

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2006

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as Reported by Washington State Excise Taxpayers
for Quarter 2, 2006**

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October 2006

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OVERVIEW OF BUSINESS ACTIVITY

**2nd Quarter, 2006
(April, May, June 2006)**

State gross business income increased \$14.6 billion, or 11.9 percent, in the second quarter of 2006 compared to the second quarter of 2005.

Some of the largest gains were realized in the Aircraft, Aerospace and Parts industry, Petroleum Refining, and the wholesale of Durable and Nondurable Goods. The Aircraft, Aerospace and Parts industry grew by \$1.6 billion (20.5 percent), Petroleum Refining realized gains of \$1.5 billion (35.1 percent), the wholesale of Durable Goods increased \$1.1 billion (9 percent), and the wholesale of Nondurable Goods grew by \$1.0 billion (8.7 percent).

A few other industries realized strong growth during the second quarter of 2006 including Special Trade Contractors, which grew \$0.8 billion and Miscellaneous Retailers, which was up \$0.7 billion.

In terms of largest percentage increase, Other Nonferrous Metals grew by 198.4 percent, or \$61.2 million, and Seafood Products was up 82.5 percent, or \$240.5 million. However, the Seafood Products growth is likely due to some changes in internal data processing and is not the effect of economic fluctuations.

Although the Fruit and Vegetables industry shows a decline of \$0.4 billion from quarter 2, 2005 to quarter 2, 2006 the majority of this loss is likely due to the recent fruit and vegetable exemption, which took effect July 1, 2005. Firms who previously paid taxes on income received from a variety of fruit and vegetable activities are now exempt from paying taxes on that income. This in turn causes what looks like a decline in the industry, but is in fact the result of firms no longer having to report the exempt fruit and vegetable income to the Department of Revenue.

Overall, Retail Trade grew by \$2.5 billion, Manufacturing was up \$4.6 billion, Wholesale Trade increased by \$2.1 billion, the Business, Personal and Other Services sector realized gains of \$2.7 billion, and the Finance, Insurance and Real Estate sector increased by \$0.8 billion.

TABLE 1: WASHINGTON GROSS BUSINESS INCOME
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 QUARTER 2, 2006

INDUSTRY	NAICS	CURRENT UNITS	2ND QUARTER 2005	2ND QUARTER 2006	PERCENT CHANGE
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>1,817</u>	<u>\$814,691,275</u>	<u>\$860,674,617</u>	<u>5.6%</u>
CROP & ANIMAL PRODUCTION	111,112	412	181,148,528	184,167,909	1.7
FORESTRY & LOGGING	113	741	495,489,933	518,285,050	4.6
FISHING & HUNTING	114	140	25,581,478	33,377,529	30.5
AG & FORESTRY SUPPORT ACTIVITIES	115	524	112,471,336	124,844,129	11
<u>MINING</u>	<u>21</u>	<u>153</u>	<u>180,439,397</u>	<u>217,588,002</u>	<u>20.6</u>
SAND & GRAVEL, QUARRYING	2123	109	99,518,955	119,054,862	19.6
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	44	80,920,442	98,533,140	21.8
<u>UTILITIES</u>	<u>22</u>	<u>622</u>	<u>2,319,573,378</u>	<u>2,339,855,310</u>	<u>0.9</u>
ELECTRIC POWER GENERATION & TRANS.	2211	88	1,593,227,913	1,664,898,831	4.5
NATURAL GAS DISTRIBUTION	2212	12	205,880,973	112,595,536	-45.3
WATER & SEWER	2213	522	520,464,492	562,360,943	8
<u>CONSTRUCTION</u>	<u>23</u>	<u>33,621</u>	<u>8,512,171,931</u>	<u>10,029,196,102</u>	<u>17.8</u>
RESIDENTIAL BUILDING & REMODELING	2361	9,784	1,803,759,705	2,006,707,109	11.3
NONRESIDENTIAL BUILDING	2362	843	1,576,497,768	1,947,239,027	23.5
HEAVY CONSTRUCTION & HIGHWAYS	237	1,375	1,057,449,544	1,191,148,960	12.6
SPECIAL TRADE CONTRACTORS	238	21,618	4,074,464,914	4,884,100,521	19.9
PLUMBING & HEATING	23822	2,459	834,833,260	959,322,800	14.9
PAINTING	23832	2,558	142,688,250	177,583,366	24.5
ELECTRICAL	23821	2,365	713,145,129	901,386,152	26.4
MASONRY/DRYWALL	23814, 23831	1,625	375,393,008	451,553,866	20.3
ROOFING	23816	812	210,259,411	253,237,373	20.4
OTHER CONTRACTORS	238 not listed above	11,799	1,798,145,856	2,141,016,964	19.1
<u>MANUFACTURING</u>	<u>31-33</u>	<u>7,594</u>	<u>27,470,781,140</u>	<u>32,077,064,929</u>	<u>16.8</u>
FOOD PRODUCTS	311	629	2,224,294,201	1,972,730,765	-11.3
MILLING OF GRAINS	3112	12	66,231,573	65,196,247	-1.6
FRUITS & VEGETABLES	3114	39	751,631,456	371,139,421	-50.6
DAIRY PRODUCTS	3115	13	375,696,928	281,929,015	-25
MEAT PRODUCTS	3116	70	276,076,336	175,882,961	-36.3
SEAFOOD PRODUCTS	3117	60	291,514,457	531,968,539	82.5
BAKERY PRODUCTS	3118	284	169,239,089	219,836,943	29.9
OTHER FOOD ITEMS	3111, 3113, 3119	151	293,904,362	326,777,639	11.2
BEVERAGES	312	211	577,857,801	616,586,074	6.7
TEXTILES	313,314	201	244,944,790	239,480,672	-2.2
APPAREL	315	99	53,974,058	43,236,021	-19.9
LEATHER & ALLIED PRODUCTS	316	22	19,944,749	21,758,484	9.1
LUMBER & WOOD PRODUCTS	321	491	1,939,583,365	2,302,772,910	18.7
SAWMILLS	3211	96	699,733,567	722,907,579	3.3
PLYWOOD & TRUSSES	3212	56	284,361,752	323,597,752	13.8
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	339	955,488,046	1,256,267,579	31.5
PAPER PRODUCTS	322	89	1,153,466,629	1,114,408,276	-3.4
PULP & PAPER MILLS	3221	26	688,057,987	615,206,773	-10.6
OTHER PAPER PRODUCTS	3222	63	465,408,642	499,201,503	7.3
COMMERCIAL PRINTING	323	658	294,123,654	303,459,052	3.2
PETROLEUM & COAL PRODUCTS	324	31	4,331,315,954	5,867,448,343	35.5
PETROLEUM REFINING	32411	11	4,232,977,948	5,718,853,180	35.1
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	20	98,338,006	148,595,163	51.1
CHEMICALS	325	228	673,815,636	724,253,734	7.5
CHEMICALS	3251	29	163,450,534	169,887,846	3.9
PESTICIDES & FERTILIZERS	3253	23	57,756,505	58,204,048	0.8
PHARMACEUTICALS	3254	42	118,587,372	123,842,053	4.4
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	134	334,021,225	372,319,787	11.5
PLASTICS & RUBBER PRODUCTS	326	171	570,547,849	624,688,068	9.5
NONMETALLIC MINERALS	327	230	620,323,625	734,327,293	18.4
PRIMARY METALS	331	118	710,407,415	999,830,199	40.7
IRON & STEEL MILLS	3311, 3312	54	166,604,140	297,282,332	78.4

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INDUSTRY	NAICS	CURRENT UNITS	2ND QUARTER 2005	2ND QUARTER 2006	PERCENT CHANGE
ALUMINUM SMELTING	3313	18	317,846,838	371,668,508	16.9
OTHER NONFERROUS METALS	3314	8	30,837,790	92,026,887	198.4
FOUNDRIES	3315	38	195,118,647	238,852,472	22.4
FABRICATED METAL PRODUCTS	332	901	906,290,295	1,061,286,925	17.1
MACHINERY	333	538	1,030,589,846	1,312,787,631	27.4
FARM & CONSTRUCTION IMPLEMENTS	3331	51	96,287,045	110,430,709	14.7
INDUSTRIAL MACHINERY	3332	90	193,034,327	203,684,390	5.5
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	397	741,268,474	998,672,532	34.7
COMPUTERS & ELECTRONICS	334	401	2,092,364,983	2,255,049,520	7.8
COMPUTER HARDWARE	3341	33	277,494,119	262,895,576	-5.3
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	43	188,692,126	214,777,820	13.8
AUDIO & VIDEO EQUIPMENT	3343	17	26,451,319	29,085,257	10
SEMICONDUCTORS	3344	54	486,860,328	676,630,750	39
INSTRUMENTS	3345	137	1,057,314,567	995,469,516	-5.8
SOFTWARE REPRODUCTION	334611	102	48,085,548	67,034,025	39.4
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	15	7,466,976	9,156,576	22.6
ELECTRICAL EQUIPMENT & APPLIANCES	335	105	261,088,836	296,383,528	13.5
LIGHTING EQUIPMENT	3351	17	14,974,200	21,498,605	43.6
HOUSEHOLD APPLIANCES	3352	11	71,780,686	58,463,074	-18.6
OTHER ELECTRIC EQUIPMENT	3353, 3359	77	174,333,950	216,421,849	24.1
TRANSPORTATION EQUIPMENT	336	514	8,553,843,666	10,170,271,520	18.9
MOTOR VEHICLES & PARTS	3361, 3362, 3363	103	406,868,112	477,813,381	17.4
AIRCRAFT, AEROSPACE & PARTS	3364	132	7,710,392,479	9,294,290,944	20.5
SHIPS & BOATS	3366	242	401,145,494	377,799,910	-5.8
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	37	35,437,581	20,367,285	-42.5
FURNITURE & RELATED PRODUCTS	337	723	346,806,117	383,564,227	10.6
OTHER MANUFACTURING	339	1,234	865,197,671	1,032,741,687	19.4
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>12,172</u>	<u>24,211,143,857</u>	<u>26,266,367,000</u>	<u>8.5</u>
DURABLE GOODS	423	6,892	12,663,765,863	13,804,222,499	9
MOTOR VEHICLES & PARTS	4231	542	1,981,082,147	2,019,189,121	1.9
FURNITURE & HOME FURNISHINGS	4232	347	280,766,483	317,144,733	13
LUMBER & CONSTRUCTION MATERIALS	4233	536	1,415,777,145	1,599,461,956	13
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	1,307	2,466,349,563	2,521,664,662	2.2
ELECTRICAL EQUIPMENT	4236	862	2,040,870,643	1,919,094,988	-6
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	409	590,753,490	695,077,233	17.7
MACHINERY & EQUIPMENT	4238	1,595	2,191,465,287	2,623,487,052	19.7
OTHER DURABLE GOODS	4235, 4239	1,294	1,696,701,105	2,109,102,754	24.3
NONDURABLE GOODS:	424	4,983	11,267,078,248	12,250,445,879	8.7
PAPER & PAPER PRODUCTS	4241	247	618,994,321	612,178,191	-1.1
DRUGS & SUNDRIES	4242	228	1,799,660,851	1,667,664,265	-7.3
APPAREL	4243	280	530,523,364	583,882,470	10.1
FOOD PRODUCTS	4244	1,233	4,226,119,589	4,519,539,159	6.9
FARM PRODUCTS	4245	70	124,071,310	123,442,126	-0.5
CHEMICALS & PLASTICS	4246	317	731,302,770	757,712,081	3.6
PETROLEUM PRODUCTS	4247	151	560,039,340	727,771,799	30
OTHER NONDURABLE GOODS	4248, 4249	2,457	2,676,366,703	3,258,255,788	21.7
ELECTRONIC MARKETS, AGENTS, BROKERS	425	297	280,299,746	211,698,622	-24.5
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,784</u>	<u>23,935,460,708</u>	<u>26,410,814,360</u>	<u>10.3</u>
MOTOR VEHICLES & PARTS	441	2,947	5,250,040,706	5,459,101,828	4
NEW & USED AUTO DEALERS	4411	1,382	4,049,477,945	4,147,324,709	2.4
RV, BOAT, MOTORCYCLE DEALERS	4412	573	643,598,867	717,774,054	11.5
AUTOMOTIVE PARTS & TIRES	4413	992	556,963,894	594,003,065	6.7
FURNITURE & HOME FURNISHINGS	442	1,444	877,919,677	865,114,423	-1.5
ELECTRONICS & APPLIANCES	443	1,840	1,170,263,515	1,249,890,935	6.8
HOUSEHOLD APPLIANCES	443111	247	154,315,015	166,030,336	7.6
RADIO, TV & OTHER ELECTRONICS	443112	419	351,360,038	368,311,528	4.8
COMPUTERS & SOFTWARE	44312	1,134	640,146,135	691,827,914	8.1

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CAMERAS & PHOTO SUPPLY	44313	40	24,442,327	23,721,157	-3
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,087	2,147,946,979	2,438,024,251	13.5
BUILDING MATERIALS	4441	1,422	1,894,051,294	2,150,816,243	13.6
LAWN & GARDEN SUPPLIES	4442	665	253,895,685	287,208,008	13.1
FOOD & BEVERAGES (OFF-PREMISES)	445	2,653	2,873,990,343	2,894,724,782	0.7
GROCERY & CONVENIENCE STORES	4451	1,871	2,726,586,088	2,731,119,894	0.2
OTHER FOOD STORES/SPECIALTY FOODS	4452	595	127,927,615	141,468,852	10.6
BEER, WINE AND LIQUOR STORES	4453	187	19,476,640	22,136,036	13.7
DRUG STORES & PERSONAL CARE STORES	446	1,126	1,069,776,327	1,171,783,323	9.5
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,567	2,035,587,832	2,496,978,436	22.7
APPAREL & ACCESSORIES	448	1,883	1,123,169,378	1,191,047,154	6
CLOTHING STORES	4481	1,243	864,880,197	885,833,733	2.4
SHOE STORES	4482	154	85,497,851	97,683,633	14.3
JEWELRY & LUGGAGE STORES	4483	486	172,791,330	207,529,788	20.1
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	1,976	595,930,538	632,349,871	6.1
SPORTING GOODS	45111	844	281,587,126	326,577,578	16
HOBBY & TOY STORES	45112	247	67,062,460	69,413,769	3.5
SEWING SUPPLIES	45113	143	36,764,456	36,454,378	-0.8
MUSICAL INSTRUMENTS	45114	143	37,897,522	36,786,687	-2.9
BOOK, PERIODICAL & MUSIC STORES	45121	417	113,989,071	114,476,843	0.4
TAPES & CDs	45122	182	58,629,903	48,640,616	-17
DEPARTMENT STORES	4521	23	764,172,104	796,664,201	4.3
GENERAL MERCHANDISE STORES	4529	279	2,704,176,603	3,047,884,731	12.7
E-COMMERCE & MAIL ORDER	4541	696	1,054,937,759	1,180,257,406	11.9
MISCELLANEOUS RETAILERS	453, 4542, 4543	11,263	2,267,548,947	2,986,993,019	31.7
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>4,046</u>	<u>2,001,775,711</u>	<u>2,119,291,535</u>	<u>5.9</u>
AIR TRANSPORTATION	481	58	22,220,349	27,167,263	22.3
RAILROADS	482	11	43,098,823	56,212,291	30.4
WATER TRANSPORTATION	483	41	90,190,183	128,858,685	42.9
TRUCK TRANSPORTATION	484	2,327	915,599,066	929,043,479	1.5
TRANSIT & GROUND PASSENGER TRANSPORT	485	225	104,431,249	108,211,502	3.6
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	1,384	826,236,041	869,798,315	5.3
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>176</u>	<u>107,010,781</u>	<u>138,189,220</u>	<u>29.1</u>
<u>INFORMATION</u>	<u>51</u>	<u>2,811</u>	<u>3,881,289,582</u>	<u>4,110,390,521</u>	<u>5.9</u>
PUBLISHING (EXCEPT INTERNET)	511	686	837,393,678	872,033,924	4.1
NEWSPAPERS	51111	126	238,318,569	242,595,960	1.8
BOOKS & PERIODICALS	51112, 51113	291	80,413,897	110,554,470	37.5
SOFTWARE	5112	199	469,936,593	473,648,543	0.8
OTHER PUBLISHERS	51114, 51119	70	48,724,619	45,234,951	-7.2
MOTION PICTURE PRODUCTION	512	538	177,475,981	158,687,796	-10.6
RADIO & TV BROADCASTING, CABLE TV	515	129	247,195,807	255,124,062	3.2
INTERNET PUBLISHING & BROADCASTING	516	13	789,946	760,873	-3.7
TELEPHONE & TELECOMMUNICATIONS	517	623	2,171,315,287	2,318,237,109	7
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	737	392,207,288	441,506,833	13
OTHER INFORMATION SERVICES	519	85	54,911,595	64,039,924	17
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>10,425</u>	<u>8,934,765,161</u>	<u>9,719,175,374</u>	<u>8.8</u>
BANKS & CREDIT UNIONS	522	1,890	4,825,658,220	5,015,569,013	3.9
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	961	657,113,298	962,491,315	46.5
INSURANCE AGENTS & BROKERS	524	2,056	1,452,806,227	1,564,966,885	7.7
REAL ESTATE AGENTS & BROKERS	531	3,691	1,031,862,179	1,154,115,089	11.8
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,784	958,256,454	1,012,655,381	5.7
LESSORS OF NONFINANCIAL INTANGIBLES	533	43	9,068,783	9,377,691	3.4
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>79,935</u>	<u>20,560,364,755</u>	<u>23,222,329,925</u>	<u>12.9</u>
LEGAL SERVICES	5411	4,047	894,932,443	1,036,967,801	15.9
ACCOUNTING SERVICES	5412	2,268	448,860,810	487,088,408	8.5
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	5,080	1,692,056,222	1,993,512,880	17.8

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INDUSTRY	NAICS	CURRENT UNITS	2ND QUARTER 2005	2ND QUARTER 2006	PERCENT CHANGE
COMPUTER SYSTEM DESIGN SERVICES	5415	2,552	1,223,817,199	1,419,600,751	16
CONSULTING SERVICES	5416	4,508	892,207,842	1,159,019,921	29.9
ADVERTISING & PUBLIC RELATIONS	5418	868	273,434,646	295,264,373	8
OTHER PROFESSIONAL SERVICES	5417, 5419	3,227	981,768,492	1,060,956,114	8.1
MANAGEMENT SERVICES	55	46	60,739,966	36,518,654	-39.9
ADMINISTRATIVE & SUPPORT SERVICES	561	11,409	2,554,335,831	3,033,365,951	18.8
EMPLOYMENT SERVICES	5613	550	391,527,848	561,085,831	43.3
TRAVEL SERVICES	5615	292	252,279,469	275,540,780	9.2
INVESTIGATION & SECURITY SERVICES	5616	549	148,645,756	163,598,286	10.1
BUILDING SERVICES & JANITORIAL	5617	3,597	1,285,585,325	1,480,110,307	15.1
OTHER	5611, 5612, 5614, 5619	6,421	476,297,433	553,030,747	16.1
WASTE TREATMENT/ COLLECTION	562	483	794,407,141	717,841,397	-9.6
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,485	231,220,168	247,207,884	6.9
HEALTH SERVICES	62	12,188	5,462,903,454	5,962,472,873	9.1
PHYSICIANS	6211	2,993	1,370,039,389	1,444,348,711	5.4
DENTISTS	6212	2,968	630,848,978	673,713,812	6.8
OTHER PRACTITIONERS	6213	3,844	417,126,997	442,129,459	6
HOSPITALS	622	151	1,691,005,087	1,870,567,710	10.6
NURSING & RETIREMENT HOMES	623	417	328,717,806	350,540,607	6.6
SOCIAL SERVICES & DAY CARE	624	869	150,010,462	152,730,889	1.8
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	946	875,154,735	1,028,441,685	17.5
ARTS, ENTERTAINMENT, & RECREATION	71	2,480	596,528,212	631,484,957	5.9
PERFORMING ARTS, SPECTATOR SPORTS	711	968	244,092,639	280,986,757	15.1
MUSEUMS, HISTORICAL SITES, ETC.	712	65	16,380,772	15,648,398	-4.5
AMUSEMENT, GAMBLING, RECREATION	713	1,447	336,054,801	334,849,802	-0.4
ACCOMMODATIONS	721	1,718	461,389,482	519,385,759	12.6
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	11,144	2,209,512,004	2,610,638,418	18.2
DRINKING PLACES	7224	1,029	133,965,840	127,356,565	-4.9
AUTO REPAIR & SERVICES	8111	4,918	575,744,624	637,367,557	10.7
OTHER REPAIR SERVICES	8112, 8113, 8114	3,369	343,658,517	377,361,374	9.8
PERSONAL SERVICES	812	6,218	541,681,225	690,142,153	27.4
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	3,011	162,546,977	177,749,202	9.4
LAUNDRY & DRY CLEANING	8123	906	93,402,890	97,318,026	4.2
OTHER PERSONAL SERVICES	8122, 8129	2,301	285,731,358	415,074,925	45.3
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	666	122,833,188	108,479,261	-11.7
PUBLIC ADMINISTRATION, OTHER	92,00	232	64,367,449	70,296,874	9.2
TOTAL ALL INDUSTRIES		183,159	\$122,929,467,676	\$137,510,949,066	11.9%

**TABLE 2: SUMMARY OF EXCISE TAX RETURNS
AMOUNTS REPORTED BY TAX TYPE AND LINE CODE
QUARTER 2, 2006 (\$000)**

STATE BUSINESS AND OCCUPATION TAX							
NO.	TAX CLASSIFICATION	LINE CODE	GROSS AMOUNT	DEDUCTIONS	TAXABLE AMOUNT	RATE	TAX DUE
1	Extracting, Extracting for Hire	16	\$200,559	\$16,286	\$184,273	0.00484	\$892
2	Processing Meat-Whlse, Mfg. Wheat into Flour Raw Seafood, Soybean, and Canola Proc.	30	881,861	109,593	772,268	0.00138	1,066
3	Travel Agent Commissions; International Charter Freight, Brokers and Stevedoring	28	977,397	56,993	920,404	0.00275	2,531
4	Insurance Agents/Brokers	14	400,867	5,778	395,089	0.00484	1,912
5	Splitting or Processing Dried Peas; Presc. Drug Warehousing; Manufacturing Dairy Products	21	897,219	47,191	850,028	0.00138	1,173
6	Processing for Hire/Printing and Publishing	10	1,221,056	109,924	1,111,131	0.00484	5,378
7	Manufacturing	07	8,296,003	317,986	7,978,017	0.00484	38,614
8	Royalties; Child Care	80	314,119	22,742	291,376	0.00484	1,410
9	Wholesaling	03	42,968,673	13,307,931	29,660,742	0.00484	143,558
10	Warehousing, Radio and TV Broadcasting; Public Road Construction/Gov't Contracting	11	1,210,126	176,486	1,033,640	0.00484	5,003
11	Public or Nonprofit Hospitals	55	1,560,778	346,396	1,214,382	0.015	18,216
12	Cleanup of Radioactive Waste for U.S. Gov't Environmental Remedial Action	83	515,324	1,413	513,912	0.00471	2,421
13	Service & Other Activities	04	23,416,399	6,574,024	16,842,375	0.015	252,636
14	Gambling Contests of Chance (\$50,000 per year or greater)	192	151,922	55,832	96,089	0.016	1,537
15	Retailing of Interstate Transportation Equip.	19	430,196	179,445	250,751	0.00484	1,214
16	Retailing	02	42,816,305	6,358,075	36,458,230	0.00471	171,718
17	Mfg. of Aluminum/Solar Energy/FAR	190	138,548	110	138,438	0.002904	402
18	Wholesaling of Aluminum/Solar Energy	191	D	D	D	0.002904	D
19	Mfg. of Commercial Airplanes or Components	195	361,235	2,875	358,359	0.004235	1,518
20	Whlse of Commercial Airplanes or Components	196	5,252,958	174,798	5,078,160	0.004235	21,506
21	Retailing of Commercial Airplanes or Components	197	2,033,227	187,816	1,845,411	0.004235	7,815
22	Parimutuel Wagering	193	D	D	D	0.001	D
23	Processing for Hire Timber Products	300	***	***	***	0.004235	***
24	Extracting Timber, Extracting for Hire Timber	301	***	***	***	0.004235	***
25	Manufacturing of Timber or Wood Products	302	***	***	***	0.004235	***
26	Wholesaling of Timber or Wood Products	303	***	***	***	0.004235	***
TOTAL B&O TAXES			134,044,771	28,051,695	105,993,075		680,519

STATE SALES TAX AND USE TAX

NO.	TAX CLASSIFICATION	LINE CODE	GROSS AMOUNT	DEDUCTIONS	TAXABLE AMOUNT	RATE	TAX DUE
27	Retail Sales Tax	01	\$42,967,021	\$15,155,868	\$27,811,153	0.065	\$1,807,725
28	Use Tax	05	1,089,997	-10	1,090,007	0.065	70,850

STATE PUBLIC UTILITY TAX

NO.	TAX CLASSIFICATION	LINE CODE	GROSS AMOUNT	DEDUCTIONS	TAXABLE AMOUNT	RATE	TAX DUE
29	Water Distribution	60	\$179,161	\$10,192	\$168,970	0.05029	\$8,497
30	Sewer Collection	61	103,825	47,477	56,348	0.03852	2,171
31	Power	49	1,335,130	211,668	1,123,462	0.03873	43,512
32	Gas Dist., Telegraph	26	371,151	14,177	356,974	0.03852	13,751
33	Motor Transportation, Railroad, Railroad Car	08	992,179	689,805	302,374	0.01926	5,824
34	Urban Transportation/Vessels Under 65 Feet	12	145,604	36,439	109,165	0.00642	701
35	Other Public Service	13	125,738	72,966	52,772	0.01926	1,016
TOTAL PUBLIC UTILITY TAXES			3,252,789	1,082,724	2,170,065		75,471

OTHER TAXES

NO.	TAX CLASSIFICATION	LINE CODE	GROSS AMOUNT	DEDUCTIONS	TAXABLE AMOUNT	RATE	TAX DUE
36	Motor Vehicle Sales/Leases	120	\$2,598,523	\$0	\$2,598,523	0.003	\$7,796
37	Litter Tax	36	12,597,416	0	12,597,416	0.00015	1,890
38	Tobacco Products	20	12,189	0	12,189	0.75	9,142
39	Refuse Collection	64	326,447	110,786	215,661	0.036	7,764
40	Petroleum Products Tax	57	N/A	N/A	N/A	0.005	N/A
41	Hazardous Substance	65	4,775,660	165,311	4,610,349	0.007	32,272
42	IMR	79	35,219	0	35,219	0.06	2,113
43	Solid Fuel Burning Device Fee	59	Devices		1	\$30/Device	30
44	Syrup Tax	54	Gallons		2,325	\$1.00/Gal	2,325
45	Tire Fee	73	Tires		924	\$.90/Tire	832
46	Cigar Tax (\$0.67 or more)	194	Cigars		0	\$.50/Cigar	0
47	State Enhanced 911, TRS & WTAP	93	Switched Lines		10,046	\$.44/Line	4,420
48	Wireless State Enhanced 911 Tax	94	Radio Lines		11,960	\$.20/Line	2,392
49	Quality Maintenance Fee on Nursing Facility Operators	78	Days		1,274	\$6.50/Day	8,282
TOTAL OTHER TAXES							79,259

TOTAL STATE TAXES \$2,713,824**

* Reflects reported tax liability prior to any applicable tax credits.

** Does not include retail sales and use tax collected by county auditors and the Department of Licensing.

*** Tax has not yet taken effect.

N/A - Not applicable. Fund limit reached. Tax temporarily not due.

NOTE: City, county and transit sales/use taxes are reported in the Local Tax Distributions report.

Table 3-A
County Taxable Retail Sales Comparing
2nd Quarter, 2005 to 2nd Quarter, 2006
(Dollars in Thousands)

County	2nd Quarter, 2005	2nd Quarter, 2006	Percent Change
Adams	\$44,646	\$41,797	-6.4%
Asotin	40,997	48,963	19.4%
Benton	572,216	578,575	1.1%
Chelan	310,831	353,170	13.6%
Clallam	233,900	266,412	13.9%
Clark	1,118,356	1,221,053	9.2%
Columbia	7,110	6,798	-4.4%
Cowlitz	331,123	333,627	0.8%
Douglas	88,704	98,979	11.6%
Ferry	7,409	8,701	17.4%
Franklin	231,898	239,420	3.2%
Garfield	3,694	4,411	19.4%
Grant	227,293	280,611	23.5%
Grays Harbor	202,773	208,327	2.7%
Island	188,486	208,513	10.6%
Jefferson	91,482	97,785	6.9%
King	9,750,951	10,821,598	11.0%
Kitsap	785,914	854,410	8.7%
Kittitas	148,518	165,794	11.6%
Klickitat	31,702	43,221	36.3%
Lewis	265,454	298,146	12.3%
Lincoln	17,205	17,189	-0.1%
Mason	114,404	134,056	17.2%
Okanogan	93,724	103,321	10.2%
Pacific	45,833	48,266	5.3%
Pend Oreille	18,732	21,532	14.9%
Pierce	2,773,675	3,044,461	9.8%
San Juan	85,953	92,119	7.2%
Skagit	540,158	610,310	13.0%
Skamania	21,740	19,879	-8.6%
Snohomish	2,351,996	2,713,018	15.3%
Spokane	1,663,607	1,829,163	10.0%
Stevens	79,234	85,634	8.1%
Thurston	896,661	983,685	9.7%
Wahkiakum	4,369	6,077	39.1%
Walla Walla	173,434	194,600	12.2%
Whatcom	703,288	770,226	9.5%
Whitman	93,302	95,461	2.3%
Yakima	632,091	675,297	6.8%
Total	24,992,862	27,624,605	10.5%

TABLE 3: TAXABLE RETAIL SALES FOR ADAMS AND ASOTIN COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	ADAMS*	UNITS	ASOTIN*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>454</u>	<u>\$14,549,177</u>	<u>443</u>	<u>\$21,886,093</u>
MOTOR VEHICLES & PARTS	441	25	2,534,438	24	3,634,121
NEW & USED AUTO DEALERS	4411	10	700,654	9	1,176,774
RV, BOAT, MOTORCYCLE DEALERS	4412	3	2,691	8	1,559,378
AUTOMOTIVE PARTS & TIRE	4413	12	1,831,093	7	897,969
FURNITURE & HOME FURNISHING	442	18	312,677	18	446,057
ELECTRONICS & APPLIANCES	443	45	287,058	51	480,951
APPLIANCES, TV & OTHER ELECTRONICS	44311	19	120,797	20	147,643
COMPUTERS & SOFTWARE	44312	26	166,261	31	333,308
CAMERA & PHOTO SUPPLIES	44313	D	D	D	D
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	29	1,684,134	24	2,787,406
BUILDING MATERIALS	4441	20	1,512,555	19	2,431,056
LAWN & GARDEN SUPPLIES & EQUIP.	4442	9	171,579	5	356,350
FOOD & BEVERAGE STORES	445	5	675,861	8	2,215,124
GROCERY & CONVENIENCE STORES	4451	5	675,861	4	1,858,701
OTHER FOOD & BEVERAGE STORES	4452, 4453	D	D	4	356,423
DRUG/HEALTH STORES	446	21	257,303	26	529,441
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	18	2,228,531	4	531,561
APPAREL & ACCESSORIES	448	28	83,649	27	188,535
CLOTHING & SHOE STORES	4481, 4482	25	79,656	20	94,602
JEWELRY & LUGGAGE STORES	4483	3	3,993	7	93,933
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	31	109,928	28	570,446
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	13	76,099	15	540,002
BOOK/PERIODICAL/MUSIC STORE	4512	18	33,829	13	30,444
GENERAL MERCHANDISE STORES	452	5	5,053,070	4	8,586,984
DEPARTMENT STORES	4521	D	D	D	D
GENERAL MERCHANDISE STORES	4529	5	5,053,070	4	8,586,984
E-COMMERCE & MAIL ORDER	4541	42	86,139	47	156,360
MISCELLANEOUS RETAILERS	453, 4542, 4543	187	1,236,389	182	1,759,107
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>5</u>	<u>20,140</u>	<u>D</u>	<u>D</u>
<u>MINING</u>	<u>21</u>	<u>D</u>	<u>D</u>	<u>D</u>	<u>D</u>
<u>UTILITIES</u>	<u>22</u>	<u>7</u>	<u>1,372,385</u>	<u>D</u>	<u>D</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>237</u>	<u>5,882,812</u>	<u>191</u>	<u>7,963,395</u>
CONSTRUCTION OF BUILDINGS	236	37	1,161,488	56	2,753,711
HEAVY CONSTRUCTION & HIGHWAYS	237	19	468,725	14	1,372,610
SPECIAL TRADE CONTRACTORS	238	181	4,252,599	121	3,837,074
<u>MANUFACTURING</u>	<u>31-33</u>	<u>54</u>	<u>777,761</u>	<u>54</u>	<u>630,514</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>342</u>	<u>9,635,461</u>	<u>342</u>	<u>6,407,672</u>
DURABLE GOODS	423	242	8,609,795	235	5,173,234
NONDURABLE GOODS	424	94	1,021,644	103	1,226,263
ELECTRONIC MARKETS, AGENTS & BROKERS	425	6	4,022	4	8,175
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>8</u>	<u>88,219</u>	<u>7</u>	<u>462,181</u>
<u>INFORMATION</u>	<u>51</u>	<u>125</u>	<u>2,030,521</u>	<u>119</u>	<u>1,550,018</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>31</u>	<u>388,793</u>	<u>27</u>	<u>242,664</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>83</u>	<u>708,720</u>	<u>80</u>	<u>1,206,116</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>63</u>	<u>488,868</u>	<u>74</u>	<u>257,450</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>94</u>	<u>439,966</u>	<u>82</u>	<u>967,192</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>9</u>	<u>118,234</u>	<u>16</u>	<u>623,341</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>40</u>	<u>3,665,356</u>	<u>42</u>	<u>5,598,914</u>
ACCOMMODATIONS	721	7	749,576	9	1,475,894
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	33	2,915,780	33	4,123,020
<u>OTHER SERVICES</u>	<u>81</u>	<u>78</u>	<u>1,617,178</u>	<u>63</u>	<u>1,142,875</u>
REPAIR & MAINTENANCE	811	51	1,358,943	37	810,043
PERSONAL SERVICE	812	24	221,580	22	224,167
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	3	36,655	4	108,665
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>5</u>	<u>13,302</u>	<u>6</u>	<u>24,951</u>
TOTAL ALL INDUSTRIES		1,635	\$41,796,893	1,546	\$48,963,376

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

TABLE 3: TAXABLE RETAIL SALES FOR BENTON AND CHELAN COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	BENTON*	UNITS	CHELAN*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>1,476</u>	<u>\$289,817,898</u>	<u>1,165</u>	<u>\$161,026,862</u>
MOTOR VEHICLES & PARTS	441	118	58,354,694	67	45,685,404
NEW & USED AUTO DEALERS	4411	53	39,112,448	24	34,229,071
RV, BOAT, MOTORCYCLE DEALERS	4412	13	9,587,897	11	7,577,459
AUTOMOTIVE PARTS & TIRE	4413	52	9,654,349	32	3,878,874
FURNITURE & HOME FURNISHING	442	59	10,463,887	46	4,683,262
ELECTRONICS & APPLIANCES	443	161	13,976,253	129	3,780,192
APPLIANCES, TV & OTHER ELECTRONICS	44311	56	10,278,895	45	1,731,844
COMPUTERS & SOFTWARE	44312	102	3,594,139	80	1,871,779
CAMERA & PHOTO SUPPLIES	44313	3	103,219	4	176,569
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	68	39,130,692	62	31,504,016
BUILDING MATERIALS	4441	54	35,178,037	49	30,642,013
LAWN & GARDEN SUPPLIES & EQUIP.	4442	14	3,952,655	13	862,003
FOOD & BEVERAGE STORES	445	51	14,985,708	41	11,645,562
GROCERY & CONVENIENCE STORES	4451	30	14,324,473	24	10,943,738
OTHER FOOD & BEVERAGE STORES	4452, 4453	21	661,235	17	701,824
DRUG/HEALTH STORES	446	96	6,546,333	66	1,613,914
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	39	10,734,694	30	3,920,353
APPAREL & ACCESSORIES	448	104	17,207,119	84	5,084,705
CLOTHING & SHOE STORES	4481, 4482	84	14,472,411	70	4,402,832
JEWELRY & LUGGAGE STORES	4483	20	2,734,708	14	681,873
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	100	12,487,441	79	5,320,646
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	62	9,075,544	50	3,815,711
BOOK/PERIODICAL/MUSIC STORE	4512	38	3,411,897	29	1,504,935
GENERAL MERCHANDISE STORES	452	16	77,258,360	16	28,208,218
DEPARTMENT STORES	4521	6	26,479,006	3	7,697,953
GENERAL MERCHANDISE STORES	4529	10	50,779,354	13	20,510,265
E-COMMERCE & MAIL ORDER	4541	75	1,779,584	63	691,239
MISCELLANEOUS RETAILERS	453, 4542, 4543	589	26,893,133	482	18,889,351
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>17</u>	<u>331,919</u>	<u>19</u>	<u>505,775</u>
<u>MINING</u>	<u>21</u>	<u>5</u>	<u>276,590</u>	<u>3</u>	<u>161,761</u>
<u>UTILITIES</u>	<u>22</u>	<u>10</u>	<u>896,267</u>	<u>7</u>	<u>816,609</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>1,110</u>	<u>96,379,229</u>	<u>826</u>	<u>72,771,360</u>
CONSTRUCTION OF BUILDINGS	236	272	50,164,178	253	37,306,134
HEAVY CONSTRUCTION & HIGHWAYS	237	68	10,603,782	45	7,664,993
SPECIAL TRADE CONTRACTORS	238	770	35,611,269	528	27,800,233
<u>MANUFACTURING</u>	<u>31-33</u>	<u>215</u>	<u>8,343,654</u>	<u>187</u>	<u>7,423,051</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>1,023</u>	<u>42,644,343</u>	<u>782</u>	<u>26,723,500</u>
DURABLE GOODS	423	730	34,286,188	552	17,343,449
NONDURABLE GOODS	424	280	8,276,694	221	9,344,891
ELECTRONIC MARKETS, AGENTS & BROKERS	425	13	81,461	9	35,160
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>25</u>	<u>526,994</u>	<u>29</u>	<u>1,055,370</u>
<u>INFORMATION</u>	<u>51</u>	<u>263</u>	<u>23,356,909</u>	<u>218</u>	<u>10,160,892</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>92</u>	<u>4,824,364</u>	<u>77</u>	<u>4,328,862</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>257</u>	<u>10,610,768</u>	<u>190</u>	<u>7,469,331</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>281</u>	<u>13,683,646</u>	<u>215</u>	<u>4,129,683</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>446</u>	<u>11,396,810</u>	<u>297</u>	<u>6,275,873</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>58</u>	<u>5,078,515</u>	<u>62</u>	<u>3,641,399</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>272</u>	<u>56,118,469</u>	<u>312</u>	<u>37,074,654</u>
ACCOMMODATIONS	721	33	9,888,987	105	15,375,252
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	239	46,229,482	207	21,699,402
<u>OTHER SERVICES</u>	<u>81</u>	<u>336</u>	<u>14,178,835</u>	<u>275</u>	<u>9,462,934</u>
REPAIR & MAINTENANCE	811	211	10,688,583	182	7,110,558
PERSONAL SERVICE	812	112	3,159,537	81	1,758,234
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	13	330,715	12	594,142
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>3</u>	<u>107,705</u>	<u>5</u>	<u>142,000</u>
TOTAL ALL INDUSTRIES		5,890	\$578,575,106	4,669	\$353,169,916

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

TABLE 3: TAXABLE RETAIL SALES FOR CLALLAM AND CLARK COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	CLALLAM*	UNITS	CLARK*
RETAIL TRADE	44-45	986	\$120,074,609	2,327	\$517,931,755
MOTOR VEHICLES & PARTS	441	60	24,625,044	148	108,846,489
NEW & USED AUTO DEALERS	4411	19	18,481,185	49	85,249,580
RV, BOAT, MOTORCYCLE DEALERS	4412	11	2,072,778	20	7,655,846
AUTOMOTIVE PARTS & TIRE	4413	30	4,071,081	79	15,941,063
FURNITURE & HOME FURNISHING	442	45	4,716,307	134	17,015,681
ELECTRONICS & APPLIANCES	443	103	2,163,639	219	15,086,747
APPLIANCES, TV & OTHER ELECTRONICS	44311	39	1,112,001	64	8,769,459
COMPUTERS & SOFTWARE	44312	61	992,836	150	6,234,796
CAMERA & PHOTO SUPPLIES	44313	3	58,802	5	82,492
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	68	24,154,686	188	84,558,706
BUILDING MATERIALS	4441	51	21,709,295	134	75,408,598
LAWN & GARDEN SUPPLIES & EQUIP.	4442	17	2,445,391	54	9,150,108
FOOD & BEVERAGE STORES	445	31	10,476,792	112	38,765,837
GROCERY & CONVENIENCE STORES	4451	22	10,342,607	71	36,558,243
OTHER FOOD & BEVERAGE STORES	4452, 4453	9	134,185	41	2,207,594
DRUG/HEALTH STORES	446	43	3,400,391	96	12,727,215
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	24	6,188,873	94	17,500,894
APPAREL & ACCESSORIES	448	56	2,174,616	121	27,674,346
CLOTHING & SHOE STORES	4481, 4482	47	1,676,339	96	24,370,501
JEWELRY & LUGGAGE STORES	4483	9	498,277	25	3,303,845
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	66	2,217,862	147	11,894,158
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	37	1,844,828	91	8,184,964
BOOK/PERIODICAL/MUSIC STORE	4512	29	373,034	56	3,709,194
GENERAL MERCHANDISE STORES	452	17	29,090,851	25	125,664,848
DEPARTMENT STORES	4521	3	4,774,641	5	35,893,420
GENERAL MERCHANDISE STORES	4529	14	24,316,210	20	89,771,428
E-COMMERCE & MAIL ORDER	4541	54	837,404	94	3,734,185
MISCELLANEOUS RETAILERS	453, 4542, 4543	419	10,028,144	949	54,462,649
AGRICULTURE, FORESTRY, FISHING	11	27	1,187,290	39	3,201,813
MINING	21	9	447,489	8	479,488
UTILITIES	22	6	89,453	11	1,419,512
CONSTRUCTION	23	741	67,080,407	2,508	290,639,984
CONSTRUCTION OF BUILDINGS	236	217	42,083,227	597	143,598,321
HEAVY CONSTRUCTION & HIGHWAYS	237	28	4,199,148	100	20,002,059
SPECIAL TRADE CONTRACTORS	238	496	20,798,032	1,811	127,039,604
MANUFACTURING	31-33	149	7,056,895	441	29,207,369
WHOLESALE TRADE	42	649	14,512,962	1,515	79,593,850
DURABLE GOODS	423	461	11,145,141	1,125	64,013,665
NONDURABLE GOODS	424	179	3,315,674	371	15,402,371
ELECTRONIC MARKETS, AGENTS & BROKERS	425	9	52,147	19	177,814
TRANSPORTATION & WAREHOUSING	48-49	26	721,437	89	3,567,407
INFORMATION	51	212	8,580,963	355	51,704,099
FINANCE, INSURANCE	52	62	1,256,063	117	14,850,297
REAL ESTATE, RENTAL/LEASING	53	160	4,107,928	373	27,273,242
PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES	54	165	2,397,252	451	12,049,438
MANAGEMENT, EDUCATION & HEALTH SERVICES	55-62	273	4,472,291	837	31,822,440
ARTS, ENTERTAINMENT & RECREATION	71	33	1,987,893	96	9,135,777
ACCOMMODATIONS & FOOD SERVICES	72	251	23,976,199	555	109,163,477
ACCOMMODATIONS	721	81	6,348,644	35	10,217,022
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	170	17,627,555	520	98,946,455
OTHER SERVICES	81	282	8,433,957	774	38,530,726
REPAIR & MAINTENANCE	811	194	6,918,860	511	30,362,460
PERSONAL SERVICE	812	76	1,169,742	245	7,856,958
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	12	345,355	18	311,308
PUBLIC ADMINISTRATION, OTHER	92.00	3	29,361	7	482,496
TOTAL ALL INDUSTRIES		4,034	\$266,412,449	10,503	\$1,221,053,170

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

TABLE 3: TAXABLE RETAIL SALES FOR COLUMBIA AND COWLITZ COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	COLUMBIA*	UNITS	COWLITZ*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>230</u>	<u>\$2,176,634</u>	<u>1,244</u>	<u>\$187,470,863</u>
MOTOR VEHICLES & PARTS	441	7	216,680	83	68,949,093
NEW & USED AUTO DEALERS	4411	D	D	28	58,367,698
RV, BOAT, MOTORCYCLE DEALERS	4412	3	24,082	10	4,722,447
AUTOMOTIVE PARTS & TIRE	4413	4	192,598	45	5,858,948
FURNITURE & HOME FURNISHING	442	9	69,166	51	3,390,585
ELECTRONICS & APPLIANCES	443	22	61,064	131	3,259,970
APPLIANCES, TV & OTHER ELECTRONICS	44311	8	3,425	44	1,569,621
COMPUTERS & SOFTWARE	44312	14	57,639	82	1,623,366
CAMERA & PHOTO SUPPLIES	44313	D	D	5	66,983
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	12	511,945	98	25,582,018
BUILDING MATERIALS	4441	8	387,159	79	22,714,497
LAWN & GARDEN SUPPLIES & EQUIP.	4442	4	124,786	19	2,867,521
FOOD & BEVERAGE STORES	445	5	483,918	46	12,289,597
GROCERY & CONVENIENCE STORES	4451	5	483,918	34	12,229,256
OTHER FOOD & BEVERAGE STORES	4452, 4453	D	D	12	60,341
DRUG/HEALTH STORES	446	12	49,632	64	3,320,284
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	D	D	48	15,967,664
APPAREL & ACCESSORIES	448	12	8,388	56	2,837,733
CLOTHING & SHOE STORES	4481, 4482	12	8,388	46	1,691,187
JEWELRY & LUGGAGE STORES	4483	-	-	10	1,146,546
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	14	47,072	77	3,174,095
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	6	3,231	46	2,521,980
BOOK/PERIODICAL/MUSIC STORE	4512	8	43,841	31	652,115
GENERAL MERCHANDISE STORES	452	D	D	19	31,165,191
DEPARTMENT STORES	4521	D	D	4	10,569,343
GENERAL MERCHANDISE STORES	4529	D	D	15	20,595,848
E-COMMERCE & MAIL ORDER	4541	29	38,142	63	696,886
MISCELLANEOUS RETAILERS	453, 4542, 4543	108	690,627	508	16,837,747
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>21</u>	<u>311,715</u>
<u>MINING</u>	<u>21</u>	<u>D</u>	<u>D</u>	<u>12</u>	<u>594,863</u>
<u>UTILITIES</u>	<u>22</u>	<u>D</u>	<u>D</u>	<u>11</u>	<u>279,482</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>103</u>	<u>1,252,891</u>	<u>1,005</u>	<u>42,940,189</u>
CONSTRUCTION OF BUILDINGS	236	22	490,723	214	22,575,842
HEAVY CONSTRUCTION & HIGHWAYS	237	10	130,367	66	3,908,475
SPECIAL TRADE CONTRACTORS	238	71	631,801	725	16,455,872
<u>MANUFACTURING</u>	<u>31-33</u>	<u>20</u>	<u>110,168</u>	<u>197</u>	<u>5,853,084</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>131</u>	<u>1,115,566</u>	<u>915</u>	<u>24,359,917</u>
DURABLE GOODS	423	88	322,741	678	19,772,409
NONDURABLE GOODS	424	43	792,825	225	4,507,658
ELECTRONIC MARKETS, AGENTS & BROKERS	425	D	D	12	79,850
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>D</u>	<u>D</u>	<u>45</u>	<u>1,150,562</u>
<u>INFORMATION</u>	<u>51</u>	<u>79</u>	<u>423,602</u>	<u>248</u>	<u>13,195,366</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>11</u>	<u>20,061</u>	<u>73</u>	<u>1,598,311</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>32</u>	<u>111,330</u>	<u>211</u>	<u>6,780,544</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>30</u>	<u>96,677</u>	<u>167</u>	<u>3,850,002</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>35</u>	<u>60,707</u>	<u>339</u>	<u>4,879,591</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>4</u>	<u>199,843</u>	<u>36</u>	<u>2,151,457</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>18</u>	<u>676,724</u>	<u>215</u>	<u>28,328,514</u>
ACCOMMODATIONS	721	4	258,350	35	3,735,487
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	14	418,374	180	24,593,027
<u>OTHER SERVICES</u>	<u>81</u>	<u>20</u>	<u>446,371</u>	<u>308</u>	<u>9,568,703</u>
REPAIR & MAINTENANCE	811	8	359,949	215	7,207,190
PERSONAL SERVICE	812	12	86,422	82	1,906,841
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	D	D	11	454,672
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>7</u>	<u>107,044</u>	<u>7</u>	<u>314,103</u>
TOTAL ALL INDUSTRIES		720	\$6,797,618	5,054	\$333,627,266

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

TABLE 3: TAXABLE RETAIL SALES FOR DOUGLAS AND FERRY COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	DOUGLAS*	UNITS	FERRY*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>515</u>	<u>\$50,839,375</u>	<u>237</u>	<u>\$2,706,741</u>
MOTOR VEHICLES & PARTS	441	29	13,215,219	13	644,141
NEW & USED AUTO DEALERS	4411	8	8,479,314	4	216,496
RV, BOAT, MOTORCYCLE DEALERS	4412	8	2,582,325	3	36,051
AUTOMOTIVE PARTS & TIRE	4413	13	2,153,580	6	391,594
FURNITURE & HOME FURNISHING	442	19	1,804,927	6	6,981
ELECTRONICS & APPLIANCES	443	51	1,184,597	28	94,176
APPLIANCES, TV & OTHER ELECTRONICS	44311	19	204,632	12	43,273
COMPUTERS & SOFTWARE	44312	32	979,965	16	50,903
CAMERA & PHOTO SUPPLIES	44313	-	-	-	-
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	24	950,305	14	140,155
BUILDING MATERIALS	4441	20	926,968	11	137,752
LAWN & GARDEN SUPPLIES & EQUIP.	4442	4	23,337	3	2,403
FOOD & BEVERAGE STORES	445	19	3,846,367	7	698,252
GROCERY & CONVENIENCE STORES	4451	12	3,708,119	7	698,252
OTHER FOOD & BEVERAGE STORES	4452, 4453	7	138,248	D	D
DRUG/HEALTH STORES	446	28	720,437	10	56,580
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	11	1,686,510	6	506,401
APPAREL & ACCESSORIES	448	32	1,603,586	15	47,209
CLOTHING & SHOE STORES	4481, 4482	26	1,122,821	15	47,209
JEWELRY & LUGGAGE STORES	4483	6	480,765	D	D
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	33	819,311	13	22,112
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	16	682,046	6	4,689
BOOK/PERIODICAL/MUSIC STORE	4512	17	137,265	7	17,423
GENERAL MERCHANDISE STORES	452	9	20,595,494	3	30,998
DEPARTMENT STORES	4521	3	5,157,312	D	D
GENERAL MERCHANDISE STORES	4529	6	15,438,182	3	30,998
E-COMMERCE & MAIL ORDER	4541	51	178,598	38	116,232
MISCELLANEOUS RETAILERS	453, 4542, 4543	209	4,234,024	84	343,504
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>12</u>	<u>356,318</u>	<u>D</u>	<u>D</u>
<u>MINING</u>	<u>21</u>	<u>D</u>	<u>D</u>	<u>D</u>	<u>D</u>
<u>UTILITIES</u>	<u>22</u>	<u>6</u>	<u>122,272</u>	<u>D</u>	<u>D</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>377</u>	<u>15,906,908</u>	<u>76</u>	<u>2,347,433</u>
CONSTRUCTION OF BUILDINGS	236	88	5,177,871	20	1,408,176
HEAVY CONSTRUCTION & HIGHWAYS	237	22	1,496,935	6	70,885
SPECIAL TRADE CONTRACTORS	238	267	9,232,102	50	868,372
<u>MANUFACTURING</u>	<u>31-33</u>	<u>65</u>	<u>1,546,594</u>	<u>17</u>	<u>106,448</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>327</u>	<u>13,334,635</u>	<u>141</u>	<u>795,637</u>
DURABLE GOODS	423	222	10,045,269	99	664,908
NONDURABLE GOODS	424	100	3,285,473	42	130,729
ELECTRONIC MARKETS, AGENTS & BROKERS	425	5	3,893	D	D
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>8</u>	<u>219,108</u>	<u>D</u>	<u>D</u>
<u>INFORMATION</u>	<u>51</u>	<u>147</u>	<u>2,939,115</u>	<u>81</u>	<u>668,755</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>44</u>	<u>356,525</u>	<u>9</u>	<u>11,091</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>97</u>	<u>1,809,888</u>	<u>26</u>	<u>198,640</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>71</u>	<u>364,104</u>	<u>33</u>	<u>87,847</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>148</u>	<u>1,447,841</u>	<u>38</u>	<u>126,502</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>13</u>	<u>1,416,718</u>	<u>4</u>	<u>20,577</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>59</u>	<u>6,507,682</u>	<u>25</u>	<u>1,313,795</u>
ACCOMMODATIONS	721	6	680,669	10	403,266
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	53	5,827,013	15	910,529
<u>OTHER SERVICES</u>	<u>81</u>	<u>84</u>	<u>1,771,095</u>	<u>24</u>	<u>260,994</u>
REPAIR & MAINTENANCE	811	54	1,223,927	17	237,371
PERSONAL SERVICE	812	30	547,168	7	23,623
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	D	D	D	D
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>5</u>	<u>40,647</u>	<u>9</u>	<u>56,582</u>
TOTAL ALL INDUSTRIES		1,978	\$98,978,825	720	\$8,701,042

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

TABLE 3: TAXABLE RETAIL SALES FOR FRANKLIN AND GARFIELD COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	FRANKLIN*	UNITS	GARFIELD*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>828</u>	<u>\$93,882,405</u>	<u>130</u>	<u>\$1,632,800</u>
MOTOR VEHICLES & PARTS	441	69	45,882,787	4	130,789
NEW & USED AUTO DEALERS	4411	27	35,074,994	D	D
RV, BOAT, MOTORCYCLE DEALERS	4412	8	6,391,446	D	D
AUTOMOTIVE PARTS & TIRE	4413	34	4,416,347	4	130,789
FURNITURE & HOME FURNISHING	442	36	1,866,347	5	17,761
ELECTRONICS & APPLIANCES	443	89	1,974,734	17	26,448
APPLIANCES, TV & OTHER ELECTRONICS	44311	29	1,081,902	9	9,808
COMPUTERS & SOFTWARE	44312	60	892,832	8	16,640
CAMERA & PHOTO SUPPLIES	44313	D	D	D	D
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	47	8,004,572	5	333,589
BUILDING MATERIALS	4441	34	5,640,593	5	333,589
LAWN & GARDEN SUPPLIES & EQUIP.	4442	13	2,363,979	D	D
FOOD & BEVERAGE STORES	445	29	5,141,947	D	D
GROCERY & CONVENIENCE STORES	4451	23	5,129,849	D	D
OTHER FOOD & BEVERAGE STORES	4452, 4453	6	12,098	D	D
DRUG/HEALTH STORES	446	33	1,594,953	5	78,394
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	27	4,569,279	-	-
APPAREL & ACCESSORIES	448	49	1,088,204	9	2,375
CLOTHING & SHOE STORES	4481, 4482	41	1,059,685	9	2,375
JEWELRY & LUGGAGE STORES	4483	8	28,519	-	-
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	39	1,209,365	4	2,446
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	19	441,813	4	2,446
BOOK/PERIODICAL/MUSIC STORE	4512	20	767,552	D	D
GENERAL MERCHANDISE STORES	452	10	12,781,975	4	433,830
DEPARTMENT STORES	4521	D	D	D	D
GENERAL MERCHANDISE STORES	4529	10	12,781,975	4	433,830
E-COMMERCE & MAIL ORDER	4541	54	340,445	21	27,534
MISCELLANEOUS RETAILERS	453, 4542, 4543	346	9,427,797	56	579,634
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>13</u>	<u>1,633,819</u>	<u>D</u>	<u>D</u>
<u>MINING</u>	<u>21</u>	<u>4</u>	<u>829,102</u>	<u>D</u>	<u>D</u>
<u>UTILITIES</u>	<u>22</u>	<u>8</u>	<u>685,519</u>	<u>D</u>	<u>D</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>687</u>	<u>50,543,332</u>	<u>48</u>	<u>875,932</u>
CONSTRUCTION OF BUILDINGS	236	134	24,058,682	7	84,212
HEAVY CONSTRUCTION & HIGHWAYS	237	52	4,682,996	7	463,305
SPECIAL TRADE CONTRACTORS	238	501	21,801,654	34	328,415
<u>MANUFACTURING</u>	<u>31-33</u>	<u>119</u>	<u>9,689,278</u>	<u>7</u>	<u>7,108</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>696</u>	<u>35,249,029</u>	<u>96</u>	<u>1,088,514</u>
DURABLE GOODS	423	499	26,952,991	65	510,637
NONDURABLE GOODS	424	192	8,245,498	31	577,877
ELECTRONIC MARKETS, AGENTS & BROKERS	425	5	50,540	D	D
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>26</u>	<u>1,130,332</u>	<u>D</u>	<u>D</u>
<u>INFORMATION</u>	<u>51</u>	<u>201</u>	<u>7,600,045</u>	<u>59</u>	<u>197,524</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>60</u>	<u>1,512,934</u>	<u>8</u>	<u>11,472</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>162</u>	<u>11,741,513</u>	<u>23</u>	<u>76,370</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>127</u>	<u>1,426,931</u>	<u>24</u>	<u>29,634</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>230</u>	<u>3,076,672</u>	<u>22</u>	<u>57,995</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>24</u>	<u>1,355,474</u>	<u>D</u>	<u>D</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>109</u>	<u>13,318,182</u>	<u>6</u>	<u>145,366</u>
ACCOMMODATIONS	721	13	3,505,106	D	D
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	96	9,813,076	6	145,366
<u>OTHER SERVICES</u>	<u>81</u>	<u>169</u>	<u>5,679,942</u>	<u>19</u>	<u>157,403</u>
REPAIR & MAINTENANCE	811	127	4,115,428	12	133,666
PERSONAL SERVICE	812	39	1,476,183	7	23,737
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	3	88,331	-	-
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>4</u>	<u>65,845</u>	<u>7</u>	<u>131,230</u>
TOTAL ALL INDUSTRIES		3,467	\$239,420,354	449	\$4,411,348

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

TABLE 3: TAXABLE RETAIL SALES FOR GRANT AND GRAYS HARBOR COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	GRANT*	UNITS	GRAYS HARBOR*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>1,013</u>	<u>\$113,008,324</u>	<u>990</u>	<u>\$100,428,809</u>
MOTOR VEHICLES & PARTS	441	91	29,383,056	57	26,503,453
NEW & USED AUTO DEALERS	4411	38	19,997,152	24	19,505,121
RV, BOAT, MOTORCYCLE DEALERS	4412	12	2,731,206	7	531,470
AUTOMOTIVE PARTS & TIRE	4413	41	6,654,698	26	6,466,862
FURNITURE & HOME FURNISHING	442	38	2,870,324	37	2,281,114
ELECTRONICS & APPLIANCES	443	92	1,988,513	100	1,679,747
APPLIANCES, TV & OTHER ELECTRONICS	44311	38	1,060,203	36	798,184
COMPUTERS & SOFTWARE	44312	54	928,310	61	866,057
CAMERA & PHOTO SUPPLIES	44313	D	D	3	15,506
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	76	22,342,038	63	16,372,786
BUILDING MATERIALS	4441	53	17,294,702	45	15,378,887
LAWN & GARDEN SUPPLIES & EQUIP.	4442	23	5,047,336	18	993,899
FOOD & BEVERAGE STORES	445	42	6,913,058	53	9,664,390
GROCERY & CONVENIENCE STORES	4451	28	6,840,435	42	9,347,509
OTHER FOOD & BEVERAGE STORES	4452, 4453	14	72,623	11	316,881
DRUG/HEALTH STORES	446	47	1,166,139	46	2,303,080
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	44	8,236,090	44	10,060,494
APPAREL & ACCESSORIES	448	61	1,786,456	52	1,823,686
CLOTHING & SHOE STORES	4481, 4482	48	1,446,766	42	1,284,510
JEWELRY & LUGGAGE STORES	4483	13	339,690	10	539,176
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	55	1,571,517	59	1,969,638
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	31	820,436	34	1,388,395
BOOK/PERIODICAL/MUSIC STORE	4512	24	751,081	25	581,243
GENERAL MERCHANDISE STORES	452	11	23,480,117	14	18,134,442
DEPARTMENT STORES	4521	3	2,413,568	D	D
GENERAL MERCHANDISE STORES	4529	8	21,066,549	14	18,134,442
E-COMMERCE & MAIL ORDER	4541	57	474,819	56	557,168
MISCELLANEOUS RETAILERS	453, 4542, 4543	399	12,796,197	409	9,078,811
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>20</u>	<u>881,716</u>	<u>30</u>	<u>652,213</u>
<u>MINING</u>	<u>21</u>	<u>3</u>	<u>2,961,597</u>	<u>7</u>	<u>76,903</u>
<u>UTILITIES</u>	<u>22</u>	<u>11</u>	<u>4,384,411</u>	<u>9</u>	<u>31,973</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>648</u>	<u>72,262,117</u>	<u>623</u>	<u>39,835,320</u>
CONSTRUCTION OF BUILDINGS	236	151	40,040,444	181	19,702,270
HEAVY CONSTRUCTION & HIGHWAYS	237	43	5,520,593	36	3,114,021
SPECIAL TRADE CONTRACTORS	238	454	26,701,080	406	17,019,029
<u>MANUFACTURING</u>	<u>31-33</u>	<u>126</u>	<u>4,425,841</u>	<u>156</u>	<u>3,895,893</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>736</u>	<u>26,782,591</u>	<u>611</u>	<u>10,876,330</u>
DURABLE GOODS	423	533	21,171,168	436	8,764,713
NONDURABLE GOODS	424	197	5,590,490	169	2,090,215
ELECTRONIC MARKETS, AGENTS & BROKERS	425	6	20,933	6	21,402
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>25</u>	<u>592,252</u>	<u>36</u>	<u>1,244,423</u>
<u>INFORMATION</u>	<u>51</u>	<u>228</u>	<u>9,042,503</u>	<u>209</u>	<u>9,165,855</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>68</u>	<u>2,241,016</u>	<u>59</u>	<u>1,167,757</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>181</u>	<u>5,074,823</u>	<u>164</u>	<u>3,011,071</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>150</u>	<u>2,207,322</u>	<u>123</u>	<u>1,882,930</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>225</u>	<u>3,811,291</u>	<u>251</u>	<u>2,899,247</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>40</u>	<u>2,282,428</u>	<u>42</u>	<u>1,664,424</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>227</u>	<u>22,512,154</u>	<u>276</u>	<u>25,607,171</u>
ACCOMMODATIONS	721	56	5,343,334	85	7,032,511
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	171	17,168,820	191	18,574,660
<u>OTHER SERVICES</u>	<u>81</u>	<u>243</u>	<u>7,737,268</u>	<u>213</u>	<u>5,881,510</u>
REPAIR & MAINTENANCE	811	170	6,174,477	153	4,464,021
PERSONAL SERVICE	812	57	1,243,937	46	885,498
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	16	318,854	14	531,991
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>5</u>	<u>403,037</u>	<u>3</u>	<u>5,297</u>
TOTAL ALL INDUSTRIES		3,949	\$280,610,691	3,802	\$208,327,126

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

TABLE 3: TAXABLE RETAIL SALES FOR ISLAND AND JEFFERSON COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	ISLAND*	UNITS	JEFFERSON*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>1,003</u>	<u>\$88,022,126</u>	<u>684</u>	<u>\$30,732,302</u>
MOTOR VEHICLES & PARTS	441	47	16,443,334	32	4,774,487
NEW & USED AUTO DEALERS	4411	11	8,233,052	6	2,287,659
RV, BOAT, MOTORCYCLE DEALERS	4412	9	1,153,017	13	1,371,056
AUTOMOTIVE PARTS & TIRE	4413	27	7,057,265	13	1,115,772
FURNITURE & HOME FURNISHING	442	66	4,032,132	43	1,293,531
ELECTRONICS & APPLIANCES	443	108	2,356,634	58	792,973
APPLIANCES, TV & OTHER ELECTRONICS	44311	47	1,303,577	19	389,989
COMPUTERS & SOFTWARE	44312	61	1,053,057	39	402,984
CAMERA & PHOTO SUPPLIES	44313	D	D	D	D
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	70	24,200,106	46	6,928,934
BUILDING MATERIALS	4441	58	23,012,756	31	5,684,980
LAWN & GARDEN SUPPLIES & EQUIP.	4442	12	1,187,350	15	1,243,954
FOOD & BEVERAGE STORES	445	28	7,632,370	16	3,442,459
GROCERY & CONVENIENCE STORES	4451	17	6,897,755	8	3,407,921
OTHER FOOD & BEVERAGE STORES	4452, 4453	11	734,615	8	34,538
DRUG/HEALTH STORES	446	38	1,844,261	35	1,165,065
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	18	2,953,448	9	1,882,726
APPAREL & ACCESSORIES	448	57	1,394,631	46	718,693
CLOTHING & SHOE STORES	4481, 4482	46	894,371	38	618,192
JEWELRY & LUGGAGE STORES	4483	11	500,260	8	100,501
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	73	1,444,637	49	1,132,481
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	42	1,156,927	27	794,134
BOOK/PERIODICAL/MUSIC STORE	4512	31	287,710	22	338,347
GENERAL MERCHANDISE STORES	452	11	14,317,372	7	2,170,272
DEPARTMENT STORES	4521	3	1,494,600	D	D
GENERAL MERCHANDISE STORES	4529	8	12,822,772	7	2,170,272
E-COMMERCE & MAIL ORDER	4541	60	1,051,467	56	506,912
MISCELLANEOUS RETAILERS	453, 4542, 4543	427	10,351,734	287	5,923,769
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>15</u>	<u>431,897</u>	<u>6</u>	<u>189,194</u>
<u>MINING</u>	<u>21</u>	<u>6</u>	<u>322,493</u>	<u>6</u>	<u>287,910</u>
<u>UTILITIES</u>	<u>22</u>	<u>16</u>	<u>740,879</u>	<u>4</u>	<u>14,898</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>1,192</u>	<u>57,808,060</u>	<u>531</u>	<u>30,668,948</u>
CONSTRUCTION OF BUILDINGS	236	304	31,497,808	163	15,942,398
HEAVY CONSTRUCTION & HIGHWAYS	237	53	3,681,586	24	7,679,569
SPECIAL TRADE CONTRACTORS	238	835	22,628,666	344	7,046,981
<u>MANUFACTURING</u>	<u>31-33</u>	<u>147</u>	<u>5,532,980</u>	<u>118</u>	<u>5,227,176</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>555</u>	<u>7,114,101</u>	<u>413</u>	<u>4,733,854</u>
DURABLE GOODS	423	381	3,772,182	291	2,998,443
NONDURABLE GOODS	424	163	3,279,462	116	1,725,328
ELECTRONIC MARKETS, AGENTS & BROKERS	425	11	62,457	6	10,083
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>17</u>	<u>541,611</u>	<u>13</u>	<u>411,665</u>
<u>INFORMATION</u>	<u>51</u>	<u>215</u>	<u>9,294,819</u>	<u>172</u>	<u>4,165,577</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>62</u>	<u>2,061,353</u>	<u>50</u>	<u>666,563</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>159</u>	<u>3,157,075</u>	<u>94</u>	<u>1,013,356</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>171</u>	<u>2,439,267</u>	<u>95</u>	<u>1,035,922</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>405</u>	<u>6,649,297</u>	<u>206</u>	<u>2,143,957</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>52</u>	<u>2,991,708</u>	<u>26</u>	<u>1,299,959</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>181</u>	<u>16,462,314</u>	<u>128</u>	<u>12,153,551</u>
ACCOMMODATIONS	721	55	2,516,762	33	3,402,700
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	126	13,945,552	95	8,750,851
<u>OTHER SERVICES</u>	<u>81</u>	<u>249</u>	<u>4,942,837</u>	<u>142</u>	<u>3,039,925</u>
REPAIR & MAINTENANCE	811	185	3,684,764	95	2,318,356
PERSONAL SERVICE	812	56	895,693	44	615,251
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	8	362,380	3	106,318
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>D</u>	<u>D</u>	<u>D</u>	<u>D</u>
TOTAL ALL INDUSTRIES		4,445	\$208,512,817	2,688	\$97,784,757

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

TABLE 3: TAXABLE RETAIL SALES FOR KING AND KITSAP COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	KING*	UNITS	KITSAP*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>9,569</u>	<u>\$4,376,092,637</u>	<u>1,857</u>	<u>\$445,851,113</u>
MOTOR VEHICLES & PARTS	441	675	1,043,637,552	100	118,122,494
NEW & USED AUTO DEALERS	4411	318	838,852,926	38	94,502,669
RV, BOAT, MOTORCYCLE DEALERS	4412	150	123,435,109	22	14,243,366
AUTOMOTIVE PARTS & TIRE	4413	207	81,349,517	40	9,376,459
FURNITURE & HOME FURNISHING	442	587	268,210,058	107	11,276,404
ELECTRONICS & APPLIANCES	443	814	363,288,150	194	17,829,524
APPLIANCES, TV & OTHER ELECTRONICS	44311	248	149,132,701	69	13,630,905
COMPUTERS & SOFTWARE	44312	551	200,311,934	120	3,678,796
CAMERA & PHOTO SUPPLIES	44313	15	13,843,515	5	519,823
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	534	426,214,560	137	75,834,954
BUILDING MATERIALS	4441	407	396,001,026	96	63,630,005
LAWN & GARDEN SUPPLIES & EQUIP.	4442	127	30,213,534	41	12,204,949
FOOD & BEVERAGE STORES	445	825	241,537,630	89	28,336,826
GROCERY & CONVENIENCE STORES	4451	607	225,271,442	63	27,750,076
OTHER FOOD & BEVERAGE STORES	4452, 4453	218	16,266,188	26	586,750
DRUG/HEALTH STORES	446	391	130,479,198	83	8,906,196
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	382	85,083,836	51	8,588,867
APPAREL & ACCESSORIES	448	806	392,223,590	123	16,894,328
CLOTHING & SHOE STORES	4481, 4482	607	345,142,754	92	13,350,355
JEWELRY & LUGGAGE STORES	4483	199	47,080,836	31	3,543,973
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	652	179,284,616	125	16,527,796
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	392	121,284,530	72	12,314,769
BOOK/PERIODICAL/MUSIC STORE	4512	260	58,000,086	53	4,213,027
GENERAL MERCHANDISE STORES	452	100	638,827,357	26	99,989,565
DEPARTMENT STORES	4521	10	239,652,980	6	30,533,563
GENERAL MERCHANDISE STORES	4529	90	399,174,377	20	69,456,002
E-COMMERCE & MAIL ORDER	4541	247	50,260,415	81	2,933,095
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,556	557,045,675	741	40,611,064
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>96</u>	<u>12,802,802</u>	<u>25</u>	<u>566,981</u>
<u>MINING</u>	<u>21</u>	<u>27</u>	<u>5,101,195</u>	<u>13</u>	<u>805,496</u>
<u>UTILITIES</u>	<u>22</u>	<u>40</u>	<u>5,204,827</u>	<u>10</u>	<u>105,169</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,630</u>	<u>2,043,861,279</u>	<u>2,080</u>	<u>171,339,177</u>
CONSTRUCTION OF BUILDINGS	236	3,449	1,153,680,673	622	100,006,836
HEAVY CONSTRUCTION & HIGHWAYS	237	373	144,455,139	79	15,431,728
SPECIAL TRADE CONTRACTORS	238	6,808	745,725,467	1,379	55,900,613
<u>MANUFACTURING</u>	<u>31-33</u>	<u>2,024</u>	<u>243,396,823</u>	<u>315</u>	<u>12,294,774</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>3,662</u>	<u>1,000,936,458</u>	<u>1,031</u>	<u>30,275,426</u>
DURABLE GOODS	423	2,582	836,947,223	735	21,677,567
NONDURABLE GOODS	424	1,019	161,224,721	287	8,541,857
ELECTRONIC MARKETS, AGENTS & BROKERS	425	61	2,764,514	9	56,002
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>370</u>	<u>53,802,151</u>	<u>45</u>	<u>1,694,759</u>
<u>INFORMATION</u>	<u>51</u>	<u>915</u>	<u>510,801,391</u>	<u>308</u>	<u>37,818,610</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>276</u>	<u>99,171,254</u>	<u>106</u>	<u>7,000,608</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>1,141</u>	<u>326,384,164</u>	<u>292</u>	<u>17,008,788</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>2,765</u>	<u>283,982,306</u>	<u>403</u>	<u>10,460,530</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>4,206</u>	<u>299,266,245</u>	<u>727</u>	<u>16,543,548</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>602</u>	<u>104,141,199</u>	<u>86</u>	<u>6,985,872</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>4,486</u>	<u>1,125,334,433</u>	<u>449</u>	<u>69,097,197</u>
ACCOMMODATIONS	721	289	264,773,490	42	5,632,360
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	4,197	860,560,943	407	63,464,837
<u>OTHER SERVICES</u>	<u>81</u>	<u>4,103</u>	<u>322,914,584</u>	<u>600</u>	<u>25,080,962</u>
REPAIR & MAINTENANCE	811	2,379	200,393,674	400	19,266,348
PERSONAL SERVICE	812	1,579	115,525,890	178	5,373,075
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	145	6,995,020	22	441,539
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>44</u>	<u>8,403,937</u>	<u>10</u>	<u>1,481,067</u>
TOTAL ALL INDUSTRIES		44,956	\$10,821,597,685	8,357	\$854,410,077

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

TABLE 3: TAXABLE RETAIL SALES FOR KITTITAS AND KLICKITAT COUNTIES
 BY NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)
 2ND QUARTER, 2006

INDUSTRY	NAICS	UNITS	KITTITAS*	UNITS	KLICKITAT*
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>747</u>	<u>\$61,743,136</u>	<u>463</u>	<u>\$9,719,254</u>
MOTOR VEHICLES & PARTS	441	45	17,004,637	32	1,626,895
NEW & USED AUTO DEALERS	4411	13	10,208,989	8	287,737
RV, BOAT, MOTORCYCLE DEALERS	4412	9	4,346,323	3	20,318
AUTOMOTIVE PARTS & TIRE	4413	23	2,449,325	21	1,318,840
FURNITURE & HOME FURNISHING	442	28	3,393,845	11	52,958
ELECTRONICS & APPLIANCES	443	77	1,125,711	51	322,337
APPLIANCES, TV & OTHER ELECTRONICS	44311	29	519,055	15	156,316
COMPUTERS & SOFTWARE	44312	48	606,656	36	166,021
CAMERA & PHOTO SUPPLIES	44313	D	D	-	-
BUILDING MATERIALS, GARDEN EQUIP & SUPPLIES	444	44	11,336,222	33	1,781,249
BUILDING MATERIALS	4441	33	7,510,641	27	1,733,830
LAWN & GARDEN SUPPLIES & EQUIP.	4442	11	3,825,581	6	47,419
FOOD & BEVERAGE STORES	445	21	5,532,317	16	1,680,159
GROCERY & CONVENIENCE STORES	4451	15	5,286,949	12	1,676,754
OTHER FOOD & BEVERAGE STORES	4452, 4453	6	245,368	4	3,405
DRUG/HEALTH STORES	446	34	795,510	21	523,633
GAS STATIONS & CONVENIENCE STORES W/PUMPS	447	32	3,990,784	12	808,696
APPAREL & ACCESSORIES	448	43	787,454	21	37,407
CLOTHING & SHOE STORES	4481, 4482	33	551,026	21	37,407
JEWELRY & LUGGAGE STORES	4483	10	236,428	D	D
SPORTING GOODS, TOYS, BOOK & MUSIC STORES	451	45	945,058	27	160,508
SPORTING GOODS, TOYS, HOBBY/CRAFT STORES	4511	22	704,903	11	86,493
BOOK/PERIODICAL/MUSIC STORE	4512	23	240,155	16	74,015
GENERAL MERCHANDISE STORES	452	11	10,692,465	6	174,642
DEPARTMENT STORES	4521	D	D	D	D
GENERAL MERCHANDISE STORES	4529	11	10,692,465	6	174,642
E-COMMERCE & MAIL ORDER	4541	52	485,350	41	194,811
MISCELLANEOUS RETAILERS	453, 4542, 4543	315	5,653,783	192	2,355,959
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>19</u>	<u>256,047</u>	<u>16</u>	<u>534,170</u>
<u>MINING</u>	<u>21</u>	<u>D</u>	<u>D</u>	<u>5</u>	<u>132,636</u>
<u>UTILITIES</u>	<u>22</u>	<u>7</u>	<u>73,659</u>	<u>3</u>	<u>21,333</u>
<u>CONSTRUCTION</u>	<u>23</u>	<u>685</u>	<u>44,844,121</u>	<u>302</u>	<u>15,060,247</u>
CONSTRUCTION OF BUILDINGS	236	170	22,350,456	82	7,051,649
HEAVY CONSTRUCTION & HIGHWAYS	237	37	6,476,665	26	4,344,115
SPECIAL TRADE CONTRACTORS	238	478	16,017,000	194	3,664,483
<u>MANUFACTURING</u>	<u>31-33</u>	<u>113</u>	<u>4,977,728</u>	<u>67</u>	<u>1,390,868</u>
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>460</u>	<u>10,881,688</u>	<u>394</u>	<u>7,354,924</u>
DURABLE GOODS	423	317	8,565,381	290	5,801,605
NONDURABLE GOODS	424	138	2,305,050	104	1,553,319
ELECTRONIC MARKETS, AGENTS & BROKERS	425	5	11,257	D	D
<u>TRANSPORTATION & WAREHOUSING</u>	<u>48-49</u>	<u>19</u>	<u>364,183</u>	<u>16</u>	<u>370,126</u>
<u>INFORMATION</u>	<u>51</u>	<u>179</u>	<u>5,204,336</u>	<u>131</u>	<u>2,001,213</u>
<u>FINANCE, INSURANCE</u>	<u>52</u>	<u>51</u>	<u>1,403,929</u>	<u>30</u>	<u>561,578</u>
<u>REAL ESTATE, RENTAL/LEASING</u>	<u>53</u>	<u>153</u>	<u>4,570,003</u>	<u>79</u>	<u>712,686</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>130</u>	<u>2,955,809</u>	<u>62</u>	<u>341,423</u>
<u>MANAGEMENT, EDUCATION & HEALTH SERVICES</u>	<u>55-62</u>	<u>189</u>	<u>4,668,163</u>	<u>98</u>	<u>810,099</u>
<u>ARTS, ENTERTAINMENT & RECREATION</u>	<u>71</u>	<u>27</u>	<u>1,019,953</u>	<u>13</u>	<u>497,023</u>
<u>ACCOMMODATIONS & FOOD SERVICES</u>	<u>72</u>	<u>152</u>	<u>18,666,969</u>	<u>58</u>	<u>2,675,038</u>
ACCOMMODATIONS	721	28	3,248,564	14	469,702
RESTAURANTS, FOOD SERVICES & DRINKING PLACES	722	124	15,418,405	44	2,205,336
<u>OTHER SERVICES</u>	<u>81</u>	<u>158</u>	<u>4,127,795</u>	<u>76</u>	<u>998,743</u>
REPAIR & MAINTENANCE	811	100	3,275,851	55	723,053
PERSONAL SERVICE	812	51	679,855	18	194,885
RELIGIOUS, CIVIC & OTHER ORGANIZATION	813, 814	7	172,089	3	80,805
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>8</u>	<u>36,507</u>	<u>3</u>	<u>39,458</u>
TOTAL ALL INDUSTRIES		3,098	\$165,794,466	1,816	\$43,220,819

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

APPENDIX A: Frequently Asked Questions

FAQ Quick Reference -- See Indicated Page for Answer

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1. General Questions

i. 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 SIC or 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.

ii. 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.

iii. 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 the majority 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.

iv. 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 particular 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.

v. 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.

vi. 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

vii. 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 in order 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.

viii. 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, <http://www.census.gov/epcd/www/naicsdev.htm>).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in 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.

x. 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.

xi. 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://dor.wa.gov/content/statistics/TID/StatisticsReports.aspx?query=gbinaiacs>

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://dor.wa.gov/content/statistics/QBR_Changes.aspx#QBRchart

3. Unit Counts

xii. 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.

xiii. 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.

xiv. Can I add up the unit counts for each of the 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)

xv. 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.

xvi. 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

xvii. 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.

xviii. 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.

xix. 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.

xx. 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 take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. 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:

B&O Tax Classification	Rate
Retailing	.00471
Extracting/Extracting for hire	.00484
Manufacturing	.00484
Wholesaling	.00484
Service and Other Activities	.015

For more information about the B&O tax visit the Department's web site at <http://dor.wa.gov/content/taxes/busoccupation/default.aspx>

xxii. 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:

xxiii. 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.

xxiv. 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

xxx. 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, motor vehicle fuel, 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.

xxvi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. 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 http://dor.wa.gov/content/forms/forms_sale.aspx or for a specific area, try the Department's Address Lookup system available at <http://dor.wa.gov/content/gis/salestaxratelookup.aspx>

7. Public Utility Tax

xxviii. 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.

xxix. 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.

xxx. 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.

xxxi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

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

Utility Activity	Tax Rate
Distribution of water	.05029
Generation/distribution of electrical power	.03873
Telegraph companies, distribution of natural gas, and collection of sewerage	.03852
Urban transportation and watercraft vessels under 65 feet in length	.00642
Railroads, railroad car companies, motor transportation and all other public service businesses	.01926

xxxiii. 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?
Contact the Department of Revenue at 360-570-6070.**