

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
<b>State Business and Occupation Tax</b>							
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
	<b>Total:</b>		<b>\$228,654,671,736</b>	<b>\$56,626,080,233</b>	<b>\$172,028,591,503</b>		<b>\$1,177,070,892</b>
<b>State Sales Tax and Use Tax</b>							
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
	<b>Total:</b>		<b>\$80,447,916,515</b>	<b>\$26,917,831,682</b>	<b>\$53,530,084,833</b>		<b>\$3,243,823,869</b>
<b>State Public Utility Tax</b>							
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
	<b>Total:</b>		<b>\$5,054,861,514</b>	<b>\$1,927,876,160</b>	<b>\$3,126,985,354</b>		<b>\$106,236,500</b>

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	<b>Other Taxes</b>						
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
	<b>Total:</b>		<b>\$24,040,983,399</b>	<b>\$181,920,844</b>	<b>\$23,859,062,555</b>		<b>\$179,671,311</b>