

# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

## **Table 1: STATE GROSS BUSINESS INCOME BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

- Compares the same period of the prior year to the current year.
- A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

## **Table 2: SUMMARY OF EXCISE TAX RETURN 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].

## **Table 3-A: COUNTY 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.

Table 3-A provides the total of Local taxable retail sales [Line code 45] reported for each County<sup>2</sup>.

- The amount is for the unincorporated county and all cities within the county.
- Compares same period of the prior year to the current year.
- See Table 4-A for a city breakdown and Table 6 for the State breakdown.

## **Table 3: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)**

Table 3 breaks down Table 3-A County TRS by industry groups<sup>2</sup>.

- The amount is for the unincorporated county and all cities within the county.
- A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location.
- See Table 4 for a city breakdown and Table 6 for the State breakdown.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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.

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### **Table 4-A: CITY TAXABLE RETAIL SALES**

Table 4-A provides the total of Local taxable retail sales [Line code 45] reported for 50 select cities<sup>2</sup>.

- The amount is the TRS reported for the local jurisdiction.
- Compares the same period of the prior year to the current year.
- See Table 3-A for a county breakdown and Table 6 for the State breakdown.

### **Table 4: TAXABLE RETAIL SALES FOR SELECT CITIES BY INDUSTRY (NAICS<sup>1</sup>)**

Table 4 breaks down Table 4-A 50 select cities TRS by industry groups<sup>2</sup>.

- A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location.
- See Table 3 for a county breakdown and Table 6 for the State breakdown.

### **Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

### **Table 6: STATE RETAIL SALES TAX BY BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

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

### **Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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.