	\$ 685,412	3.419%
3305	NORTHPORT	2,136	\$ 6,584,878	2,522	\$ 6,749,141	2.495%
3306	SPRINGDALE	1,668	\$ 7,314,100	1,656	\$ 8,055,930	10.142%
3399	STEVENS COUNTY	32,691	\$ 842,857,687	34,745	\$ 848,513,084	0.671%
3400	THURSTON UNINC COUNTY	20,687	\$ 1,468,985,737	22,239	\$ 1,524,194,701	3.758%
3401	BUCODA	1,368	\$ 4,182,290	1,570	\$ 3,314,263	-20.755%
3402	LACEY	19,105	\$ 1,859,006,757	20,237	\$ 1,890,313,729	1.684%
3403	OLYMPIA	24,425	\$ 2,891,349,337	25,620	\$ 2,952,816,288	2.126%
3404	RAINIER	4,585	\$ 32,404,592	4,859	\$ 36,077,786	11.335%
3405	TENINO	5,008	\$ 46,477,017	5,197	\$ 49,865,843	7.291%
3406	TUMWATER	15,256	\$ 1,229,213,480	15,816	\$ 1,167,709,208	-5.004%
3407	YELM	9,682	\$ 366,142,593	10,064	\$ 389,867,865	6.480%
3499	THURSTON COUNTY	100,116	\$ 7,897,761,803	105,602	\$ 8,014,159,683	1.474%
3500	WAHIAKUM UNINC COUNTY	4,737	\$ 43,301,743	5,007	\$ 35,287,572	-18.508%
3501	CATHLAMET	2,924	\$ 20,701,512	3,122	\$ 20,695,291	-0.030%
3599	WAHIAKUM COUNTY	7,661	\$ 64,003,255	8,129	\$ 55,982,863	-12.531%
3600	WALLA WALLA UNINC COUNTY	10,632	\$ 395,340,478	11,353	\$ 385,589,360	-2.467%
3601	COLLEGE PLACE	7,554	\$ 234,834,547	7,985	\$ 229,958,929	-2.076%
3602	PRESCOTT	1,431	\$ 6,266,956	1,264	\$ 5,907,172	-5.741%
3603	WAITSBURG	2,748	\$ 13,009,735	2,884	\$ 13,856,642	6.510%
3604	WALLA WALLA CITY	14,805	\$ 914,920,961	15,778	\$ 909,933,205	-0.545%
3699	WALLA WALLA COUNTY	37,170	\$ 1,564,372,677	39,264	\$ 1,545,245,308	-1.223%
		-	\$ -	-	\$ -	0.000%
3700	WHATCOM UNINC COUNTY	19,421	\$ 1,282,117,304	21,131	\$ 1,326,192,378	3.438%
3701	BELLINGHAM	25,113	\$ 3,723,949,802	26,531	\$ 3,831,272,875	2.882%
3702	BLAINE	12,291	\$ 238,287,830	13,667	\$ 271,236,186	13.827%
3703	EVERSON	5,336	\$ 57,917,885	5,602	\$ 57,222,646	-1.200%
3704	FERNDALE	12,233	\$ 465,809,675	12,895	\$ 442,046,023	-5.102%
3705	LYNDEN	11,616	\$ 428,981,744	12,442	\$ 440,100,278	2.592%
3706	NOOKSACK	2,928	\$ 22,001,486	2,927	\$ 22,884,751	4.015%
3707	SUMAS	6,256	\$ 65,916,561	7,354	\$ 51,490,282	-21.886%
3799	WHATCOM COUNTY	95,194	\$ 6,284,982,287	102,549	\$ 6,442,445,419	2.505%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2022 COUNT	CAL2022 TAXABLE	CAL2023 COUNT	CAL2023 TAXABLE	
3800	WHITMAN UNINC COUNTY	6,992	\$ 154,624,448	7,581	\$ 158,778,746	2.687%
3801	ALBION	1,863	\$ 3,594,673	1,877	\$ 3,321,739	-7.593%
3802	COLFAX	5,182	\$ 86,098,501	5,418	\$ 84,530,858	-1.821%
3803	COLTON	1,583	\$ 4,864,377	1,620	\$ 4,303,274	-11.535%
3804	ENDICOTT	1,128	\$ 3,835,166	1,188	\$ 3,289,584	-14.226%
3805	FARMINGTON	856	\$ 1,243,094	879	\$ 1,219,727	-1.880%
3806	GARFIELD	1,549	\$ 5,180,282	1,554	\$ 9,298,169	79.492%
3807	LA CROSSE	1,256	\$ 4,989,215	1,263	\$ 5,006,858	0.354%
3808	LAMONT	385	\$ 531,498	425	\$ 655,368	23.306%
3809	MALDEN	518	\$ 2,919,008	508	\$ 4,520,648	54.869%
3810	OAKESDALE	1,523	\$ 4,757,674	1,598	\$ 5,143,611	8.112%
3811	PALOUSE	2,705	\$ 14,326,017	2,884	\$ 17,135,500	19.611%
3812	PULLMAN	12,731	\$ 688,153,778	13,463	\$ 750,458,609	9.054%
3813	ROSALIA	1,695	\$ 6,413,818	1,848	\$ 6,612,820	3.103%
3814	ST. JOHN	1,952	\$ 13,776,146	2,044	\$ 10,574,125	-23.243%
3815	TEKOA	1,853	\$ 11,769,998	1,881	\$ 11,883,235	0.962%
3816	UNIONTOWN	1,259	\$ 3,149,273	1,243	\$ 3,743,314	18.863%
3899	WHITMAN COUNTY	45,030	\$ 1,010,226,966	47,274	\$ 1,080,476,185	6.954%
3900	YAKIMA UNINC COUNTY	14,756	\$ 906,229,564	15,952	\$ 958,305,218	5.746%
3901	GRANDVIEW	5,830	\$ 152,453,776	6,202	\$ 166,138,907	8.977%
3902	GRANGER	2,749	\$ 28,549,506	3,055	\$ 43,860,706	53.630%
3903	HARRAH	1,232	\$ 6,249,111	1,249	\$ 7,203,622	15.274%
3904	MABTON	1,851	\$ 14,671,642	1,919	\$ 14,133,201	-3.670%
3905	MOXEE CITY	4,672	\$ 53,836,652	4,830	\$ 51,573,633	-4.203%
3906	NACHES	3,251	\$ 35,104,161	3,406	\$ 37,212,171	6.005%
3907	SELAH	7,847	\$ 215,565,761	8,282	\$ 220,240,699	2.169%
3908	SUNNYSIDE	7,957	\$ 430,768,332	8,359	\$ 468,408,122	8.738%
3909	TIETON	2,000	\$ 35,515,430	2,224	\$ 14,445,545	-59.326%
3910	TOPPENISH	4,599	\$ 128,613,295	4,751	\$ 132,885,355	3.322%
3911	UNION GAP	5,934	\$ 677,628,443	6,254	\$ 718,463,579	6.026%
3912	WAPATO	3,578	\$ 59,705,901	3,734	\$ 58,529,281	-1.971%
3913	YAKIMA CITY	19,697	\$ 2,575,756,141	20,800	\$ 2,658,571,673	3.215%
3914	ZILLAH	4,686	\$ 57,496,277	4,884	\$ 66,191,772	15.124%
3999	YAKIMA COUNTY	90,639	\$ 5,378,143,992	95,901	\$ 5,616,163,484	4.426%
9999	Grand Total	2,849,770	\$ 227,460,458,232	3,002,816	\$ 231,572,382,992	1.808%

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: 2nd Quarter, 2022

*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	92	\$121,047
New & Used Auto Dealers 4411	4	\$28,004
Rv, Boat, Motorcycle Dealers 4412	19	\$15,556
Automotive Parts & Tire 4413	69	\$77,487
Building Materials, Garden Equip & Supplies 444	71	\$1,232,719
Building Materials 4441	40	\$689,171
Lawn & Garden Supplies & Equip 4442	31	\$543,548
Food & Beverage Stores 445	19	\$10,201
Grocery & Convenience Stores 4451	3	\$191
Other Food & Beverage Stores 4452, 4453	16	\$10,010
Furniture, Home Furnishings, Electronics, And Appliance 449	124	\$1,293,244
General Merchandise Stores 455	52	\$232,108
Department Stores 4551	0	\$0
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	52	\$232,108
Drug/health Retailers 456	183	\$321,090
Gas Stations & Convenience Stores W/pumps 457	10	\$1,288,759
Apparel & Accessories 458	184	\$123,677
Clothing & Shoe Retailers 4581, 4582	166	\$110,619
Jewelry & Luggage Stores 4583	18	\$13,058
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	765	\$5,712,391
Sporting Goods, Hobby Music, Misc Retailers 4591	126	\$423,781
Book/periodical/music Retailers 4592	23	\$10,457
Miscellaneous Retailers 4593-4599	616	\$5,278,153
Total:	1,500	\$10,335,236

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,649,350,670	\$1,768,421,340	\$8,913,249
Forestry & Logging 113	\$1,361,956,700	\$1,237,103,241	\$4,524,164
Fishing & Hunting 114	\$285,049,856	\$66,683,219	\$397,552
Ag & Forestry Support Activities 115	\$1,008,421,625	\$634,274,472	\$7,387,032
Total:	\$5,304,778,851	\$3,706,482,272	\$21,221,997
Mining 21			
Sand & Gravel, Quarrying 2123	\$367,437,845	\$357,272,613	\$2,057,135
Other Extraction & Support Act. 211, 2121, 2122, 213	\$181,287,912	\$112,078,339	\$745,358
Total:	\$548,725,757	\$469,350,952	\$2,802,493
Utilities 22			
Hydroelectric Power Generation 221111	\$154,156,168	\$148,472,706	\$2,388,218
Alternative Power Generation 221114-221117	\$177,332,345	\$131,899,781	\$669,585
Other Electric Power Generation 221112, 221113, 221118	\$37,066,108	\$17,363,923	\$190,737
Electric Power Generation & Trans. 221121, 221122	\$1,334,540,159	\$883,649,882	\$13,834,482
Natural Gas Distribution 2212	\$7,003,887,317	\$5,028,716,126	\$25,596,757
Water & Sewer 2213	\$2,681,917,215	\$2,363,369,809	\$39,133,561
Total:	\$11,388,899,312	\$8,573,472,227	\$81,813,340
Construction 23			
Residential Building & Remodeling 2361	\$21,250,615,412	\$19,895,255,675	\$97,995,448
Nonresidential Building 2362	\$19,902,929,760	\$17,440,342,532	\$83,897,487
Heavy Construction & Highways 237	\$10,085,803,020	\$8,435,855,579	\$45,247,011
Special Trade Contractors 238	\$42,690,733,930	\$37,784,633,940	\$186,983,526
Electrical 23821	\$8,087,276,765	\$7,279,900,854	\$36,402,324
Plumbing & Heating 23822	\$8,572,524,587	\$7,688,892,385	\$37,968,957
Painting 23832	\$1,481,793,664	\$1,426,103,899	\$6,939,660
Masonry/drywall 23814, 23831	\$2,237,223,184	\$2,066,801,153	\$9,971,142
Roofing 23816	\$2,354,980,969	\$2,094,860,281	\$10,017,045
Other Contractors 238 Not Listed Above	\$19,956,934,761	\$17,228,075,368	\$85,684,398
Total:	\$93,930,082,122	\$83,556,087,726	\$414,123,472
Manufacturing 31-33			
Food Products 311	\$23,855,501,509	\$9,394,562,321	\$35,440,974
Milling Of Grains 3112	\$1,132,994,312	\$569,245,119	\$2,574,956
Fruits & Vegetables 3114	\$6,718,084,962	\$702,918,336	\$3,361,717
Dairy Products 3115	\$3,101,958,354	\$512,344,531	\$2,490,073
Meat Products 3116	\$2,712,193,996	\$2,696,774,560	\$4,033,163
Seafood Products 3117	\$3,198,418,011	\$554,747,358	\$2,718,507
Bakery Products 3118	\$2,728,687,972	\$1,448,864,949	\$7,076,665
Other Food Items 3111, 3113, 3119	\$4,263,163,902	\$2,909,667,468	\$13,185,893
Beverages 312	\$2,921,996,262	\$1,894,568,502	\$9,201,881
Textiles 313,314	\$910,975,949	\$514,171,345	\$2,502,398
Apparel 315	\$217,845,755	\$147,181,660	\$726,504
Leather & Allied Products 316	\$184,696,589	\$89,555,857	\$449,271
Lumber & Wood Products 321	\$9,747,339,692	\$5,826,725,719	\$22,680,377
Sawmills 3211	\$3,545,768,794	\$2,224,176,982	\$7,405,263
Plywood & Trusses 3212	\$1,584,616,402	\$907,276,367	\$3,432,685
Millwork, Windows, Wood Products 3219	\$4,616,954,496	\$2,695,272,370	\$11,842,429
Paper Products 322	\$6,753,027,447	\$4,201,977,193	\$16,106,788
Pulp & Paper Mills 3221	\$3,787,241,142	\$2,204,087,975	\$7,461,103

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$2,965,786,305	\$1,997,889,218	\$8,645,685
Commercial Printing 323	\$920,833,513	\$735,225,964	\$3,637,856
Petroleum & Coal Products 324	\$21,709,081,738	\$20,325,807,866	\$99,499,336
Petroleum Refining 32411	\$20,764,120,125	\$19,732,879,632	\$96,575,069
Asphalt/petroleum/coal Products 32412, 32419	\$944,961,613	\$592,928,234	\$2,924,267
Chemicals 325	\$7,106,840,411	\$4,856,797,873	\$24,711,839
Chemicals, Pesticides & Fertilizers 3251, 3253	\$2,767,073,346	\$2,025,969,515	\$10,147,076
Resins, Synthetic Fibers & Filaments 3252	\$731,072,300	\$473,168,953	\$2,292,028
Pharmaceuticals 3254	\$2,749,333,126	\$1,746,181,483	\$9,240,739
Paint, Coating & Adhesives 3255	\$116,121,804	\$79,879,029	\$384,735
Soap, Cleaning Compound & Toiletries 3256	\$231,765,587	\$135,666,900	\$655,053
Other Chemical Products 3259	\$511,474,248	\$395,931,993	\$1,992,208
Plastics & Rubber Products 326	\$3,236,074,778	\$2,145,608,349	\$10,390,495
Nonmetallic Minerals 327	\$3,512,236,565	\$2,616,502,836	\$13,062,411
Primary Metals 331	\$3,065,923,234	\$1,924,161,277	\$9,380,426
Iron & Steel Mills 3311, 3312	\$1,687,536,301	\$1,049,853,806	\$5,079,042
Aluminum Smelting 3313	\$405,827,144	\$280,053,953	\$1,357,977
Other Nonferrous Metals 3314	\$162,828,809	\$145,796,231	\$766,662
Foundries 3315	\$809,730,980	\$448,457,287	\$2,176,745
Fabricated Metal Products 332	\$8,697,958,793	\$5,918,402,602	\$28,720,587
Machinery 333	\$7,351,537,656	\$3,955,050,152	\$19,489,578
Farm & Construction Implements 3331	\$769,829,587	\$428,274,797	\$2,080,697
Industrial Machinery 3332	\$1,516,982,523	\$606,994,601	\$3,014,954
Commercial & Other Equipment 3333-3336 & 3339	\$5,064,725,546	\$2,919,780,754	\$14,393,927
Computers & Electronics 334	\$13,297,229,340	\$7,798,365,559	\$51,815,390
Computer Hardware 3341	\$351,289,116	\$261,777,598	\$1,611,798
Telephone & Communications Equipment 3342	\$2,130,599,288	\$1,697,504,659	\$21,789,915
Audio & Video Equipment 3343	\$153,001,510	\$67,360,547	\$332,496
Semiconductors 3344	\$3,755,454,158	\$1,641,647,784	\$6,750,995
Instruments 3345	\$6,811,539,544	\$4,053,104,284	\$20,603,770
Software, Other Magnetic & Optical Media 3346	\$95,345,724	\$76,970,687	\$726,416
Electrical Equipment & Appliances 335	\$5,001,321,267	\$1,586,303,927	\$8,040,727
Lighting Equipment 3351	\$211,743,123	\$53,933,065	\$264,005
Household Appliances 3352	\$19,712,862	\$13,237,651	\$63,977
Other Electric Equipment 3353, 3359	\$4,769,865,282	\$1,519,133,211	\$7,712,745
Transportation Equipment 336	\$63,066,750,803	\$37,689,730,489	\$183,193,556
Motor Vehicles & Parts 3361, 3362, 3363	\$2,778,173,017	\$1,782,361,135	\$8,642,626
Aircraft, Aerospace & Parts 3364	\$58,555,120,053	\$34,504,328,258	\$167,466,360
Ships & Boats 3366	\$1,555,964,060	\$1,261,191,789	\$6,395,297
Railroad, Other Transportation Equip. 3365, 3369	\$177,493,673	\$141,849,307	\$689,273
Furniture & Related Products 337	\$1,711,461,741	\$1,248,553,462	\$6,041,673
Other Manufacturing 339	\$7,511,627,561	\$4,699,890,118	\$23,355,422
Other Medical Equip & Supplies 339112, 339115	\$883,469,189	\$624,642,396	\$3,073,867
Dental Laboratories 339116	\$216,988,004	\$188,126,868	\$1,097,158
Sporting And Athletic Goods 33992	\$676,388,162	\$196,159,461	\$979,407
All Other Miscellaneous Mfg 3399 Not Listed Above	\$5,734,782,206	\$3,690,961,393	\$18,204,990
Total:	\$190,780,260,603	\$117,569,143,071	\$568,447,489
Wholesale Trade 42			
Durable Goods 423	\$108,374,088,162	\$82,611,044,012	\$417,266,007
Motor Vehicles & Parts 4231	\$18,196,432,899	\$16,272,284,575	\$81,339,759
Furniture & Home Furnishings 4232	\$1,873,637,187	\$1,558,206,036	\$7,606,885
Lumber & Construction Materials 4233	\$11,222,730,239	\$7,873,800,114	\$37,146,952

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$19,015,887,049	\$15,973,211,020	\$85,569,756
Metal & Mineral (except Petroleum) 4235	\$4,546,795,425	\$3,212,987,394	\$15,543,745
Electrical Equipment 4236	\$11,089,446,077	\$9,708,437,118	\$49,433,724
Hardware, Plumbing, Heating Equipment 4237	\$6,561,467,670	\$5,475,393,504	\$26,744,515
Machinery & Equipment 4238	\$17,356,536,099	\$13,680,341,841	\$67,660,367
Sporting & Recreational Goods & Supplies 423910	\$1,752,968,400	\$1,253,919,616	\$6,189,181
Toy & Hobby Goods & Supplies 423920	\$7,047,107,760	\$408,651,486	\$2,361,636
Other Misc Durable Goods 423930, 423940, 423990	\$9,711,079,357	\$7,193,811,308	\$37,669,487
Nondurable Goods: 424	\$114,893,103,286	\$87,728,541,923	\$375,978,021
Paper & Paper Products 4241	\$2,752,194,172	\$2,445,877,764	\$11,415,792
Drugs & Sundries 4242	\$13,721,562,286	\$13,280,168,861	\$31,270,027
Apparel 4243	\$3,442,558,369	\$1,675,096,355	\$8,196,463
Food Products 4244	\$45,975,762,255	\$30,777,441,798	\$131,047,352
Farm Products 4245	\$2,104,487,545	\$1,331,832,469	\$6,739,119
Chemicals & Plastics 4246	\$3,791,470,359	\$2,678,594,279	\$12,987,385
Petroleum Products 4247	\$23,124,124,378	\$20,518,766,416	\$101,790,787
Beer & Ale 424810	\$1,149,525,706	\$1,104,006,588	\$5,350,373
Wine & Distilled Alcoholic Beverages 424820	\$5,106,149,664	\$4,070,904,379	\$20,164,493
Farm Supplies 42491	\$4,756,326,870	\$2,876,619,170	\$14,286,406
Tobacco & Tobacco Products 42494	\$1,229,037,976	\$1,128,158,788	\$5,460,114
Other Misc Nondurable Goods 4249 Not Listed Above	\$7,739,903,706	\$5,841,075,056	\$27,269,710
Electronic Markets, Agents, Brokers 425	\$3,130,274,183	\$1,933,545,188	\$11,708,461
Total:	\$226,397,465,631	\$172,273,131,123	\$804,952,489
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$36,578,240,031	\$32,729,251,963	\$169,035,276
New & Used Auto Dealers 4411	\$28,224,558,483	\$25,420,974,867	\$132,457,271
Rv, Boat, Motorcycle Dealers 4412	\$3,346,588,325	\$2,828,966,726	\$14,644,565
Automotive Parts & Tires 4413	\$5,007,093,223	\$4,479,310,370	\$21,933,440
Bldg. Materials, Garden Supplies 444	\$15,036,770,846	\$14,101,377,621	\$68,090,898
Building Materials 4441	\$12,962,340,767	\$12,244,692,268	\$58,878,386
Lawn & Garden Supplies 4442	\$2,074,430,079	\$1,856,685,353	\$9,212,512
Food & Beverages (off-premises) 445	\$26,570,416,036	\$24,273,420,666	\$120,096,846
Grocery & Convenience Retailers 4451	\$23,441,140,011	\$21,645,870,406	\$107,800,687
Other Food Stores/specialty Foods 4452	\$2,198,760,588	\$1,838,747,441	\$8,387,397
Beer, Wine And Liquor Retailers 4453	\$930,515,437	\$788,802,819	\$3,908,762
Furniture, Home Furnishings, Electronics, And Appliance 449	\$20,226,900,410	\$18,228,883,605	\$122,757,667
Furniture & Home Furnishings 4491	\$4,488,379,512	\$4,119,936,196	\$19,834,631
Electronics & Appliances 4492	\$15,738,520,898	\$14,108,947,409	\$102,923,036
Electronic & Appliance Retailers 449210	\$15,738,520,898	\$14,108,947,409	\$102,923,036
Department Stores 4551	\$1,012,852,247	\$998,650,116	\$4,812,961
General Merchandise Retailers 4552	\$43,404,609,125	\$30,386,697,276	\$145,523,882
Warehouse Clubs And Superstores 455211	\$41,388,393,548	\$28,721,615,183	\$137,134,084
All Other General Merchandise Retailers 455219	\$2,016,215,577	\$1,665,082,093	\$8,389,798
Drug Stores & Personal Care Retailers 456	\$16,639,864,770	\$15,674,860,767	\$76,964,297
Gas Stations (incl. Convenience Stores) 457	\$14,475,197,764	\$12,110,757,743	\$60,128,257
Apparel & Accessories 458	\$6,776,157,997	\$6,142,970,253	\$29,877,294
Clothing Retailers 4581	\$5,160,506,749	\$4,755,622,670	\$23,238,907
Shoe Retailers 4582	\$505,948,295	\$489,102,176	\$2,311,799
Jewelry & Luggage Retailers 4583	\$1,109,702,953	\$898,245,407	\$4,326,588
Sporting Goods, Toy/hobby/book/music/misc 459	\$40,951,282,282	\$24,176,433,427	\$143,607,323
Sporting Goods 45911	\$4,067,703,526	\$3,507,402,147	\$17,221,055
Hobby & Toy Retailers 45912	\$2,564,878,671	\$623,399,293	\$3,265,081

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$170,472,625	\$155,833,851	\$749,168
Musical Instruments 45914	\$304,758,891	\$252,565,417	\$1,423,491
Book Retailers And News Dealers 4592	\$471,102,114	\$341,317,768	\$1,903,334
Miscellaneous Retailers 4599	\$33,372,366,455	\$19,295,914,951	\$119,045,194
Total:	\$221,672,291,508	\$178,823,303,437	\$940,894,701
Transportation 48-492			
Air Transportation 481	\$327,165,993	\$316,928,909	\$3,688,550
Railroads 482	\$149,420,536	\$149,417,896	\$1,785,292
Water Transportation 483	\$155,760,833	\$98,694,842	\$738,931
Truck Transportation 484	\$1,609,168,520	\$1,355,967,218	\$10,910,100
Transit & Ground Passenger Transport 485	\$314,354,112	\$304,757,102	\$3,946,238
Pipeline Transportation 486	45916714	43911527	123920
Scenic & Sightseeing Transportation 487	\$205,319,827	\$102,835,770	\$680,740
Support Activities For Transportation 488	\$5,304,243,911	\$4,731,296,375	\$32,464,180
Postal Service, Couriers And Messengers 491, 492	\$819,098,797	\$604,513,441	\$8,130,519
Total:	\$8,930,449,243	\$7,708,323,080	\$62,468,470
Warehousing & Storage 493			
Total:	\$1,699,615,099	\$1,330,845,150	\$7,793,146
Information 51			
Publishing Industries 513	\$12,486,495,843	\$8,905,003,838	\$90,354,305
Newspapers 51311	\$334,835,047	\$333,695,164	\$1,675,697
Books & Periodicals 51312, 51313	\$559,228,711	\$485,690,259	\$3,661,658
Software 5132	\$9,970,709,278	\$6,525,187,254	\$53,215,696
Other Publishers 51314, 51319	\$1,621,722,807	\$1,560,431,161	\$31,801,254
Motion Picture Production 512	\$1,482,119,776	\$1,188,138,966	\$15,741,881
Broadcasting And Content Providers 516	\$3,645,333,913	\$3,250,851,405	\$48,002,531
Telecommunications 517	\$12,231,450,328	\$12,085,767,366	\$132,456,998
Wired Telecommunications Carriers 517111	\$3,112,745,449	\$3,103,564,688	\$33,850,131
Wireless Telecommunications Carriers 517112, 517122	\$6,064,531,448	\$5,967,161,701	\$53,636,786
Satellite And Other Telecommunications 5174, 5178	\$3,054,173,431	\$3,015,040,977	\$44,970,081
Data Proc. Svcs., Hosting 518	\$6,291,075,639	\$3,336,266,259	\$44,750,022
Web Search, Libraries, Archives & Other Information Services 519	\$3,429,601,812	\$2,699,844,920	\$52,642,522
Total:	\$39,566,077,311	\$31,465,872,754	\$383,948,259
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$32,687,225,566	\$27,809,459,917	\$643,085,685
Securities & Other Financial Investment 523, 525	\$15,961,479,294	\$11,711,511,354	\$222,582,439
Insurance Agents & Brokers 524	\$13,466,443,817	\$6,579,994,382	\$68,413,497
Real Estate Agents & Brokers 531	\$7,795,834,055	\$6,949,293,204	\$106,408,190
Rental Of Tangible Personal Property 532	\$8,012,749,330	\$7,149,038,917	\$38,895,908
Lessors Of Nonfinancial Intangibles 533	\$861,385,619	\$804,491,501	\$12,287,383
Total:	\$78,785,117,681	\$61,003,789,275	\$1,091,673,102
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$106,437,280,921	\$66,059,776,707	\$875,868,479
Legal Services 5411	\$7,614,540,060	\$7,065,399,132	\$117,843,331
Accounting Services 5412	\$5,296,189,418	\$4,616,677,434	\$74,683,455
Architectural Services 54131	\$2,244,872,169	\$1,880,794,373	\$31,052,041
Engineering Services 54133	\$6,948,966,505	\$5,864,255,129	\$80,268,127
Other Related Services 54132, 54134-54138	\$1,095,082,725	\$948,982,668	\$13,875,428

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$1,688,994,848	\$1,153,002,506	\$11,624,685
Computer System Design Services 5415	\$37,205,946,911	\$14,974,027,763	\$167,053,712
Consulting Services 5416	\$25,152,906,338	\$19,051,722,322	\$247,536,887
Scientific Research & Development Services 5417	\$7,422,233,200	\$2,654,411,845	\$22,167,773
Advertising & Public Relations 5418	\$2,354,288,421	\$1,806,810,272	\$26,947,998
Other Professional Services 5419	\$9,413,260,326	\$6,043,693,263	\$82,815,042
Management Services 55	\$1,339,161,096	\$924,662,905	\$15,038,965
Administrative & Support Services 561	\$62,130,726,999	\$34,934,294,412	\$402,960,486
Employment Services 5613	\$6,219,754,585	\$5,245,303,820	\$82,944,009
Travel Services 5615	\$22,254,306,313	\$1,322,948,251	\$16,464,734
Investigation & Security Services 5616	\$2,263,622,693	\$2,029,809,329	\$24,479,276
Building Services & Janitorial 5617	\$5,890,129,030	\$5,612,789,946	\$47,132,688
Other 5611, 5612, 5614, 5619	\$25,502,914,378	\$20,723,443,066	\$231,939,779
Waste Treatment/collection 562	\$5,482,973,764	\$5,181,968,978	\$60,289,582
Schools (public, Private, Technical) 61	\$3,416,858,862	\$2,092,170,150	\$29,027,829
Health Services 62	\$71,275,442,264	\$49,157,184,918	\$759,114,600
Ambulatory Health Care Services 621	\$33,345,649,261	\$28,517,660,901	\$471,632,570
Physicians 6211	\$11,503,572,295	\$9,343,022,503	\$158,268,493
Dentists 6212	\$4,925,236,433	\$4,875,566,977	\$82,447,668
Other Health Practitioners 6213	\$4,976,058,780	\$4,613,072,535	\$70,910,109
Outpatient Care Centers 6214	\$4,566,784,587	\$3,245,037,201	\$50,937,180
Medical & Diagnostic Laboratories 6215	\$1,930,811,924	\$1,094,607,600	\$18,668,921
Home Health Care 6216	\$3,921,464,771	\$3,884,724,803	\$57,847,840
Other Ambulatory Health Care 6219	\$1,521,720,471	\$1,461,629,282	\$32,552,359
Hospitals 622	\$30,639,219,665	\$15,530,661,066	\$228,574,896
Nursing & Retirement Homes 623	\$3,888,096,743	\$3,335,349,701	\$35,198,358
Social Services & Day Care 624	\$3,402,476,595	\$1,773,513,250	\$23,708,776
Arts, Entertainment, & Recreation 71	\$6,021,648,008	\$5,130,721,815	\$57,420,055
Performing Arts, Spectator Sports 711	\$2,736,362,472	\$2,167,991,122	\$32,705,922
Museums, Historical Sites, Etc. 712	\$155,201,880	\$68,757,648	\$863,633
Amusement, Gambling, Recreation 713	\$3,130,083,656	\$2,893,973,045	\$23,850,500
Accommodations 721	\$5,182,600,207	\$4,908,677,626	\$28,483,464
Restaurants, Food Services 7223, 7225	\$21,607,617,573	\$21,162,715,855	\$111,385,282
Drinking Places 7224	\$1,148,879,421	\$1,051,055,321	\$6,054,271
Auto Repair & Services 8111	\$4,500,496,891	\$4,374,751,848	\$21,398,807
Other Repair Services 8112-8114	\$3,355,302,860	\$2,469,619,313	\$12,629,777
Personal Services 812	\$4,613,427,225	\$4,322,223,185	\$51,628,510
Personal Care (barber, Beauty, Etc.) 8121	\$1,924,792,429	\$1,858,053,090	\$26,562,432
Death Care Services 8122	\$339,152,349	\$331,345,704	\$4,409,577
Laundry & Dry Cleaning 8123	\$600,063,270	\$585,080,332	\$4,061,261
Other Personal Services 8129	\$1,749,419,177	\$1,547,744,059	\$16,595,240
Religious, Civic & Other Organizations 813, 814	\$1,723,999,523	\$875,252,765	\$12,353,917
Public Administration, 92	\$607,124,641	\$558,082,907	\$8,760,762
Total:	\$298,843,540,255	\$203,203,158,705	\$2,452,414,786
Total All Industries			
Total:	\$1,177,847,303,373	\$869,682,959,772	\$6,832,553,744

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 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	\$28,102,970,781	\$22,060,766,166	\$1,433,950,031
New & Used Auto Dealers 4411	\$22,323,401,659	\$17,415,529,675	\$1,132,009,594
Rv, Boat, Motorcycle Dealers 4412	\$2,694,661,770	\$1,993,463,681	\$129,575,170
Automotive Parts & Tire 4413	\$3,084,907,352	\$2,651,772,810	\$172,365,267
Building Materials, Garden Equip & Supplies 444	\$10,292,388,904	\$9,551,729,863	\$620,862,533
Building Materials 4441	\$8,952,245,429	\$8,407,238,916	\$546,470,580
Lawn & Garden Supplies & Equipment 4442	\$1,340,143,475	\$1,144,490,947	\$74,391,953
Food & Beverage Stores 445	\$23,611,900,394	\$5,747,977,383	\$373,618,656
Grocery & Convenience Stores 4451	\$21,893,204,908	\$5,094,279,476	\$331,128,187
Other Food & Beverage Stores 4452, 4453	\$1,718,695,486	\$653,697,907	\$42,490,469
Furniture, Home Furnishings, Electronics, And Appliance 449	\$12,074,790,012	\$9,280,665,252	\$603,243,428
General Merchandise Stores 455	\$42,781,286,059	\$13,624,718,688	\$885,606,813
Department Stores 4551	\$1,002,119,306	\$965,198,238	\$62,737,887
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$41,779,166,753	\$12,659,520,450	\$822,868,926
Drug/health Retailers 456	\$13,127,012,537	\$3,769,062,375	\$244,989,144
Gas Stations & Convenience Stores W/pumps 457	\$11,523,472,765	\$2,667,560,353	\$173,391,446
Apparel & Accessories 458	\$6,151,181,464	\$5,562,704,210	\$361,575,925
Clothing & Shoe Retailers 4581, 4582	\$5,158,686,686	\$4,821,478,795	\$313,396,252
Jewelry & Luggage Stores 4583	\$992,494,778	\$741,225,415	\$48,179,673
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$30,141,521,604	\$24,010,046,507	\$1,560,653,833
Sporting Goods, Hobby Music, Misc Retailers 4591	\$4,212,624,188	\$3,545,161,794	\$230,435,643
Book/periodical/music Retailers 4592	\$417,322,538	\$299,766,179	\$19,484,833
Miscellaneous Retailers 4593-4599	\$25,511,574,878	\$20,165,118,534	\$1,310,733,357
Total:	\$177,806,524,520	\$96,275,230,797	\$6,257,891,809
Agriculture, Forestry, Fishing 11			
Total:	\$364,465,638	\$153,597,695	\$9,983,929
Mining 21			
Total:	\$122,362,493	\$82,682,954	\$5,374,387
Utilities 22			
Total:	\$398,967,917	\$152,282,098	\$9,898,353
Construction 23			
Construction Of Buildings 236	\$33,312,272,296	\$28,533,747,304	\$1,854,694,475
Heavy Construction & Highways 237	\$5,342,349,598	\$3,851,748,419	\$250,363,695
Special Trade Contractors 238	\$18,634,153,609	\$16,235,681,570	\$1,055,320,465
Total:	\$57,288,775,503	\$48,621,177,293	\$3,160,378,635
Manufacturing 31-33			
Total:	\$15,587,210,072	\$4,027,952,670	\$261,817,175

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 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	\$21,775,007,257	\$11,656,408,096	\$757,666,663
Nondurable Goods 424	\$7,290,650,711	\$2,835,821,806	\$184,328,474
Electronic Markets, Agents & Brokers 425	\$280,796,975	\$157,860,910	\$10,260,971
Total:	\$29,346,454,943	\$14,650,090,812	\$952,256,108
Transportation & Warehousing 48-49			
Total:	\$2,603,198,415	\$2,043,273,598	\$132,812,881
Information 51			
Total:	\$13,985,039,437	\$8,612,437,556	\$559,808,629
Finance, Insurance 52			
Total:	\$1,940,784,906	\$1,390,533,596	\$90,384,717
Real Estate, Rental/leasing 53			
Total:	\$6,166,259,838	\$5,109,733,167	\$332,132,842
Professional, Scientific & Technical Services 54			
Total:	\$29,604,621,180	\$6,950,631,075	\$451,790,999
Management, Education & Health Services 55-62			
Total:	\$17,400,970,404	\$12,316,739,612	\$800,588,946
Arts, Entertainment & Recreation 71			
Total:	\$2,412,859,890	\$2,236,112,824	\$145,347,552
Accommodations & Food Services 72			
Accommodations 721	\$4,667,401,959	\$4,237,408,095	\$275,431,593
Restaurants, Food Services & Drinking Places 722	\$20,339,031,280	\$18,593,723,461	\$1,208,592,258
Total:	\$25,006,433,239	\$22,831,131,556	\$1,484,023,851
Other Services 81			
Repair & Maintenance 811	\$5,237,551,770	\$4,504,940,280	\$292,821,519
Personal Service 812	\$1,449,966,577	\$1,336,556,763	\$86,876,397
Religious, Civic & Other Organization 813, 814	\$154,762,715	\$114,284,306	\$7,428,518
Total:	\$6,842,281,062	\$5,955,781,349	\$387,126,434
Public Administration 92			
Total:	\$111,500,725	\$103,572,893	\$6,732,232
Total All Industries			
Total:	\$386,988,710,182	\$231,512,961,545	\$15,048,349,479

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar 2023

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$1,695,911,360	\$1,530,183,253	\$76,952,915
Miscellaneous	0	\$182,509,545	\$172,908,325	\$8,695,565
Total:	5.03%	\$1,878,420,905	\$1,703,091,578	\$85,648,480
Sewer Collection				
Sewerage Systems	0	\$518,989,777	\$203,380,975	\$7,834,238
Miscellaneous	0	\$424,888,060	\$278,395,422	\$10,723,803
Total:	3.85%	\$943,877,837	\$481,776,397	\$18,558,041
Power				
Total:	3.87%	\$12,811,156,351	\$8,494,571,937	\$329,028,745
Gas Distribution/telegraph				
Total:	3.85%	\$2,197,253,206	\$2,181,676,221	\$84,038,171
Motor Transportation				
Local/suburban Transit	0	\$870,701,682	\$366,938,829	\$7,067,258
Trucking	0	\$9,049,616,039	\$1,515,198,883	\$29,182,754
Railroads	0	\$93,706,701	\$68,622,661	\$1,321,672
Miscellaneous	0	\$1,203,480,322	\$587,591,172	\$11,317,011
Total:	1.93%	\$11,217,504,744	\$2,538,351,545	\$48,888,695
Urban Transportation				
Local/suburban Transit	0	\$356,090,659	\$297,672,680	\$1,911,079
Trucking	0	\$534,534,179	\$354,893,680	\$2,278,441
Miscellaneous	0	\$756,878,655	\$550,541,227	\$3,534,516
Total:	0.64%	\$1,647,503,493	\$1,203,107,587	\$7,724,036
Other Public Service				
Water Transport	0	\$371,437,053	\$153,133,709	\$2,949,356
Miscellaneous	0	\$1,386,712,644	\$218,604,205	\$4,210,332
Total:	1.93%	\$1,758,149,697	\$371,737,914	\$7,159,688
Log Hauling Over Public Highways				
Total:	1.37%	\$294,973,368	\$173,440,489	\$2,375,439
Total Public Utility Taxes				
Total:		\$32,748,839,601	\$17,147,753,668	\$583,421,295

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. 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.

ii. 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.

iii. 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 the majority 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.

iv. 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 particular 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.

v. 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.

vi. 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

vii. 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 in order 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.

viii. 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).

ix. Can I get SIC code data after 2004?

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

x. 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.

xi. 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

xii. 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.

xiii. 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.

xiv. 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)

xv. 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.

xvi. 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 xvii.

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.

xviii. 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.

xix. 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.

xx. 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 take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. 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>

xxii. 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:

xxiii. 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.

xxiv. 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

xxv. 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.

xxvi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. 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

xxviii. 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.

xxix. 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.

xxx. 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.

xxxi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. 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>

xxxiii. 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.**