

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4 2023

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1992	\$780,728,730
Forestry & Logging 113	677	\$430,044,641
Fishing & Hunting 114	208	\$134,409,649
Ag & Forestry Support Activities 115	883	\$321,853,977
Total:	3,760	\$1,667,036,997
Mining 21		
Sand & Gravel, Quarrying 2123	106	\$91,103,051
Other Extraction & Support Act. 211, 2121, 2122, 213	47	\$63,556,070
Total:	153	\$154,659,121
Utilities 22		
Hydroelectric Power Generation 221111	16	\$589,453,059
Alternative Power Generation 221114-221117	25	\$95,452,418
Other Electric Power Generation 221112, 221113, 221118	8	\$318,502,024
Electric Power Generation & Trans. 221121, 221122	66	\$2,800,149,716
Natural Gas Distribution 2212	15	\$1,787,857,234
Water & Sewer 2213	650	\$1,397,375,567
Total:	780	\$6,988,790,018
Construction 23		
Residential Building & Remodeling 2361	21,290	\$5,520,323,038
Nonresidential Building 2362	914	\$4,847,929,035
Heavy Construction & Highways 237	1,195	\$2,838,679,845
Special Trade Contractors 238	27,650	\$10,845,736,789
Electrical 23821	3,186	\$2,073,499,788
Plumbing & Heating 23822	3,401	\$2,136,263,244
Painting 23832	3,669	\$371,613,214
Masonry/drywall 23814, 23831	1,695	\$568,797,385
Roofing 23816	1,324	\$593,584,807
Other Contractors 238 Not Listed Above	14,375	\$5,101,978,351
Total:	51,049	\$24,052,668,707
Manufacturing 31-33		
Food Products 311	1,813	\$6,037,240,769
Milling Of Grains 3112	19	\$283,895,214
Fruits & Vegetables 3114	101	\$1,673,896,812
Dairy Products 3115	39	\$719,830,520
Meat Products 3116	80	\$700,555,206
Seafood Products 3117	46	\$813,551,505
Bakery Products 3118	1057	\$721,781,638
Other Food Items 3111, 3113, 3119	471	\$1,123,729,874
Beverages 312	1,311	\$708,877,220
Textiles 313,314	538	\$229,031,829
Apparel 315	491	\$62,566,738
Leather & Allied Products 316	77	\$48,775,288
Lumber & Wood Products 321	681	\$2,130,992,623
Sawmills 3211	85	\$778,184,056
Plywood & Trusses 3212	40	\$316,844,804
Millwork, Windows, Wood Products 3219	556	\$1,035,963,763

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	113	\$1,547,695,053
Pulp & Paper Mills 3221	32	\$800,706,671
Other Paper Products 3222	81	\$746,988,382
Commercial Printing 323	939	\$252,973,143
Petroleum & Coal Products 324	36	\$5,214,342,254
Petroleum Refining 32411	14	\$4,926,949,019
Asphalt/petroleum/coal Products 32412, 32419	22	\$287,393,235
Chemicals 325	753	\$1,688,697,797
Chemicals, Pesticides & Fertilizers 3251, 3253	102	\$574,042,995
Resins, Synthetic Fibers & Filaments 3252	35	\$191,024,987
Pharmaceuticals 3254	309	\$688,532,690
Paint, Coating & Adhesives 3255	35	\$25,764,625
Soap, Cleaning Compound & Toiletries 3256	203	\$63,601,640
Other Chemical Products 3259	69	\$145,730,860
Plastics & Rubber Products 326	277	\$763,743,927
Nonmetallic Minerals 327	431	\$787,746,093
Primary Metals 331	145	\$734,168,727
Iron & Steel Mills 3311, 3312	65	\$413,202,868
Aluminum Smelting 3313	18	\$105,464,677
Other Nonferrous Metals 3314	27	\$37,772,834
Foundries 3315	35	\$177,728,348
Fabricated Metal Products 332	1,547	\$2,100,790,589
Machinery 333	807	\$1,860,078,597
Farm & Construction Implements 3331	115	\$181,228,640
Industrial Machinery 3332	153	\$358,074,874
Commercial & Other Equipment 3333-3336 & 3339	539	\$1,320,775,083
Computers & Electronics 334	658	\$3,828,539,528
Computer Hardware 3341	54	\$106,980,966
Telephone & Communications Equipment 3342	73	\$896,802,697
Audio & Video Equipment 3343	35	\$50,117,573
Semiconductors 3344	116	\$819,303,776
Instruments 3345	324	\$1,932,981,954
Software, Other Magnetic & Optical Media 3346	56	\$22,352,562
Electrical Equipment & Appliances 335	215	\$1,124,181,633
Lighting Equipment 3351	62	\$58,269,191
Household Appliances 3352	17	\$8,692,160
Other Electric Equipment 3353, 3359	136	\$1,057,220,282
Transportation Equipment 336	568	\$20,750,005,107
Motor Vehicles & Parts 3361, 3362, 3363	166	\$752,595,612
Aircraft, Aerospace & Parts 3364	141	\$19,615,563,372
Ships & Boats 3366	193	\$338,017,934
Railroad, Other Transportation Equip. 3365, 3369	68	\$43,828,189
Furniture & Related Products 337	657	\$404,849,610
Other Manufacturing 339	2,374	\$1,902,727,697
Other Medical Equip & Supplies 339112, 339115	179	\$223,084,994
Dental Laboratories 339116	222	\$54,780,330
Sporting And Athletic Goods 33992	141	\$166,569,124
All Other Miscellaneous Mfg 3399 Not Listed Above	1,832	\$1,458,293,249
Total:	14,431	\$52,178,024,222

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,410	\$27,992,029,891
Motor Vehicles & Parts 4231	699	\$4,586,253,913
Furniture & Home Furnishings 4232	578	\$471,811,927
Lumber & Construction Materials 4233	817	\$2,585,074,640
Professional & Commercial Equipment 4234	1,812	\$4,837,380,339
Metal & Mineral (except Petroleum) 4235	345	\$1,058,140,372
Electrical Equipment 4236	1,291	\$2,840,821,388
Hardware, Plumbing, Heating Equipment 4237	636	\$1,584,154,149
Machinery & Equipment 4238	2,181	\$4,420,485,285
Sporting & Recreational Goods & Supplies 423910	459	\$452,233,957
Toy & Hobby Goods & Supplies 423920	148	\$2,287,878,846
Other Misc Durable Goods 423930, 423940, 423990	1,444	\$2,867,795,075
Nondurable Goods: 424	7,977	\$30,995,651,011
Paper & Paper Products 4241	324	\$703,788,040
Drugs & Sundries 4242	525	\$3,592,046,184
Apparel 4243	528	\$918,371,155
Food Products 4244	2,301	\$12,064,139,037
Farm Products 4245	325	\$634,221,072
Chemicals & Plastics 4246	498	\$881,522,492
Petroleum Products 4247	177	\$7,169,529,861
Beer & Ale 424810	180	\$266,870,056
Wine & Distilled Alcoholic Beverages 424820	695	\$1,379,875,956
Farm Supplies 42491	295	\$1,019,286,736
Tobacco & Tobacco Products 42494	93	\$291,342,546
Other Misc Nondurable Goods 4249 Not Listed Above	2,036	\$2,074,657,876
Electronic Markets, Agents, Brokers 425	804	\$865,695,883
Total:	19,191	\$59,853,376,785
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,670	\$8,752,048,648
New & Used Auto Dealers 4411	1,481	\$6,843,281,465
Rv, Boat, Motorcycle Dealers 4412	601	\$617,497,418
Automotive Parts & Tires 4413	1,588	\$1,291,269,765
Bldg. Materials, Garden Supplies 444	3,280	\$3,427,951,836
Building Materials 4441	2,035	\$2,965,395,316
Lawn & Garden Supplies 4442	1,245	\$462,556,520
Food & Beverages (off-premises) 445	5,292	\$7,343,113,045
Grocery & Convenience Retailers 4451	2,356	\$6,487,578,177
Other Food Stores/specialty Foods 4452	1,857	\$590,625,163
Beer, Wine And Liquor Retailers 4453	1,079	\$264,909,705
Furniture, Home Furnishings, Electronics, And Appliance 449	4,939	\$5,936,309,454
Furniture & Home Furnishings 4491	2,105	\$1,133,134,340
Electronics & Appliances 4492	2,834	\$4,803,175,114
Electronic & Appliance Retailers 449210	2,834	\$4,803,175,114
Department Stores 4551	19	\$305,115,445
General Merchandise Retailers 4552	3,501	\$12,300,910,203
Warehouse Clubs And Superstores 455211	9	\$11,738,488,108
All Other General Merchandise Retailers 455219	3,492	\$562,422,095
Drug Stores & Personal Care Retailers 456	4,273	\$4,446,975,568
Gas Stations (incl. Convenience Stores) 457	1,488	\$3,450,262,724
Apparel & Accessories 458	5,710	\$2,037,504,565
Clothing Retailers 4581	4,090	\$1,541,313,918
Shoe Retailers 4582	216	\$138,387,712
Jewelry & Luggage Retailers 4583	1404	\$357,802,935
Sporting Goods, Toy/hobby/book/music/misc 459	25,807	\$10,967,428,377
Sporting Goods 45911	1,898	\$1,059,629,495
Hobby & Toy Retailers 45912	844	\$645,969,873
Sewing Supplies 45913	406	\$51,086,599
Musical Instruments 45914	292	\$83,118,378
Book Retailers And News Dealers 4592	855	\$140,436,722
Miscellaneous Retailers 4599	21,512	\$8,987,187,310
Total:	57,979	\$58,967,619,865

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	68	\$97,239,319
Railroads 482	19	\$61,089,631
Water Transportation 483	60	\$81,860,403
Truck Transportation 484	6,621	\$4,246,063,337
Transit & Ground Passenger Transport 485	1175	\$305,841,364
Pipeline Transportation 486	8	\$71,375,187
Scenic & Sightseeing Transportation 487	234	\$47,061,682
Support Activities For Transportation 488	1,584	\$1,914,442,969
Postal Service, Couriers And Messengers 491, 492	1072	\$576,356,720
Total:	10,841	\$7,401,330,612
Warehousing & Storage 493		
Total:	333	\$460,867,923
Information 51		
Publishing Industries 513	3,294	\$3,557,826,719
Newspapers 51311	83	\$87,935,844
Books & Periodicals 51312, 51313	644	\$153,690,532
Software 5132	2,458	\$2,824,704,316
Other Publishers 51314, 51319	109	\$491,496,027
Motion Picture Production 512	1385	\$417,135,598
Broadcasting And Content Providers 516	295	\$988,146,101
Telecommunications 517	807	\$3,203,079,402
Wired Telecommunications Carriers 517111	276	\$820,513,496
Wireless Telecommunications Carriers 517112, 517122	413	\$1,628,356,043
Satellite And Other Telecommunications 5174, 5178	118	\$754,209,863
Data Proc. Svcs., Hosting 518	904	\$1,666,565,913
Web Search, Libraries, Archives & Other Information Services 519	616	\$913,457,314
Total:	7,301	\$10,746,211,047
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,841	\$8,074,556,292
Securities & Other Financial Investment 523, 525	3,336	\$4,235,625,867
Insurance Agents & Brokers 524	3,415	\$3,623,423,458
Real Estate Agents & Brokers 531	6,549	\$2,184,690,290
Rental Of Tangible Personal Property 532	2,298	\$2,045,192,159
Lessors Of Nonfinancial Intangibles 533	193	\$271,999,136
Total:	17,632	\$20,435,487,202

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	48,638	\$29,838,463,694
Legal Services 5411	5,103	\$2,234,561,337
Accounting Services 5412	4,904	\$1,482,746,133
Architectural Services 54131	1,259	\$591,149,594
Engineering Services 54133	2,238	\$1,997,454,559
Other Related Services 54132, 54134-54138	1,431	\$310,200,037
Specialized Design Services 5414	3,414	\$496,383,789
Computer System Design Services 5415	7,044	\$10,510,798,416
Consulting Services 5416	13,741	\$6,748,638,959
Scientific Research & Development Services 5417	546	\$2,081,909,936
Advertising & Public Relations 5418	1323	\$674,073,065
Other Professional Services 5419	7,635	\$2,710,547,869
Management Services 55	487	\$444,783,991
Administrative & Support Services 561	21,746	\$18,504,092,432
Employment Services 5613	1,171	\$1,542,839,323
Travel Services 5615	689	\$7,561,110,790
Investigation & Security Services 5616	992	\$615,514,788
Building Services & Janitorial 5617	14,921	\$1,627,237,238
Other 5611, 5612, 5614, 5619	3,973	\$7,157,390,293
Waste Treatment/collection 562	842	\$1,472,954,845
Schools (public, Private, Technical) 61	5,508	\$1,052,253,226
Health Services 62	24,253	\$19,307,319,822
Ambulatory Health Care Services 621	18,011	\$8,998,108,513
Physicians 6211	3,509	\$3,085,236,954
Dentists 6212	3,035	\$1,216,883,370
Other Health Practitioners 6213	10,089	\$1,497,156,113
Outpatient Care Centers 6214	474	\$1,254,738,139
Medical & Diagnostic Laboratories 6215	196	\$494,288,817
Home Health Care 6216	362	\$1,044,101,815
Other Ambulatory Health Care 6219	346	\$405,703,305
Hospitals 622	137	\$7,830,840,817
Nursing & Retirement Homes 623	907	\$1,263,959,324
Social Services & Day Care 624	5,198	\$1,214,411,168
Arts, Entertainment, & Recreation 71	9,181	\$1,558,009,765
Performing Arts, Spectator Sports 711	4,885	\$767,471,202
Museums, Historical Sites, Etc. 712	164	\$32,664,995
Amusement, Gambling, Recreation 713	4,132	\$757,873,568
Accommodations 721	5,573	\$1,132,430,735
Restaurants, Food Services 7223, 7225	14,259	\$5,342,428,068
Drinking Places 7224	1,112	\$274,743,382
Auto Repair & Services 8111	6,374	\$1,123,714,883
Other Repair Services 8112-8114	4,349	\$864,699,457
Personal Services 812	14,924	\$1,409,422,519
Personal Care (barber, Beauty, Etc.) 8121	10,801	\$622,691,399
Death Care Services 8122	238	\$87,638,272
Laundry & Dry Cleaning 8123	589	\$154,360,951
Other Personal Services 8129	3,296	\$544,731,897
Religious, Civic & Other Organizations 813, 814	1923	\$734,215,295
Public Administration, 92	294	\$199,457,418
Total:	159,463	\$83,258,989,532
Total All Industries		
Total:	342,913	\$326,165,062,031

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$58,675,724	\$2,295,369	\$56,380,355	0.00484	\$272,881
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,675,097,119	\$113,392,713	\$2,561,704,406	0.00138	\$3,535,152
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,487,968,839	\$194,808,199	\$1,293,160,640	0.00275	\$3,556,192
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,566,705,021	\$457,110,904	\$1,109,594,117	0.00484	\$5,370,436
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,885,358,736	\$5,127,868	\$2,880,230,868	0.00138	\$3,974,719
6	Processing for Hire/Printing and Publishing	10	\$737,162,453	\$25,047,721	\$712,114,732	0.00484	\$3,446,635
7	Manufacturing	7	\$8,007,258,917	\$248,420,043	\$7,758,838,874	0.00484	\$37,552,780
8	Royalties	80	\$1,879,287,761	\$366,328,231	\$1,512,959,530	0.015	\$22,694,393
9	Wholesaling	3	\$84,931,072,906	\$25,577,538,170	\$59,353,534,736	0.00484	\$287,271,108
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,168,858,469	\$205,132,016	\$1,963,726,453	0.00484	\$9,504,436
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,672,018,622	\$3,372,032,739	\$3,299,985,883	0.015	\$49,499,788
12	For Profit Hospitals; Scientific R&D	135	\$344,740,181	\$170,548,632	\$174,191,549	0.015	\$2,612,873
13	Cleanup of Radioactive Waste for US Government	83	\$828,803,751	\$4,699,059	\$824,104,692	0.00471	\$3,881,533
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$20,344,852,433	\$6,828,226,265	\$13,516,626,168	0.015	\$202,749,393
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$51,807,665,620	\$13,607,138,797	\$38,200,526,823	0.0175	\$668,509,219
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,257,294,623	0.012	\$51,087,535
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$8,917,987
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$148,690,056	\$59,131,120	\$89,558,936	0.017	\$1,522,502
19	Retailing of Interstate Transportation Equip	19	\$441,880,709	\$95,222,118	\$346,658,591	0.00484	\$1,677,828
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$456,218,448	\$422,326,296	\$33,892,152	0.00275	\$93,203
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,750,760,559	\$2,623,600,748	\$127,159,811	0.009	\$1,144,438
22	Retailing	2	\$100,503,368,215	\$23,848,540,511	\$76,654,827,704	0.00471	\$361,044,238
23	Non-Manufacturing Aerospace Product Development	188	\$81,886,642	\$1,375,892	\$80,510,750	0.009	\$724,597
24	Federal Aviation Administration (FAR) Repair Station	189	\$86,218,681	\$1,228,369	\$84,990,312	0.0029	\$246,812
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$37,169,779	\$29,718,231	\$7,451,548	0.00275	\$20,492
29	Manufacturing of Commercial Airplanes or Components	1005	\$5,078,276,621	\$5,372,797	\$5,072,903,824	0.00484	\$24,552,855
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,247,694,110	\$1,871,042,746	\$1,376,651,364	0.00484	\$6,662,993
31	Retailing of Commercial Airplanes or Components	1007	\$10,148,525,698	\$4,305,946,603	\$5,842,579,095	0.00484	\$28,278,083
32	Manufacturing of Commercial Airplane Tooling	1008	\$37,644,722	\$149,316	\$37,495,406	0.00484	\$181,478
33	Wholesaling of Commercial Airplane Tooling	1009	\$32,989,519	\$10,029,898	\$22,959,621	0.00484	\$111,125
34	Retailing of Commercial Airplane Tooling	1010	\$73,960,695	\$27,083,379	\$46,877,316	0.00471	\$220,792
35	Publication of Newspapers	126	\$83,151,104	\$300,769	\$82,850,335	0.0035	\$289,976
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$78,960,869	\$276	\$78,960,593	0.00342	\$270,361
38	Extracting Timber, Extracting for Hire Timber	301	\$134,271,559	\$7,508,550	\$126,763,009	0.00342	\$434,037
39	Manufacturing of Timber or Wood Products	302	\$895,557,964	\$81,926,016	\$813,631,948	0.00342	\$2,785,876
40	Wholesaling of Timber or Wood Products	303	\$2,658,272,299	\$1,256,406,814	\$1,401,865,485	0.00342	\$4,799,987
41	Sale of Standing Timber	304	\$34,960,433	\$0	\$34,960,433	0.00342	\$119,705
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$100,768,822	\$339,320	\$100,429,502	0.00275	\$276,181
	Total:		\$313,506,754,056	\$85,825,096,495	\$231,938,952,184		\$1,799,894,619

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
43	Retail Sales	1	\$101,555,248,451	\$42,204,334,407	\$59,350,914,044	0.065	\$3,857,809,413
44	Use Tax	5	\$2,564,246,742	\$0	\$2,564,246,742	0.065	\$166,676,038
45	Motor Vehicle Sales / Leases	120	\$4,263,102,692	\$0	\$4,263,102,692	0.003	\$12,789,308
46	Self-Produced Fuel Use Tax	270	\$37,908,059	\$0	\$37,908,059	0.03852	\$1,460,218
	Total:		\$108,420,505,944	\$42,204,334,407	\$66,216,171,537		\$4,038,734,977
State Public Utility Tax							
47	Water Distribution	60	\$466,149,289	\$44,771,862	\$421,377,427	0.05029	\$21,191,071
48	Sewer Collection	61	\$238,687,761	\$117,104,808	\$121,582,953	0.03852	\$4,683,375
49	Power	49	\$4,148,043,115	\$2,060,152,591	\$2,087,890,524	0.03873	\$80,872,352
50	Gas Distribution-Telegraph	26	\$575,831,200	\$2,826,518	\$573,004,682	0.03852	\$22,072,140
51	Motor Transportation-Railroad-Railroad	8	\$4,192,987,391	\$3,482,549,582	\$710,437,809	0.01926	\$13,683,032
52	Log Hauling Over Public Highways	125	\$89,525,764	\$39,515,504	\$50,010,260	0.0137	\$684,941
53	Urban Transportation/Vessels Under 65 ft	12	\$547,876,030	\$155,977,383	\$391,898,647	0.00642	\$2,515,989
54	Other Public Service Business	13	\$473,125,258	\$371,855,445	\$101,269,813	0.01926	\$1,950,457
	Total:		\$10,732,225,808	\$6,274,753,693	\$4,457,472,115		\$147,653,357
Other Taxes							
55	Litter Tax	36	\$27,504,030,290	\$0	\$27,504,030,290	0.00015	\$4,125,605
56	Tobacco Products/Cigars (less than \$0.69)	20	\$9,532,536	\$0	\$9,532,536	0.95	\$9,055,909
57	Cigar Tax (\$0.69 or more)	194	\$1,604,458	\$0	\$1,604,458	0.65	\$1,042,898
58	Little Cigar Tax (acetate integrated filters)	198	\$4,640,393	\$0	\$4,640,393	0.15125	\$701,859
59	Moist Snuff (1.2 oz. or less)	162	\$7,581,785	\$0	\$7,581,785	2.526	\$19,151,589
60	Moist Snuff (more than 1.2 oz.)	163	\$1,470,129	\$0	\$1,470,129	2.105	\$3,094,622
61	All Other Vapor Products	164	\$13,389,161	\$0	\$13,389,161	0.27	\$3,615,073
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$33,848,574	\$0	\$33,848,574	0.09	\$3,046,372
63	Spirits Sales to On-premises Licensees	251	\$50,341,956	\$1,608,261	\$48,733,695	0.137	\$6,676,516
64	Spirits Liter Sales to On-premises Licensees	253	\$2,485,925	\$0	\$2,485,925	2.4408	\$6,067,646
65	Spirits Sales to Consumers	252	\$268,098,356	\$404,551	\$267,693,805	0.205	\$54,877,230
66	Spirits Liter Sales to Consumers	254	\$11,656,287	\$0	\$11,656,287	3.7708	\$43,953,527
67	Refuse Collection	64	\$680,198,051	\$214,270,411	\$465,927,640	0.036	\$16,773,395
68	Hazardous Substance Tax by Value	65	\$574,930,991	\$11,426,092	\$563,504,899	0.007	\$3,944,534
69	Hazardous Substance Tax by Volume	81	\$64,744,095	\$0	\$64,744,095	1.4	\$90,641,733
70	Intermediate Care Facility	79	\$41,834,173	\$0	\$41,834,173	0.06	\$2,510,050
71	Solid Fuel Burning Device Fee	59	\$3,155	\$0	\$3,155	30	\$94,650
72	Syrup Tax	54	\$1,516,507	\$0	\$1,516,507	1	\$1,516,507
73	Tire Fee	73	\$1,483,585	\$0	\$1,483,585	0.9	\$1,335,227
74	Studded Tire Fee	77	\$43,957	\$0	\$43,957	4.5	\$197,807
75	Local 911 Wireline	793	\$1,595,844	\$0	\$1,595,844	0.95	\$1,516,052
76	Local 911 Wireless Tax	794	\$21,129,119	\$0	\$21,129,119	0.95	\$20,072,663
77	Local 911 VOIP Tax	795	\$3,629,508	\$0	\$3,629,508	0.95	\$3,448,033
78	Local 911 Prepaid Wireless Tax	796	\$2,949,225	\$0	\$2,949,225	0.95	\$2,801,764
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,595,840	\$0	\$1,595,840	0.4	\$638,336
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,129,222	\$0	\$21,129,222	0.4	\$8,451,689
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,656,710	\$0	\$3,656,710	0.4	\$1,462,684
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,782,211	\$0	\$2,782,211	0.4	\$1,112,884
	Total:		\$29,331,902,043	\$227,709,315	\$29,104,192,728		\$311,926,854

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
0100	ADAMS UNINC COUNTY	2,994	\$ 29,957,028	3,288	\$ 41,047,698	37.022%
0101	HATTON	256	\$ 272,020	278	\$ 206,451	-24.104%
0102	LIND	787	\$ 1,253,848	771	\$ 1,259,591	0.458%
0103	OTHELLO	4,055	\$ 54,310,676	4,152	\$ 57,425,770	5.736%
0104	RITZVILLE	2,330	\$ 15,028,906	2,409	\$ 15,408,749	2.527%
0105	WASHTUCNA	433	\$ 504,395	423	\$ 626,291	24.167%
0199	ADAMS COUNTY	10,855	\$ 101,326,873	11,321	\$ 115,974,550	14.456%
0200	ASOTIN UNINC COUNTY	4,142	\$ 26,969,879	4,599	\$ 30,984,241	14.885%
0201	ASOTIN CITY	1,361	\$ 2,818,191	1,417	\$ 3,846,965	36.505%
0202	CLARKSTON	4,713	\$ 96,486,426	4,777	\$ 94,577,813	-1.978%
0299	ASOTIN COUNTY	10,216	\$ 126,274,496	10,793	\$ 129,409,019	2.482%
0300	BENTON UNINC COUNTY	7,900	\$ 122,901,045	8,615	\$ 127,789,477	3.978%
0301	BENTON CITY	3,268	\$ 18,021,981	3,327	\$ 16,516,003	-8.356%
0302	KENNEWICK	14,507	\$ 753,983,372	15,108	\$ 755,100,148	0.148%
0303	PROSSER	4,747	\$ 54,809,017	5,114	\$ 73,502,776	34.107%
0304	RICHLAND	13,829	\$ 491,072,796	14,810	\$ 507,886,539	3.424%
0305	WEST RICHLAND	6,661	\$ 55,768,189	7,033	\$ 52,719,454	-5.467%
0399	BENTON COUNTY	50,912	\$ 1,496,556,400	54,007	\$ 1,533,514,397	2.470%
0400	CHELAN UNINC COUNTY	9,464	\$ 190,185,804	10,150	\$ 199,109,829	4.692%
0401	CASHMERE	3,457	\$ 20,083,364	3,773	\$ 21,601,723	7.560%
0402	CHELAN CITY	4,731	\$ 72,194,865	5,049	\$ 65,909,697	-8.706%
0403	ENTIAT	1,707	\$ 4,384,198	1,754	\$ 4,994,689	13.925%
0404	LEAVENWORTH	4,350	\$ 85,031,668	4,581	\$ 101,401,688	19.252%
0405	WENATCHEE	11,555	\$ 382,048,789	12,274	\$ 388,923,573	1.799%
0499	CHELAN COUNTY	35,264	\$ 753,928,688	37,581	\$ 781,941,199	3.716%
0500	CLALLAM UNINC COUNTY	9,314	\$ 179,454,089	10,003	\$ 190,724,947	6.281%
0501	FORKS	2,553	\$ 23,589,243	2,564	\$ 22,661,633	-3.932%
0502	PORT ANGELES	8,825	\$ 133,966,752	9,262	\$ 125,683,163	-6.183%
0503	SEQUIM	6,941	\$ 124,423,783	7,168	\$ 123,023,193	-1.126%
0599	CLALLAM COUNTY	27,633	\$ 461,433,867	28,997	\$ 462,092,936	0.143%
0600	CLARK UNINC COUNTY	18,112	\$ 845,821,888	19,590	\$ 880,300,187	4.076%
0601	BATTLE GROUND	9,181	\$ 167,616,802	9,735	\$ 165,012,552	-1.554%
0602	CAMAS	10,380	\$ 138,202,134	10,922	\$ 138,689,982	0.353%
0603	LA CENTER	4,104	\$ 19,479,360	4,253	\$ 19,957,841	2.456%
0604	RIDGEFIELD	8,087	\$ 104,747,832	8,561	\$ 113,245,436	8.112%
0605	VANCOUVER	23,291	\$ 1,655,537,410	24,214	\$ 1,701,375,043	2.769%
0606	WASHOUGAL	7,797	\$ 97,308,175	8,214	\$ 88,532,595	-9.018%
0607	YACOLT	2,272	\$ 7,658,239	2,308	\$ 6,729,343	-12.129%
0699	CLARK COUNTY	83,224	\$ 3,036,371,840	87,797	\$ 3,113,842,979	2.551%
0700	COLUMBIA UNINC COUNTY	1,514	\$ 12,312,976	1,561	\$ 16,406,567	33.246%
0701	DAYTON	2,462	\$ 12,114,194	2,561	\$ 14,131,525	16.653%
0702	STARBUCK	364	\$ 294,577	366	\$ 283,877	-3.632%
0799	COLUMBIA COUNTY	4,340	\$ 24,721,747	4,488	\$ 30,821,969	24.676%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
0800	COWLITZ UNINC COUNTY	8,777	\$ 148,938,494	9,522	\$ 177,425,870	19.127%
0801	CASTLE ROCK	2,945	\$ 19,697,440	2,909	\$ 19,168,484	-2.685%
0802	KALAMA	3,467	\$ 21,338,395	3,561	\$ 19,836,245	-7.040%
0803	KELSO	6,148	\$ 108,185,626	6,316	\$ 117,589,111	8.692%
0804	LONGVIEW	10,148	\$ 350,713,132	10,671	\$ 360,373,924	2.755%
0805	WOODLAND	5,409	\$ 75,124,481	5,558	\$ 74,669,946	-0.605%
0899	COWLITZ COUNTY	36,894	\$ 723,997,568	38,537	\$ 769,063,580	6.225%
0900	DOUGLAS UNINC COUNTY	6,872	\$ 230,434,341	7,457	\$ 284,492,473	23.459%
0901	BRIDGEPORT	904	\$ 4,440,659	898	\$ 3,744,738	-15.672%
0902	EAST WENATCHEE	6,457	\$ 152,300,923	6,787	\$ 158,500,735	4.071%
0903	MANSFIELD	581	\$ 1,099,566	575	\$ 900,248	-18.127%
0904	ROCK ISLAND	1,311	\$ 5,598,695	1,418	\$ 5,388,789	-3.749%
0905	WATERVILLE	1,420	\$ 3,557,048	1,511	\$ 3,836,889	7.867%
0999	DOUGLAS COUNTY	17,545	\$ 397,431,232	18,646	\$ 456,863,872	14.954%
1000	FERRY UNINC COUNTY	3,246	\$ 15,813,581	3,384	\$ 18,012,067	13.903%
1001	REPUBLIC	1,635	\$ 8,046,097	1,629	\$ 9,597,905	19.286%
1099	FERRY COUNTY	4,881	\$ 23,859,678	5,013	\$ 27,609,972	15.718%
1100	FRANKLIN UNINC COUNTY	5,188	\$ 72,737,515	5,682	\$ 84,699,566	16.446%
1101	CONNELL	1,965	\$ 10,113,994	2,011	\$ 13,149,743	30.015%
1102	KAHLOTUS	440	\$ 417,051	465	\$ 502,442	20.475%
1103	MESA	753	\$ 3,555,245	746	\$ 2,978,525	-16.222%
1104	PASCO	12,435	\$ 539,979,345	13,180	\$ 609,093,058	12.799%
1199	FRANKLIN COUNTY	20,781	\$ 626,803,150	22,084	\$ 710,423,334	13.341%
1200	GARFIELD UNINC COUNTY	1,016	\$ 4,299,823	1,065	\$ 6,062,177	40.987%
1201	POMEROY	1,631	\$ 7,008,190	1,595	\$ 6,133,857	-12.476%
1299	GARFIELD COUNTY	2,647	\$ 11,308,013	2,660	\$ 12,196,034	7.853%
1300	GRANT UNINC COUNTY	7,490	\$ 183,504,700	8,189	\$ 178,210,088	-2.885%
1301	COULEE CITY	1,072	\$ 2,566,861	1,126	\$ 3,394,480	32.242%
1302	ELECTRIC CITY	1,120	\$ 2,163,476	1,136	\$ 2,055,811	-4.976%
1303	EPHRATA	4,985	\$ 66,113,287	5,097	\$ 73,138,011	10.625%
1304	GEORGE	1,081	\$ 7,647,227	1,166	\$ 9,626,354	25.880%
1305	GRAND COULEE	1,641	\$ 11,500,029	1,604	\$ 12,499,163	8.688%
1306	HARTLINE	456	\$ 351,502	475	\$ 323,550	-7.952%
1307	KRUPP	212	\$ 210,642	222	\$ 111,555	-47.040%
1308	MATTAWA	1,445	\$ 9,594,515	1,500	\$ 10,015,459	4.387%
1309	MOSES LAKE	9,281	\$ 292,460,408	9,836	\$ 319,844,022	9.363%
1310	QUINCY	3,970	\$ 220,972,439	4,168	\$ 478,537,530	116.560%
1311	ROYAL CITY	1,555	\$ 10,930,368	1,554	\$ 11,091,399	1.473%
1312	SOAP LAKE	1,605	\$ 5,493,933	1,646	\$ 5,319,409	-3.177%
1313	WARDEN	1,764	\$ 10,719,946	1,863	\$ 10,478,425	-2.253%
1315	WILSON CREEK	478	\$ 481,752	463	\$ 793,517	64.715%
1399	GRANT COUNTY	38,155	\$ 824,711,085	40,045	\$ 1,115,438,773	35.252%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	7,124	\$ 96,319,037	7,513	\$ 107,268,524	11.368%
1401	ABERDEEN	6,571	\$ 164,670,515	6,757	\$ 157,832,115	-4.153%
1402	COSMOPOLIS	1,609	\$ 5,409,147	1,675	\$ 4,199,468	-22.364%
1403	ELMA	3,187	\$ 26,551,145	3,282	\$ 27,723,664	4.416%
1404	HOQUIAM	3,964	\$ 31,027,628	4,172	\$ 31,099,151	0.231%
1405	MCCLEARY	2,345	\$ 5,958,853	2,401	\$ 6,222,453	4.424%
1406	MONTESANO	3,796	\$ 25,089,477	3,892	\$ 25,078,337	-0.044%
1407	OAKVILLE	1,238	\$ 4,150,293	1,308	\$ 5,093,369	22.723%
1408	WESTPORT	2,308	\$ 16,558,072	2,383	\$ 15,708,314	-5.132%
1409	OCEAN SHORES	4,454	\$ 44,184,581	4,689	\$ 45,514,086	3.009%
1499	GRAYS HARBOR COUNTY	36,596	\$ 419,918,748	38,072	\$ 425,739,481	1.386%
1500	ISLAND UNINC COUNTY	13,440	\$ 267,645,778	14,276	\$ 272,855,792	1.947%
1501	COUPEVILLE	3,580	\$ 20,723,187	3,829	\$ 23,383,248	12.836%
1502	LANGLEY	3,213	\$ 15,988,390	3,255	\$ 17,811,737	11.404%
1503	OAK HARBOR	8,571	\$ 145,070,724	9,045	\$ 144,438,347	-0.436%
1599	ISLAND COUNTY	28,804	\$ 449,428,079	30,405	\$ 458,489,124	2.016%
1600	JEFFERSON UNINC COUNTY	8,820	\$ 104,246,013	9,408	\$ 110,380,218	5.884%
1601	PORT TOWNSEND	7,372	\$ 91,804,351	7,875	\$ 94,826,779	3.292%
1699	JEFFERSON COUNTY	16,192	\$ 196,050,364	17,283	\$ 205,206,997	4.671%
1700	KING UNINC COUNTY	23,625	\$ 928,946,237	25,269	\$ 962,180,649	3.578%
1701	ALGONA	2,462	\$ 12,099,027	2,508	\$ 23,920,616	97.707%
1702	AUBURN/KING	15,850	\$ 623,333,210	16,380	\$ 622,158,857	-0.188%
1703	BEAUX ARTS VILLAGE	1,302	\$ 2,674,074	1,281	\$ 2,343,402	-12.366%
1704	BELLEVUE	26,167	\$ 2,826,617,969	27,148	\$ 2,638,689,571	-6.649%
1705	BLACK DIAMOND	5,650	\$ 40,200,677	6,128	\$ 44,654,637	11.079%
1706	BOTHELL/KING	12,367	\$ 282,051,688	12,984	\$ 272,292,047	-3.460%
1707	CARNATION	3,901	\$ 19,425,669	4,080	\$ 20,609,950	6.096%
1708	CLYDE HILL	3,749	\$ 24,812,176	3,915	\$ 24,527,630	-1.147%
1709	DES MOINES	9,241	\$ 120,132,507	9,793	\$ 116,038,931	-3.408%
1710	DUVALL	6,601	\$ 51,238,078	6,950	\$ 53,845,619	5.089%
1711	ENUMCLAW	8,411	\$ 131,452,260	8,725	\$ 128,774,359	-2.037%
1712	COVINGTON	8,234	\$ 182,462,900	8,478	\$ 179,607,198	-1.565%
1713	HUNTS POINT	1,410	\$ 12,965,461	1,486	\$ 15,543,463	19.884%
1714	ISSAQUAH	15,323	\$ 549,435,538	15,859	\$ 525,245,985	-4.403%
1715	KENT	19,721	\$ 920,794,199	20,624	\$ 897,654,954	-2.513%
1716	KIRKLAND	20,947	\$ 940,370,497	21,792	\$ 998,279,378	6.158%
1717	LAKE FOREST PARK	7,308	\$ 51,912,034	7,703	\$ 52,577,530	1.282%
1718	MEDINA	4,733	\$ 54,559,846	4,897	\$ 55,099,448	0.989%
1719	MERCER ISLAND	11,924	\$ 178,360,402	12,580	\$ 193,422,287	8.445%
1720	MAPLE VALLEY	10,330	\$ 147,258,470	10,757	\$ 143,413,167	-2.611%
1721	NORMANDY PARK	5,442	\$ 30,474,696	5,580	\$ 29,659,502	-2.675%
1722	NORTH BEND	7,655	\$ 100,697,367	8,008	\$ 100,494,988	-0.201%
1723	PACIFIC/KING	3,584	\$ 24,816,916	3,739	\$ 21,510,083	-13.325%
1724	REDMOND	18,245	\$ 1,362,286,848	19,167	\$ 1,116,177,586	-18.066%
1725	RENTON	19,362	\$ 1,025,205,399	20,040	\$ 1,060,971,853	3.489%
1726	SEATTLE	51,592	\$ 8,910,765,618	53,238	\$ 8,763,610,338	-1.651%
1727	SKYKOMISH	692	\$ 3,359,063	708	\$ 2,767,938	-17.598%
1728	SNOQUALMIE	8,366	\$ 81,230,044	8,751	\$ 76,644,858	-5.645%
1729	TUKWILA	10,322	\$ 653,997,761	10,552	\$ 659,949,471	0.910%
1730	YARROW POINT	2,109	\$ 10,712,356	2,349	\$ 9,584,398	-10.530%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
1731	MILTON/KING	2,052	\$ 38,130,671	2,043	\$ 10,574,158	-72.269%
1732	FEDERAL WAY	15,439	\$ 596,821,552	16,047	\$ 593,942,822	-0.482%
1733	SEATAC	8,396	\$ 510,016,971	9,057	\$ 575,601,384	12.859%
1734	BURIEN	12,007	\$ 297,677,661	12,638	\$ 299,308,713	0.548%
1735	WOODINVILLE	12,508	\$ 264,749,566	12,919	\$ 288,884,778	9.116%
1736	NEWCASTLE	6,749	\$ 52,951,821	7,042	\$ 54,617,164	3.145%
1737	SHORELINE	14,347	\$ 413,103,324	15,041	\$ 436,399,167	5.639%
1738	KENMORE	9,824	\$ 109,829,595	10,350	\$ 106,387,289	-3.134%
1739	SAMMAMISH	13,717	\$ 228,526,140	14,218	\$ 223,918,885	-2.016%
1799	KING COUNTY	441,664	\$ 22,816,456,288	460,824	\$ 22,401,885,053	-1.817%
1800	KITSAP UNINC COUNTY	19,022	\$ 811,298,627	20,181	\$ 811,343,624	0.006%
1801	BREMERTON	12,001	\$ 329,657,651	12,724	\$ 339,197,291	2.894%
1802	PORT ORCHARD	9,421	\$ 226,984,449	9,938	\$ 230,201,106	1.417%
1803	POULSBO	8,826	\$ 156,576,655	9,410	\$ 163,368,175	4.338%
1804	BAINBRIDGE ISLAND	11,373	\$ 195,562,210	11,965	\$ 194,752,024	-0.414%
1899	KITSAP COUNTY	60,643	\$ 1,720,079,592	64,218	\$ 1,738,862,220	1.092%
1900	KITTITAS UNINC COUNTY	7,919	\$ 228,501,045	8,622	\$ 220,198,046	-3.634%
1901	CLE ELUM	4,254	\$ 46,386,279	4,358	\$ 50,933,620	9.803%
1902	ELLENSBURG	8,606	\$ 185,002,482	8,909	\$ 176,716,829	-4.479%
1903	KITTITAS CITY	1,577	\$ 4,530,894	1,496	\$ 3,943,834	-12.957%
1904	ROSLYN	1,954	\$ 7,613,508	2,066	\$ 8,345,145	9.610%
1905	SOUTH CLE ELUM	1,142	\$ 1,525,957	1,167	\$ 1,249,067	-18.145%
1999	KITTITAS COUNTY	25,452	\$ 473,560,165	26,618	\$ 461,386,541	-2.571%
2000	KLICKITAT UNINC COUNTY	6,368	\$ 79,181,970	6,919	\$ 67,853,812	-14.306%
2001	BINGEN	1,487	\$ 8,079,948	1,513	\$ 8,337,146	3.183%
2002	GOLDENDALE	3,188	\$ 25,231,817	3,294	\$ 27,459,930	8.831%
2003	WHITE SALMON	3,155	\$ 16,070,083	3,326	\$ 16,780,664	4.422%
2099	KLICKITAT COUNTY	14,198	\$ 128,563,818	15,052	\$ 120,431,552	-6.325%
2100	LEWIS UNINC COUNTY	9,835	\$ 199,050,602	10,608	\$ 180,781,915	-9.178%
2101	CENTRALIA	7,411	\$ 143,902,689	7,533	\$ 136,238,466	-5.326%
2102	CHEHALIS	6,638	\$ 194,671,517	6,856	\$ 186,387,097	-4.256%
2103	MORTON	1,892	\$ 13,847,652	1,993	\$ 12,907,506	-6.789%
2104	MOSSYROCK	1,284	\$ 3,599,181	1,231	\$ 3,702,240	2.863%
2105	NAPAVINE	2,037	\$ 15,447,832	2,152	\$ 16,999,640	10.045%
2106	PE ELL	890	\$ 1,781,783	917	\$ 2,467,861	38.505%
2107	TOLEDO	1,660	\$ 5,271,303	1,796	\$ 5,455,201	3.489%
2108	VADER	990	\$ 1,442,472	1,013	\$ 1,314,762	-8.854%
2109	WINLOCK	2,079	\$ 9,291,167	2,190	\$ 10,029,825	7.950%
2199	LEWIS COUNTY	34,716	\$ 588,306,198	36,289	\$ 556,284,513	-5.443%
2200	LINCOLN UNINC COUNTY	3,539	\$ 30,545,071	3,847	\$ 34,296,905	12.283%
2201	ALMIRA	670	\$ 5,058,647	723	\$ 2,799,952	-44.650%
2202	CRESTON	597	\$ 862,121	631	\$ 1,404,680	62.933%
2203	DAVENPORT	2,416	\$ 12,888,875	2,497	\$ 12,928,953	0.311%
2204	HARRINGTON	802	\$ 1,301,735	758	\$ 1,373,584	5.519%
2205	ODESSA	1,432	\$ 3,485,293	1,360	\$ 3,095,499	-11.184%
2206	REARDAN	1,055	\$ 2,348,655	1,043	\$ 2,254,105	-4.026%
2207	SPRAGUE	723	\$ 1,279,511	758	\$ 2,459,632	92.232%
2208	WILBUR	1,267	\$ 4,067,750	1,415	\$ 4,292,277	5.520%
2299	LINCOLN COUNTY	12,501	\$ 61,837,658	13,032	\$ 64,905,587	4.961%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
2300	MASON UNINC COUNTY	11,306	\$ 206,791,120	12,047	\$ 212,556,030	2.788%
2301	SHELTON	6,335	\$ 88,803,558	6,466	\$ 94,014,009	5.867%
2399	MASON COUNTY	17,641	\$ 295,594,678	18,513	\$ 306,570,039	3.713%
2400	OKANOGAN UNINC COUNTY	6,830	\$ 76,327,194	7,372	\$ 85,176,531	11.594%
2401	BREWSTER	1,983	\$ 15,904,436	1,982	\$ 16,362,334	2.879%
2402	CONCONULLY	473	\$ 500,548	473	\$ 603,822	20.632%
2403	COULEE DAM	1,036	\$ 2,039,891	1,105	\$ 2,832,295	38.845%
2404	ELMER CITY	490	\$ 406,484	474	\$ 1,093,327	168.972%
2405	NESPELEM	649	\$ 688,670	616	\$ 668,076	-2.990%
2406	OKANOGAN CITY	2,447	\$ 18,149,526	2,567	\$ 19,804,670	9.119%
2407	OMAK	3,574	\$ 72,099,903	3,894	\$ 71,387,423	-0.988%
2408	OROVILLE	2,643	\$ 9,906,642	2,825	\$ 11,017,732	11.216%
2409	PATEROS	984	\$ 2,963,656	1,016	\$ 2,913,232	-1.701%
2410	RIVERSIDE	717	\$ 1,042,280	693	\$ 1,208,225	15.921%
2411	TONASKET	2,023	\$ 11,379,593	2,042	\$ 13,089,336	15.025%
2412	TWISP	2,180	\$ 12,132,721	2,362	\$ 14,272,589	17.637%
2413	WINTHROP	2,093	\$ 16,394,175	2,227	\$ 16,014,956	-2.313%
2499	OKANOGAN COUNTY	28,122	\$ 239,935,719	29,648	\$ 256,444,548	6.881%
2500	PACIFIC UNINC COUNTY	6,186	\$ 59,984,380	6,468	\$ 56,368,742	-6.028%
2501	ILWACO	1,584	\$ 5,641,677	1,572	\$ 5,049,476	-10.497%
2502	LONG BEACH	2,415	\$ 19,626,602	2,427	\$ 18,879,860	-3.805%
2503	RAYMOND	2,711	\$ 14,824,666	2,802	\$ 14,901,208	0.516%
2504	SOUTH BEND	1,604	\$ 8,948,127	1,536	\$ 7,404,098	-17.255%
2599	PACIFIC COUNTY	14,500	\$ 109,025,452	14,805	\$ 102,603,384	-5.890%
2600	PEND OREILLE UNINC COUNTY	4,241	\$ 38,074,989	4,583	\$ 36,706,686	-3.594%
2601	CUSICK	686	\$ 975,654	687	\$ 1,573,053	61.231%
2602	IONE	958	\$ 2,439,727	974	\$ 1,920,493	-21.282%
2603	METALINE	418	\$ 428,635	439	\$ 510,213	19.032%
2604	METALINE FALLS	737	\$ 833,439	797	\$ 916,928	10.017%
2605	NEWPORT	2,915	\$ 17,433,781	2,930	\$ 20,678,554	18.612%
2699	PEND OREILLE COUNTY	9,955	\$ 60,186,225	10,410	\$ 62,305,927	3.522%
2700	PIERCE UNINC COUNTY	24,481	\$ 1,461,046,005	26,020	\$ 1,536,486,971	5.163%
2701	BONNEY LAKE	9,655	\$ 232,788,924	10,010	\$ 235,557,689	1.189%
2702	BUCKLEY	5,134	\$ 43,038,356	5,435	\$ 42,639,780	-0.926%
2703	CARBONADO	892	\$ 1,751,806	966	\$ 1,431,591	-18.279%
2704	DUPONT	5,659	\$ 47,071,271	5,949	\$ 40,220,225	-14.555%
2705	EATONVILLE	3,507	\$ 18,535,880	3,679	\$ 18,284,261	-1.357%
2706	FIFE	6,975	\$ 361,796,614	7,349	\$ 359,604,023	-0.606%
2707	FIRCREST	4,639	\$ 21,799,797	4,825	\$ 22,965,499	5.347%
2708	GIG HARBOR	11,555	\$ 251,954,425	11,923	\$ 254,244,027	0.909%
2709	MILTON/PIERCE	4,419	\$ 43,441,015	4,616	\$ 40,991,811	-5.638%
2710	ORTING	4,950	\$ 29,550,377	5,128	\$ 31,443,388	6.406%
2711	PUYALLUP	16,066	\$ 780,836,042	16,433	\$ 749,615,611	-3.998%
2712	ROY	2,219	\$ 7,629,805	2,211	\$ 7,284,628	-4.524%
2713	RUSTON	1,956	\$ 12,234,245	1,977	\$ 11,770,846	-3.788%
2714	SOUTH PRAIRIE	1,318	\$ 1,995,143	1,362	\$ 2,491,672	24.887%
2715	STEILACOOM	4,765	\$ 19,456,341	4,991	\$ 16,117,827	-17.159%
2716	SUMNER	8,551	\$ 245,876,385	8,710	\$ 217,861,092	-11.394%
2717	TACOMA	26,682	\$ 1,822,180,070	27,745	\$ 1,818,396,811	-0.208%
2718	WILKESON	1,024	\$ 1,496,342	1,112	\$ 1,501,710	0.359%
2719	UNIVERSITY PLACE	10,007	\$ 138,804,667	10,499	\$ 132,120,115	-4.816%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
2720	EDGEWOOD	6,579	\$ 52,678,589	7,098	\$ 51,009,506	-3.168%
2721	LAKEWOOD	13,304	\$ 410,322,065	13,882	\$ 409,107,600	-0.296%
2723	PACIFIC/PIERCE	988	\$ 15,300,485	1,045	\$ 19,778,747	29.269%
2724	AUBURN/PIERCE	4,603	\$ 28,889,633	5,004	\$ 31,528,907	9.136%
2799	PIERCE COUNTY	179,928	\$ 6,050,474,282	187,969	\$ 6,052,454,337	0.033%
2800	SAN JUAN UNINC COUNTY	8,636	\$ 143,939,008	9,175	\$ 147,891,781	2.746%
2801	FRIDAY HARBOR	4,428	\$ 41,252,958	4,700	\$ 42,681,976	3.464%
2899	SAN JUAN COUNTY	13,064	\$ 185,191,966	13,875	\$ 190,573,757	2.906%
2900	SKAGIT UNINC COUNTY	11,155	\$ 200,141,999	11,991	\$ 205,992,793	2.923%
2901	ANACORTES	9,743	\$ 159,048,265	10,088	\$ 151,431,106	-4.789%
2902	BURLINGTON	7,103	\$ 283,637,417	7,489	\$ 288,050,164	1.556%
2903	CONCRETE	1,580	\$ 20,322,653	1,536	\$ 22,789,045	12.136%
2904	HAMILTON	527	\$ 7,441,114	568	\$ 9,723,537	30.673%
2905	LA CONNER	2,551	\$ 18,032,001	2,612	\$ 15,513,290	-13.968%
2906	LYMAN	733	\$ 1,672,012	784	\$ 1,399,944	-16.272%
2907	MOUNT VERNON	11,159	\$ 282,727,104	11,699	\$ 289,238,372	2.303%
2908	SEDRO WOOLLEY	6,262	\$ 64,836,272	6,596	\$ 72,185,511	11.335%
2999	SKAGIT COUNTY	50,813	\$ 1,037,858,837	53,363	\$ 1,056,323,762	1.779%
3000	SKAMANIA UNINC COUNTY	4,886	\$ 32,844,049	5,293	\$ 34,366,746	4.636%
3001	NORTH BONNEVILLE	1,271	\$ 2,345,528	1,289	\$ 2,440,216	4.037%
3002	STEVENSON	2,398	\$ 22,359,577	2,431	\$ 23,386,550	4.593%
3099	SKAMANIA COUNTY	8,555	\$ 57,549,154	9,013	\$ 60,193,512	4.595%
3100	SNOHOMISH UNINC COUNTY	22,427	\$ 1,265,030,175	23,695	\$ 1,320,848,517	4.412%
3101	ARLINGTON	10,168	\$ 251,907,934	10,758	\$ 212,903,775	-15.483%
3102	BRIER	4,605	\$ 18,999,069	4,958	\$ 17,646,561	-7.119%
3103	DARRINGTON	1,440	\$ 6,014,760	1,421	\$ 6,204,423	3.153%
3104	EDMONDS	15,048	\$ 334,602,514	15,599	\$ 347,038,399	3.717%
3105	EVERETT	20,592	\$ 1,036,153,698	21,514	\$ 1,072,474,667	3.505%
3106	GOLD BAR	2,152	\$ 8,084,485	2,200	\$ 8,717,962	7.836%
3107	GRANITE FALLS	3,957	\$ 21,899,623	4,046	\$ 23,015,483	5.095%
3108	INDEX	676	\$ 1,196,929	717	\$ 1,291,180	7.874%
3109	LAKE STEVENS	11,202	\$ 213,940,734	11,621	\$ 207,533,719	-2.995%
3110	LYNNWOOD	15,300	\$ 925,772,871	15,726	\$ 907,870,272	-1.934%
3111	MARYSVILLE	13,558	\$ 500,003,953	14,323	\$ 544,438,552	8.887%
3112	MONROE	9,854	\$ 198,944,242	10,242	\$ 195,483,855	-1.739%
3113	MOUNTLAKE TERRACE	8,722	\$ 130,424,817	9,083	\$ 112,088,444	-14.059%
3114	MUKILTEO	10,122	\$ 101,146,393	10,636	\$ 103,527,281	2.354%
3115	SNOHOMISH CITY	9,486	\$ 167,672,950	9,751	\$ 164,588,729	-1.839%
3116	STANWOOD	6,644	\$ 71,124,079	6,687	\$ 75,275,778	5.837%
3117	SULTAN	4,288	\$ 27,475,190	4,538	\$ 36,118,261	31.458%
3118	WOODWAY	2,385	\$ 7,238,180	2,613	\$ 7,956,475	9.924%
3119	MILL CREEK	9,231	\$ 118,999,117	9,630	\$ 116,688,953	-1.941%
3120	BOTHELL/SNOHOMISH	10,737	\$ 256,277,621	11,219	\$ 232,537,186	-9.264%
3199	SNOHOMISH COUNTY	192,594	\$ 5,662,909,334	200,977	\$ 5,714,248,472	0.907%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
3200	SPOKANE UNINC COUNTY	17,413	\$ 649,420,835	18,647	\$ 659,459,170	1.546%
3201	AIRWAY HEIGHTS	4,766	\$ 79,825,281	5,196	\$ 86,374,712	8.205%
3202	CHENEY	5,761	\$ 58,153,973	6,071	\$ 62,633,533	7.703%
3203	DEER PARK	4,464	\$ 49,888,014	4,731	\$ 48,447,598	-2.887%
3204	FAIRFIELD	937	\$ 2,179,495	941	\$ 2,329,694	6.891%
3205	LATAH	507	\$ 389,625	454	\$ 400,871	2.886%
3206	MEDICAL LAKE	3,293	\$ 18,008,264	3,424	\$ 21,224,071	17.857%
3207	MILLWOOD	2,113	\$ 21,733,207	2,216	\$ 22,127,953	1.816%
3208	ROCKFORD	943	\$ 3,150,047	943	\$ 3,137,515	-0.398%
3209	SPANGLE	917	\$ 1,770,805	976	\$ 1,764,780	-0.340%
3210	SPOKANE CITY	23,068	\$ 1,810,252,091	24,259	\$ 1,850,088,653	2.201%
3211	WAVERLY	286	\$ 165,909	303	\$ 141,815	-14.522%
3212	LIBERTY LAKE	7,646	\$ 164,709,345	8,114	\$ 186,159,360	13.023%
3213	SPOKANE VALLEY	16,166	\$ 933,702,755	16,975	\$ 923,088,508	-1.137%
3299	SPOKANE COUNTY	88,280	\$ 3,793,349,646	93,250	\$ 3,867,378,233	1.952%
3300	STEVENS UNINC COUNTY	7,983	\$ 100,943,288	8,660	\$ 100,623,298	-0.317%
3301	CHEWELAH	3,022	\$ 17,051,500	3,177	\$ 19,716,964	15.632%
3302	COLVILLE	4,651	\$ 85,243,174	4,910	\$ 82,112,623	-3.672%
3303	KETTLE FALLS	2,018	\$ 10,244,692	2,083	\$ 10,672,967	4.180%
3304	MARCUS	289	\$ 123,532	390	\$ 194,454	57.412%
3305	NORTHPORT	1,136	\$ 1,820,070	1,291	\$ 1,875,932	3.069%
3306	SPRINGDALE	902	\$ 1,733,403	929	\$ 2,021,302	16.609%
3399	STEVENS COUNTY	20,001	\$ 217,159,659	21,440	\$ 217,217,540	0.027%
3400	THURSTON UNINC COUNTY	15,012	\$ 382,636,900	16,187	\$ 398,551,662	4.159%
3401	BUCODA	739	\$ 846,136	876	\$ 959,402	13.386%
3402	LACEY	13,396	\$ 468,191,638	14,106	\$ 490,008,409	4.660%
3403	OLYMPIA	17,394	\$ 777,463,047	18,133	\$ 770,240,942	-0.929%
3404	RAINIER	2,578	\$ 8,821,173	2,766	\$ 10,038,718	13.803%
3405	TENINO	2,911	\$ 12,453,373	2,990	\$ 12,718,911	2.132%
3406	TUMWATER	10,317	\$ 310,397,504	10,577	\$ 278,867,625	-10.158%
3407	YELM	6,096	\$ 94,472,449	6,323	\$ 97,164,421	2.849%
3499	THURSTON COUNTY	68,443	\$ 2,055,282,220	71,958	\$ 2,058,550,090	0.159%
3500	WAHIAKUM UNINC COUNTY	2,701	\$ 12,611,999	2,815	\$ 8,717,281	-30.881%
3501	CATHLAMET	1,707	\$ 4,936,777	1,783	\$ 5,560,862	12.642%
3599	WAHIAKUM COUNTY	4,408	\$ 17,548,776	4,598	\$ 14,278,143	-18.637%
3600	WALLA WALLA UNINC COUNTY	6,843	\$ 106,206,425	7,371	\$ 100,515,686	-5.358%
3601	COLLEGE PLACE	4,771	\$ 62,822,614	4,956	\$ 59,189,541	-5.783%
3602	PRESCOTT	806	\$ 1,361,407	679	\$ 1,315,807	-3.349%
3603	WAITSBURG	1,564	\$ 3,436,766	1,636	\$ 3,565,142	3.735%
3604	WALLA WALLA CITY	10,355	\$ 227,993,589	10,859	\$ 233,920,738	2.600%
3699	WALLA WALLA COUNTY	24,339	\$ 401,820,801	25,501	\$ 398,506,914	-0.825%
3700	WHATCOM UNINC COUNTY	14,373	\$ 353,612,259	15,538	\$ 335,324,976	-5.172%
3701	BELLINGHAM	18,702	\$ 965,643,456	19,660	\$ 971,027,236	0.558%
3702	BLAINE	8,470	\$ 62,293,201	9,330	\$ 67,954,930	9.089%
3703	EVERSON	3,099	\$ 13,853,261	3,218	\$ 14,022,611	1.222%
3704	FERNDALE	8,040	\$ 111,306,661	8,448	\$ 108,109,605	-2.872%
3705	LYNDEN	7,665	\$ 112,222,652	8,279	\$ 114,683,796	2.193%
3706	NOOKSACK	1,567	\$ 5,162,703	1,642	\$ 6,773,187	31.195%
3707	SUMAS	3,882	\$ 15,225,289	4,488	\$ 13,429,001	-11.798%
3799	WHATCOM COUNTY	65,798	\$ 1,639,319,482	70,603	\$ 1,631,325,342	-0.488%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2022 COUNT	Q4/2022 TAXABLE	Q4/2023 COUNT	Q4/2023 TAXABLE	
3800	WHITMAN UNINC COUNTY	4,275	\$ 43,404,576	4,639	\$ 43,975,674	1.316%
3801	ALBION	980	\$ 714,072	888	\$ 751,965	5.307%
3802	COLFAX	3,097	\$ 22,891,609	3,203	\$ 21,852,659	-4.539%
3803	COLTON	837	\$ 1,214,692	872	\$ 1,218,805	0.339%
3804	ENDICOTT	593	\$ 677,601	610	\$ 815,145	20.299%
3805	FARMINGTON	471	\$ 336,965	464	\$ 360,828	7.082%
3806	GARFIELD	819	\$ 1,315,071	825	\$ 1,819,599	38.365%
3807	LA CROSSE	680	\$ 1,121,701	692	\$ 1,312,764	17.033%
3808	LAMONT	187	\$ 130,672	206	\$ 136,955	4.808%
3809	MALDEN	240	\$ 1,505,820	267	\$ 1,736,280	15.305%
3810	OAKESDALE	836	\$ 1,390,051	885	\$ 1,296,435	-6.735%
3811	PALOUSE	1,562	\$ 4,514,918	1,616	\$ 3,551,216	-21.345%
3812	PULLMAN	8,651	\$ 185,892,109	9,043	\$ 191,586,118	3.063%
3813	ROSALIA	920	\$ 1,618,889	952	\$ 1,609,850	-0.558%
3814	ST. JOHN	1,087	\$ 4,234,810	1,074	\$ 2,762,167	-34.775%
3815	TEKOA	1,030	\$ 2,683,035	1,035	\$ 3,596,710	34.054%
3816	UNIONTOWN	679	\$ 743,211	667	\$ 937,845	26.188%
3899	WHITMAN COUNTY	26,944	\$ 274,389,802	27,938	\$ 279,321,015	1.797%
3900	YAKIMA UNINC COUNTY	10,232	\$ 231,089,883	10,977	\$ 257,148,886	11.277%
3901	GRANDVIEW	3,583	\$ 36,720,430	3,755	\$ 39,630,571	7.925%
3902	GRANGER	1,575	\$ 6,591,571	1,679	\$ 13,468,750	104.333%
3903	HARRAH	694	\$ 2,360,180	676	\$ 3,060,526	29.673%
3904	MABTON	1,033	\$ 3,601,770	1,097	\$ 3,979,983	10.501%
3905	MOXEE CITY	2,756	\$ 12,796,675	2,864	\$ 13,486,856	5.393%
3906	NACHES	1,859	\$ 8,751,303	1,904	\$ 8,964,371	2.435%
3907	SELAH	4,974	\$ 54,204,503	5,196	\$ 52,477,864	-3.185%
3908	SUNNYSIDE	4,975	\$ 110,934,674	5,251	\$ 119,592,124	7.804%
3909	TIETON	1,183	\$ 9,403,959	1,191	\$ 4,120,163	-56.187%
3910	TOPPENISH	2,800	\$ 32,760,560	2,783	\$ 29,648,442	-9.500%
3911	UNION GAP	3,598	\$ 180,137,062	3,717	\$ 192,607,075	6.923%
3912	WAPATO	2,118	\$ 13,377,434	2,142	\$ 12,905,348	-3.529%
3913	YAKIMA CITY	14,365	\$ 656,002,335	15,148	\$ 676,512,606	3.127%
3914	ZILLAH	2,779	\$ 14,997,388	2,859	\$ 17,211,000	14.760%
3999	YAKIMA COUNTY	58,524	\$ 1,373,729,727	61,239	\$ 1,444,814,565	5.175%
9999	Grand Total	1,886,022	\$ 58,934,251,307	1,978,862	\$ 59,405,493,262	0.793%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click **'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'**
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:

Table 1 - Total Gross Business Income
 Table 2 - Summary Of Excise Tax Returns
 Table 3a - County Taxable Retail Sales
 Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

Select a Location (Note: this only works when Tables 3 & 4 are selected):

Table 4a - City Taxable Retail Sales
 Table 5 - Business And Occupation Tax
 Table 6 - State Retail Sales Tax
 Table 7 - Public Utility Tax

Select a Format:
 Html Excel

[A complete list of NAICS titles can be seen here.](#)

- Click **'Create QBR Report'** to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 1st Quarter, 2023

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	86	\$292,619
New & Used Auto Dealers 4411	7	\$191,757
Rv, Boat, Motorcycle Dealers 4412	16	\$18,878
Automotive Parts & Tire 4413	63	\$81,984
Building Materials, Garden Equip & Supplies 444	88	\$1,050,326
Building Materials 4441	42	\$261,602
Lawn & Garden Supplies & Equip 4442	46	\$788,724
Food & Beverage Stores 445	25	\$8,489
Grocery & Convenience Stores 4451	0	0
Other Food & Beverage Stores 4452, 4453	23	\$8,401
Furniture, Home Furnishings, Electronics, And Appliance 449	127	\$782,181
General Merchandise Stores 455	79	\$311,442
Department Stores 4551	3	\$244
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	76	\$311,198

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$775,436,303	\$486,483,090	\$2,518,658
Forestry & Logging 113	\$385,507,887	\$347,478,237	\$1,344,428
Fishing & Hunting 114	\$134,409,649	\$15,815,612	\$90,101
Ag & Forestry Support Activities 115	\$319,296,143	\$185,409,241	\$2,112,491
Total:	\$1,614,649,982	\$1,035,186,180	\$6,065,678
Mining 21			
Sand & Gravel, Quarrying 2123	\$90,290,513	\$88,139,344	\$505,470
Other Extraction & Support Act. 211, 2121, 2122, 213	\$63,556,070	\$27,990,709	\$172,678
Total:	\$153,846,583	\$116,130,053	\$678,148
Utilities 22			
Hydroelectric Power Generation 221111	\$88,537,051	\$86,435,815	\$1,459,417
Alternative Power Generation 221114-221117	\$46,744,407	\$31,293,905	\$162,683
Other Electric Power Generation 221112, 221113, 221118	\$6,095,335	\$3,758,206	\$38,934
Electric Power Generation & Trans. 221121, 221122	\$466,543,087	\$349,623,036	\$5,807,776
Natural Gas Distribution 2212	\$1,664,404,917	\$1,244,393,043	\$6,496,268
Water & Sewer 2213	\$703,187,687	\$614,543,436	\$10,218,845
Total:	\$2,975,512,484	\$2,330,047,441	\$24,183,923
Construction 23			
Residential Building & Remodeling 2361	\$5,515,963,231	\$5,097,837,684	\$25,235,075
Nonresidential Building 2362	\$4,847,578,981	\$4,186,996,765	\$20,148,700
Heavy Construction & Highways 237	\$2,819,806,862	\$2,355,567,712	\$12,614,950
Special Trade Contractors 238	\$10,817,889,112	\$9,520,586,602	\$47,428,094
Electrical 23821	\$2,073,078,420	\$1,877,912,678	\$9,365,110
Plumbing & Heating 23822	\$2,136,185,429	\$1,883,090,221	\$9,290,997
Painting 23832	\$371,507,079	\$356,424,261	\$1,739,400
Masonry/drywall 23814, 23831	\$568,789,008	\$520,439,303	\$2,504,927
Roofing 23816	\$593,584,807	\$528,163,450	\$2,528,803
Other Contractors 238 Not Listed Above	\$5,074,744,369	\$4,354,556,689	\$21,998,857
Total:	\$24,001,238,186	\$21,160,988,763	\$105,426,819
Manufacturing 31-33			
Food Products 311	\$6,036,604,214	\$2,438,807,373	\$9,278,760
Milling Of Grains 3112	\$283,895,214	\$144,340,401	\$653,633
Fruits & Vegetables 3114	\$1,673,896,812	\$184,793,414	\$883,960
Dairy Products 3115	\$719,830,520	\$138,681,167	\$672,593
Meat Products 3116	\$700,546,581	\$697,359,605	\$1,045,545
Seafood Products 3117	\$813,551,505	\$136,600,290	\$660,927
Bakery Products 3118	\$721,522,797	\$368,467,482	\$1,800,604
Other Food Items 3111, 3113, 3119	\$1,123,360,785	\$768,565,014	\$3,561,498
Beverages 312	\$708,724,118	\$448,780,138	\$2,185,365
Textiles 313,314	\$229,031,829	\$130,614,945	\$637,457
Apparel 315	\$62,566,738	\$43,223,090	\$215,511
Leather & Allied Products 316	\$48,775,288	\$23,893,836	\$119,684
Lumber & Wood Products 321	\$2,126,831,397	\$1,270,052,648	\$5,370,772
Sawmills 3211	\$774,668,849	\$468,263,611	\$1,681,368

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$316,844,804	\$184,112,454	\$737,393
Millwork, Windows, Wood Products 3219	\$1,035,317,744	\$617,676,583	\$2,952,011
Paper Products 322	\$1,547,525,765	\$983,614,228	\$3,985,834
Pulp & Paper Mills 3221	\$800,578,023	\$478,512,818	\$1,772,821
Other Paper Products 3222	\$746,947,742	\$505,101,410	\$2,213,013
Commercial Printing 323	\$252,972,390	\$201,721,340	\$1,005,207
Petroleum & Coal Products 324	\$5,214,342,254	\$4,730,966,492	\$23,157,207
Petroleum Refining 32411	\$4,926,949,019	\$4,554,248,418	\$22,285,754
Asphalt/petroleum/coal Products 32412, 32419	\$287,393,235	\$176,718,074	\$871,453
Chemicals 325	\$1,688,387,203	\$1,160,060,201	\$5,988,359
Chemicals, Pesticides & Fertilizers 3251, 3253	\$573,732,597	\$432,182,989	\$2,202,206
Resins, Synthetic Fibers & Filaments 3252	\$191,024,987	\$122,162,225	\$593,227
Pharmaceuticals 3254	\$688,532,690	\$449,449,313	\$2,381,613
Paint, Coating & Adhesives 3255	\$25,764,625	\$16,575,752	\$80,462
Soap, Cleaning Compound & Toiletries 3256	\$63,601,444	\$36,434,218	\$175,399
Other Chemical Products 3259	\$145,730,860	\$103,255,704	\$555,452
Plastics & Rubber Products 326	\$762,372,215	\$504,881,306	\$2,445,663
Nonmetallic Minerals 327	\$787,514,438	\$590,720,609	\$2,963,758
Primary Metals 331	\$734,168,727	\$470,799,234	\$2,299,870
Iron & Steel Mills 3311, 3312	\$413,202,868	\$255,382,698	\$1,235,587
Aluminum Smelting 3313	\$105,464,677	\$76,447,488	\$370,633
Other Nonferrous Metals 3314	\$37,772,834	\$36,253,794	\$195,694
Foundries 3315	\$177,728,348	\$102,715,254	\$497,956
Fabricated Metal Products 332	\$2,100,663,746	\$1,443,241,649	\$7,014,216
Machinery 333	\$1,858,584,535	\$1,002,329,957	\$4,921,165
Farm & Construction Implements 3331	\$181,225,140	\$96,054,088	\$464,085
Industrial Machinery 3332	\$358,074,874	\$140,839,793	\$702,275
Commercial & Other Equipment 3333-3336 & 3339	\$1,319,284,521	\$765,436,076	\$3,754,805
Computers & Electronics 334	\$3,828,539,528	\$2,459,118,012	\$19,049,829
Computer Hardware 3341	\$106,980,966	\$70,317,457	\$408,105
Telephone & Communications Equipment 3342	\$896,802,697	\$781,462,225	\$10,745,643
Audio & Video Equipment 3343	\$50,117,573	\$16,723,378	\$84,717
Semiconductors 3344	\$819,303,776	\$361,702,977	\$1,519,929
Instruments 3345	\$1,932,981,954	\$1,210,554,409	\$6,116,883
Software, Other Magnetic & Optical Media 3346	\$22,352,562	\$18,357,566	\$174,552
Electrical Equipment & Appliances 335	\$1,124,181,633	\$371,318,274	\$1,897,695
Lighting Equipment 3351	\$58,269,191	\$14,905,640	\$72,410
Household Appliances 3352	\$8,692,160	\$4,942,405	\$23,898
Other Electric Equipment 3353, 3359	\$1,057,220,282	\$351,470,229	\$1,801,387
Transportation Equipment 336	\$20,750,005,107	\$12,586,743,551	\$61,138,925
Motor Vehicles & Parts 3361, 3362, 3363	\$752,595,612	\$477,798,794	\$2,316,731
Aircraft, Aerospace & Parts 3364	\$19,615,563,372	\$11,803,449,711	\$57,266,270
Ships & Boats 3366	\$338,017,934	\$271,258,963	\$1,389,441
Railroad, Other Transportation Equip. 3365, 3369	\$43,828,189	\$34,236,083	\$166,483
Furniture & Related Products 337	\$404,849,610	\$292,657,904	\$1,422,048
Other Manufacturing 339	\$1,901,722,825	\$1,140,232,943	\$5,722,327
Other Medical Equip & Supplies 339112, 339115	\$223,084,994	\$156,787,966	\$781,474
Dental Laboratories 339116	\$54,780,330	\$47,396,942	\$275,159
Sporting And Athletic Goods 33992	\$166,564,031	\$45,244,433	\$225,763
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,457,293,470	\$890,803,602	\$4,439,931
Total:	\$52,168,363,560	\$32,293,777,730	\$160,819,652

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Wholesale Trade 42			
Durable Goods 423	\$27,983,551,972	\$20,548,107,395	\$104,282,785
Motor Vehicles & Parts 4231	\$4,586,131,532	\$4,091,606,873	\$20,411,059
Furniture & Home Furnishings 4232	\$471,811,927	\$376,023,193	\$1,841,307
Lumber & Construction Materials 4233	\$2,582,831,389	\$1,793,010,668	\$8,536,110
Professional & Commercial Equipment 4234	\$4,837,380,339	\$3,994,430,280	\$21,474,028
Metal & Mineral (except Petroleum) 4235	\$1,058,140,372	\$729,458,361	\$3,528,049
Electrical Equipment 4236	\$2,840,821,388	\$2,481,449,976	\$12,736,729
Hardware, Plumbing, Heating Equipment 4237	\$1,584,154,149	\$1,312,716,498	\$6,417,656
Machinery & Equipment 4238	\$4,420,313,027	\$3,390,758,704	\$16,934,354
Sporting & Recreational Goods & Supplies 423910	\$452,108,507	\$311,046,664	\$1,529,554
Toy & Hobby Goods & Supplies 423920	\$2,287,878,846	\$110,087,881	\$648,527
Other Misc Durable Goods 423930, 423940, 423990	\$2,861,980,496	\$1,957,518,297	\$10,225,412
Nondurable Goods: 424	\$29,640,951,129	\$22,185,988,964	\$94,566,950
Paper & Paper Products 4241	\$702,598,883	\$611,809,748	\$2,891,424
Drugs & Sundries 4242	\$3,592,046,184	\$3,481,417,559	\$8,122,695
Apparel 4243	\$918,371,155	\$406,373,492	\$1,987,095
Food Products 4244	\$12,041,356,532	\$7,940,609,387	\$33,688,104
Farm Products 4245	\$632,711,995	\$346,185,796	\$1,745,214
Chemicals & Plastics 4246	\$881,522,492	\$626,881,735	\$3,042,621
Petroleum Products 4247	\$5,843,138,149	\$5,237,873,702	\$25,999,892
Beer & Ale 424810	\$266,867,231	\$253,747,857	\$1,229,500
Wine & Distilled Alcoholic Beverages 424820	\$1,379,875,956	\$1,083,772,473	\$5,329,455
Farm Supplies 42491	\$1,016,965,606	\$515,126,237	\$2,573,454
Tobacco & Tobacco Products 42494	\$291,342,546	\$267,593,930	\$1,295,345
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,074,154,400	\$1,414,597,048	\$6,662,151
Electronic Markets, Agents, Brokers 425	\$865,578,164	\$523,618,750	\$3,148,156
Total:	\$58,490,081,265	\$43,257,715,109	\$201,997,891
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,751,664,613	\$7,844,235,740	\$40,586,962
New & Used Auto Dealers 4411	\$6,843,088,579	\$6,189,730,844	\$32,338,117
Rv, Boat, Motorcycle Dealers 4412	\$617,494,656	\$496,561,330	\$2,569,164
Automotive Parts & Tires 4413	\$1,291,081,378	\$1,157,943,566	\$5,679,681
Bldg. Materials, Garden Supplies 444	\$3,422,443,769	\$3,156,926,427	\$15,332,034
Building Materials 4441	\$2,963,611,046	\$2,755,710,567	\$13,315,876
Lawn & Garden Supplies 4442	\$458,832,723	\$401,215,860	\$2,016,158
Food & Beverages (off-premises) 445	\$7,342,978,400	\$6,241,412,183	\$31,014,576
Grocery & Convenience Retailers 4451	\$6,487,567,578	\$5,521,173,975	\$27,611,238
Other Food Stores/specialty Foods 4452	\$590,517,144	\$496,947,443	\$2,301,135
Beer, Wine And Liquor Retailers 4453	\$264,893,678	\$223,290,765	\$1,102,203
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,933,955,188	\$5,249,017,992	\$39,559,994
Furniture & Home Furnishings 4491	\$1,130,805,728	\$1,030,265,568	\$4,968,587
Electronics & Appliances 4492	\$4,803,149,460	\$4,218,752,424	\$34,591,407
Electronic & Appliance Retailers 449210	\$4,803,149,460	\$4,218,752,424	\$34,591,407
Department Stores 4551	\$305,115,445	\$302,698,078	\$1,453,438
General Merchandise Retailers 4552	\$12,300,371,745	\$8,255,599,476	\$39,617,097
Warehouse Clubs And Superstores 455211	\$11,738,488,108	\$7,777,114,791	\$37,166,374
All Other General Merchandise Retailers 455219	\$561,883,637	\$478,484,685	\$2,450,723

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,446,404,159	\$4,206,845,499	\$20,744,054
Gas Stations (incl. Convenience Stores) 457	\$3,444,660,580	\$2,845,271,011	\$14,114,981
Apparel & Accessories 458	\$2,037,462,750	\$1,849,355,345	\$8,970,333
Clothing Retailers 4581	\$1,541,274,779	\$1,414,505,174	\$6,896,402
Shoe Retailers 4582	\$138,387,712	\$134,410,150	\$635,037
Jewelry & Luggage Retailers 4583	\$357,800,259	\$300,440,021	\$1,438,894
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,963,281,857	\$6,465,331,137	\$36,177,346
Sporting Goods 45911	\$1,059,612,622	\$924,861,714	\$4,541,700
Hobby & Toy Retailers 45912	\$645,969,873	\$204,983,913	\$1,059,861
Sewing Supplies 45913	\$51,086,599	\$46,848,400	\$224,843
Musical Instruments 45914	\$82,914,347	\$65,616,108	\$366,981
Book Retailers And News Dealers 4592	\$140,409,219	\$94,094,003	\$520,160
Miscellaneous Retailers 4599	\$8,983,289,197	\$5,128,926,999	\$29,463,801
Total:	\$58,948,338,506	\$46,416,692,888	\$247,570,815
Transportation 48-492			
Air Transportation 481	\$86,571,072	\$82,379,995	\$955,568
Railroads 482	\$33,905,913	\$33,905,253	\$402,417
Water Transportation 483	\$36,741,975	\$25,176,825	\$160,165
Truck Transportation 484	\$476,205,681	\$368,760,753	\$2,985,913
Transit & Ground Passenger Transport 485	\$102,397,244	\$93,817,958	\$1,219,213
Pipeline Transportation 486	6439547	5670438	15818
Scenic & Sightseeing Transportation 487	\$43,041,451	\$20,151,687	\$138,653
Support Activities For Transportation 488	\$1,400,672,227	\$1,222,993,431	\$8,401,864
Postal Service, Couriers And Messengers 491, 492	\$237,500,987	\$163,948,649	\$2,220,230
Total:	\$2,423,476,097	\$2,016,804,989	\$16,499,841
Warehousing & Storage 493			
Total:	\$423,479,551	\$350,524,687	\$2,064,140
Information 51			
Publishing Industries 513	\$3,557,691,176	\$2,565,459,950	\$23,255,153
Newspapers 51311	\$87,800,301	\$87,285,160	\$456,425
Books & Periodicals 51312, 51313	\$153,690,532	\$132,235,000	\$986,053
Software 5132	\$2,824,704,316	\$1,871,594,838	\$14,834,473
Other Publishers 51314, 51319	\$491,496,027	\$474,344,952	\$6,978,202
Motion Picture Production 512	\$416,971,105	\$316,646,716	\$4,226,312
Broadcasting And Content Providers 516	\$988,146,101	\$844,944,180	\$12,258,777
Telecommunications 517	\$3,202,896,446	\$3,158,795,631	\$34,283,462
Wired Telecommunications Carriers 517111	\$820,330,540	\$817,567,763	\$9,109,128
Wireless Telecommunications Carriers 517112, 517122	\$1,628,356,043	\$1,603,991,449	\$14,174,795
Satellite And Other Telecommunications 5174, 5178	\$754,209,863	\$737,236,419	\$10,999,539
Data Proc. Svcs., Hosting 518	\$1,666,564,095	\$931,160,278	\$12,047,292
Web Search, Libraries, Archives & Other Information Services 519	\$913,440,914	\$723,522,687	\$11,397,660
Total:	\$10,745,709,837	\$8,540,529,442	\$97,468,656
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$8,074,552,717	\$6,740,100,927	\$153,150,034
Securities & Other Financial Investment 523, 525	\$4,214,274,139	\$3,166,460,802	\$59,548,741
Insurance Agents & Brokers 524	\$3,623,354,134	\$1,870,923,429	\$19,442,138
Real Estate Agents & Brokers 531	\$2,181,823,546	\$1,891,049,901	\$28,863,477
Rental Of Tangible Personal Property 532	\$2,034,025,443	\$1,779,053,552	\$9,678,149
Lessors Of Nonfinancial Intangibles 533	\$271,998,791	\$257,054,563	\$3,943,608
Total:	\$20,400,028,770	\$15,704,643,174	\$274,626,147

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$29,808,635,378	\$18,263,054,617	\$240,322,502
Legal Services 5411	\$2,234,539,640	\$2,023,143,041	\$33,773,821
Accounting Services 5412	\$1,482,063,760	\$1,272,273,422	\$20,475,437
Architectural Services 54131	\$591,149,594	\$494,155,197	\$8,096,565
Engineering Services 54133	\$1,997,431,853	\$1,650,973,137	\$22,322,981
Other Related Services 54132, 54134-54138	\$310,200,037	\$276,792,451	\$4,031,434
Specialized Design Services 5414	\$496,358,694	\$341,052,076	\$3,465,557
Computer System Design Services 5415	\$10,509,591,995	\$4,109,420,157	\$44,917,202
Consulting Services 5416	\$6,722,618,946	\$4,986,138,577	\$65,259,452
Scientific Research & Development Services 5417	\$2,081,909,936	\$875,620,422	\$6,567,728
Advertising & Public Relations 5418	\$673,281,131	\$529,519,056	\$7,911,331
Other Professional Services 5419	\$2,709,489,792	\$1,703,967,081	\$23,500,994
Management Services 55	\$431,221,596	\$277,348,817	\$4,457,589
Administrative & Support Services 561	\$18,448,928,819	\$9,322,979,271	\$107,600,298
Employment Services 5613	\$1,540,875,208	\$1,277,088,361	\$20,147,738
Travel Services 5615	\$7,559,106,811	\$348,474,060	\$4,399,019
Investigation & Security Services 5616	\$598,473,508	\$534,317,905	\$6,585,730
Building Services & Janitorial 5617	\$1,619,774,100	\$1,542,236,353	\$13,651,657
Other 5611, 5612, 5614, 5619	\$7,130,699,192	\$5,620,862,592	\$62,816,154
Waste Treatment/collection 562	\$1,457,465,844	\$1,366,579,372	\$15,759,052
Schools (public, Private, Technical) 61	\$1,051,062,412	\$622,652,534	\$8,747,732
Health Services 62	\$19,303,966,921	\$13,276,507,738	\$203,399,020
Ambulatory Health Care Services 621	\$8,995,787,192	\$7,654,183,214	\$126,117,709
Physicians 6211	\$3,085,217,467	\$2,523,058,645	\$42,604,991
Dentists 6212	\$1,216,883,370	\$1,203,988,217	\$20,340,060
Other Health Practitioners 6213	\$1,496,520,975	\$1,384,465,361	\$21,157,837
Outpatient Care Centers 6214	\$1,254,725,124	\$849,890,997	\$13,340,818
Medical & Diagnostic Laboratories 6215	\$494,288,817	\$278,384,542	\$4,738,967
Home Health Care 6216	\$1,044,100,302	\$1,031,999,927	\$15,436,852
Other Ambulatory Health Care 6219	\$404,051,137	\$382,395,525	\$8,498,184
Hospitals 622	\$7,830,840,817	\$3,992,122,318	\$58,826,545
Nursing & Retirement Homes 623	\$1,263,959,324	\$1,032,934,465	\$10,638,834
Social Services & Day Care 624	\$1,213,379,588	\$597,267,741	\$7,815,932
Arts, Entertainment, & Recreation 71	\$1,551,996,780	\$1,348,372,568	\$15,817,718
Performing Arts, Spectator Sports 711	\$767,304,247	\$637,660,217	\$9,746,998
Museums, Historical Sites, Etc. 712	\$32,502,203	\$15,239,564	\$193,934
Amusement, Gambling, Recreation 713	\$752,190,330	\$695,472,787	\$5,876,786
Accommodations 721	\$1,132,224,971	\$1,067,927,223	\$6,403,819
Restaurants, Food Services 7223, 7225	\$5,341,810,313	\$5,224,623,510	\$27,763,576
Drinking Places 7224	\$274,743,382	\$250,925,328	\$1,460,826
Auto Repair & Services 8111	\$1,118,100,594	\$1,082,675,474	\$5,330,831
Other Repair Services 8112-8114	\$861,965,117	\$643,939,081	\$3,364,401
Personal Services 812	\$1,406,394,527	\$1,308,120,929	\$15,974,432
Personal Care (barber, Beauty, Etc.) 8121	\$622,174,307	\$604,693,077	\$8,680,965
Death Care Services 8122	\$87,638,272	\$85,584,809	\$1,145,542
Laundry & Dry Cleaning 8123	\$154,360,951	\$150,187,351	\$1,055,846
Other Personal Services 8129	\$542,220,997	\$467,655,692	\$5,092,079
Religious, Civic & Other Organizations 813, 814	\$732,579,192	\$272,694,128	\$3,764,822
Public Administration, 92	\$167,015,556	\$154,574,073	\$2,434,200
Total:	\$83,088,111,402	\$54,482,974,663	\$662,600,818
Total All Industries			
Total:	\$315,432,836,223	\$227,706,015,119	\$1,800,002,528

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,682,116,419	\$5,273,433,615	\$342,773,257
New & Used Auto Dealers 4411	\$5,425,873,024	\$4,255,709,069	\$276,621,150
Rv, Boat, Motorcycle Dealers 4412	\$468,864,866	\$333,611,237	\$21,684,742
Automotive Parts & Tire 4413	\$787,378,529	\$684,113,309	\$44,467,365
Building Materials, Garden Equip & Supplies 444	\$2,292,072,794	\$2,110,281,686	\$137,168,340
Building Materials 4441	\$2,013,722,111	\$1,876,015,929	\$121,941,041
Lawn & Garden Supplies & Equipment 4442	\$278,350,683	\$234,265,757	\$15,227,299
Food & Beverage Stores 445	\$6,556,480,374	\$1,453,720,250	\$94,491,854
Grocery & Convenience Stores 4451	\$6,061,876,026	\$1,272,446,130	\$82,709,020
Other Food & Beverage Stores 4452, 4453	\$494,604,348	\$181,274,120	\$11,782,834
Furniture, Home Furnishings, Electronics, And Appliance 449	\$3,365,893,272	\$2,517,625,708	\$163,645,744
General Merchandise Stores 455	\$12,213,295,869	\$3,769,518,854	\$245,018,762
Department Stores 4551	\$302,304,449	\$292,237,958	\$18,995,467
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$11,910,991,420	\$3,477,280,896	\$226,023,295
Drug/health Retailers 456	\$3,512,169,162	\$992,815,110	\$64,533,013
Gas Stations & Convenience Stores W/pumps 457	\$2,759,487,136	\$643,512,320	\$41,828,323
Apparel & Accessories 458	\$1,885,053,748	\$1,695,399,900	\$110,201,045
Clothing & Shoe Retailers 4581, 4582	\$1,562,465,694	\$1,449,258,208	\$94,201,834
Jewelry & Luggage Stores 4583	\$322,588,054	\$246,141,692	\$15,999,211
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$8,342,908,257	\$6,722,944,026	\$436,991,588
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,167,538,426	\$997,078,754	\$64,810,158
Book/periodical/music Retailers 4592	\$126,874,313	\$83,377,271	\$5,419,533
Miscellaneous Retailers 4593-4599	\$7,048,495,518	\$5,642,488,001	\$366,761,897
Total:	\$47,609,477,031	\$25,179,251,469	\$1,636,651,926
Agriculture, Forestry, Fishing 11			
Total:	\$122,892,953	\$50,185,847	\$3,262,111
Mining 21			
Total:	\$40,243,750	\$21,325,216	\$1,386,141
Utilities 22			
Total:	\$96,940,182	\$38,491,391	\$2,501,942
Construction 23			
Construction Of Buildings 236	\$8,333,483,052	\$7,041,526,170	\$457,699,459
Heavy Construction & Highways 237	\$1,533,218,882	\$1,107,982,961	\$72,018,899
Special Trade Contractors 238	\$4,642,606,218	\$4,038,035,366	\$262,472,567
Total:	\$14,509,308,152	\$12,187,544,497	\$792,190,925
Manufacturing 31-33			
Total:	\$4,114,496,363	\$1,024,156,352	\$66,570,263

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$5,511,633,845	\$3,070,137,931	\$199,558,978
Nondurable Goods 424	\$1,746,461,031	\$716,372,033	\$46,564,203
Electronic Markets, Agents & Brokers 425	\$81,153,047	\$42,580,249	\$2,767,721
Total:	\$7,339,247,923	\$3,829,090,213	\$248,890,902
Transportation & Warehousing 48-49			
Total:	\$684,393,387	\$522,687,856	\$33,974,746
Information 51			
Total:	\$4,033,363,210	\$2,372,921,869	\$154,239,985
Finance, Insurance 52			
Total:	\$475,931,093	\$345,466,276	\$22,455,315
Real Estate, Rental/leasing 53			
Total:	\$1,564,992,121	\$1,233,909,629	\$80,204,182
Professional, Scientific & Technical Services 54			
Total:	\$8,133,587,398	\$1,886,851,471	\$122,645,489
Management, Education & Health Services 55-62			
Total:	\$4,492,491,671	\$3,183,217,017	\$206,909,344
Arts, Entertainment & Recreation 71			
Total:	\$569,559,311	\$515,349,081	\$33,497,761
Accommodations & Food Services 72			
Accommodations 721	\$997,687,476	\$888,051,165	\$57,723,369
Restaurants, Food Services & Drinking Places 722	\$5,005,633,500	\$4,545,212,192	\$295,438,859
Total:	\$6,003,320,976	\$5,433,263,357	\$353,162,228
Other Services 81			
Repair & Maintenance 811	\$1,298,715,119	\$1,109,242,358	\$72,100,831
Personal Service 812	\$398,038,404	\$364,138,775	\$23,669,114
Religious, Civic & Other Organization 813, 814	\$46,582,164	\$34,282,659	\$2,228,384
Total:	\$1,743,335,687	\$1,507,663,792	\$97,998,329
Public Administration 92			
Total:	\$21,667,243	\$19,538,711	\$1,270,013
Total All Industries			
Total:	\$101,555,248,451	\$59,350,914,044	\$3,857,811,602

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$420,833,003	\$378,090,154	\$19,014,150
Miscellaneous		\$45,316,286	\$43,287,273	\$2,176,918
Total:	5.03%	\$466,149,289	\$421,377,427	\$21,191,068
Sewer Collection				
Sewerage Systems		\$131,351,494	\$51,288,345	\$1,975,628
Miscellaneous		\$107,336,267	\$70,294,608	\$2,707,757
Total:	3.85%	\$238,687,761	\$121,582,953	\$4,683,385
Power				
Total:	3.87%	\$4,148,043,115	\$2,087,890,524	\$80,872,348
Gas Distribution/telegraph				
Total:	3.85%	\$575,831,200	\$573,004,682	\$22,072,141
Motor Transportation				
Local/suburban Transit		\$249,590,058	\$103,490,912	\$1,993,238
Trucking		\$3,532,304,462	\$430,862,754	\$8,298,438
Railroads		\$26,130,500	\$16,118,157	\$310,436
Miscellaneous		\$384,962,371	\$159,965,986	\$3,080,950
Total:	1.93%	\$4,192,987,391	\$710,437,809	\$13,683,062
Urban Transportation				
Local/suburban Transit		\$133,276,227	\$109,600,908	\$703,651
Trucking		\$173,681,302	\$111,582,778	\$716,371
Miscellaneous		\$240,918,501	\$170,714,961	\$1,096,000
Total:	0.64%	\$547,876,030	\$391,898,647	\$2,516,022
Other Public Service				
Water Transport		\$104,022,177	\$42,409,517	\$816,805
Miscellaneous		\$369,103,081	\$58,860,296	\$1,133,657
Total:	1.93%	\$473,125,258	\$101,269,813	\$1,950,462
Log Hauling Over Public Highways				
Total:	1.37%	\$89,525,764	\$50,010,260	\$684,941
Total Public Utility Taxes				
Total:		\$10,732,225,808	\$4,457,472,115	\$147,653,429

TABLE 7: PUBLIC UTILITY TAX

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1) General Questions

a) What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

b) What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly, and annual taxpayers.

c) Why is the QBR, typically, published six months after the end of the reporting period?

There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

- The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and most of the late returns.

- **Data Checks**

- Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of

these corrections, they can delay the report two to six weeks.

- **Publication**

- After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

d) Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

e) What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e., when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

f) What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2) SIC and NAICS Codes

a) How often are NAICS classifications updated and how do the updates impact the data?

The US Census Bureau reviews and publishes new NAICS classifications every five years. The department updates business accounts to the latest NAICS classifications to ensure the department's data aligns with other industry, state, and federal data.

With each update, NAICS classifications may be added, changed, or retired within industries. This may cause comparisons between prior and current periods to not reflect accurate representations of industry changes. The US Census Bureau provides a detailed list of the NAICS updates.

When pulling data from our queries by NAICS, keep the following timeline in mind to account for
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classification shifts:

1987 SIC: 1990 – Quarter 4 2002

2002 NAICS: Quarter 1 2003 – Quarter 4 2006

2007 NAICS: Quarter 1 2007 – Quarter 4 2011

2012 NAICS: Quarter 1 2012 – Quarter 1 2018

2017 NAICS: Quarter 2 2018 – Quarter 1 2022

2022 NAICS: Quarter 2 2022 – Current

b) What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example, a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

c) What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

d) Can I get SIC code data after 2004?

No. To move in line with national standards, the Department stopped assigning SIC codes to firms in
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November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

e) Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

f) What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at

<http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3) Unit Counts

a) What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

b) Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

c) Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4) **Gross Business Income (GBI)**

a) **What is gross business income?**

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**

Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.

- **Retail Sales Tax Requirements**

If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.

- **B&O Tax Implications**

The B&O tax applies at various stages in the chain of production (e.g., manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

b) **Can I get gross business income data by location?**

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5) **Business and Occupation (B&O) Tax**

a) **What is the B&O tax?**

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR, and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

b) Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore, the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

c) What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

d) Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are later subtracted to calculate a final B&O tax liability.

e) What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

f) Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6) Retail Sales and Use Tax

a) What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

b) Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries

- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation.
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

c) What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

d) Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are subtracted later to compute a final tax liability.

e) What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7) Public Utility Tax

a) What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

b) What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

c) What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any

deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

d) Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are subtracted later to compute a final tax liability.

e) What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at <https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

f) Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
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