

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
1st Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$42,225,170	\$802,125	\$41,423,045	0.00484	\$200,488
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,371,116,602	\$103,125,116	\$2,267,991,486	0.00138	\$3,129,828
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,206,703,414	\$128,099,496	\$1,078,603,918	0.00275	\$2,966,161
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,050,775,800	\$228,201,153	\$822,574,647	0.00484	\$3,981,261
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,545,008,579	\$5,481,529	\$2,539,527,050	0.00138	\$3,504,547
6	Processing for Hire/Printing and Publishing	10	\$627,366,438	\$23,635,496	\$603,730,942	0.00484	\$2,922,058
7	Manufacturing	7	\$7,602,526,895	\$255,957,048	\$7,346,569,847	0.00484	\$35,557,398
8	Royalties	80	\$1,736,074,971	\$543,543,970	\$1,192,531,001	0.015	\$17,887,965
9	Wholesaling	3	\$78,495,581,504	\$22,483,023,198	\$56,012,558,306	0.00484	\$271,100,782
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,687,078,389	\$158,152,362	\$1,528,926,027	0.00484	\$7,400,002
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,268,676,332	\$3,191,812,228	\$3,076,864,104	0.015	\$46,152,962
12	For Profit Hospitals; Scientific R&D	135	\$309,374,382	\$150,656,553	\$158,717,829	0.015	\$2,380,767
13	Cleanup of Radioactive Waste for US Government	83	\$731,157,262	\$5,340,171	\$725,817,091	0.00471	\$3,418,599
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,973,183,244	\$2,804,798,679	\$9,168,384,565	0.015	\$137,525,768
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$45,016,448,898	\$10,518,970,759	\$34,497,478,139	0.0175	\$603,705,867
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,543,337,271	0.012	\$54,520,047
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$22,081,360
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$157,081,506	\$60,685,475	\$96,396,031	0.017	\$1,638,733
19	Retailing of Interstate Transportation Equip	19	\$407,023,437	\$60,213,319	\$346,810,118	0.00484	\$1,678,561
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$393,672,377	\$375,688,575	\$17,983,802	0.00275	\$49,455
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,197,131,114	\$2,091,289,156	\$105,841,958	0.009	\$952,578
22	Retailing	2	\$86,907,063,783	\$18,464,469,874	\$68,442,593,909	0.00471	\$322,364,617
23	Non-Manufacturing Aerospace Product Development	188	\$79,387,024	\$5,041,598	\$74,345,426	0.009	\$669,109
24	Federal Aviation Administration (FAR) Repair Station	189	\$79,460,836	\$1,499,365	\$77,961,471	0.0029	\$226,400
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$64,978,739	\$61,368,531	\$3,610,208	0.00275	\$9,928
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,735,273,334	\$4,607,786	\$3,730,665,548	0.00484	\$18,056,421
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,828,062,319	\$2,019,065,318	\$808,997,001	0.00484	\$3,915,545
31	Retailing of Commercial Airplanes or Components	1007	\$5,909,577,137	\$2,684,076,416	\$3,225,500,721	0.00484	\$15,611,423
32	Manufacturing of Commercial Airplane Tooling	1008	\$26,921,735	\$272,557	\$26,649,178	0.00484	\$128,982
33	Wholesaling of Commercial Airplane Tooling	1009	\$42,269,249	\$12,016,829	\$30,252,420	0.00484	\$146,422
34	Retailing of Commercial Airplane Tooling	1010	\$30,740,639	\$15,586,717	\$15,153,922	0.00471	\$71,375
35	Publication of Newspapers	126	\$79,472,411	\$168,222	\$79,304,189	0.0035	\$277,565
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$69,613,512	\$191,816	\$69,421,696	0.0029	\$201,601
38	Extracting Timber, Extracting for Hire Timber	301	\$103,977,216	\$4,787,444	\$99,189,772	0.0029	\$288,048
39	Manufacturing of Timber or Wood Products	302	\$1,092,103,333	\$89,351,151	\$1,002,752,182	0.0029	\$2,911,992
40	Wholesaling of Timber or Wood Products	303	\$2,864,669,294	\$1,409,184,561	\$1,455,484,733	0.0029	\$4,226,728
41	Sale of Standing Timber	304	\$19,782,887	\$0	\$19,782,887	0.0029	\$57,450
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$115,925,625	\$928,126	\$114,997,499	0.00275	\$316,243
	Total:		\$268,867,485,387	\$67,962,092,719	\$205,448,729,939		\$1,592,235,036

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	State Sales Tax and Use Tax						
43	Retail Sales	1	\$87,790,592,420	\$35,103,700,105	\$52,686,892,315	0.065	\$3,424,648,000
44	Use Tax	5	\$2,143,227,039	\$0	\$2,143,227,039	0.065	\$139,309,758
45	Motor Vehicle Sales / Leases	120	\$4,201,479,517	\$0	\$4,201,479,517	0.003	\$12,604,439
46	Self-Produced Fuel Use Tax	270	\$36,218,737	\$0	\$36,218,737	0.03852	\$1,395,146
	Total:		\$94,171,517,713	\$35,103,700,105	\$59,067,817,608		\$3,577,957,343
	State Public Utility Tax						
47	Water Distribution	60	\$376,451,767	\$25,626,986	\$350,824,781	0.05029	\$17,642,978
48	Sewer Collection	61	\$224,108,570	\$110,517,921	\$113,590,649	0.03852	\$4,375,512
49	Power	49	\$3,265,447,436	\$799,426,823	\$2,466,020,613	0.03873	\$95,518,842
50	Gas Distribution-Telegraph	26	\$906,886,300	\$3,221,883	\$903,664,417	0.03852	\$34,809,153
51	Motor Transportation-Railroad-Railroad Car	8	\$1,627,446,656	\$1,054,459,522	\$572,987,134	0.01926	\$11,035,732
52	Log Hauling Over Public Highways	125	\$67,809,772	\$26,492,081	\$41,317,691	0.0137	\$565,887
53	Urban Transportation/Vessels Under 65 ft	12	\$346,078,282	\$94,735,983	\$251,342,299	0.00642	\$1,613,618
54	Other Public Service Business	13	\$413,008,225	\$327,954,278	\$85,053,947	0.01926	\$1,638,139
	Total:		\$7,227,237,008	\$2,442,435,477	\$4,784,801,531		\$167,199,861
	Other Taxes						
55	Litter Tax	36	\$25,043,155,326	\$0	\$25,043,155,326	0.00015	\$3,756,473
56	Tobacco Products/Cigars (less than \$0.69)	20	\$6,729,835	\$0	\$6,729,835	0.95	\$6,393,343
57	Cigar Tax (\$0.69 or more)	194	\$998,738	\$0	\$998,738	0.65	\$649,180
58	Little Cigar Tax (acetate integrated filters)	198	\$3,175,279	\$0	\$3,175,279	0.15125	\$480,261
59	Moist Snuff (1.2 oz. or less)	162	\$4,756,419	\$0	\$4,756,419	2.526	\$12,014,714
60	Moist Snuff (more than 1.2 oz.)	163	\$1,033,868	\$0	\$1,033,868	2.105	\$2,176,292
61	All Other Vapor Products	164	\$11,597,758	\$0	\$11,597,758	0.27	\$3,131,395
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$36,035,196	\$0	\$36,035,196	0.09	\$3,243,168
63	Spirits Sales to On-premises Licensees	251	\$47,024,509	\$1,475,338	\$45,549,171	0.137	\$6,240,236
64	Spirits Liter Sales to On-premises Licensees	253	\$2,401,968	\$0	\$2,401,968	2.4408	\$5,862,723
65	Spirits Sales to Consumers	252	\$204,775,512	\$376,228	\$204,399,284	0.205	\$41,901,853
66	Spirits Liter Sales to Consumers	254	\$9,427,537	\$0	\$9,427,537	3.7708	\$35,549,357
67	Refuse Collection	64	\$634,725,615	\$186,695,144	\$448,030,471	0.036	\$16,129,097
68	Hazardous Substance Tax by Value	65	\$798,680,805	\$17,944,690	\$780,736,115	0.007	\$5,465,153
69	Hazardous Substance Tax by Volume	81	\$60,431,988	\$0	\$60,431,988	1.2	\$72,518,386
70	Intermediate Care Facility	79	\$38,794,743	\$0	\$38,794,743	0.06	\$2,327,685
71	Solid Fuel Burning Device Fee	59	\$1,774	\$0	\$1,774	30	\$53,220
72	Syrup Tax	54	\$1,427,732	\$0	\$1,427,732	1	\$1,427,732
73	Tire Fee	73	\$1,029,793	\$0	\$1,029,793	0.9	\$926,814
74	Studded Tire Fee	77	\$4,204	\$0	\$4,204	4.5	\$18,918
75	Local 911 Wireline	793	\$1,822,670	\$0	\$1,822,670	0.95	\$1,731,537
76	Local 911 Wireless Tax	794	\$20,550,306	\$0	\$20,550,306	0.95	\$19,522,791
77	Local 911 VOIP Tax	795	\$3,736,858	\$0	\$3,736,858	0.95	\$3,550,015
78	Local 911 Prepaid Wireless Tax	796	\$2,851,298	\$0	\$2,851,298	0.95	\$2,708,733
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,822,817	\$0	\$1,822,817	0.4	\$729,127
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,550,436	\$0	\$20,550,436	0.4	\$8,220,174
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,927,891	\$0	\$3,927,891	0.4	\$1,571,156
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,740,188	\$0	\$2,740,188	0.4	\$1,096,075
	Total:		\$26,964,211,063	\$206,491,400	\$26,757,719,663		\$259,395,608