

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 2nd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$658,351,691	\$467,161,670	\$2,325,109
Forestry & Logging 113	\$311,554,782	\$289,519,796	\$1,128,766
Fishing & Hunting 114	\$55,041,272	\$12,093,958	\$80,983
Ag & Forestry Support Activities 115	\$278,357,864	\$146,903,680	\$1,671,296
Total:	\$1,303,305,609	\$915,679,104	\$5,206,154
Mining 21			
Sand & Gravel, Quarrying 2123	\$91,306,781	\$88,561,120	\$496,547
Other Extraction & Support Act. 211, 2121, 2122, 213	\$61,708,087	\$39,130,684	\$265,335
Total:	\$153,014,868	\$127,691,804	\$761,882
Utilities 22			
Hydroelectric Power Generation 221111	\$30,309,144	\$24,557,175	\$374,723
Alternative Power Generation 221114-221117	\$27,142,458	\$20,886,672	\$108,219
Other Electric Power Generation 221112, 221113, 221118	\$10,440,387	\$8,465,198	\$101,697
Electric Power Generation & Trans. 221121, 221122	\$257,984,045	\$158,247,052	\$2,483,079
Natural Gas Distribution 2212	\$1,380,260,498	\$1,201,743,748	\$5,872,396
Water & Sewer 2213	\$766,784,004	\$673,894,053	\$11,161,832
Total:	\$2,472,920,536	\$2,087,793,898	\$20,101,946
Construction 23			
Residential Building & Remodeling 2361	\$5,201,223,174	\$4,898,109,154	\$24,158,478
Nonresidential Building 2362	\$4,727,731,065	\$4,110,385,961	\$19,854,065
Heavy Construction & Highways 237	\$2,513,813,831	\$2,087,732,688	\$11,139,248
Special Trade Contractors 238	\$11,010,285,404	\$9,663,426,593	\$47,768,394
Electrical 23821	\$2,142,737,327	\$1,922,763,206	\$9,563,238
Plumbing & Heating 23822	\$2,296,586,765	\$2,000,324,944	\$9,874,398
Painting 23832	\$392,899,288	\$377,187,633	\$1,831,266
Masonry/drywall 23814, 23831	\$619,519,078	\$569,324,397	\$2,735,321
Roofing 23816	\$638,161,663	\$561,616,847	\$2,681,447
Other Contractors 238 Not Listed Above	\$4,920,381,283	\$4,232,209,566	\$21,082,724
Total:	\$23,453,053,474	\$20,759,654,396	\$102,920,185
Manufacturing 31-33			
Food Products 311	\$5,555,602,597	\$2,213,164,051	\$8,601,570
Milling Of Grains 3112	\$274,508,742	\$122,540,813	\$548,791
Fruits & Vegetables 3114	\$1,528,398,255	\$165,378,334	\$797,368
Dairy Products 3115	\$719,800,458	\$122,933,885	\$596,157
Meat Products 3116	\$557,460,259	\$554,955,675	\$853,728
Seafood Products 3117	\$765,439,440	\$159,173,474	\$769,575
Bakery Products 3118	\$660,622,124	\$367,652,476	\$1,792,105
Other Food Items 3111, 3113, 3119	\$1,049,373,319	\$720,529,394	\$3,243,846
Beverages 312	\$717,230,469	\$482,562,629	\$2,340,719
Textiles 313,314	\$249,546,853	\$135,897,737	\$660,032
Apparel 315	\$48,396,926	\$32,671,289	\$161,580
Leather & Allied Products 316	\$47,043,537	\$22,642,754	\$111,830
Lumber & Wood Products 321	\$2,411,557,166	\$1,428,189,677	\$5,809,400
Sawmills 3211	\$900,568,552	\$548,747,298	\$1,975,435
Plywood & Trusses 3212	\$382,522,450	\$219,035,989	\$869,888
Millwork, Windows, Wood Products 3219	\$1,128,466,164	\$660,406,390	\$2,964,077
Paper Products 322	\$1,612,729,224	\$1,025,226,872	\$4,113,251
Pulp & Paper Mills 3221	\$834,087,500	\$490,206,552	\$1,776,887

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Other Paper Products 3222	\$778,641,724	\$535,020,320	\$2,336,364
Commercial Printing 323	\$215,562,731	\$176,266,134	\$872,640
Petroleum & Coal Products 324	\$5,372,315,592	\$5,006,294,891	\$24,494,193
Petroleum Refining 32411	\$4,990,380,323	\$4,788,816,017	\$23,426,132
Asphalt/petroleum/coal Products 32412, 32419	\$381,935,269	\$217,478,874	\$1,068,061
Chemicals 325	\$1,867,012,570	\$1,303,271,310	\$6,446,087
Chemicals, Pesticides & Fertilizers 3251, 3253	\$783,384,259	\$595,698,393	\$2,968,784
Resins, Synthetic Fibers & Filaments 3252	\$193,313,389	\$124,278,665	\$601,478
Pharmaceuticals 3254	\$699,600,054	\$451,089,015	\$2,234,913
Paint, Coating & Adhesives 3255	\$25,986,663	\$16,936,294	\$81,889
Soap, Cleaning Compound & Toiletries 3256	\$60,532,250	\$35,138,421	\$169,635
Other Chemical Products 3259	\$104,195,955	\$80,130,522	\$389,388
Plastics & Rubber Products 326	\$872,720,385	\$571,290,953	\$2,767,973
Nonmetallic Minerals 327	\$906,417,226	\$687,513,346	\$3,437,922
Primary Metals 331	\$687,841,266	\$440,400,715	\$2,158,170
Iron & Steel Mills 3311, 3312	\$325,662,071	\$205,135,803	\$992,283
Aluminum Smelting 3313	\$106,643,839	\$77,670,877	\$376,541
Other Nonferrous Metals 3314	\$44,689,669	\$42,203,667	\$230,140
Foundries 3315	\$210,845,687	\$115,390,368	\$559,206
Fabricated Metal Products 332	\$2,187,404,163	\$1,517,164,178	\$7,360,142
Machinery 333	\$1,808,697,400	\$987,291,100	\$4,947,029
Farm & Construction Implements 3331	\$214,665,242	\$109,110,168	\$527,406
Industrial Machinery 3332	\$369,326,791	\$154,264,266	\$816,314
Commercial & Other Equipment 3333-3336 & 3339	\$1,224,705,367	\$723,916,666	\$3,603,309
Computers & Electronics 334	\$2,916,349,086	\$1,646,942,220	\$8,035,852
Computer Hardware 3341	\$83,265,481	\$67,218,998	\$407,263
Telephone & Communications Equipment 3342	\$187,628,081	\$90,078,883	\$450,658
Audio & Video Equipment 3343	\$36,046,174	\$12,817,607	\$62,596
Semiconductors 3344	\$812,145,226	\$338,505,674	\$1,386,931
Instruments 3345	\$1,776,039,452	\$1,121,544,301	\$5,615,148
Software, Other Magnetic & Optical Media 3346	\$21,224,672	\$16,776,757	\$113,256
Electrical Equipment & Appliances 335	\$1,202,439,105	\$384,569,530	\$1,920,211
Lighting Equipment 3351	\$41,928,918	\$15,038,789	\$73,387
Household Appliances 3352	\$9,884,868	\$5,642,626	\$27,257
Other Electric Equipment 3353, 3359	\$1,150,625,319	\$363,888,115	\$1,819,567
Transportation Equipment 336	\$14,564,129,867	\$7,802,863,221	\$37,928,784
Motor Vehicles & Parts 3361, 3362, 3363	\$766,443,494	\$470,471,891	\$2,281,188
Aircraft, Aerospace & Parts 3364	\$13,297,870,588	\$6,934,450,543	\$33,656,866
Ships & Boats 3366	\$444,873,354	\$351,611,479	\$1,766,637
Railroad, Other Transportation Equip. 3365, 3369	\$54,942,431	\$46,329,308	\$224,093
Furniture & Related Products 337	\$448,750,998	\$330,565,259	\$1,599,405
Other Manufacturing 339	\$1,754,462,869	\$1,082,712,481	\$5,485,153
Other Medical Equip & Supplies 339112, 339115	\$231,591,490	\$166,182,354	\$830,349
Dental Laboratories 339116	\$52,359,275	\$44,923,147	\$259,741
Sporting And Athletic Goods 33992	\$171,862,725	\$45,606,037	\$227,087
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,298,649,379	\$826,000,943	\$4,167,976
Total:	\$45,446,210,030	\$27,277,500,347	\$129,251,943
Wholesale Trade 42			
Durable Goods 423	\$27,714,350,340	\$21,338,178,468	\$107,653,718
Motor Vehicles & Parts 4231	\$4,865,557,368	\$4,364,447,859	\$21,688,912
Furniture & Home Furnishings 4232	\$431,840,653	\$364,262,686	\$1,776,342
Lumber & Construction Materials 4233	\$2,930,089,255	\$2,098,731,857	\$9,958,055

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Professional & Commercial Equipment 4234	\$4,907,247,582	\$4,139,743,384	\$21,893,930
Metal & Mineral (except Petroleum) 4235	\$1,130,863,624	\$798,188,511	\$3,869,556
Electrical Equipment 4236	\$2,658,256,196	\$2,389,708,679	\$12,140,442
Hardware, Plumbing, Heating Equipment 4237	\$1,799,773,543	\$1,450,732,899	\$7,122,830
Machinery & Equipment 4238	\$4,549,861,787	\$3,531,500,147	\$17,645,151
Sporting & Recreational Goods & Supplies 423910	\$427,113,703	\$306,732,183	\$1,511,170
Toy & Hobby Goods & Supplies 423920	\$1,237,558,044	\$85,317,870	\$496,718
Other Misc Durable Goods 423930, 423940, 423990	\$2,776,188,585	\$1,808,812,393	\$9,550,612
Nondurable Goods: 424	\$28,828,884,205	\$22,542,775,769	\$95,951,099
Paper & Paper Products 4241	\$672,384,787	\$610,335,175	\$2,897,832
Drugs & Sundries 4242	\$3,811,913,474	\$3,715,807,297	\$8,620,439
Apparel 4243	\$802,262,658	\$354,031,179	\$1,753,076
Food Products 4244	\$11,100,679,999	\$7,611,295,292	\$32,334,399
Farm Products 4245	\$503,837,055	\$324,086,910	\$1,582,791
Chemicals & Plastics 4246	\$1,001,707,852	\$690,549,081	\$3,346,578
Petroleum Products 4247	\$5,800,323,621	\$5,236,693,769	\$26,074,777
Beer & Ale 424810	\$316,470,077	\$308,194,346	\$1,493,591
Wine & Distilled Alcoholic Beverages 424820	\$1,246,220,642	\$1,026,958,143	\$5,066,551
Farm Supplies 42491	\$1,356,291,522	\$846,567,092	\$4,207,551
Tobacco & Tobacco Products 42494	\$327,500,165	\$300,384,367	\$1,454,116
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,889,292,353	\$1,517,873,118	\$7,119,398
Electronic Markets, Agents, Brokers 425	\$902,980,769	\$611,722,514	\$3,609,091
Total:	\$57,446,215,314	\$44,492,676,751	\$207,213,908
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,387,145,303	\$8,373,632,536	\$43,330,625
New & Used Auto Dealers 4411	\$7,118,811,181	\$6,402,879,786	\$33,431,254
Rv, Boat, Motorcycle Dealers 4412	\$956,445,606	\$796,562,185	\$4,126,144
Automotive Parts & Tires 4413	\$1,311,888,516	\$1,174,190,565	\$5,773,227
Bldg. Materials, Garden Supplies 444	\$4,188,843,105	\$3,916,296,610	\$18,886,179
Building Materials 4441	\$3,516,815,817	\$3,315,459,336	\$15,944,866
Lawn & Garden Supplies 4442	\$672,027,288	\$600,837,274	\$2,941,313
Food & Beverages (off-premises) 445	\$6,859,306,818	\$6,303,799,326	\$31,180,731
Grocery & Convenience Retailers 4451	\$6,065,489,165	\$5,618,347,502	\$27,939,769
Other Food Stores/specialty Foods 4452	\$575,747,970	\$495,944,195	\$2,318,228
Beer, Wine And Liquor Retailers 4453	\$218,069,683	\$189,507,629	\$922,734
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,972,342,378	\$4,239,544,811	\$30,065,807
Furniture & Home Furnishings 4491	\$1,091,221,109	\$1,004,450,125	\$4,845,315
Electronics & Appliances 4492	\$3,881,121,269	\$3,235,094,686	\$25,220,492
Electronic & Appliance Retailers 449210	\$3,881,121,269	\$3,235,094,686	\$25,220,492
Department Stores 4551	\$243,634,802	\$241,388,225	\$1,161,971
General Merchandise Retailers 4552	\$10,726,547,446	\$7,308,899,063	\$34,999,184
Warehouse Clubs And Superstores 455211	\$10,154,491,089	\$6,829,294,483	\$32,579,811
All Other General Merchandise Retailers 455219	\$572,056,357	\$479,604,580	\$2,419,373
Drug Stores & Personal Care Retailers 456	\$4,101,106,938	\$3,834,057,879	\$18,347,241
Gas Stations (incl. Convenience Stores) 457	\$3,722,793,355	\$3,002,086,280	\$14,855,172
Apparel & Accessories 458	\$1,582,256,073	\$1,445,103,023	\$7,039,201
Clothing Retailers 4581	\$1,210,053,775	\$1,126,387,377	\$5,519,508
Shoe Retailers 4582	\$118,628,204	\$113,884,878	\$538,115
Jewelry & Luggage Retailers 4583	\$253,574,094	\$204,830,768	\$981,578
Sporting Goods, Toy/hobby/book/music/misc 459	\$9,635,029,200	\$5,942,551,287	\$33,149,920
Sporting Goods 45911	\$845,400,101	\$714,960,341	\$3,485,999
Hobby & Toy Retailers 45912	\$387,893,023	\$132,908,348	\$722,296

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$37,218,978	\$33,743,698	\$164,060
Musical Instruments 45914	\$71,049,253	\$56,858,505	\$327,609
Book Retailers And News Dealers 4592	\$106,274,578	\$77,890,853	\$419,373
Miscellaneous Retailers 4599	\$8,187,193,267	\$4,926,189,542	\$28,030,583
Total:	\$55,419,005,418	\$44,607,359,040	\$233,016,031
Transportation 48-492			
Air Transportation 481	\$81,932,470	\$79,583,088	\$908,931
Railroads 482	\$35,577,551	\$35,575,541	\$421,577
Water Transportation 483	\$53,396,069	\$38,080,576	\$300,158
Truck Transportation 484	\$398,456,679	\$332,951,242	\$2,707,385
Transit & Ground Passenger Transport 485	\$137,389,417	\$136,733,653	\$1,376,911
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$57,206,194	\$33,243,134	\$214,529
Support Activities For Transportation 488	\$1,409,435,517	\$1,249,549,616	\$8,475,535
Postal Service, Couriers And Messengers 491, 492	\$224,564,974	\$148,343,712	\$2,279,512
Total:	\$2,416,905,203	\$2,072,233,273	\$16,734,513
Warehousing & Storage 493			
Total:	\$380,762,599	\$318,692,513	\$1,858,352
Information 51			
Publishing Industries 513	\$3,786,217,688	\$2,828,778,224	\$28,550,518
Newspapers 51311	\$14,774,012	\$14,589,775	\$135,190
Books & Periodicals 51312, 51313	\$143,328,291	\$123,797,193	\$921,114
Software 5132	\$3,193,119,236	\$2,273,785,782	\$17,694,193
Other Publishers 51314, 51319	\$434,996,149	\$416,605,474	\$9,800,021
Motion Picture Production 512	\$339,320,582	\$272,394,029	\$3,553,705
Broadcasting And Content Providers 516	\$917,831,452	\$797,643,377	\$11,778,718
Telecommunications 517	\$3,028,965,281	\$2,997,162,527	\$32,901,703
Wired Telecommunications Carriers 517111	\$764,773,988	\$762,238,504	\$8,251,333
Wireless Telecommunications Carriers 517112, 517122	\$1,499,570,526	\$1,477,276,991	\$13,305,283
Satellite And Other Telecommunications 5174, 5178	\$764,620,767	\$757,647,032	\$11,345,087
Data Proc. Svcs., Hosting 518	\$1,657,923,020	\$870,641,974	\$11,665,306
Web Search, Libraries, Archives & Other Information Services 519	\$962,737,439	\$788,703,176	\$17,387,687
Total:	\$10,692,995,462	\$8,555,323,307	\$105,837,637
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$8,574,442,694	\$7,236,057,986	\$169,355,440
Securities & Other Financial Investment 523, 525	\$4,103,917,177	\$3,139,358,975	\$60,979,797
Insurance Agents & Brokers 524	\$3,661,655,241	\$1,688,244,901	\$17,541,988
Real Estate Agents & Brokers 531	\$2,156,739,749	\$1,922,901,866	\$29,789,653
Rental Of Tangible Personal Property 532	\$2,022,938,948	\$1,829,313,846	\$10,016,436
Lessors Of Nonfinancial Intangibles 533	\$216,820,772	\$200,762,619	\$3,103,932
Total:	\$20,736,514,581	\$16,016,640,193	\$290,787,246
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$28,506,015,307	\$17,372,027,130	\$226,420,217
Legal Services 5411	\$1,956,545,797	\$1,838,649,672	\$30,600,030
Accounting Services 5412	\$1,441,724,358	\$1,254,513,604	\$20,671,951
Architectural Services 54131	\$575,238,744	\$479,086,200	\$8,005,677
Engineering Services 54133	\$1,880,889,065	\$1,612,405,046	\$22,383,604
Other Related Services 54132, 54134-54138	\$290,851,772	\$252,820,264	\$3,710,644

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Specialized Design Services 5414	\$402,743,649	\$284,909,020	\$2,791,579
Computer System Design Services 5415	\$9,475,682,995	\$3,947,123,669	\$43,533,769
Consulting Services 5416	\$6,115,298,351	\$4,596,222,647	\$58,772,272
Scientific Research & Development Services 5417	\$3,321,950,488	\$1,028,765,014	\$7,267,850
Advertising & Public Relations 5418	\$637,417,973	\$463,633,298	\$6,695,072
Other Professional Services 5419	\$2,407,672,115	\$1,613,898,696	\$21,987,769
Management Services 55	\$312,825,456	\$217,463,258	\$3,557,299
Administrative & Support Services 561	\$15,187,421,180	\$8,492,444,451	\$95,522,844
Employment Services 5613	\$1,435,636,763	\$1,193,566,282	\$18,907,069
Travel Services 5615	\$5,416,865,788	\$332,274,918	\$4,107,056
Investigation & Security Services 5616	\$582,104,705	\$531,483,841	\$6,652,517
Building Services & Janitorial 5617	\$1,557,679,222	\$1,481,258,224	\$11,990,227
Other 5611, 5612, 5614, 5619	\$6,195,134,702	\$4,953,861,186	\$53,865,975
Waste Treatment/collection 562	\$1,475,485,048	\$1,407,161,318	\$16,134,506
Schools (public, Private, Technical) 61	\$740,843,786	\$508,592,144	\$7,103,450
Health Services 62	\$19,225,332,223	\$13,250,174,985	\$202,982,125
Ambulatory Health Care Services 621	\$9,062,983,456	\$7,727,184,785	\$125,974,025
Physicians 6211	\$3,061,536,749	\$2,459,339,505	\$41,574,621
Dentists 6212	\$1,322,338,431	\$1,309,508,650	\$22,254,015
Other Health Practitioners 6213	\$1,316,651,681	\$1,202,131,717	\$18,711,731
Outpatient Care Centers 6214	\$1,177,636,278	\$829,612,797	\$12,992,161
Medical & Diagnostic Laboratories 6215	\$538,539,883	\$303,025,610	\$5,027,512
Home Health Care 6216	\$1,078,370,125	\$1,066,343,708	\$15,829,764
Other Ambulatory Health Care 6219	\$567,910,309	\$557,222,798	\$9,584,221
Hospitals 622	\$8,409,737,377	\$4,238,505,836	\$62,168,012
Nursing & Retirement Homes 623	\$959,057,802	\$850,479,307	\$8,877,132
Social Services & Day Care 624	\$793,553,588	\$434,005,057	\$5,962,956
Arts, Entertainment, & Recreation 71	\$1,482,750,131	\$1,248,015,915	\$13,533,047
Performing Arts, Spectator Sports 711	\$629,138,677	\$473,595,060	\$6,959,155
Museums, Historical Sites, Etc. 712	\$43,872,931	\$19,837,060	\$252,254
Amusement, Gambling, Recreation 713	\$809,738,523	\$754,583,795	\$6,321,638
Accommodations 721	\$1,448,213,201	\$1,375,952,174	\$7,875,879
Restaurants, Food Services 7223, 7225	\$5,886,995,596	\$5,756,065,947	\$30,477,637
Drinking Places 7224	\$294,367,294	\$270,053,408	\$1,557,179
Auto Repair & Services 8111	\$1,190,198,485	\$1,149,500,960	\$5,672,486
Other Repair Services 8112-8114	\$826,856,008	\$622,271,593	\$3,207,377
Personal Services 812	\$1,131,529,867	\$1,061,654,837	\$12,630,663
Personal Care (barber, Beauty, Etc.) 8121	\$459,034,391	\$443,300,441	\$6,379,189
Death Care Services 8122	\$85,831,238	\$83,228,419	\$1,125,310
Laundry & Dry Cleaning 8123	\$154,047,749	\$150,879,312	\$1,048,514
Other Personal Services 8129	\$432,616,489	\$384,246,665	\$4,077,650
Religious, Civic & Other Organizations 813, 814	\$371,774,694	\$237,313,770	\$3,377,866
Public Administration, 92	\$180,536,142	\$168,761,701	\$2,530,938
Total:	\$78,261,144,418	\$53,137,453,591	\$632,583,513
Total All Industries			
Total:	\$298,182,047,512	\$220,368,698,217	\$1,746,273,310