

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3, 2019

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for July, August and September 2019**

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, "Units" represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, "Units" is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple 'branches' in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & TAX CLASSIFICATION

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	816	\$427,417,108
Forestry & Logging 113	555	\$346,438,884
Fishing & Hunting 114	150	\$52,761,038
Ag & Forestry Support Activities 115	586	\$241,669,234
Total:	2,107	\$1,068,286,264
Mining 21		
Sand & Gravel, Quarrying 2123	99	\$111,566,826
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$56,389,296
Total:	139	\$167,956,122
Utilities 22		
Hydroelectric Power Generation 221111	17	\$363,827,552
Alternative Power Generation 221114-221117	12	\$46,138,802
Other Electric Power Generation 221112, 221113, 221118	7	\$460,389,701
Electric Power Generation & Trans. 221121, 221122	56	\$1,689,254,991
Natural Gas Distribution 2212	12	\$127,475,920
Water & Sewer 2213	569	\$1,148,354,377
Total:	673	\$3,835,441,343
Construction 23		
Residential Building & Remodeling 2361	16,337	\$3,620,353,752
Nonresidential Building 2362	1,056	\$4,602,453,330
Heavy Construction & Highways 237	1,136	\$2,687,880,507
Special Trade Contractors 238	25,636	\$9,064,607,513
Electrical 23821	2,854	\$1,695,077,559
Plumbing & Heating 23822	3,065	\$1,643,051,944
Painting 23832	3,468	\$378,243,036
Masonry/drywall 23814, 23831	1,585	\$527,946,086
Roofing 23816	1,118	\$453,258,157
Other Contractors 238 Not Listed Above	13,546	\$4,367,030,731
Total:	44,165	\$19,975,295,102
Manufacturing 31-33		
Food Products 311	1,143	\$4,742,422,298
Milling Of Grains 3112	24	\$171,509,978
Fruits & Vegetables 3114	75	\$1,257,940,867
Dairy Products 3115	30	\$745,921,638
Meat Products 3116	68	\$535,746,032
Seafood Products 3117	50	\$571,739,336
Bakery Products 3118	595	\$572,982,462
Other Food Items 3111, 3113, 3119	301	\$886,581,985
Beverages 312	1,076	\$717,022,192
Textiles 313,314	335	\$248,149,589
Apparel 315	244	\$57,475,186
Leather & Allied Products 316	51	\$31,841,686
Lumber & Wood Products 321	466	\$2,114,643,057
Sawmills 3211	85	\$874,285,695
Plywood & Trusses 3212	46	\$308,981,219
Millwork, Windows, Wood Products 3219	335	\$931,376,143

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	105	\$1,751,968,156
Pulp & Paper Mills 3221	33	\$1,097,785,378
Other Paper Products 3222	72	\$654,182,778
Commercial Printing 323	809	\$208,355,441
Petroleum & Coal Products 324	38	\$6,111,536,176
Petroleum Refining 32411	16	\$5,808,379,570
Asphalt/petroleum/coal Products 32412, 32419	22	\$303,156,606
Chemicals 325	656	\$2,081,191,306
Chemicals, Pesticides & Fertilizers 3251, 3253	89	\$784,126,295
Resins, Synthetic Fibers & Filaments 3252	32	\$362,598,751
Pharmaceuticals 3254	325	\$581,745,880
Paint, Coating & Adhesives 3255	27	\$38,431,080
Soap, Cleaning Compound & Toiletries 3256	122	\$191,461,024
Other Chemical Products 3259	61	\$122,828,276
Plastics & Rubber Products 326	244	\$815,507,150
Nonmetallic Minerals 327	344	\$920,390,152
Primary Metals 331	132	\$768,580,973
Iron & Steel Mills 3311, 3312	62	\$306,476,980
Aluminum Smelting 3313	19	\$258,951,192
Other Nonferrous Metals 3314	13	\$27,742,019
Foundries 3315	38	\$175,410,782
Fabricated Metal Products 332	1,257	\$1,982,066,478
Machinery 333	685	\$1,591,846,392
Farm & Construction Implements 3331	81	\$183,982,791
Industrial Machinery 3332	130	\$335,509,865
Commercial & Other Equipment 3333-3336 & 3339	474	\$1,072,353,736
Computers & Electronics 334	532	\$2,665,269,066
Computer Hardware 3341	37	\$52,470,597
Telephone & Communications Equipment 3342	70	\$155,989,521
Audio & Video Equipment 3343	26	\$42,853,996
Semiconductors 3344	97	\$830,177,949
Instruments 3345	251	\$1,553,453,486
Software, Other Magnetic & Optical Media 3346	51	\$30,323,517
Electrical Equipment & Appliances 335	152	\$579,464,860
Lighting Equipment 3351	38	\$59,045,264
Household Appliances 3352	12	\$2,186,433
Other Electric Equipment 3353, 3359	102	\$518,233,163
Transportation Equipment 336	470	\$15,385,003,053
Motor Vehicles & Parts 3361, 3362, 3363	127	\$644,317,468
Aircraft, Aerospace & Parts 3364	122	\$14,373,974,690
Ships & Boats 3366	179	\$332,983,327
Railroad, Other Transportation Equip. 3365, 3369	42	\$33,727,568
Furniture & Related Products 337	596	\$456,560,839
Other Manufacturing 339	1,539	\$1,462,576,468
Other Medical Equip & Supplies 339112, 339115	138	\$183,081,168
Dental Laboratories 339116	218	\$43,453,587
Sporting And Athletic Goods 33992	98	\$234,990,922
All Other Miscellaneous Mfg 3399 Not Listed Above	1085	\$1,001,050,791
Total:	10,874	\$44,691,870,518

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,888	\$21,394,167,205
Motor Vehicles & Parts 4231	678	\$3,619,355,845
Furniture & Home Furnishings 4232	492	\$485,198,462
Lumber & Construction Materials 4233	758	\$2,760,003,689
Professional & Commercial Equipment 4234	1,612	\$3,737,944,621
Metal & Mineral (except Petroleum) 4235	332	\$944,908,036
Electrical Equipment 4236	1,118	\$2,365,093,865
Hardware, Plumbing, Heating Equipment 4237	563	\$1,299,132,916
Machinery & Equipment 4238	1,979	\$3,636,221,586
Sporting & Recreational Goods & Supplies 423910	364	\$386,845,364
Toy & Hobby Goods & Supplies 423920	102	\$1,293,052,622
Other Misc Durable Goods 423930, 423940, 423990	890	\$866,410,199
Nondurable Goods: 424	6,729	\$22,881,806,087
Paper & Paper Products 4241	276	\$721,401,783
Drugs & Sundries 4242	421	\$2,748,293,146
Apparel 4243	459	\$1,205,404,191
Food Products 4244	1,956	\$10,131,611,453
Farm Products 4245	365	\$423,610,842
Chemicals & Plastics 4246	449	\$836,175,566
Petroleum Products 4247	191	\$2,402,238,305
Beer & Ale 424810	112	\$290,948,846
Wine & Distilled Alcoholic Beverages 424820	511	\$1,255,617,606
Farm Supplies 42491	268	\$1,029,121,127
Tobacco & Tobacco Products 42494	78	\$328,266,141
Other Misc Nondurable Goods 4249 Not Listed Above	1,643	\$1,509,117,081
Electronic Markets, Agents, Brokers 425	448	\$279,621,287
Total:	16,065	\$44,555,594,579
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,247	\$7,750,888,455
New & Used Auto Dealers 4411	1,403	\$5,913,516,742
Rv, Boat, Motorcycle Dealers 4412	571	\$803,961,319
Automotive Parts & Tires 4413	1,273	\$1,033,410,394
Furniture & Home Furnishings 442	1,835	\$1,097,726,945
Electronics & Appliances 443	2,435	\$2,252,266,546
Household Appliances 443141	203	\$161,406,550
Electronic Stores 443142	2,232	\$2,090,859,996
Bldg. Materials, Garden Supplies 444	2,650	\$3,248,501,033
Building Materials 4441	1,739	\$2,827,046,328
Lawn & Garden Supplies 4442	911	\$421,454,705
Food & Beverages (off-premises) 445	3,681	\$4,896,712,401
Grocery & Convenience Stores 4451	1,932	\$4,306,237,786
Other Food Stores/specialty Foods 4452	1066	\$426,607,344
Beer, Wine And Liquor Stores 4453	683	\$163,867,271
Drug Stores & Personal Care Stores 446	3,154	\$3,009,882,656
Gas Stations (incl. Convenience Stores) 447	1,511	\$2,922,596,985
Apparel & Accessories 448	3,861	\$1,497,901,227
Clothing Stores 4481	2,787	\$1,204,261,487
Shoe Stores 4482	209	\$116,527,787
Jewelry & Luggage Stores 4483	865	\$177,111,953
Sporting Goods, Toy/hobby/book/music 451	3,058	\$1,221,505,363
Sporting Goods 45111	1,471	\$719,249,090
Hobby & Toy Stores 45112	562	\$246,813,272
Sewing Supplies 45113	241	\$40,926,609
Musical Instruments 45114	215	\$58,438,415
Book, Periodical & Music Stores 45121	569	\$156,077,977

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	21	\$406,740,962
Warehouse Clubs And Superstores 452311	9	\$7,656,617,732
All Other General Merchandise Stores 452319	403	\$186,828,116
Electronic Shopping And Mail-order Houses 4541	806	\$872,778,428
Miscellaneous Retailers 453, 4542, 4543	14,028	\$5,488,635,502
Total:	40,699	\$42,509,582,351
Transportation 48-492		
Air Transportation 481	48	\$40,170,505
Railroads 482	15	\$52,516,736
Water Transportation 483	58	\$98,793,075
Truck Transportation 484	3,246	\$1,425,379,438
Transit & Ground Passenger Transport 485	448	\$243,341,122
Pipeline Transportation 486	8	\$34,927,733
Scenic & Sightseeing Transportation 487	189	\$36,508,738
Support Activities For Transportation 488	1,208	\$1,565,374,809
Postal Service, Couriers And Messengers 491, 492	561	\$197,130,590
Total:	5,781	\$3,694,142,746
Warehousing & Storage 493		
Total:	194	\$269,330,028
Information 51		
Publishing (except Internet) 511	1268	\$1,694,700,223
Newspapers 51111	95	\$92,216,162
Books & Periodicals 51112, 51113	347	\$131,565,213
Software 5112	746	\$1,255,010,495
Other Publishers 51114, 51119	80	\$215,908,353
Motion Picture Production 512	729	\$320,548,970
Radio & Tv Broadcasting, Cable Tv 515	200	\$1,162,779,682
Telecommunications 517	677	\$3,019,485,301
Wired Telecommunications Carriers 517311	264	\$822,203,886
Wireless Telecommunications Carriers 517312	124	\$1,340,833,413
Satellite And Other Telecommunications 5174, 5179	289	\$856,448,002
Isp, Web Search Portals, Data Proc. Svcs. 518	670	\$1,244,691,067
Other Information Services 519	416	\$640,292,497
Total:	3,960	\$8,082,497,740
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,609	\$6,090,344,684
Securities & Other Financial Investment 523, 525	2,077	\$2,588,248,273
Insurance Agents & Brokers 524	2,721	\$2,308,199,324
Real Estate Agents & Brokers 531	4,644	\$1,817,459,701
Rental Of Tangible Personal Property 532	1,906	\$1,829,045,429
Lessors Of Nonfinancial Intangibles 533	141	\$158,490,107
Total:	13,098	\$14,791,787,518
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,118	\$16,925,096,369
Legal Services 5411	4,727	\$1,497,099,553
Accounting Services 5412	2,831	\$753,572,104
Architectural Services 54131	1,032	\$479,895,794
Engineering Services 54133	1,757	\$1,589,112,636
Other Related Services 54132, 54134-54138	1,045	\$219,544,565
Specialized Design Services 5414	1,992	\$294,855,029
Computer System Design Services 5415	5,051	\$5,863,523,942
Consulting Services 5416	7,563	\$3,461,534,677

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	402	\$946,537,158
Advertising & Public Relations 5418	960	\$457,708,693
Other Professional Services 5419	4,758	\$1,361,712,218
Management Services 55	218	\$106,932,818
Administrative & Support Services 561	15,554	\$12,329,476,635
Employment Services 5613	967	\$1,039,707,211
Travel Services 5615	449	\$4,557,893,946
Investigation & Security Services 5616	733	\$415,900,763
Building Services & Janitorial 5617	10,179	\$1,107,305,637
Other 5611, 5612, 5614, 5619	3,226	\$5,208,669,078
Waste Treatment/collection 562	576	\$1,158,736,815
Schools (public, Private, Technical) 61	2,851	\$694,909,067
Health Services 62	15,469	\$13,233,915,628
Ambulatory Health Care Services 621	13,234	\$6,130,868,851
Physicians 6211	2,616	\$2,487,405,007
Dentists 6212	3,185	\$1,009,147,649
Other Health Practitioners 6213	6,393	\$933,759,901
Outpatient Care Centers 6214	490	\$867,306,711
Medical & Diagnostic Laboratories 6215	178	\$394,585,045
Home Health Care 6216	176	\$249,389,672
Other Ambulatory Health Care 6219	196	\$189,274,866
Hospitals 622	146	\$5,939,147,856
Nursing & Retirement Homes 623	564	\$655,775,433
Social Services & Day Care 624	1,525	\$508,123,488
Arts, Entertainment, & Recreation 71	4,781	\$1,236,331,133
Performing Arts, Spectator Sports 711	1,944	\$528,180,391
Museums, Historical Sites, Etc. 712	89	\$52,893,627
Amusement, Gambling, Recreation 713	2,748	\$655,257,115
Accommodations 721	3,403	\$1,473,622,098
Restaurants, Food Services 7223, 7225	13,520	\$4,535,277,085
Drinking Places 7224	1,141	\$264,030,202
Auto Repair & Services 8111	5,355	\$857,980,391
Other Repair Services 8112-8114	3,357	\$705,825,920
Personal Services 812	9,030	\$935,845,686
Personal Care (barber, Beauty, Etc.) 8121	6,399	\$381,719,797
Death Care Services 8122	203	\$60,717,268
Laundry & Dry Cleaning 8123	666	\$134,457,455
Other Personal Services 8129	1,762	\$358,951,166
Religious, Civic & Other Organizations 813, 814	889	\$252,098,180
Public Administration, 92	229	\$152,717,794
Total:	108,491	\$54,862,795,821
Total All Industries		
Total:	246,246	\$238,504,580,132

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

3rd Quarter, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$51,017,220	\$3,253,673	\$47,763,547	0.00484	\$231,176
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,979,981,749	\$106,465,824	\$1,873,515,925	0.00138	\$2,585,452
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,099,455,222	\$88,436,940	\$1,011,018,282	0.00275	\$2,780,300
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$778,304,582	\$137,278,507	\$641,026,075	0.00484	\$3,102,566
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,933,564,775	\$24,609,911	\$1,908,954,864	0.00138	\$2,634,358
6	Processing for Hire/Printing and Publishing	10	\$519,974,601	\$48,161,974	\$471,812,627	0.00484	\$2,283,573
7	Manufacturing	7	\$7,216,010,264	\$244,807,986	\$6,971,202,278	0.00484	\$33,740,619
8	Royalties	80	\$1,334,780,935	\$396,579,156	\$938,201,779	0.015	\$14,073,027
9	Wholesaling	3	\$65,771,780,250	\$20,538,650,220	\$45,233,130,030	0.00484	\$218,928,349
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,979,803,635	\$171,048,528	\$1,808,755,107	0.00484	\$8,754,375
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,971,129,575	\$2,341,266,164	\$2,629,863,411	0.015	\$39,447,951
12	For Profit Hospitals; Scientific R&D	135	\$455,112,730	\$243,740,839	\$211,371,891	0.015	\$3,170,578
13	Cleanup of Radioactive Waste for US Government	83	\$918,247,344	\$1,423,631	\$916,823,713	0.00471	\$4,318,240
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$45,913,707,349	\$11,490,081,660	\$34,423,625,689	0.015	\$516,354,385
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$131,328,585	\$47,366,381	\$83,962,204	0.0163	\$1,368,584
16	Retailing of Interstate Transportation Equip	19	\$390,901,026	\$105,388,888	\$285,512,138	0.00484	\$1,381,879
17	Retailing	2	\$74,485,131,175	\$13,944,775,642	\$60,540,355,533	0.00471	\$285,145,075
18	Non-Manufacturing Aerospace Product Development	188	\$90,608,052	\$1,308,143	\$89,299,909	0.009	\$803,699
19	Federal Aviation Administration (FAR) Repair Station	189	\$92,033,142	\$981,790	\$91,051,352	0.002904	\$264,413
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.002904	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.002904	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$21,896,118	\$15,997,764	\$5,898,354	0.00275	\$16,220
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$4,095,028,327	\$7,809,740	\$4,087,218,587	0.002904	\$11,869,283
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$4,796,705,494	\$3,369,742,774	\$1,426,962,720	0.002904	\$4,143,900
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,761,217,844	\$1,891,162,709	\$3,870,055,135	0.002904	\$11,238,640
27	Publication of Newspapers	126	\$93,549,075	\$579,930	\$92,969,145	0.0035	\$325,392
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$55,124,658	\$180,128	\$54,944,530	0.003424	\$188,130
30	Extracting Timber, Extracting for Hire Timber	301	\$154,433,810	\$3,558,290	\$150,875,520	0.003424	\$516,598
31	Manufacturing of Timber or Wood Products	302	\$1,043,632,621	\$98,333,513	\$945,299,108	0.003424	\$3,236,704
32	Wholesaling of Timber or Wood Products	303	\$2,508,564,389	\$1,303,089,528	\$1,205,474,861	0.003424	\$4,127,546
33	Sale of Standing Timber	304	\$11,647,189	\$0	\$11,647,189	0.003424	\$39,880
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$228,654,671,736	\$56,626,080,233	\$172,028,591,503		\$1,177,070,892
State Sales Tax and Use Tax							
35	Retail Sales	1	\$74,751,811,727	\$26,917,831,682	\$47,833,980,045	0.065	\$3,109,208,703
36	Use Tax	5	\$1,891,039,436	\$0	\$1,891,039,436	0.065	\$122,917,563
37	Motor Vehicle Sales / Leases	120	\$3,787,697,119	\$0	\$3,787,697,119	0.003	\$11,363,091
38	Self-Produced Fuel Use Tax	270	\$17,368,233	\$0	\$17,368,233	0.0193	\$334,512
	Total:		\$80,447,916,515	\$26,917,831,682	\$53,530,084,833		\$3,243,823,869
State Public Utility Tax							
39	Water Distribution	60	\$453,680,419	\$63,369,804	\$390,310,615	0.05029	\$19,628,721
40	Sewer Collection	61	\$201,080,107	\$99,984,636	\$101,095,471	0.03852	\$3,894,198
41	Power	49	\$2,064,798,907	\$440,883,094	\$1,623,915,813	0.038734	\$62,900,755
42	Gas Distribution-Telegraph	26	\$162,522,812	\$1,051,027	\$161,471,785	0.03852	\$6,219,893
43	Motor Transportation-Railroad-Railroad Car	8	\$1,450,995,787	\$912,908,626	\$538,087,161	0.01926	\$10,363,559
44	Log Hauling Over Public Highways	125	\$57,017,286	\$21,346,972	\$35,670,314	0.013696	\$488,541
45	Urban Transportation/Vessels Under 65 ft	12	\$284,099,578	\$82,908,769	\$201,190,809	0.00642	\$1,291,645
46	Other Public Service Business	13	\$806,666,618	\$305,423,232	\$501,243,386	0.01926	\$9,649,188
	Total:		\$5,054,861,514	\$1,927,876,160	\$3,126,985,354		\$106,236,500

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

3rd Quarter, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
47	Litter Tax	36	\$22,614,085,992	\$0	\$22,614,085,992	0.00015	\$3,392,113
48	Tobacco Products/Cigars (less than \$0.69)	20	\$10,084,986	\$0	\$10,084,986	0.95	\$9,580,737
49	Cigar Tax (\$0.69 or more)	194	\$918,241	\$0	\$918,241	0.65	\$596,857
50	Little Cigar Tax (acetate integrated filters)	198	\$6,616,844	\$0	\$6,616,844	0.15125	\$1,000,798
51	Moist Snuff (1.2 oz. or less)	162	\$11,271,557	0	\$11,271,557	2.526	\$28,471,953
52	Moist Snuff (more than 1.2 oz.)	163	\$174,871	\$0	\$174,871	2.105	\$368,103
53	Spirits Sales to On-premises Licensees	251	\$44,486,977	\$116,614,900	\$43,320,828	0.137	\$5,934,953
54	Spirits Sales to Consumers	252	\$185,563,287	\$73,555	\$185,489,732	0.205	\$38,025,395
55	Spirits Liter Sales to On-premises Licensees	253	\$2,601,041	\$0	\$2,601,041	2.4408	\$6,348,621
56	Spirits Liter Sales to Consumers	254	\$9,761,575	\$0	\$9,761,575	3.7708	\$36,808,947
57	Refuse Collection	64	\$551,564,143	\$164,834,709	\$386,729,434	0.036	\$13,922,260
58	Hazardous Substance Tax by Value	65	\$527,764,721	\$15,846,431	\$511,918,290	0.007	\$3,583,428
59	Intermediate Care Facility	79	\$45,773,246	\$0	\$45,773,246	0.06	\$2,746,395
60	Solid Fuel Burning Device Fee	59	\$1,515	\$0	\$1,515	30	\$45,450
61	Syrup Tax	54	\$2,081,962	\$0	\$2,081,962	1	\$2,081,962
62	Tire Fee	73	\$1,236,585	\$0	\$1,236,585	0.9	\$1,112,927
63	Studded Tire Fee	77	\$1,225	\$0	\$1,225	4.5	\$5,513
64	Local E911 Wireline	793	\$2,612,759	\$0	\$2,612,759	0.95	\$2,482,121
65	Local E911 Wireless Tax	794	\$17,837,960	\$0	\$17,837,960	0.95	\$16,946,062
66	Local E911 VOIP Tax	795	\$3,543,398	\$0	\$3,543,398	0.95	\$3,366,228
67	Local E911 Prepaid Wireless Tax	796	\$300,0514	0	\$300,0514	0.95	\$285,0488
	Total:		\$24,040,983,399	\$181,920,844	\$23,859,062,555		\$179,671,311

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
0100	ADAMS UNINC COUNTY	1351	\$ 23,867,102	1966	\$ 30,889,757	29.42%
0101	HATTON	129	\$ 92,538	219	\$ 165,733	79.10%
0102	LIND	467	\$ 1,141,267	540	\$ 1,382,537	21.14%
0103	OTHELLO	2369	\$ 54,199,639	2939	\$ 47,539,112	-12.29%
0104	RITZVILLE	1268	\$ 12,573,347	1561	\$ 14,579,512	15.96%
0105	WASHTUCNA	258	\$ 340,658	306	\$ 426,972	25.34%
0199	ADAMS COUNTY	5842	\$ 92,214,551	7531	\$ 94,983,623	3.00%
0200	ASOTIN UNINC COUNTY	1516	\$ 15,129,945	2317	\$ 20,177,209	33.36%
0201	ASOTIN CITY	707	\$ 2,353,683	920	\$ 2,471,296	5.00%
0202	CLARKSTON	2592	\$ 70,994,271	3184	\$ 76,174,120	7.30%
0299	ASOTIN COUNTY	4815	\$ 88,477,899	6421	\$ 98,822,625	11.69%
0300	BENTON UNINC COUNTY	3299	\$ 79,287,704	4748	\$ 91,739,006	15.70%
0301	BENTON CITY	1716	\$ 11,384,001	2121	\$ 12,929,739	13.58%
0302	KENNEWICK	8043	\$ 576,183,113	9922	\$ 618,696,271	7.38%
0303	PROSSER	2690	\$ 43,676,998	3337	\$ 53,233,765	21.88%
0304	RICHLAND	7227	\$ 339,797,624	9130	\$ 393,300,725	15.75%
0305	WEST RICHLAND	2722	\$ 34,043,615	3760	\$ 40,693,117	19.53%
0399	BENTON COUNTY	25697	\$ 1,084,373,055	33018	\$ 1,210,592,623	11.64%
0400	CHELAN UNINC COUNTY	4471	\$ 162,046,826	5852	\$ 162,757,163	0.44%
0401	CASHMERE	1754	\$ 18,226,691	2220	\$ 17,957,492	-1.48%
0402	CHELAN CITY	2502	\$ 72,224,867	3272	\$ 77,831,545	7.76%
0403	ENTIAT	833	\$ 3,254,320	1043	\$ 4,358,363	33.93%
0404	LEAVENWORTH	2281	\$ 62,425,921	2841	\$ 66,147,746	5.96%
0405	WENATCHEE	6347	\$ 293,111,031	7887	\$ 302,030,758	3.04%
0499	CHELAN COUNTY	18188	\$ 611,289,656	23115	\$ 631,083,067	3.24%
0500	CLALLAM UNINC COUNTY	4152	\$ 132,708,129	5583	\$ 142,242,367	7.18%
0501	FORKS	1284	\$ 17,917,788	1745	\$ 20,556,101	14.73%
0502	PORT ANGELES	4776	\$ 113,547,582	5879	\$ 115,652,037	1.85%
0503	SEQUIM	3793	\$ 108,650,653	4743	\$ 115,908,143	6.68%
0599	CLALLAM COUNTY	14005	\$ 372,824,152	17950	\$ 394,358,648	5.78%
0600	CLARK UNINC COUNTY	8756	\$ 614,541,419	11194	\$ 644,007,677	4.80%
0601	BATTLE GROUND	4590	\$ 96,434,395	5852	\$ 104,030,243	7.88%
0602	CAMAS	5057	\$ 109,681,580	6465	\$ 115,579,649	5.38%
0603	LA CENTER	1753	\$ 8,549,296	2346	\$ 10,671,874	24.83%
0604	RIDGEFIELD	3458	\$ 73,478,750	4529	\$ 89,160,807	21.34%
0605	VANCOUVER	13837	\$ 1,121,959,019	16365	\$ 1,209,135,312	7.77%
0606	WASHOUGAL	3704	\$ 52,984,050	4811	\$ 53,844,395	1.62%
0607	YACOLT	1144	\$ 3,159,908	1424	\$ 4,035,810	27.72%
0699	CLARK COUNTY	42299	\$ 2,080,788,417	52986	\$ 2,230,465,767	7.19%
0700	COLUMBIA UNINC COUNTY	610	\$ 9,347,892	903	\$ 70,848,362	657.91%
0701	DAYTON	1379	\$ 9,244,558	1732	\$ 10,018,754	8.38%
0702	STARBUCK	203	\$ 279,593	284	\$ 330,496	18.21%
0799	COLUMBIA COUNTY	2192	\$ 18,872,043	2919	\$ 81,197,612	330.25%
0800	COWLITZ UNINC COUNTY	3678	\$ 90,369,480	5055	\$ 83,241,460	-7.89%
0801	CASTLE ROCK	1595	\$ 13,836,826	2071	\$ 15,427,234	11.49%
0802	KALAMA	1760	\$ 17,332,049	2277	\$ 19,151,698	10.50%
0803	KELSO	3271	\$ 73,859,683	4176	\$ 84,127,899	13.90%
0804	LONGVIEW	5664	\$ 261,888,856	6918	\$ 263,577,494	0.65%
0805	WOODLAND	2989	\$ 48,063,298	3679	\$ 51,044,261	6.20%
0899	COWLITZ COUNTY	18957	\$ 505,350,192	24176	\$ 516,570,046	2.22%
0900	DOUGLAS UNINC COUNTY	2809	\$ 118,977,260	4064	\$ 140,548,854	18.13%
0901	BRIDGEPORT	572	\$ 2,435,320	682	\$ 5,664,451	132.60%
0902	EAST WENATCHEE	3408	\$ 123,482,804	4336	\$ 131,940,551	6.85%
0903	MANSFIELD	313	\$ 579,004	350	\$ 779,206	34.58%
0904	ROCK ISLAND	584	\$ 1,988,490	718	\$ 2,122,110	6.72%
0905	WATERVILLE	648	\$ 2,665,850	858	\$ 2,391,222	-10.30%
0999	DOUGLAS COUNTY	8334	\$ 250,128,728	11008	\$ 283,446,394	13.32%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
1000	FERRY UNINC COUNTY	1513	\$ 13,032,972	2159	\$ 17,408,991	33.58%
1001	REPUBLIC	917	\$ 5,500,885	1136	\$ 5,360,903	-2.55%
1099	FERRY COUNTY	2430	\$ 18,533,857	3295	\$ 22,769,894	22.86%
1100	FRANKLIN UNINC COUNTY	2336	\$ 43,477,653	3249	\$ 47,311,690	8.82%
1101	CONNELL	1127	\$ 8,970,005	1432	\$ 7,250,458	-19.17%
1102	KAHLOTUS	328	\$ 442,239	551	\$ 706,333	59.72%
1103	MESA	551	\$ 2,822,229	612	\$ 1,983,237	-29.73%
1104	PASCO	6569	\$ 379,526,966	8277	\$ 412,226,247	8.62%
1199	FRANKLIN COUNTY	10911	\$ 435,239,092	14121	\$ 469,477,965	7.87%
1200	GARFIELD UNINC COUNTY	384	\$ 3,558,802	623	\$ 5,146,442	44.61%
1201	POMEROY	867	\$ 4,532,636	1003	\$ 5,262,289	16.10%
1299	GARFIELD COUNTY	1251	\$ 8,091,438	1626	\$ 10,408,731	28.64%
1300	GRANT UNINC COUNTY	3277	\$ 129,842,225	4680	\$ 158,184,112	21.83%
1301	COULEE CITY	590	\$ 1,891,164	713	\$ 2,008,259	6.19%
1302	ELECTRIC CITY	531	\$ 3,105,061	708	\$ 2,892,286	-6.85%
1303	EPHRATA	2554	\$ 46,490,940	3311	\$ 49,241,049	5.92%
1304	GEORGE	385	\$ 3,937,241	543	\$ 4,093,431	3.97%
1305	GRAND COULEE	871	\$ 9,588,749	1107	\$ 10,377,924	8.23%
1306	HARTLINE	234	\$ 215,908	278	\$ 209,238	-3.09%
1307	KRUPP	94	\$ 82,272	134	\$ 84,167	2.30%
1308	MATTAWA	942	\$ 7,756,766	1082	\$ 8,540,272	10.10%
1309	MOSES LAKE	5047	\$ 201,718,788	6369	\$ 216,365,984	7.26%
1310	QUINCY	2405	\$ 279,236,270	3012	\$ 276,621,613	-0.94%
1311	ROYAL CITY	903	\$ 8,745,381	1089	\$ 13,025,809	48.95%
1312	SOAP LAKE	810	\$ 3,399,039	1060	\$ 4,159,148	22.36%
1313	WARDEN	954	\$ 6,692,361	1172	\$ 5,977,705	-10.68%
1315	WILSON CREEK	254	\$ 272,018	348	\$ 415,820	52.87%
1399	GRANT COUNTY	19851	\$ 702,974,183	25606	\$ 752,196,817	7.00%
1400	GRAYS HARBOR UNINC COUNTY	3121	\$ 70,062,409	4254	\$ 87,276,095	24.57%
1401	ABERDEEN	3674	\$ 119,816,485	4586	\$ 121,004,635	0.99%
1402	COSMOPOLIS	723	\$ 5,785,491	1012	\$ 4,013,014	-30.64%
1403	ELMA	1750	\$ 23,974,572	2251	\$ 22,040,893	-8.07%
1404	HOQUIAM	2042	\$ 21,294,198	2559	\$ 26,176,044	22.93%
1405	MCCLEARY	1119	\$ 4,278,283	1457	\$ 4,518,172	5.61%
1406	MONTESANO	1859	\$ 16,515,062	2418	\$ 18,948,489	14.74%
1407	OAKVILLE	642	\$ 1,600,212	768	\$ 1,848,876	15.54%
1408	WESTPORT	1250	\$ 18,144,516	1644	\$ 20,578,514	13.42%
1409	OCEAN SHORES	2102	\$ 42,924,228	2749	\$ 46,519,693	8.38%
1499	GRAYS HARBOR COUNTY	18282	\$ 324,395,456	23698	\$ 352,924,425	8.80%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
1500	ISLAND UNINC COUNTY	6456	\$ 170,382,607	8590	\$ 192,723,786	13.11%
1501	COUPEVILLE	2048	\$ 17,836,588	2526	\$ 17,169,549	-3.74%
1502	LANGLEY	1629	\$ 14,895,321	2088	\$ 16,231,939	8.97%
1503	OAK HARBOR	4390	\$ 126,768,469	5519	\$ 116,900,229	-7.78%
1599	ISLAND COUNTY	14523	\$ 329,882,985	18723	\$ 343,025,503	3.98%
1600	JEFFERSON UNINC COUNTY	4218	\$ 73,628,569	5613	\$ 85,181,587	15.69%
1601	PORT TOWNSEND	3809	\$ 83,735,393	4824	\$ 77,806,790	-7.08%
1699	JEFFERSON COUNTY	8027	\$ 157,363,962	10437	\$ 162,988,377	3.57%
1700	KING UNINC COUNTY	12967	\$ 636,584,605	15971	\$ 660,009,553	3.68%
1701	ALGONA	1271	\$ 8,280,480	1645	\$ 8,189,685	-1.10%
1702	AUBURN/KING	9601	\$ 494,584,222	11524	\$ 525,751,371	6.30%
1703	BEAUX ARTS VILLAGE	587	\$ 2,371,521	696	\$ 2,015,514	-15.01%
1704	BELLEVUE	17745	\$ 2,114,138,995	20291	\$ 2,162,870,098	2.31%
1705	BLACK DIAMOND	2342	\$ 20,231,210	3184	\$ 34,150,581	68.80%
1706	BOTHELL/KING	7238	\$ 179,094,655	8779	\$ 182,584,721	1.95%
1707	CARNATION	2191	\$ 15,270,242	2699	\$ 13,670,720	-10.48%
1708	CLYDE HILL	1775	\$ 22,455,198	2364	\$ 35,948,583	60.09%
1709	DES MOINES	4974	\$ 111,778,476	6099	\$ 110,620,097	-1.04%
1710	DUVALL	3287	\$ 30,943,071	4132	\$ 35,629,987	15.15%
1711	ENUMCLAW	4490	\$ 93,833,754	5532	\$ 102,249,384	8.97%
1712	COVINGTON	3997	\$ 157,216,394	5100	\$ 160,182,596	1.89%
1713	HUNTS POINT	671	\$ 3,836,731	930	\$ 8,835,187	130.28%
1714	ISSAQUAH	9186	\$ 439,821,827	10989	\$ 434,744,188	-1.15%
1715	KENT	12541	\$ 655,326,155	14629	\$ 750,040,548	14.45%
1716	KIRKLAND	12887	\$ 725,829,404	15296	\$ 790,085,237	8.85%
1717	LAKE FOREST PARK	3525	\$ 34,990,168	4457	\$ 34,972,464	-0.05%
1718	MEDINA	2513	\$ 33,813,882	3142	\$ 42,211,372	24.83%
1719	MERCER ISLAND	6806	\$ 131,110,694	8408	\$ 135,286,759	3.19%
1720	MAPLE VALLEY	5397	\$ 113,908,533	6816	\$ 112,160,703	-1.53%
1721	NORMANDY PARK	2399	\$ 18,385,943	3119	\$ 19,541,409	6.29%
1722	NORTH BEND	3737	\$ 81,635,703	4848	\$ 88,483,061	8.39%
1723	PACIFIC/KING	1770	\$ 15,502,660	2325	\$ 14,652,638	-5.48%
1724	REDMOND	11735	\$ 997,550,203	13826	\$ 1,029,384,359	3.19%
1725	RENTON	11965	\$ 804,274,194	14186	\$ 797,526,012	-0.84%
1726	SEATTLE	37674	\$ 7,288,258,597	41138	\$ 7,817,826,469	7.27%
1727	SKYKOMISH	467	\$ 2,019,397	536	\$ 2,664,888	31.97%
1728	SNOQUALMIE	4362	\$ 89,299,737	5621	\$ 83,886,468	-6.06%
1729	TUKWILA	6552	\$ 609,224,509	7664	\$ 585,605,975	-3.88%
1730	YARROW POINT	984	\$ 5,792,322	1375	\$ 8,968,556	54.84%
1731	MILTON/KING	1053	\$ 2,661,008	1444	\$ 3,817,668	43.47%
1732	FEDERAL WAY	9200	\$ 432,215,702	11127	\$ 493,983,667	14.29%
1733	SEATAC	4779	\$ 520,293,434	5952	\$ 582,906,072	12.03%
1734	BURIEN	6443	\$ 220,455,696	7958	\$ 242,322,376	9.92%
1735	WOODINVILLE	7750	\$ 217,744,571	9245	\$ 220,641,504	1.33%
1736	NEWCASTLE	3177	\$ 40,602,151	4104	\$ 51,959,693	27.97%
1737	SHORELINE	7681	\$ 296,808,855	9501	\$ 344,942,212	16.22%
1738	KENMORE	5103	\$ 71,466,337	6487	\$ 79,615,571	11.40%
1739	SAMMAMISH	7375	\$ 192,857,933	9071	\$ 181,787,632	-5.74%
1799	KING COUNTY	260197	\$ 17,932,469,169	312210	\$ 18,992,725,578	5.91%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
1800	KITSAP UNINC COUNTY	10041	\$ 612,316,097	12570	\$ 639,514,201	4.44%
1801	BREMERTON	6799	\$ 267,227,480	8208	\$ 293,553,697	9.85%
1802	PORT ORCHARD	5115	\$ 156,160,920	6346	\$ 163,249,446	4.54%
1803	POULSBO	4729	\$ 127,880,356	5895	\$ 131,875,657	3.12%
1804	BAINBRIDGE ISLAND	5597	\$ 151,902,732	7202	\$ 160,966,733	5.97%
1899	KITSAP COUNTY	32281	\$ 1,315,487,585	40221	\$ 1,389,159,734	5.60%
1900	KITTITAS UNINC COUNTY	3230	\$ 128,717,824	4625	\$ 152,170,050	18.22%
1901	CLE ELUM	2260	\$ 35,618,479	2868	\$ 36,824,557	3.39%
1902	ELLENSBURG	4467	\$ 152,995,752	5577	\$ 154,571,177	1.03%
1903	KITTITAS CITY	666	\$ 3,306,578	949	\$ 2,687,267	-18.73%
1904	ROSLYN	860	\$ 6,221,266	1113	\$ 6,499,284	4.47%
1905	SOUTH CLE ELUM	470	\$ 991,357	696	\$ 925,380	-6.66%
1999	KITTITAS COUNTY	11953	\$ 327,851,256	15828	\$ 353,677,715	7.88%
2000	KLICKITAT UNINC COUNTY	2936	\$ 60,760,765	3990	\$ 84,212,692	38.60%
2001	BINGEN	843	\$ 18,330,160	1044	\$ 9,733,586	-46.90%
2002	GOLDENDALE	1690	\$ 15,318,226	2147	\$ 17,225,506	12.45%
2003	WHITE SALMON	1597	\$ 12,992,238	2024	\$ 13,575,498	4.49%
2099	KLICKITAT COUNTY	7066	\$ 107,401,389	9205	\$ 124,747,282	16.15%
2100	LEWIS UNINC COUNTY	4503	\$ 123,177,303	6029	\$ 173,941,451	41.21%
2101	CENTRALIA	4124	\$ 116,387,197	5118	\$ 123,856,552	6.42%
2102	CHEHALIS	3848	\$ 148,148,184	4656	\$ 149,907,342	1.19%
2103	MORTON	1067	\$ 9,644,481	1306	\$ 9,628,383	-0.17%
2104	MOSSYROCK	662	\$ 2,321,762	877	\$ 2,890,766	24.51%
2105	NAPAVINE	905	\$ 12,047,098	1269	\$ 12,455,675	3.39%
2106	PE ELL	411	\$ 934,748	528	\$ 1,132,295	21.13%
2107	TOLEDO	957	\$ 3,581,547	1134	\$ 4,140,547	15.61%
2108	VADER	432	\$ 779,126	580	\$ 979,361	25.70%
2109	WINLOCK	1032	\$ 5,532,603	1267	\$ 5,306,723	-4.08%
2199	LEWIS COUNTY	17941	\$ 422,554,049	22764	\$ 484,239,095	14.60%
2200	LINCOLN UNINC COUNTY	1476	\$ 18,346,779	2057	\$ 17,081,614	-6.90%
2201	ALMIRA	401	\$ 772,254	489	\$ 820,114	6.20%
2202	CRESTON	336	\$ 443,605	389	\$ 469,633	5.87%
2203	DAVENPORT	1306	\$ 8,504,856	1636	\$ 8,653,399	1.75%
2204	HARRINGTON	461	\$ 634,051	527	\$ 689,152	8.69%
2205	ODESSA	724	\$ 2,534,962	917	\$ 3,047,373	20.21%
2206	REARDAN	567	\$ 4,826,444	706	\$ 5,130,675	6.30%
2207	SPRAGUE	372	\$ 1,596,381	480	\$ 1,013,034	-36.54%
2208	WILBUR	716	\$ 3,319,319	963	\$ 4,279,885	28.94%
2299	LINCOLN COUNTY	6359	\$ 40,978,651	8164	\$ 41,184,879	0.50%
2300	MASON UNINC COUNTY	5649	\$ 134,670,303	7314	\$ 145,997,988	8.41%
2301	SHELTON	3541	\$ 78,512,377	4371	\$ 91,519,484	16.57%
2399	MASON COUNTY	9190	\$ 213,182,680	11685	\$ 237,517,472	11.42%
2400	OKANOGAN UNINC COUNTY	2765	\$ 57,649,733	3955	\$ 62,290,869	8.05%
2401	BREWSTER	1206	\$ 17,097,125	1422	\$ 15,307,722	-10.47%
2402	CONCONULLY	284	\$ 693,799	413	\$ 825,619	19.00%
2403	COULEE DAM	514	\$ 2,133,626	667	\$ 2,934,174	37.52%
2404	ELMER CITY	253	\$ 174,665	306	\$ 303,046	73.50%
2405	NESPELEM	374	\$ 438,970	474	\$ 482,975	10.03%
2406	OKANOGAN CITY	1278	\$ 15,003,852	1658	\$ 14,679,869	-2.16%
2407	OMAK	2130	\$ 65,162,528	2665	\$ 60,604,477	-7.00%
2408	OROVILLE	1412	\$ 8,927,009	1907	\$ 9,482,870	6.23%
2409	PATEROS	592	\$ 3,612,509	661	\$ 3,218,555	-10.91%
2410	RIVERSIDE	401	\$ 722,828	580	\$ 886,776	22.68%
2411	TONASKET	1198	\$ 8,957,301	1427	\$ 9,482,427	5.86%
2412	TWISP	1093	\$ 8,907,798	1432	\$ 9,056,840	1.67%
2413	WINTHROP	1118	\$ 15,983,967	1444	\$ 17,622,940	10.25%
2499	OKANOGAN COUNTY	14618	\$ 205,465,710	19011	\$ 207,179,159	0.83%
2500	PACIFIC UNINC COUNTY	2795	\$ 41,436,198	3795	\$ 46,591,309	12.44%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
2501	ILWACO	893	\$ 7,221,993	1139	\$ 8,031,503	11.21%
2502	LONG BEACH	1385	\$ 24,307,244	1719	\$ 28,411,371	16.88%
2503	RAYMOND	1424	\$ 11,835,890	1858	\$ 11,382,122	-3.83%
2504	SOUTH BEND	897	\$ 5,402,270	1065	\$ 7,099,228	31.41%
2599	PACIFIC COUNTY	7394	\$ 90,203,595	9576	\$ 101,515,533	12.54%
2600	PEND OREILLE UNINC COUNTY	1794	\$ 31,205,336	2572	\$ 24,519,969	-21.42%
2601	CUSICK	389	\$ 665,446	457	\$ 630,931	-5.19%
2602	IONE	532	\$ 1,790,795	644	\$ 1,960,794	9.49%
2603	METALINE	213	\$ 409,692	287	\$ 2,261,276	451.95%
2604	METALINE FALLS	428	\$ 937,846	556	\$ 858,627	-8.45%
2605	NEWPORT	1625	\$ 14,633,945	1950	\$ 14,076,325	-3.81%
2699	PEND OREILLE COUNTY	4981	\$ 49,643,060	6466	\$ 44,307,922	-10.75%
2700	PIERCE UNINC COUNTY	13548	\$ 922,523,518	16621	\$ 1,028,423,502	11.48%
2701	BONNEY LAKE	5038	\$ 176,496,529	6295	\$ 183,377,308	3.90%
2702	BUCKLEY	2628	\$ 36,213,221	3253	\$ 45,325,360	25.16%
2703	CARBONADO	495	\$ 1,542,833	625	\$ 4,101,920	165.87%
2704	DUPONT	2867	\$ 32,967,035	3773	\$ 42,364,700	28.51%
2705	EATONVILLE	1906	\$ 13,344,675	2341	\$ 13,252,761	-0.69%
2706	FIFE	4163	\$ 258,042,694	5074	\$ 271,878,629	5.36%
2707	FIRCREST	2108	\$ 12,503,948	2899	\$ 16,201,880	29.57%
2708	GIG HARBOR	6833	\$ 212,426,007	8203	\$ 217,338,775	2.31%
2709	MILTON/PIERCE	2145	\$ 29,397,183	2891	\$ 32,154,762	9.38%
2710	ORTING	2548	\$ 25,583,440	3138	\$ 21,696,969	-15.19%
2711	PUYALLUP	9918	\$ 694,495,862	11658	\$ 729,699,327	5.07%
2712	ROY	1290	\$ 4,451,185	1540	\$ 5,228,205	17.46%
2713	RUSTON	915	\$ 7,874,904	1161	\$ 9,117,382	15.78%
2714	SOUTH PRAIRIE	598	\$ 1,713,598	841	\$ 1,657,934	-3.25%
2715	STEILACOOM	2298	\$ 13,235,744	3103	\$ 12,954,550	-2.13%
2716	SUMNER	5043	\$ 168,549,161	6220	\$ 202,144,129	19.93%
2717	TACOMA	17015	\$ 1,465,167,095	19609	\$ 1,523,190,542	3.96%
2718	WILKESON	468	\$ 4,448,839	596	\$ 1,064,595	-76.07%
2719	UNIVERSITY PLACE	5047	\$ 86,449,750	6504	\$ 92,272,143	6.74%
2720	EDGEWOOD	3119	\$ 34,950,126	4095	\$ 43,605,993	24.77%
2721	LAKEWOOD	7808	\$ 320,732,721	9393	\$ 349,889,833	9.09%
2723	PACIFIC/PIERCE	733	\$ 14,927,172	884	\$ 14,431,994	-3.32%
2724	AUBURN/PIERCE	2047	\$ 21,599,526	2792	\$ 22,705,123	5.12%
2799	PIERCE COUNTY	100578	\$ 4,559,636,766	123509	\$ 4,884,078,316	7.12%
2800	SAN JUAN UNINC COUNTY	4163	\$ 129,741,906	5494	\$ 143,270,432	10.43%
2801	FRIDAY HARBOR	2371	\$ 49,374,228	2967	\$ 54,356,987	10.09%
2899	SAN JUAN COUNTY	6534	\$ 179,116,134	8461	\$ 197,627,419	10.34%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
2900	SKAGIT UNINC COUNTY	5039	\$ 134,988,196	6767	\$ 144,390,064	6.97%
2901	ANACORTES	5162	\$ 162,432,760	6479	\$ 154,397,477	-4.95%
2902	BURLINGTON	4378	\$ 267,406,136	5183	\$ 269,453,109	0.77%
2903	CONCRETE	921	\$ 4,654,232	1123	\$ 4,312,197	-7.35%
2904	HAMILTON	277	\$ 1,413,454	432	\$ 1,414,413	0.07%
2905	LA CONNER	1462	\$ 16,844,487	1802	\$ 16,383,486	-2.74%
2906	LYMAN	339	\$ 1,005,049	473	\$ 1,290,848	28.44%
2907	MOUNT VERNON	6261	\$ 225,808,146	7621	\$ 222,937,691	-1.27%
2908	SEDRO WOOLLEY	3244	\$ 52,581,634	4085	\$ 47,147,329	-10.34%
2999	SKAGIT COUNTY	27083	\$ 867,134,094	33965	\$ 861,726,614	-0.62%
3000	SKAMANIA UNINC COUNTY	2012	\$ 20,249,923	2840	\$ 22,365,056	10.45%
3001	NORTH BONNEVILLE	576	\$ 2,056,722	807	\$ 9,864,077	379.60%
3002	STEVENSON	1238	\$ 18,462,872	1518	\$ 20,855,119	12.96%
3099	SKAMANIA COUNTY	3826	\$ 40,769,517	5165	\$ 53,084,252	30.21%
3100	SNOHOMISH UNINC COUNTY	12246	\$ 979,294,192	15274	\$ 1,043,173,412	6.52%
3101	ARLINGTON	5844	\$ 145,609,885	6998	\$ 189,318,724	30.02%
3102	BRIER	1928	\$ 9,696,892	2618	\$ 9,906,907	2.17%
3103	DARRINGTON	793	\$ 4,141,664	1016	\$ 4,577,878	10.53%
3104	EDMONDS	8843	\$ 261,452,188	10380	\$ 251,146,000	-3.94%
3105	EVERETT	13051	\$ 763,295,166	15233	\$ 833,249,607	9.17%
3106	GOLD BAR	1076	\$ 5,667,121	1424	\$ 6,589,141	16.27%
3107	GRANITE FALLS	1943	\$ 22,463,862	2498	\$ 19,851,579	-11.63%
3108	INDEX	351	\$ 440,114	456	\$ 778,661	76.92%
3109	LAKE STEVENS	5519	\$ 114,735,783	6792	\$ 147,823,483	28.84%
3110	LYNNWOOD	9734	\$ 680,814,079	11301	\$ 706,975,799	3.84%
3111	MARYSVILLE	7545	\$ 317,039,891	9458	\$ 386,858,487	22.02%
3112	MONROE	5621	\$ 160,465,981	6928	\$ 170,810,333	6.45%
3113	MOUNTLAKE TERRACE	4367	\$ 64,838,856	5637	\$ 78,909,491	21.70%
3114	MUKILTEO	5641	\$ 80,282,909	7110	\$ 85,939,796	7.05%
3115	SNOHOMISH CITY	5411	\$ 129,890,981	6545	\$ 135,757,150	4.52%
3116	STANWOOD	3670	\$ 47,940,545	4407	\$ 75,300,573	57.07%
3117	SULTAN	1867	\$ 14,939,126	2463	\$ 18,169,231	21.62%
3118	WOODWAY	996	\$ 6,106,727	1398	\$ 5,693,306	-6.77%
3119	MILL CREEK	4906	\$ 82,820,236	6118	\$ 94,163,706	13.70%
3120	BOTHELL/SNOHOMISH	5898	\$ 168,816,694	7363	\$ 188,814,911	11.85%
3199	SNOHOMISH COUNTY	107250	\$ 4,060,752,892	131417	\$ 4,453,808,175	9.68%
3200	SPOKANE UNINC COUNTY	8593	\$ 431,171,422	10893	\$ 522,644,197	21.22%
3201	AIRWAY HEIGHTS	2366	\$ 65,163,152	3148	\$ 73,403,214	12.65%
3202	CHENEY	2931	\$ 50,178,220	3705	\$ 62,203,418	23.97%
3203	DEER PARK	2192	\$ 30,327,307	2795	\$ 31,348,077	3.37%
3204	FAIRFIELD	460	\$ 1,275,637	603	\$ 1,589,450	24.60%
3205	LATAH	244	\$ 229,015	263	\$ 207,868	-9.23%
3206	MEDICAL LAKE	1697	\$ 9,073,221	2169	\$ 15,360,173	69.29%
3207	MILLWOOD	788	\$ 15,633,573	1149	\$ 16,149,674	3.30%
3208	ROCKFORD	482	\$ 1,724,513	617	\$ 1,786,814	3.61%
3209	SPANGLE	579	\$ 1,817,447	691	\$ 1,671,416	-8.04%
3210	SPOKANE CITY	13820	\$ 1,405,252,142	16427	\$ 1,497,637,149	6.57%
3211	WAVERLY	151	\$ 233,265	182	\$ 73,955	-68.30%
3212	LIBERTY LAKE	3464	\$ 103,284,934	4693	\$ 103,971,859	0.67%
3213	SPOKANE VALLEY	8399	\$ 676,600,290	10439	\$ 738,327,492	9.12%
3299	SPOKANE COUNTY	46166	\$ 2,791,964,138	57774	\$ 3,066,374,756	9.83%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
3300	STEVENS UNINC COUNTY	3557	\$ 61,822,939	4874	\$ 63,716,225	3.06%
3301	CHEWELAH	1504	\$ 10,847,823	1983	\$ 12,052,859	11.11%
3302	COLVILLE	2712	\$ 60,970,821	3287	\$ 62,404,452	2.35%
3303	KETTLE FALLS	1109	\$ 5,912,726	1423	\$ 6,753,481	14.22%
3304	MARCUS	124	\$ 143,790	164	\$ 98,902	-31.22%
3305	NORTHPORT	566	\$ 1,432,742	814	\$ 1,134,987	-20.78%
3306	SPRINGDALE	478	\$ 1,247,178	553	\$ 912,944	-26.80%
3399	STEVENS COUNTY	10050	\$ 142,378,019	13098	\$ 147,073,850	3.30%
3400	THURSTON UNINC COUNTY	7110	\$ 243,257,898	9437	\$ 270,969,522	11.39%
3401	BUCODA	336	\$ 480,076	466	\$ 524,977	9.35%
3402	LACEY	7196	\$ 396,966,199	8948	\$ 392,424,782	-1.14%
3403	OLYMPIA	10337	\$ 568,763,535	12493	\$ 629,247,105	10.63%
3404	RAINIER	1207	\$ 5,287,555	1599	\$ 6,119,470	15.73%
3405	TENINO	1519	\$ 7,769,239	1955	\$ 8,458,897	8.88%
3406	TUMWATER	5279	\$ 218,534,446	6490	\$ 248,652,583	13.78%
3407	YELM	3138	\$ 58,666,257	3948	\$ 63,406,962	8.08%
3499	THURSTON COUNTY	36122	\$ 1,499,725,205	45336	\$ 1,619,804,298	8.01%
3500	WAHKIAKUM UNINC COUNTY	1113	\$ 5,575,187	1626	\$ 6,477,406	16.18%
3501	CATHLAMET	949	\$ 4,258,316	1212	\$ 4,606,101	8.17%
3599	WAHKIAKUM COUNTY	2062	\$ 9,833,503	2838	\$ 11,083,507	12.71%
3600	WALLA WALLA UNINC COUNTY	3178	\$ 56,215,685	4478	\$ 66,967,043	19.13%
3601	COLLEGE PLACE	2199	\$ 37,347,078	2806	\$ 45,777,041	22.57%
3602	PRESCOTT	490	\$ 1,244,121	609	\$ 1,223,936	-1.62%
3603	WAITSBURG	730	\$ 3,996,735	951	\$ 2,025,649	-49.32%
3604	WALLA WALLA CITY	5428	\$ 182,173,328	6858	\$ 190,775,956	4.72%
3699	WALLA WALLA COUNTY	12025	\$ 280,976,947	15702	\$ 306,769,625	9.18%
3700	WHATCOM UNINC COUNTY	6712	\$ 211,211,303	8922	\$ 236,443,952	11.95%
3701	BELLINGHAM	10668	\$ 770,952,409	12787	\$ 800,024,174	3.77%
3702	BLAINE	4224	\$ 58,953,151	5733	\$ 63,322,837	7.41%
3703	EVERSON	1643	\$ 10,233,011	2049	\$ 11,292,387	10.35%
3704	FERNDALE	3952	\$ 62,009,819	5144	\$ 73,203,096	18.05%
3705	LYNDEN	3967	\$ 84,248,067	5021	\$ 82,118,529	-2.53%
3706	NOOKSACK	685	\$ 3,633,976	900	\$ 3,395,780	-6.56%
3707	SUMAS	2001	\$ 8,413,562	2945	\$ 12,286,031	46.03%
3799	WHATCOM COUNTY	33852	\$ 1,209,655,298	43501	\$ 1,282,086,786	5.99%
3800	WHITMAN UNINC COUNTY	1769	\$ 26,338,634	2560	\$ 24,561,631	-6.75%
3801	ALBION	329	\$ 252,619	578	\$ 436,204	72.67%
3802	COLFAX	1679	\$ 14,617,396	2098	\$ 21,638,022	48.03%
3803	COLTON	481	\$ 725,781	598	\$ 941,762	29.76%
3804	ENDICOTT	336	\$ 795,406	413	\$ 2,917,935	266.85%
3805	FARMINGTON	250	\$ 183,337	307	\$ 199,002	8.54%
3806	GARFIELD	448	\$ 742,805	545	\$ 899,780	21.13%
3807	LA CROSSE	366	\$ 1,212,551	423	\$ 1,176,598	-2.97%
3808	LAMONT	122	\$ 44,603	133	\$ 107,006	139.91%
3809	MALDEN	152	\$ 70,487	189	\$ 86,751	23.07%
3810	OAKESDALE	450	\$ 938,426	546	\$ 973,032	3.69%
3811	PALOUSE	762	\$ 2,303,611	928	\$ 2,562,259	11.23%
3812	PULLMAN	4452	\$ 187,364,840	5791	\$ 156,302,654	-16.58%
3813	ROSALIA	523	\$ 1,541,427	637	\$ 1,197,738	-22.30%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2019

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2018 COUNT	Q3/2018 TAXABLE	Q3/2019 COUNT	Q3/2019 TAXABLE	
3814	ST. JOHN	572	\$ 1,506,015	729	\$ 1,902,156	26.30%
3815	TEKOA	524	\$ 2,159,033	659	\$ 3,117,148	44.38%
3816	UNIONTOWN	356	\$ 500,317	449	\$ 830,956	66.09%
3899	WHITMAN COUNTY	13571	\$ 241,297,288	17583	\$ 219,850,634	-8.89%
3900	YAKIMA UNINC COUNTY	4739	\$ 169,109,036	6422	\$ 180,849,437	6.94%
3901	GRANDVIEW	1996	\$ 29,550,337	2458	\$ 38,759,341	31.16%
3902	GRANGER	857	\$ 4,064,269	1061	\$ 4,964,456	22.15%
3903	HARRAH	450	\$ 950,689	515	\$ 1,170,976	23.17%
3904	MABTON	670	\$ 4,044,217	744	\$ 2,600,190	-35.71%
3905	MOXEE CITY	1300	\$ 8,758,115	1693	\$ 10,929,048	24.79%
3906	NACHES	1086	\$ 8,786,557	1379	\$ 8,563,877	-2.53%
3907	SELAH	2522	\$ 38,151,087	3273	\$ 42,311,527	10.91%
3908	SUNNYSIDE	3041	\$ 85,948,190	3547	\$ 90,861,921	5.72%
3909	TIETON	663	\$ 9,548,079	790	\$ 5,190,931	-45.63%
3910	TOPPENISH	1712	\$ 24,025,848	2016	\$ 24,557,385	2.21%
3911	UNION GAP	2208	\$ 157,893,146	2687	\$ 151,133,550	-4.28%
3912	WAPATO	1376	\$ 12,323,454	1639	\$ 10,190,455	-17.31%
3913	YAKIMA CITY	8321	\$ 512,598,428	10055	\$ 546,411,995	6.60%
3914	ZILLAH	1494	\$ 11,513,517	1778	\$ 15,435,280	34.06%
3999	YAKIMA COUNTY	32435	\$ 1,077,264,969	40057	\$ 1,133,930,369	5.26%
9999	Grand Total	1019138	\$ 44,746,541,580	1270166	\$ 47,868,865,087	6.98%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click 'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income

Table 2 - Summary Of Excise Tax Returns

Table 3a - County Taxable Retail Sales

Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

Select a Location (Note: this only works when Tables 3 & 4 are selected):

0100 Unincorporated Adams County ▼

Table 4a - City Taxable Retail Sales

Table 5 - Business And Occupation Tax

Table 6 - State Retail Sales Tax

Table 7 - Public Utility Tax

Select a Format:

Html Excel

Create QBR Report

- Click '**Create QBR Report**' to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

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

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	32	\$232,726
New & Used Auto Dealers 4411	7	\$221,936
Rv, Boat, Motorcycle Dealers 4412	6	\$757
Automotive Parts & Tire 4413	19	\$10,033
Furniture & Home Furnishing 442	54	\$87,599
Electronics & Appliances 443	62	\$271,606
Building Materials, Garden Equip & Supplies 444	37	\$814,258
Building Materials 4441	24	\$129,747
Lawn & Garden Supplies & Equip 4442	13	\$684,511
Food & Beverage Stores 445	11	\$2,571

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$426,225,413	\$248,989,225	\$1,252,245
Forestry & Logging 113	\$308,385,777	\$245,346,425	\$971,481
Fishing & Hunting 114	\$52,761,038	\$14,099,236	\$94,665
Ag & Forestry Support Activities 115	\$240,955,804	\$155,997,584	\$1,823,164
Total:	\$1,028,328,032	\$664,432,470	\$4,141,555
Mining 21			
Sand & Gravel, Quarrying 2123	\$109,746,255	\$104,918,674	\$584,982
Other Extraction & Support Act. 211, 2121, 2122, 213	\$56,389,296	\$17,438,336	\$134,583
Total:	\$166,135,551	\$122,357,010	\$719,565
Utilities 22			
Hydroelectric Power Generation 221111	\$9,999,660	\$9,348,334	\$109,905
Alternative Power Generation 221114-221117	\$10,113,208	\$9,623,654	\$55,751
Other Electric Power Generation 221112, 221113, 221118	\$237,629,591	\$6,175,062	\$49,863
Electric Power Generation & Trans. 221121, 221122	\$129,984,913	\$111,675,950	\$1,360,271
Natural Gas Distribution 2212	\$92,431,459	\$16,140,320	\$125,963
Water & Sewer 2213	519835236	458695384	6540254
Total:	\$999,994,067	\$611,658,704	\$8,242,007
Construction 23			
Residential Building & Remodeling 2361	\$3,619,054,585	\$3,399,565,328	\$17,354,181
Nonresidential Building 2362	\$4,601,545,852	\$4,269,662,497	\$20,407,288
Heavy Construction & Highways 237	\$2,676,095,587	\$2,298,431,843	\$11,575,424
Special Trade Contractors 238	\$9,043,854,285	\$8,184,661,241	\$40,177,553
Electrical 23821	\$1,694,323,332	\$1,506,046,306	\$7,494,934
Plumbing & Heating 23822	\$1,643,005,120	\$1,527,786,866	\$7,520,309
Painting 23832	\$378,065,493	\$362,857,720	\$1,754,911
Masonry/drywall 23814, 23831	\$527,946,086	\$491,359,809	\$2,361,314
Roofing 23816	453258157	414162458	1973836
Other Contractors 238 Not Listed Above	4347256097	3882448082	19072249
Total:	\$19,940,550,309	\$18,152,320,909	\$89,514,446
Manufacturing 31-33			
Food Products 311	\$4,742,102,903	\$1,909,761,133	\$7,311,773
Milling Of Grains 3112	\$171,494,913	\$107,590,566	\$483,416
Fruits & Vegetables 3114	\$1,257,940,867	\$158,563,317	\$712,493
Dairy Products 3115	\$745,862,707	\$100,218,291	\$485,324
Meat Products 3116	\$535,724,295	\$534,789,460	\$821,677
Seafood Products 3117	\$571,739,336	\$125,954,217	\$639,770
Bakery Products 3118	\$572,958,153	\$299,969,847	\$1,448,663
Other Food Items 3111, 3113, 3119	\$886,382,632	\$582,675,435	\$2,720,430
Beverages 312	\$716,832,277	\$468,003,540	\$2,281,614
Textiles 313,314	\$248,149,589	\$140,825,987	\$679,799
Apparel 315	\$57,475,186	\$38,040,266	\$187,656
Leather & Allied Products 316	\$31,841,686	\$15,643,890	\$76,704
Lumber & Wood Products 321	\$2,110,846,702	\$1,290,503,373	\$5,130,442
Sawmills 3211	\$871,250,379	\$525,322,803	\$1,880,054

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$308,480,871	\$197,528,379	\$803,936
Millwork, Windows, Wood Products 3219	\$931,115,452	\$567,652,191	\$2,446,452
Paper Products 322	\$1,751,889,017	\$1,065,426,020	\$4,150,665
Pulp & Paper Mills 3221	\$1,097,785,378	\$634,390,024	\$2,265,154
Other Paper Products 3222	\$654,103,639	\$431,035,996	\$1,885,511
Commercial Printing 323	\$208,350,126	\$161,954,423	\$804,906
Petroleum & Coal Products 324	\$6,111,536,176	\$5,615,646,443	\$27,277,775
Petroleum Refining 32411	\$5,808,379,570	\$5,404,606,290	\$26,251,157
Asphalt/petroleum/coal Products 32412, 32419	\$303,156,606	\$211,040,153	\$1,026,618
Chemicals 325	\$2,080,567,366	\$1,197,553,780	\$5,735,850
Chemicals, Pesticides & Fertilizers 3251, 3253	\$783,502,355	\$419,822,458	\$2,161,371
Resins, Synthetic Fibers & Filaments 3252	\$362,598,751	\$211,684,175	\$763,947
Pharmaceuticals 3254	\$581,745,880	\$357,076,024	\$1,756,601
Paint, Coating & Adhesives 3255	\$38,431,080	\$25,506,789	\$123,345
Soap, Cleaning Compound & Toiletries 3256	\$191,461,024	\$100,510,757	\$486,537
Other Chemical Products 3259	\$122,828,276	\$82,953,577	\$444,049
Plastics & Rubber Products 326	\$814,702,591	\$537,252,892	\$2,518,772
Nonmetallic Minerals 327	\$920,319,650	\$677,074,753	\$3,323,015
Primary Metals 331	\$768,580,973	\$564,548,890	\$2,308,458
Iron & Steel Mills 3311, 3312	\$306,476,980	\$206,381,632	\$959,027
Aluminum Smelting 3313	\$258,951,192	\$233,006,943	\$750,711
Other Nonferrous Metals 3314	\$27,742,019	\$26,865,676	\$130,009
Foundries 3315	\$175,410,782	\$98,294,639	\$468,711
Fabricated Metal Products 332	\$1,981,808,627	\$1,319,241,394	\$5,949,459
Machinery 333	\$1,590,961,305	\$879,923,002	\$4,202,034
Farm & Construction Implements 3331	\$183,982,791	\$93,924,506	\$454,430
Industrial Machinery 3332	\$335,509,865	\$151,689,043	\$749,245
Commercial & Other Equipment 3333-3336 & 3339	\$1,071,468,649	\$634,309,453	\$2,998,359
Computers & Electronics 334	\$2,665,269,066	\$1,410,684,554	\$6,749,810
Computer Hardware 3341	\$52,470,597	\$38,709,412	\$215,366
Telephone & Communications Equipment 3342	\$155,989,521	\$79,662,949	\$391,436
Audio & Video Equipment 3343	\$42,853,996	\$12,042,850	\$65,330
Semiconductors 3344	\$830,177,949	\$396,263,984	\$1,665,522
Instruments 3345	\$1,553,453,486	\$865,548,127	\$4,309,302
Software, Other Magnetic & Optical Media 3346	\$30,323,517	\$18,457,232	\$102,854
Electrical Equipment & Appliances 335	\$579,464,860	\$287,558,626	\$1,398,302
Lighting Equipment 3351	\$59,045,264	\$13,847,912	\$73,974
Household Appliances 3352	\$2,186,433	\$2,114,883	\$10,408
Other Electric Equipment 3353, 3359	\$518,233,163	\$271,595,831	\$1,313,920
Transportation Equipment 336	\$15,385,003,053	\$9,023,693,816	\$28,253,896
Motor Vehicles & Parts 3361, 3362, 3363	\$644,317,468	\$408,127,001	\$1,974,390
Aircraft, Aerospace & Parts 3364	\$14,373,974,690	\$8,341,104,172	\$24,897,041
Ships & Boats 3366	\$332,983,327	\$248,384,765	\$1,255,295
Railroad, Other Transportation Equip. 3365, 3369	\$33,727,568	\$26,077,878	\$127,170
Furniture & Related Products 337	\$456,560,839	\$316,936,440	\$1,516,960
Other Manufacturing 339	\$1,462,061,032	\$870,604,033	\$4,121,419
Other Medical Equip & Supplies 339112, 339115	\$183,081,168	\$106,777,331	\$541,688
Dental Laboratories 339116	43453587	38327299	220654
Sporting And Athletic Goods 33992	234990922	60926837	297548

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,000,535,355	\$664,572,566	\$3,061,529
Total:	\$44,684,323,024	\$27,790,877,255	\$113,979,309
Wholesale Trade 42			
Durable Goods 423	\$21,390,745,284	\$16,119,483,257	\$80,281,612
Motor Vehicles & Parts 4231	\$3,619,329,367	\$3,234,234,881	\$16,191,685
Furniture & Home Furnishings 4232	\$485,198,462	\$370,035,105	\$1,838,974
Lumber & Construction Materials 4233	\$2,757,493,038	\$2,001,813,570	\$9,517,820
Professional & Commercial Equipment 4234	\$3,737,944,621	\$2,916,172,518	\$15,594,946
Metal & Mineral (except Petroleum) 4235	\$944,908,036	\$697,159,720	\$3,286,963
Electrical Equipment 4236	\$2,365,093,865	\$2,015,723,307	\$9,858,214
Hardware, Plumbing, Heating Equipment 4237	\$1,299,132,916	\$1,064,213,507	\$5,198,142
Machinery & Equipment 4238	\$3,635,674,988	\$2,890,442,498	\$13,693,462
Sporting & Recreational Goods & Supplies 423910	\$386,845,364	\$263,219,219	\$1,290,843
Toy & Hobby Goods & Supplies 423920	\$1,293,052,622	\$85,560,262	\$525,464
Other Misc Durable Goods 423930, 423940, 42399C	\$866,072,005	\$580,908,670	\$3,285,099
Nondurable Goods: 424	\$22,850,916,714	\$15,724,608,022	\$67,721,111
Paper & Paper Products 4241	\$720,499,271	\$604,241,025	\$2,809,393
Drugs & Sundries 4242	\$2,748,293,146	\$2,480,865,487	\$6,375,289
Apparel 4243	\$1,205,404,191	\$368,138,060	\$1,810,763
Food Products 4244	\$10,110,706,979	\$6,194,606,406	\$26,549,984
Farm Products 4245	\$423,119,860	\$261,999,353	\$1,379,294
Chemicals & Plastics 4246	\$836,175,566	\$662,706,871	\$3,192,846
Petroleum Products 4247	\$2,397,227,409	\$1,968,596,383	\$10,064,301
Beer & Ale 424810	\$290,815,784	\$278,104,136	\$1,349,378
Wine & Distilled Alcoholic Beverages 424820	\$1,255,497,865	\$944,579,395	\$4,684,750
Farm Supplies 42491	1026761216	588799204	2930787
Tobacco & Tobacco Products 42494	328266141	304370525	1473977
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,508,149,286	\$1,067,601,177	\$5,100,349
Electronic Markets, Agents, Brokers 425	\$279,300,336	\$169,115,675	\$1,297,678
Total:	\$44,520,962,334	\$32,013,206,954	\$149,300,401
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,750,523,124	\$6,962,002,243	\$35,584,705
New & Used Auto Dealers 4411	\$5,913,264,992	\$5,386,662,211	\$27,740,044
Rv, Boat, Motorcycle Dealers 4412	\$803,958,169	\$686,152,512	\$3,525,844
Automotive Parts & Tires 4413	\$1,033,299,963	\$889,187,520	\$4,318,817
Furniture & Home Furnishings 442	\$1,096,237,667	\$984,924,225	\$4,723,943
Electronics & Appliances 443	\$2,252,207,796	\$1,908,549,961	\$11,065,217
Household Appliances 443141	\$161,406,550	\$158,586,831	\$764,734
Electronic Stores 443142	\$2,090,801,246	\$1,749,963,130	\$10,300,483
Bldg. Materials, Garden Supplies 444	\$3,243,900,996	\$3,064,861,037	\$14,701,749
Building Materials 4441	\$2,825,953,231	\$2,690,131,324	\$12,843,106
Lawn & Garden Supplies 4442	\$417,947,765	\$374,729,713	\$1,858,643
Food & Beverages (off-premises) 445	\$4,896,588,738	\$4,603,088,033	\$22,265,772
Grocery & Convenience Stores 4451	\$4,306,187,930	\$4,116,763,904	\$20,064,468
Other Food Stores/specialty Foods 4452	\$426,556,340	\$349,232,336	\$1,537,891
Beer, Wine And Liquor Stores 4453	\$163,844,468	\$137,091,793	\$663,413
Drug Stores & Personal Care Stores 446	\$3,009,660,953	\$2,858,050,150	\$13,993,930
Gas Stations (incl. Convenience Stores) 447	\$2,919,697,960	\$2,257,189,481	\$11,072,260
Apparel & Accessories 448	\$1,497,875,165	\$1,369,404,445	\$6,589,132
Clothing Stores 4481	\$1,204,242,764	\$1,111,381,590	\$5,361,038

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$116,527,787	\$110,043,799	\$519,742
Jewelry & Luggage Stores 4483	\$177,104,614	\$147,979,056	\$708,352
Sporting Goods, Toy/hobby/book/music 451	\$1,221,455,442	\$881,341,208	\$4,346,414
Sporting Goods 45111	\$719,233,355	\$606,372,743	\$2,935,131
Hobby & Toy Stores 45112	\$246,813,272	\$93,703,096	\$460,477
Sewing Supplies 45113	\$40,926,609	\$37,692,010	\$181,423
Musical Instruments 45114	\$58,430,255	\$48,882,481	\$247,444
Book, Periodical & Music Stores 45121	\$156,051,951	\$94,690,878	\$521,939
Department Stores 4522	406740962	393972220	1892525
Warehouse Clubs And Superstores 452311	7656617732	5930681249	28285554
All Other General Merchandise Stores 452319	\$186,784,934	\$171,950,269	\$824,368
Electronic Shopping And Mail-order Houses 4541	\$872,683,513	\$605,013,844	\$3,423,080
Miscellaneous Retailers 453, 4542, 4543	\$5,487,074,640	\$3,342,569,931	\$17,873,626
Total:	\$42,498,049,622	\$35,333,598,296	\$176,642,275
Transportation 48-492			
Air Transportation 481	\$32,368,314	\$29,883,111	\$282,586
Railroads 482	\$33,642,865	\$33,642,865	\$387,948
Water Transportation 483	\$51,498,473	\$37,373,234	\$302,379
Truck Transportation 484	290814591	246786801	1897684
Transit & Ground Passenger Transport 485	106554792	92671335	785057
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	33355102	26816994	175153
Support Activities For Transportation 488	1165018577	1058903949	6215526
Postal Service, Couriers And Messengers 491, 492	\$45,644,990	\$33,479,985	\$340,174
Total:	\$1,777,741,477	\$1,577,476,035	\$10,455,229
Warehousing & Storage 493			
Total:	\$260,371,997	\$243,745,170	\$1,371,418
Information 51			
Publishing (except Internet) 511	\$1,693,832,407	\$1,029,385,350	\$8,493,832
Newspapers 51111	\$92,015,904	\$91,026,198	\$370,520
Books & Periodicals 51112, 51113	\$130,897,655	\$106,495,135	\$712,685
Software 5112	\$1,255,010,495	\$630,986,367	\$4,557,095
Other Publishers 51114, 51119	\$215,908,353	\$200,877,650	\$2,853,532
Motion Picture Production 512	320539804	278241149	3519443
Radio & Tv Broadcasting, Cable Tv 515	1162779682	744059842	9748143
Telecommunications 517	\$3,019,210,069	\$2,940,004,987	\$29,663,481
Wired Telecommunications Carriers 517311	\$821,928,654	\$805,178,529	\$7,790,378
Wireless Telecommunications Carriers 517312	\$1,340,833,413	\$1,335,453,323	\$12,222,819
Satellite And Other Telecommunications 5174, 5179	\$856,448,002	\$799,373,135	\$9,650,284
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,244,689,074	\$538,200,029	\$6,734,771
Other Information Services 519	\$640,292,497	\$503,951,093	\$6,187,483
Total:	\$8,081,343,533	\$6,033,842,450	\$64,347,153
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,088,635,185	\$5,079,821,779	\$71,829,782
Securities & Other Financial Investment 523, 525	\$2,583,239,203	\$1,902,043,423	\$25,952,581
Insurance Agents & Brokers 524	\$2,308,194,654	\$1,169,297,228	\$9,849,131
Real Estate Agents & Brokers 531	\$1,815,220,447	\$1,732,850,139	\$24,649,284
Rental Of Tangible Personal Property 532	\$1,825,024,765	\$1,656,822,933	\$8,891,650
Lessors Of Nonfinancial Intangibles 533	\$158,490,107	\$148,713,066	\$2,157,045
Total:	\$14,778,804,361	\$11,689,548,568	\$143,329,473

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,873,320,755	\$10,910,559,198	\$135,735,355
Legal Services 5411	\$1,497,089,441	\$1,389,492,209	\$19,925,752
Accounting Services 5412	\$753,484,723	\$722,259,634	\$10,420,058
Architectural Services 54131	\$479,895,794	\$417,748,326	\$6,199,803
Engineering Services 54133	\$1,589,112,636	\$1,380,092,657	\$14,467,098
Other Related Services 54132, 54134-54138	\$219,541,055	\$190,716,830	\$2,562,263
Specialized Design Services 5414	\$294,849,015	\$231,237,510	\$2,184,597
Computer System Design Services 5415	\$5,862,731,451	\$2,574,064,558	\$28,966,615
Consulting Services 5416	\$3,411,459,002	\$2,359,571,140	\$30,967,836
Scientific Research & Development Services 5417	\$946,537,158	\$296,073,335	\$2,961,949
Advertising & Public Relations 5418	\$457,609,786	\$349,522,826	\$4,654,208
Other Professional Services 5419	\$1,361,010,694	\$999,780,173	\$12,425,176
Management Services 55	\$106,932,818	\$86,738,067	\$1,122,119
Administrative & Support Services 561	\$12,310,520,110	\$6,829,090,264	\$71,492,706
Employment Services 5613	\$1,037,854,327	\$956,396,180	\$12,869,581
Travel Services 5615	\$4,554,222,503	\$261,704,049	\$2,654,881
Investigation & Security Services 5616	\$404,710,600	\$374,682,212	\$3,992,631
Building Services & Janitorial 5617	\$1,106,030,359	\$1,057,388,366	\$8,224,966
Other 5611, 5612, 5614, 5615	\$5,207,702,321	\$4,178,919,457	\$43,750,647
Waste Treatment/collection 562	\$1,142,838,950	\$1,081,537,179	\$11,139,788
Schools (public, Private, Technical) 61	\$694,507,321	\$372,200,713	\$4,614,552
Health Services 62	\$13,232,757,842	\$9,362,188,552	\$131,728,984
Ambulatory Health Care Services 621	\$6,130,057,279	\$5,143,176,154	\$73,795,156
Physicians 6211	\$2,487,306,027	\$1,952,335,744	\$28,839,374
Dentists 6212	\$1,009,147,649	\$996,950,050	\$14,861,906
Other Health Practitioners 6213	\$933,744,099	\$870,498,470	\$12,174,061
Outpatient Care Centers 6214	\$867,306,711	\$661,192,502	\$8,989,897
Medical & Diagnostic Laboratories 6215	\$394,573,164	\$242,118,309	\$3,602,902
Home Health Care 6216	\$249,383,739	\$241,498,593	\$2,779,491
Other Ambulatory Health Care 6219	\$188,595,890	\$178,582,486	\$2,547,525
Hospitals 622	\$5,939,147,856	\$3,340,771,576	\$48,793,881
Nursing & Retirement Homes 623	\$655,775,433	\$586,810,940	\$5,742,272
Social Services & Day Care 624	\$507,777,274	\$291,429,882	\$3,397,675
Arts, Entertainment, & Recreation 71	\$1,230,361,692	\$982,948,631	\$9,642,948
Performing Arts, Spectator Sports 711	\$528,000,143	\$373,179,829	\$4,896,012
Museums, Historical Sites, Etc. 712	\$52,407,457	\$19,544,465	\$223,708
Amusement, Gambling, Recreation 713	\$649,954,092	\$590,224,337	\$4,523,228
Accommodations 721	\$1,473,302,594	\$1,391,114,504	\$7,541,279
Restaurants, Food Services 7223, 7225	\$4,534,905,601	\$4,464,689,725	\$23,077,653
Drinking Places 7224	\$264,030,202	\$241,807,769	\$1,378,829
Auto Repair & Services 8111	\$855,987,771	\$831,885,352	\$4,060,285
Other Repair Services 8112-8114	\$705,479,181	\$510,305,136	\$2,665,622
Personal Services 812	\$934,520,367	\$890,365,383	\$9,690,844
Personal Care (barber, Beauty, Etc.) 8121	\$381,683,373	\$370,907,134	\$4,999,905
Death Care Services 8122	\$60,717,268	\$59,048,781	\$703,448
Laundry & Dry Cleaning 8123	\$134,444,732	\$131,700,983	\$861,471
Other Personal Services 8129	\$357,674,994	\$328,708,485	\$3,126,020
Religious, Civic & Other Organizations 813, 814	\$251,191,597	\$143,005,721	\$1,847,692
Public Administration, 92	\$102,457,510	\$95,322,335	\$1,258,645
Total:	\$54,713,114,311	\$38,193,758,529	\$416,997,301
Total All Industries			
Total:	\$233,449,718,618	\$172,426,822,350	\$1,179,040,132

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$5,770,117,564	\$4,644,211,727	\$301,873,807
New & Used Auto Dealers 4411	\$4,482,147,174	\$3,599,356,098	\$233,958,176
Rv, Boat, Motorcycle Dealers 4412	\$676,020,537	\$509,600,733	\$33,124,053
Automotive Parts & Tire 4413	\$611,949,853	\$535,254,896	\$34,791,578
Furniture & Home Furnishings 442	\$830,232,415	\$732,394,998	\$47,605,699
Electronics & Appliances 443	\$1,501,582,670	\$1,125,565,676	\$73,161,777
Building Materials, Garden Equip & Supplies 444	\$2,251,366,637	\$2,088,082,974	\$135,725,395
Building Materials 4441	\$1,959,651,113	\$1,865,372,709	\$121,249,230
Lawn & Garden Supplies & Equipment 4442	\$291,715,524	\$222,710,265	\$14,476,165
Food & Beverage Stores 445	\$4,318,700,103	\$1,154,789,943	\$75,061,352
Grocery & Convenience Stores 4451	\$4,012,783,833	\$1,034,174,029	\$67,221,307
Other Food & Beverage Stores 4452, 4453	\$305,916,270	\$120,615,914	\$7,840,045
Drug/health Stores 446	\$2,457,095,441	\$848,567,099	\$55,156,900
Gas Stations & Convenience Stores W/pumps 447	\$2,441,117,589	\$523,726,992	\$34,042,263
Apparel & Accessories 448	\$1,372,617,380	\$1,282,214,837	\$83,344,016
Clothing & Shoe Stores 4481, 4482	\$1,209,250,636	\$1,149,675,358	\$74,728,935
Jewelry & Luggage Stores 4483	\$163,366,744	\$132,539,479	\$8,615,081
Sporting Goods, Toys, Book & Music Stores 451	\$910,689,828	\$740,031,952	\$48,102,107
Sporting Goods, Toys, Hobby/craft Stores 4511	\$768,930,375	\$656,834,168	\$42,694,245
Book/periodical/music Store 4512	\$141,759,453	\$83,197,784	\$5,407,862
General Merchandise Stores 452	\$7,913,788,682	\$3,129,419,001	\$203,412,241
Department Stores 4522	\$402,992,654	\$384,044,528	\$24,962,893
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$7,510,796,028	\$2,745,374,473	\$178,449,348
Electronic Shopping And Mail-order Houses 4541	\$602,679,612	\$401,994,347	\$26,129,643
Miscellaneous Retailers 453, 4542, 4543	\$4,011,226,718	\$3,003,628,707	\$195,236,048
Total:	\$34,381,214,639	\$19,674,628,253	\$1,278,851,248
Agriculture, Forestry, Fishing 11			
Total:	\$74,433,440	\$27,041,036	\$1,757,684
Mining 21			
Total:	\$59,862,435	\$24,089,538	\$1,565,822
Utilities 22			
Total:	\$292,305,628	\$33,214,986	\$2,158,981
Construction 23			
Construction Of Buildings 236	\$6,971,046,241	\$6,089,521,042	\$395,819,060
Heavy Construction & Highways 237	\$1,360,146,380	\$952,632,830	\$61,921,131
Special Trade Contractors 238	\$3,789,530,867	\$3,355,682,351	\$218,119,635
Total:	\$12,120,723,488	\$10,397,836,223	\$675,859,826

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,398,670,037	\$894,667,803	\$58,153,482
Wholesale Trade 42			
Durable Goods 423	\$4,194,305,335	\$2,357,104,961	\$153,211,871
Nondurable Goods 424	\$1,334,056,102	\$550,801,945	\$35,802,133
Electronic Markets, Agents & Brokers 425	\$31,038,380	\$13,103,755	\$851,746
Total:	\$5,559,399,817	\$2,921,010,661	\$189,865,750
Transportation & Warehousing 48-49			
Total:	\$294,106,273	\$219,691,910	\$14,279,990
Information 51			
Total:	\$2,436,135,673	\$1,667,137,307	\$108,363,958
Finance, Insurance 52			
Total:	\$516,089,534	\$386,746,867	\$25,138,543
Real Estate, Rental/leasing 53			
Total:	\$1,355,234,920	\$1,190,857,198	\$77,405,759
Professional, Scientific & Technical Services 54			
Total:	\$3,833,305,677	\$1,184,594,365	\$76,998,723
Management, Education & Health Services 55-62			
Total:	\$2,763,719,598	\$2,032,393,405	\$132,105,762
Arts, Entertainment & Recreation 71			
Total:	\$521,746,924	\$486,450,535	\$31,619,327
Accommodations & Food Services 72			
Accommodations 721	\$1,348,869,971	\$1,262,618,399	\$82,070,218
Restaurants, Food Services & Drinking Places 722	\$4,334,504,089	\$4,189,759,116	\$272,334,473
Total:	\$5,683,374,060	\$5,452,377,515	\$354,404,691
Other Services 81			
Repair & Maintenance 811	\$1,081,884,651	\$896,671,118	\$58,283,739
Personal Service 812	\$323,233,880	\$299,344,510	\$19,457,427
Religious, Civic & Other Organization 813, 814	\$32,183,944	\$22,074,572	\$1,434,846
Total:	\$1,437,302,475	\$1,218,090,200	\$79,176,012
Public Administration 92			
Total:	\$24,187,109	\$23,152,243	\$1,504,894
Total All Industries			
Total:	\$74,751,811,727	\$47,833,980,045	\$3,109,210,452

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2019

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$395,124,363	\$348,632,990	\$17,532,763
Miscellaneous		\$58,556,056	\$41,677,625	\$2,095,971
Total:		\$453,680,419	\$390,310,615	\$19,628,734
Sewer Collection	3.85%			
Sewerage Systems		\$109,202,247	\$40,908,532	\$1,575,797
Miscellaneous		\$91,877,860	\$60,186,939	\$2,318,396
Total:		\$201,080,107	\$101,095,471	\$3,894,193
Power	3.87%			
Total:		\$2,064,798,907	\$1,623,915,813	\$62,900,761
Gas Distribution/telegraph	3.85%			
Total:		\$162,522,812	\$161,471,785	\$6,219,892
Motor Transportation	1.93%			
Local/suburban Transit		\$192,361,761	\$83,455,846	\$1,607,357
Trucking		\$1,002,651,838	\$313,666,481	\$6,041,248
Railroads		\$17,939,193	\$12,198,268	\$234,938
Miscellaneous		\$238,042,995	\$128,766,566	\$2,480,053
Total:		\$1,450,995,787	\$538,087,161	\$10,363,596
Urban Transportation	0.64%			
Local/suburban Transit		\$58,643,045	\$49,127,728	\$315,399
Trucking		\$94,465,434	\$74,919,593	\$480,990
Miscellaneous		\$130,991,099	\$77,143,488	\$495,257
Total:		\$284,099,578	\$201,190,809	\$1,291,646
Other Public Service	1.93%			
Water Transport		\$75,380,336	\$31,526,512	\$607,200
Miscellaneous		\$305,286,282	\$43,716,874	\$841,988
Total:		\$380,666,618	\$75,243,386	\$1,449,188
Log Hauling Over Public Highways	1.37%			
Total:		\$57,017,286	\$35,670,314	\$488,540
Total Public Utility Taxes				
Total:		\$5,054,861,514	\$3,126,985,354	\$106,236,550

TABLE 7: PUBLIC UTILITY TAX

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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 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).

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://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

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://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

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 unit counts for 4 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:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

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

xxv. 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, 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 <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.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:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

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?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**