

**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
<b>Agriculture, Forestry, Fishing 11</b>			
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
<b>Total:</b>	<b>\$1,614,649,982</b>	<b>\$1,035,186,180</b>	<b>\$6,065,678</b>
<b>Mining 21</b>			
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
<b>Total:</b>	<b>\$153,846,583</b>	<b>\$116,130,053</b>	<b>\$678,148</b>
<b>Utilities 22</b>			
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
<b>Total:</b>	<b>\$2,975,512,484</b>	<b>\$2,330,047,441</b>	<b>\$24,183,923</b>
<b>Construction 23</b>			
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
<b>Total:</b>	<b>\$24,001,238,186</b>	<b>\$21,160,988,763</b>	<b>\$105,426,819</b>
<b>Manufacturing 31-33</b>			
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
<b>Total:</b>	<b>\$52,168,363,560</b>	<b>\$32,293,777,730</b>	<b>\$160,819,652</b>

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Statewide Amounts By Industry (NAICS)

4th Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Wholesale Trade 42</b>			
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
<b>Total:</b>	<b>\$58,490,081,265</b>	<b>\$43,257,715,109</b>	<b>\$201,997,891</b>
<b>Retail Trade 44-45</b>			
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
<b>Total:</b>	<b>\$58,948,338,506</b>	<b>\$46,416,692,888</b>	<b>\$247,570,815</b>
<b>Transportation 48-492</b>			
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
<b>Total:</b>	<b>\$2,423,476,097</b>	<b>\$2,016,804,989</b>	<b>\$16,499,841</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$423,479,551</b>	<b>\$350,524,687</b>	<b>\$2,064,140</b>
<b>Information 51</b>			
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
<b>Total:</b>	<b>\$10,745,709,837</b>	<b>\$8,540,529,442</b>	<b>\$97,468,656</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
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
<b>Total:</b>	<b>\$20,400,028,770</b>	<b>\$15,704,643,174</b>	<b>\$274,626,147</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

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**Statewide Amounts By Industry (NAICS)**  
**4th Quarter, 2023**

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
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
<b>Total:</b>	<b>\$83,088,111,402</b>	<b>\$54,482,974,663</b>	<b>\$662,600,818</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$315,432,836,223</b>	<b>\$227,706,015,119</b>	<b>\$1,800,002,528</b>