

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
	<b>State Business and Occupation Tax</b>						
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
	<b>Total:</b>		<b>\$313,506,754,056</b>	<b>\$85,825,096,495</b>	<b>\$231,938,952,184</b>		<b>\$1,799,894,619</b>

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Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Sales Tax and Use Tax</b>							
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
	<b>Total:</b>		<b>\$108,420,505,944</b>	<b>\$42,204,334,407</b>	<b>\$66,216,171,537</b>		<b>\$4,038,734,977</b>
<b>State Public Utility Tax</b>							
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
	<b>Total:</b>		<b>\$10,732,225,808</b>	<b>\$6,274,753,693</b>	<b>\$4,457,472,115</b>		<b>\$147,653,357</b>
<b>Other Taxes</b>							
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
	<b>Total:</b>		<b>\$29,331,902,043</b>	<b>\$227,709,315</b>	<b>\$29,104,192,728</b>		<b>\$311,926,854</b>