

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

2nd Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$46,656,075	\$190,574	\$46,465,501	0.00484	\$224,893
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,473,127,363	\$124,624,481	\$2,348,502,882	0.00138	\$3,240,934
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,288,252,382	\$88,056,410	\$1,200,195,972	0.00275	\$3,300,539
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,105,844,313	\$181,673,708	\$924,170,605	0.00484	\$4,472,986
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$3,064,287,338	\$3,716,491	\$3,060,570,847	0.00138	\$4,223,588
6	Processing for Hire/Printing and Publishing	10	\$513,808,123	\$21,530,649	\$492,277,474	0.00484	\$2,382,623
7	Manufacturing	7	\$8,297,667,467	\$244,319,034	\$8,053,348,433	0.00484	\$38,978,206
8	Royalties	80	\$1,956,157,006	\$596,818,673	\$1,359,338,333	0.015	\$20,390,075
9	Wholesaling	3	\$84,477,274,711	\$22,964,459,670	\$61,512,815,041	0.00484	\$297,722,025
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,934,689,903	\$210,186,944	\$1,724,502,959	0.00484	\$8,346,594
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$7,105,408,710	\$3,688,758,081	\$3,416,650,629	0.015	\$51,249,759
12	For Profit Hospitals; Scientific R&D	135	\$402,947,416	\$190,248,927	\$212,698,489	0.015	\$3,190,477
13	Cleanup of Radioactive Waste for US Government	83	\$872,597,940	\$6,261,083	\$866,336,857	0.00471	\$4,080,447
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,918,648,915	\$2,992,073,393	\$8,926,575,522	0.015	\$133,898,633
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$51,422,613,295	\$12,356,952,946	\$39,065,660,349	0.0175	\$683,649,056
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,979,674,265	0.012	\$59,756,091
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$17,322,349
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$153,410,454	\$63,040,281	\$90,370,173	0.017	\$1,536,293
19	Retailing of Interstate Transportation Equip	19	\$372,832,108	\$54,898,122	\$317,933,986	0.00484	\$1,538,800
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$507,409,480	\$488,032,942	\$19,376,538	0.00275	\$53,285
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,597,582,638	\$2,480,444,562	\$117,138,076	0.009	\$1,054,243
22	Retailing	2	\$89,094,651,305	\$20,602,496,046	\$68,492,155,259	0.00471	\$322,598,051
23	Non-Manufacturing Aerospace Product Development	188	\$127,113,709	\$2,138,664	\$124,975,045	0.009	\$1,124,775
24	Federal Aviation Administration (FAR) Repair Station	189	\$94,181,066	\$1,272,728	\$92,908,338	0.0029	\$269,806
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	\$28,958,628	\$23,801,105	\$5,157,523	0.00275	\$14,183
29	Manufacturing of Commercial Airplanes or Components	1005	\$4,036,895,726	\$5,272,586	\$4,031,623,140	0.00484	\$19,513,056
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,182,711,578	\$2,011,489,812	\$1,171,221,766	0.00484	\$5,668,713
31	Retailing of Commercial Airplanes or Components	1007	\$5,406,473,577	\$3,074,291,114	\$2,332,182,463	0.00484	\$11,287,763
32	Manufacturing of Commercial Airplane Tooling	1008	\$41,244,254	\$33,325	\$41,210,929	0.00484	\$199,461
33	Wholesaling of Commercial Airplane Tooling	1009	\$38,461,450	\$16,341,088	\$22,120,362	0.00484	\$107,063
34	Retailing of Commercial Airplane Tooling	1010	\$46,395,928	\$25,268,374	\$21,127,554	0.00471	\$99,511
35	Publication of Newspapers	126	\$0	\$0	\$0	0	\$0
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$75,717,119	\$409,903	\$75,307,216	0.00342	\$257,852
38	Extracting Timber, Extracting for Hire Timber	301	\$108,243,461	\$4,013,044	\$104,230,417	0.00342	\$356,885
39	Manufacturing of Timber or Wood Products	302	\$969,808,864	\$83,677,783	\$886,131,081	0.00342	\$3,034,113
40	Wholesaling of Timber or Wood Products	303	\$2,847,448,757	\$1,368,089,817	\$1,479,358,940	0.00342	\$5,065,325
41	Sale of Standing Timber	304	\$21,052,342	\$0	\$21,052,342	0.00342	\$72,083
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$109,135,859	\$235,054	\$108,900,805	0.00275	\$299,477
	Total:		\$296,358,815,921	\$76,019,976,780	\$225,318,513,406		\$1,746,126,638
State Sales Tax and Use Tax							
43	Retail Sales	1	\$99,101,808,409	\$40,045,161,752	\$59,056,646,657	0.065	\$3,838,682,033
44	Use Tax	5	\$2,381,654,797	\$0	\$2,381,654,797	0.065	\$154,807,562
45	Motor Vehicle Sales / Leases	120	\$4,337,149,532	\$0	\$4,337,149,532	0.003	\$13,011,449
46	Self-Produced Fuel Use Tax	270	\$38,380,900	\$0	\$38,380,900	0.03852	\$1,478,432
	Total:		\$105,858,993,638	\$40,045,161,752	\$65,813,831,886		\$4,007,979,476
State Public Utility Tax							
47	Water Distribution	60	\$439,868,406	\$31,160,268	\$408,708,138	0.05029	\$20,553,932
48	Sewer Collection	61	\$258,947,598	\$132,677,962	\$126,269,636	0.03852	\$4,863,906
49	Power	49	\$2,786,456,467	\$676,146,695	\$2,110,309,772	0.03873	\$81,740,739
50	Gas Distribution-Telegraph	26	\$447,287,894	\$3,221,807	\$444,066,087	0.03852	\$17,105,426
51	Motor Transportation-Railroad-Railroad Car	8	\$2,833,434,420	\$2,213,992,827	\$619,441,593	0.01926	\$11,930,445
52	Log Hauling Over Public Highways	125	\$70,084,675	\$28,754,369	\$41,330,306	0.0137	\$566,060
53	Urban Transportation/Vessels Under 65 ft	12	\$388,549,602	\$94,639,819	\$293,909,783	0.00642	\$1,886,901
54	Other Public Service Business	13	\$424,610,494	\$329,630,728	\$94,979,766	0.01926	\$1,829,310
	Total:		\$7,649,239,556	\$3,510,224,475	\$4,139,015,081		\$140,476,719
Other Taxes							
55	Litter Tax	36	\$28,087,300,604	\$0	\$28,087,300,604	0.00015	\$4,213,095
56	Tobacco Products/Cigars (less than \$0.69)	20	\$9,840,410	\$0	\$9,840,410	0.95	\$9,348,390
57	Cigar Tax (\$0.69 or more)	194	\$2,347,563	\$0	\$2,347,563	0.65	\$1,525,916
58	Little Cigar Tax (acetate integrated filters)	198	\$5,581,822	\$0	\$5,581,822	0.15125	\$844,251
59	Moist Snuff (1.2 oz. or less)	162	\$7,914,673	\$0	\$7,914,673	2.526	\$19,992,464
60	Moist Snuff (more than 1.2 oz.)	163	\$1,478,810	\$0	\$1,478,810	2.105	\$3,112,895
61	All Other Vapor Products	164	\$14,704,743	\$0	\$14,704,743	0.27	\$3,970,281
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$26,207,532	\$0	\$26,207,532	0.09	\$2,358,678
63	Spirits Sales to On-premises Licensees	251	\$51,247,266	\$1,550,464	\$49,696,802	0.137	\$6,808,462

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

2nd Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
64	Spirits Liter Sales to On-premises Licensees	253	\$2,634,818	\$0	\$2,634,818	2.4408	\$6,431,064
65	Spirits Sales to Consumers	252	\$219,923,117	\$271,833	\$219,651,284	0.205	\$45,028,513
66	Spirits Liter Sales to Consumers	254	\$10,008,377	\$0	\$10,008,377	3.7708	\$37,739,588
67	Refuse Collection	64	\$697,261,790	\$198,519,641	\$498,742,149	0.036	\$17,954,717
68	Hazardous Substance Tax by Value	65	\$627,186,350	\$10,438,160	\$616,748,190	0.007	\$4,317,237
69	Hazardous Substance Tax by Volume	81	\$61,679,323	\$0	\$61,679,323	1.4	\$86,351,052
70	Intermediate Care Facility	79	\$41,033,722	\$0	\$41,033,722	0.06	\$2,462,023
71	Solid Fuel Burning Device Fee	59	\$948	\$0	\$948	30	\$28,440
72	Syrup Tax	54	\$1,694,324	\$0	\$1,694,324	1	\$1,694,324
73	Tire Fee	73	\$1,198,775	\$0	\$1,198,775	0.9	\$1,078,898
74	Studded Tire Fee	77	\$251	\$0	\$251	4.5	\$1,130
75	Local 911 Wireline	793	\$1,499,921	\$0	\$1,499,921	0.95	\$1,424,925
76	Local 911 Wireless Tax	794	\$21,446,004	\$0	\$21,446,004	0.95	\$20,373,704
77	Local 911 VOIP Tax	795	\$3,438,480	\$0	\$3,438,480	0.95	\$3,266,556
78	Local 911 Prepaid Wireless Tax	796	\$2,999,690	\$0	\$2,999,690	0.95	\$2,849,706
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,499,924	\$0	\$1,499,924	0.4	\$599,970
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,446,359	\$0	\$21,446,359	0.4	\$8,578,544
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,481,616	\$0	\$3,481,616	0.4	\$1,392,646
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,835,212	\$0	\$2,835,212	0.4	\$1,134,085
	Total:		\$29,927,892,424	\$210,780,098	\$29,717,112,326		\$294,881,554