

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3 2023

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for July to September 2023**

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The Quarterly Business Review can be found on the Internet at
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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	873	\$675,752,855
Forestry & Logging 113	522	\$374,211,422
Fishing & Hunting 114	150	\$60,425,958
Ag & Forestry Support Activities 115	540	\$281,631,553
Total:	2,085	\$1,392,021,788
Mining 21		
Sand & Gravel, Quarrying 2123	98	\$111,018,223
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$44,626,809
Total:	138	\$155,645,032
Utilities 22		
Hydroelectric Power Generation 221111	14	\$528,023,584
Alternative Power Generation 221114-221117	18	\$71,257,788
Other Electric Power Generation 221112, 221113, 221118	8	\$241,201,684
Electric Power Generation & Trans. 221121, 221122	64	\$2,421,924,200
Natural Gas Distribution 2212	13	\$2,173,833,533
Water & Sewer 2213	562	\$1,479,498,432
Total:	679	\$6,915,739,221
Construction 23		
Residential Building & Remodeling 2361	20,019	\$5,552,350,522
Nonresidential Building 2362	897	\$5,478,045,078
Heavy Construction & Highways 237	1,164	\$2,835,240,630
Special Trade Contractors 238	26,551	\$11,452,475,483
Electrical 23821	3,036	\$2,046,302,299
Plumbing & Heating 23822	3,285	\$2,199,187,142
Painting 23832	3,729	\$452,979,060
Masonry/drywall 23814, 23831	1,631	\$589,652,911
Roofing 23816	1,307	\$675,932,485
Other Contractors 238 Not Listed Above	13,563	\$5,488,421,586
Total:	48,631	\$25,318,111,713
Manufacturing 31-33		
Food Products 311	1,494	\$6,084,403,872
Milling Of Grains 3112	17	\$271,692,423
Fruits & Vegetables 3114	80	\$1,672,668,985
Dairy Products 3115	31	\$714,397,078
Meat Products 3116	64	\$679,148,529
Seafood Products 3117	46	\$862,090,495
Bakery Products 3118	919	\$744,439,943
Other Food Items 3111, 3113, 3119	337	\$1,139,966,419
Beverages 312	1,081	\$774,529,368
Textiles 313,314	300	\$224,601,869
Apparel 315	305	\$61,255,457
Leather & Allied Products 316	46	\$46,443,569
Lumber & Wood Products 321	460	\$2,394,084,866
Sawmills 3211	78	\$881,110,105
Plywood & Trusses 3212	35	\$376,122,602
Millwork, Windows, Wood Products 3219	347	\$1,136,852,159

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	111	\$1,702,091,071
Pulp & Paper Mills 3221	32	\$985,339,710
Other Paper Products 3222	79	\$716,751,361
Commercial Printing 323	792	\$221,269,541
Petroleum & Coal Products 324	34	\$6,273,470,715
Petroleum Refining 32411	14	\$6,012,576,802
Asphalt/petroleum/coal Products 32412, 32419	20	\$260,893,913
Chemicals 325	608	\$1,758,024,778
Chemicals, Pesticides & Fertilizers 3251, 3253	95	\$681,401,144
Resins, Synthetic Fibers & Filaments 3252	30	\$189,883,366
Pharmaceuticals 3254	288	\$675,884,464
Paint, Coating & Adhesives 3255	25	\$26,785,917
Soap, Cleaning Compound & Toiletries 3256	110	\$55,483,971
Other Chemical Products 3259	60	\$128,585,916
Plastics & Rubber Products 326	257	\$815,608,094
Nonmetallic Minerals 327	301	\$1,009,843,536
Primary Metals 331	131	\$723,138,200
Iron & Steel Mills 3311, 3312	62	\$387,183,126
Aluminum Smelting 3313	14	\$100,061,508
Other Nonferrous Metals 3314	20	\$38,349,221
Foundries 3315	35	\$197,544,345
Fabricated Metal Products 332	1,297	\$2,198,191,924
Machinery 333	720	\$1,820,631,289
Farm & Construction Implements 3331	99	\$167,759,331
Industrial Machinery 3332	132	\$427,785,407
Commercial & Other Equipment 3333-3336 & 3339	489	\$1,225,086,551
Computers & Electronics 334	553	\$3,276,836,588
Computer Hardware 3341	44	\$97,990,639
Telephone & Communications Equipment 3342	63	\$507,832,113
Audio & Video Equipment 3343	27	\$24,896,326
Semiconductors 3344	102	\$924,268,607
Instruments 3345	274	\$1,699,138,148
Software, Other Magnetic & Optical Media 3346	43	\$22,710,755
Electrical Equipment & Appliances 335	180	\$1,348,239,427
Lighting Equipment 3351	47	\$58,857,206
Household Appliances 3352	16	\$5,982,990
Other Electric Equipment 3353, 3359	117	\$1,283,399,231
Transportation Equipment 336	490	\$13,741,990,958
Motor Vehicles & Parts 3361, 3362, 3363	151	\$715,352,622
Aircraft, Aerospace & Parts 3364	124	\$12,574,278,221
Ships & Boats 3366	162	\$410,553,839
Railroad, Other Transportation Equip. 3365, 3369	53	\$41,806,276
Furniture & Related Products 337	536	\$443,452,342
Other Manufacturing 339	1,560	\$1,953,622,971
Other Medical Equip & Supplies 339112, 339115	155	\$233,212,955
Dental Laboratories 339116	188	\$51,030,016
Sporting And Athletic Goods 33992	97	\$153,090,894
All Other Miscellaneous Mfg 3399 Not Listed Above	1,120	\$1,516,289,106
Total:	11,256	\$46,871,730,435

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	9,072	\$26,754,013,104
Motor Vehicles & Parts 4231	631	\$4,878,568,986
Furniture & Home Furnishings 4232	501	\$424,968,994
Lumber & Construction Materials 4233	737	\$3,020,860,571
Professional & Commercial Equipment 4234	1,600	\$4,420,375,813
Metal & Mineral (except Petroleum) 4235	323	\$1,128,674,882
Electrical Equipment 4236	1,138	\$2,686,676,620
Hardware, Plumbing, Heating Equipment 4237	575	\$1,682,752,656
Machinery & Equipment 4238	1,978	\$4,262,589,831
Sporting & Recreational Goods & Supplies 423910	388	\$435,655,807
Toy & Hobby Goods & Supplies 423920	113	\$1,443,836,387
Other Misc Durable Goods 423930, 423940, 423990	1,088	\$2,369,052,557
Nondurable Goods: 424	6,406	\$29,861,659,346
Paper & Paper Products 4241	266	\$696,075,029
Drugs & Sundries 4242	452	\$3,485,191,720
Apparel 4243	428	\$877,838,959
Food Products 4244	1,933	\$11,922,373,277
Farm Products 4245	301	\$474,865,109
Chemicals & Plastics 4246	444	\$921,594,525
Petroleum Products 4247	166	\$6,482,959,490
Beer & Ale 424810	109	\$316,720,114
Wine & Distilled Alcoholic Beverages 424820	504	\$1,328,807,311
Farm Supplies 42491	254	\$1,104,187,153
Tobacco & Tobacco Products 42494	86	\$335,621,676
Other Misc Nondurable Goods 4249 Not Listed Above	1,463	\$1,915,424,983
Electronic Markets, Agents, Brokers 425	666	\$835,582,479
Total:	16,144	\$57,451,254,929
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,512	\$9,471,109,580
New & Used Auto Dealers 4411	1,465	\$7,316,934,446
Rv, Boat, Motorcycle Dealers 4412	573	\$880,941,166
Automotive Parts & Tires 4413	1,474	\$1,273,233,968
Bldg. Materials, Garden Supplies 444	3,028	\$3,949,222,223
Building Materials 4441	1,931	\$3,452,157,094
Lawn & Garden Supplies 4442	1,097	\$497,065,129
Food & Beverages (off-premises) 445	4,720	\$6,665,740,305
Grocery & Convenience Retailers 4451	2,236	\$5,876,323,887
Other Food Stores/specialty Foods 4452	1,548	\$551,956,582
Beer, Wine And Liquor Retailers 4453	936	\$237,459,836
Furniture, Home Furnishings, Electronics, And Appliance 449	4,533	\$5,097,291,106
Furniture & Home Furnishings 4491	1,903	\$1,123,558,136
Electronics & Appliances 4492	2,630	\$3,973,732,970
Electronic & Appliance Retailers 449210	2,630	\$3,973,732,970
Department Stores 4551	20	\$260,713,472
General Merchandise Retailers 4552	2,965	\$12,204,502,999
Warehouse Clubs And Superstores 455211	9	\$11,698,288,822
All Other General Merchandise Retailers 455219	2,956	\$506,214,177
Drug Stores & Personal Care Retailers 456	3,787	\$4,119,888,870
Gas Stations (incl. Convenience Stores) 457	1,488	\$4,230,315,560
Apparel & Accessories 458	4,915	\$1,746,135,514
Clothing Retailers 4581	3,563	\$1,360,346,920
Shoe Retailers 4582	203	\$139,090,794
Jewelry & Luggage Retailers 4583	1149	\$246,697,800
Sporting Goods, Toy/hobby/book/music/misc 459	20,241	\$10,398,116,105
Sporting Goods 45911	1,709	\$956,192,476
Hobby & Toy Retailers 45912	721	\$719,972,194
Sewing Supplies 45913	317	\$41,332,952
Musical Instruments 45914	244	\$73,750,834
Book Retailers And News Dealers 4592	607	\$125,689,047
Miscellaneous Retailers 4599	16,643	\$8,481,178,602
Total:	49,209	\$58,143,035,734

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, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	53	\$96,663,571
Railroads 482	16	\$64,358,505
Water Transportation 483	48	\$88,643,974
Truck Transportation 484	3,529	\$3,227,610,194
Transit & Ground Passenger Transport 485	334	\$208,494,855
Pipeline Transportation 486	8	\$35,225,978
Scenic & Sightseeing Transportation 487	195	\$73,823,527
Support Activities For Transportation 488	1,337	\$1,830,782,974
Postal Service, Couriers And Messengers 491, 492	587	\$436,632,715
Total:	6,107	\$6,062,236,293
Warehousing & Storage 493		
Total:	251	\$453,643,936
Information 51		
Publishing Industries 513	2,601	\$2,752,929,425
Newspapers 51311	74	\$81,893,595
Books & Periodicals 51312, 51313	352	\$140,859,978
Software 5132	2,098	\$2,129,665,949
Other Publishers 51314, 51319	77	\$400,509,903
Motion Picture Production 512	746	\$381,749,609
Broadcasting And Content Providers 516	252	\$861,605,545
Telecommunications 517	687	\$3,051,375,957
Wired Telecommunications Carriers 517111	254	\$761,465,239
Wireless Telecommunications Carriers 517112, 517122	332	\$1,534,344,136
Satellite And Other Telecommunications 5174, 5178	101	\$755,566,582
Data Proc. Svcs., Hosting 518	731	\$1,531,868,944
Web Search, Libraries, Archives & Other Information Services 519	470	\$858,996,883
Total:	5,487	\$9,438,526,363
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,630	\$8,461,783,379
Securities & Other Financial Investment 523, 525	2,527	\$3,883,611,307
Insurance Agents & Brokers 524	2,591	\$3,321,950,152
Real Estate Agents & Brokers 531	4,421	\$2,021,825,447
Rental Of Tangible Personal Property 532	2,118	\$2,160,938,493
Lessors Of Nonfinancial Intangibles 533	156	\$213,002,790
Total:	13,443	\$20,063,111,568

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2023

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,245	\$26,530,248,524
Legal Services 5411	4,230	\$1,921,316,532
Accounting Services 5412	2,723	\$1,096,631,978
Architectural Services 54131	967	\$546,188,051
Engineering Services 54133	1,718	\$1,705,747,320
Other Related Services 54132, 54134-54138	973	\$267,808,733
Specialized Design Services 5414	1,922	\$406,433,281
Computer System Design Services 5415	5,064	\$9,291,381,408
Consulting Services 5416	8,208	\$6,480,094,804
Scientific Research & Development Services 5417	400	\$1,898,025,631
Advertising & Public Relations 5418	992	\$571,092,840
Other Professional Services 5419	5,048	\$2,345,527,946
Management Services 55	321	\$309,031,281
Administrative & Support Services 561	16,477	\$15,822,739,457
Employment Services 5613	992	\$1,545,451,594
Travel Services 5615	402	\$5,786,511,971
Investigation & Security Services 5616	809	\$583,979,932
Building Services & Janitorial 5617	11,328	\$1,522,428,342
Other 5611, 5612, 5614, 5619	2,946	\$6,384,367,618
Waste Treatment/collection 562	710	\$1,384,905,280
Schools (public, Private, Technical) 61	2,825	\$847,234,082
Health Services 62	16,187	\$17,551,772,819
Ambulatory Health Care Services 621	13,267	\$8,140,991,351
Physicians 6211	2,838	\$2,806,518,741
Dentists 6212	2,996	\$1,193,714,404
Other Health Practitioners 6213	6,404	\$1,167,325,559
Outpatient Care Centers 6214	382	\$1,114,779,215
Medical & Diagnostic Laboratories 6215	185	\$471,582,778
Home Health Care 6216	256	\$1,004,242,061
Other Ambulatory Health Care 6219	206	\$382,828,593
Hospitals 622	134	\$7,753,455,813
Nursing & Retirement Homes 623	575	\$914,042,573
Social Services & Day Care 624	2,211	\$743,283,082
Arts, Entertainment, & Recreation 71	5,913	\$1,798,849,074
Performing Arts, Spectator Sports 711	2,496	\$878,685,579
Museums, Historical Sites, Etc. 712	93	\$57,712,311
Amusement, Gambling, Recreation 713	3,324	\$862,451,184
Accommodations 721	4,856	\$1,757,924,433
Restaurants, Food Services 7223, 7225	14,137	\$5,768,498,336
Drinking Places 7224	1,104	\$316,281,496
Auto Repair & Services 8111	5,771	\$1,160,007,346
Other Repair Services 8112-8114	3,523	\$850,114,707
Personal Services 812	9,039	\$1,091,049,738
Personal Care (barber, Beauty, Etc.) 8121	6,631	\$444,880,389
Death Care Services 8122	197	\$81,601,115
Laundry & Dry Cleaning 8123	543	\$151,387,517
Other Personal Services 8129	1,668	\$413,180,717
Religious, Civic & Other Organizations 813, 814	992	\$343,508,926
Public Administration, 92	225	\$180,912,626
Total:	114,325	\$75,713,078,125
Total All Industries		
Total:	267,755	\$307,978,135,137

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS
3rd 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	\$50,821,480	\$3,054,939	\$47,766,541	0.00484	\$231,190
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,635,897,532	\$126,186,128	\$2,509,711,404	0.00138	\$3,463,402
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,240,643,096	\$110,607,186	\$1,130,035,910	0.00275	\$3,107,599
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,043,100,157	\$194,133,687	\$848,966,470	0.00484	\$4,108,998
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,773,460,550	\$4,828,903	\$2,768,631,647	0.00138	\$3,820,712
6	Processing for Hire/Printing and Publishing	10	\$535,623,578	\$26,556,275	\$509,067,303	0.00484	\$2,463,886
7	Manufacturing	7	\$8,170,541,555	\$252,532,308	\$7,918,009,247	0.00484	\$38,323,165
8	Royalties	80	\$1,700,730,281	\$344,212,915	\$1,356,517,366	0.015	\$20,347,760
9	Wholesaling	3	\$86,112,252,580	\$23,703,353,652	\$62,408,898,928	0.00484	\$302,059,071
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,705,320,550	\$183,164,556	\$2,522,155,994	0.00484	\$12,207,235
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,436,291,362	\$3,331,604,558	\$3,104,686,804	0.015	\$46,570,302
12	For Profit Hospitals; Scientific R&D	135	\$321,908,393	\$165,972,906	\$155,935,487	0.015	\$2,339,032
13	Cleanup of Radioactive Waste for US Government	83	\$770,496,217	\$5,661,226	\$764,834,991	0.00471	\$3,602,373
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,461,519,282	\$2,819,259,771	\$10,642,259,511	0.015	\$159,633,893
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$48,624,848,564	\$11,965,507,831	\$36,659,340,733	0.0175	\$641,538,463
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,863,524,419	0.012	\$58,362,293
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$12,855,428
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$144,662,272	\$58,343,561	\$86,318,711	0.017	\$1,467,418
19	Retailing of Interstate Transportation Equip	19	\$372,611,304	\$54,964,505	\$317,646,799	0.00484	\$1,537,411
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$622,325,333	\$599,743,713	\$22,581,620	0.00275	\$62,099
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$3,623,588,711	\$3,461,433,990	\$162,154,721	0.009	\$1,459,392
22	Retailing	2	\$99,987,859,503	\$21,535,390,176	\$78,452,469,327	0.00471	\$369,511,131
23	Non-Manufacturing Aerospace Product Development	188	\$90,599,660	\$2,786,815	\$87,812,845	0.009	\$790,316
24	Federal Aviation Administration (FAR) Repair Station	189	\$90,101,387	\$1,381,626	\$88,719,761	0.0029	\$257,642
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	\$94,057,958	\$82,386,349	\$11,671,609	0.00275	\$32,097
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,392,667,433	\$4,582,064	\$3,388,085,369	0.00484	\$16,398,333
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,886,376,141	\$1,908,617,017	\$977,759,124	0.00484	\$4,732,354
31	Retailing of Commercial Airplanes or Components	1007	\$5,779,540,334	\$2,524,931,183	\$3,254,609,151	0.00484	\$15,752,308
32	Manufacturing of Commercial Airplane Tooling	1008	\$34,279,356	\$615,614	\$33,663,742	0.00484	\$162,933
33	Wholesaling of Commercial Airplane Tooling	1009	\$36,329,754	\$9,164,139	\$27,165,615	0.00484	\$131,482
34	Retailing of Commercial Airplane Tooling	1010	\$45,323,598	\$26,345,948	\$18,977,650	0.00471	\$89,385
35	Publication of Newspapers	126	\$79,650,091	\$223,984	\$79,426,107	0.0035	\$277,991
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$76,675,529	\$8,733	\$76,666,796	0.00342	\$262,507
38	Extracting Timber, Extracting for Hire Timber	301	\$112,627,286	\$3,176,848	\$109,450,438	0.00342	\$374,758
39	Manufacturing of Timber or Wood Products	302	\$1,004,876,227	\$98,556,814	\$906,319,413	0.00342	\$3,103,238
40	Wholesaling of Timber or Wood Products	303	\$2,918,570,174	\$1,361,120,837	\$1,557,449,337	0.00342	\$5,332,707
41	Sale of Standing Timber	304	\$21,152,206	\$0	\$21,152,206	0.00342	\$72,425
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$100,695,768	\$933,550	\$99,762,218	0.00275	\$274,346
	Total:		\$298,098,025,202	\$74,971,344,307	\$227,990,205,314		\$1,737,117,075

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS
3rd Quarter, 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
43	Retail Sales	1	\$101,051,625,430	\$40,573,699,038	\$60,477,926,392	0.065	\$3,931,065,215
44	Use Tax	5	\$2,613,933,381	\$0	\$2,613,933,381	0.065	\$169,905,670
45	Motor Vehicle Sales / Leases	120	\$4,532,407,640	\$0	\$4,532,407,640	0.003	\$13,597,223
46	Self-Produced Fuel Use Tax	270	\$39,455,858	\$0	\$39,455,858	0.03852	\$1,519,840
	Total:		\$108,237,422,309	\$40,573,699,038	\$67,663,723,271		\$4,116,087,948
State Public Utility Tax							
47	Water Distribution	60	\$616,907,753	\$73,098,055	\$543,809,698	0.05029	\$27,348,190
48	Sewer Collection	61	\$242,685,061	\$118,119,647	\$124,565,414	0.03852	\$4,798,260
49	Power	49	\$2,711,496,149	\$803,493,594	\$1,908,002,555	0.03873	\$73,904,571
50	Gas Distribution-Telegraph	26	\$237,101,172	\$5,228,415	\$231,872,757	0.03852	\$8,931,739
51	Motor Transportation-Railroad-Railroad	8	\$3,190,002,595	\$2,548,430,467	\$641,572,128	0.01926	\$12,356,679
52	Log Hauling Over Public Highways	125	\$69,123,989	\$28,410,784	\$40,713,205	0.0137	\$557,608
53	Urban Transportation/Vessels Under 65 ft	12	\$385,465,340	\$96,345,388	\$289,119,952	0.00642	\$1,856,150
54	Other Public Service Business	13	\$440,267,483	\$345,460,041	\$94,807,442	0.01926	\$1,825,991
	Total:		\$7,893,049,542	\$4,018,586,391	\$3,874,463,151		\$131,579,188
Other Taxes							
55	Litter Tax	36	\$29,136,341,398	\$0	\$29,136,341,398	0.00015	\$4,370,451
56	Tobacco Products/Cigars (less than \$0.69)	20	\$10,352,345	\$0	\$10,352,345	0.95	\$9,834,728
57	Cigar Tax (\$0.69 or more)	194	\$1,987,850	\$0	\$1,987,850	0.65	\$1,292,103
58	Little Cigar Tax (acetate integrated filters)	198	\$5,831,394	\$0	\$5,831,394	0.15125	\$881,998
59	Moist Snuff (1.2 oz. or less)	162	\$7,420,390	\$0	\$7,420,390	2.526	\$18,743,905
60	Moist Snuff (more than 1.2 oz.)	163	\$1,581,136	\$0	\$1,581,136	2.105	\$3,328,291
61	All Other Vapor Products	164	\$13,526,289	\$0	\$13,526,289	0.27	\$3,652,098
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$37,191,064	\$0	\$37,191,064	0.09	\$3,347,196
63	Spirits Sales to On-premises Licensees	251	\$51,953,253	\$1,519,223	\$50,434,030	0.137	\$6,909,462
64	Spirits Liter Sales to On-premises Licensees	253	\$2,691,002	\$0	\$2,691,002	2.4408	\$6,568,198
65	Spirits Sales to Consumers	252	\$241,526,183	\$452,283	\$241,073,900	0.205	\$49,420,150
66	Spirits Liter Sales to Consumers	254	\$11,563,814	\$0	\$11,563,814	3.7708	\$43,604,830
67	Refuse Collection	64	\$685,103,587	\$199,745,978	\$485,357,609	0.036	\$17,472,874
68	Hazardous Substance Tax by Value	65	\$594,423,640	\$54,073,133	\$540,350,507	0.007	\$3,782,454
69	Hazardous Substance Tax by Volume	81	\$65,348,167	\$0	\$65,348,167	1.4	\$91,487,434
70	Intermediate Care Facility	79	\$46,540,305	\$0	\$46,540,305	0.06	\$2,792,418
71	Solid Fuel Burning Device Fee	59	\$1,712	\$0	\$1,712	30	\$51,360
72	Syrup Tax	54	\$1,844,527	\$0	\$1,844,527	1	\$1,844,527
73	Tire Fee	73	\$1,306,856	\$0	\$1,306,856	0.9	\$1,176,170
74	Studded Tire Fee	77	\$1,088	\$0	\$1,088	4.5	\$4,896
75	Local 911 Wireline	793	\$1,681,546	\$0	\$1,681,546	0.95	\$1,597,469
76	Local 911 Wireless Tax	794	\$20,911,165	\$0	\$20,911,165	0.95	\$19,865,607
77	Local 911 VOIP Tax	795	\$3,849,490	\$0	\$3,849,490	0.95	\$3,657,016
78	Local 911 Prepaid Wireless Tax	796	\$2,955,060	\$0	\$2,955,060	0.95	\$2,807,307
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,681,529	\$0	\$1,681,529	0.4	\$672,612
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,906,035	\$0	\$20,906,035	0.4	\$8,362,414
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,876,245	\$0	\$3,876,245	0.4	\$1,550,498
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,810,028	\$0	\$2,810,028	0.4	\$1,124,011
	Total:		\$30,975,207,098	\$255,790,617	\$30,719,416,481		\$310,202,477

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

Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
0100	ADAMS UNINC COUNTY	2,687	\$ 30,084,514	2,978	\$ 49,292,626	63.847%
0101	HATTON	203	\$ 213,062	235	\$ 184,195	-13.549%
0102	LIND	703	\$ 1,650,476	743	\$ 1,108,720	-32.824%
0103	OTHELLO	3,753	\$ 61,554,078	3,973	\$ 62,519,618	1.569%
0104	RITZVILLE	2,136	\$ 16,868,586	2,208	\$ 18,172,364	7.729%
0105	WASHTUCNA	359	\$ 404,514	389	\$ 506,131	25.121%
0199	ADAMS COUNTY	9,841	\$ 110,775,230	10,526	\$ 131,783,654	18.965%
0200	ASOTIN UNINC COUNTY	3,679	\$ 26,642,823	4,000	\$ 30,691,768	15.197%
0201	ASOTIN CITY	1,194	\$ 3,014,711	1,238	\$ 3,435,980	13.974%
0202	CLARKSTON	4,317	\$ 96,761,798	4,404	\$ 94,209,106	-2.638%
0299	ASOTIN COUNTY	9,190	\$ 126,419,332	9,642	\$ 128,336,854	1.517%
0300	BENTON UNINC COUNTY	7,091	\$ 112,871,882	7,808	\$ 137,470,475	21.793%
0301	BENTON CITY	3,005	\$ 15,227,822	3,096	\$ 17,572,123	15.395%
0302	KENNEWICK	13,424	\$ 736,623,466	14,144	\$ 756,349,074	2.678%
0303	PROSSER	4,381	\$ 63,180,396	4,649	\$ 73,340,905	16.082%
0304	RICHLAND	12,768	\$ 488,825,144	13,666	\$ 495,111,567	1.286%
0305	WEST RICHLAND	6,014	\$ 57,078,374	6,458	\$ 55,997,421	-1.894%
0399	BENTON COUNTY	46,683	\$ 1,473,807,084	49,821	\$ 1,535,841,565	4.209%
0400	CHELAN UNINC COUNTY	8,784	\$ 226,196,475	9,386	\$ 240,725,949	6.423%
0401	CASHMERE	3,181	\$ 25,511,018	3,394	\$ 21,321,017	-16.424%
0402	CHELAN CITY	4,489	\$ 114,967,387	4,722	\$ 110,541,695	-3.850%
0403	ENTIAT	1,590	\$ 4,478,443	1,655	\$ 5,211,870	16.377%
0404	LEAVENWORTH	4,040	\$ 90,239,743	4,203	\$ 98,854,185	9.546%
0405	WENATCHEE	10,866	\$ 392,507,676	11,424	\$ 400,518,670	2.041%
0499	CHELAN COUNTY	32,950	\$ 853,900,742	34,784	\$ 877,173,386	2.725%
0500	CLALLAM UNINC COUNTY	8,390	\$ 203,937,075	9,219	\$ 208,968,852	2.467%
0501	FORKS	2,377	\$ 32,456,351	2,421	\$ 30,947,094	-4.650%
0502	PORT ANGELES	8,183	\$ 153,892,006	8,512	\$ 159,673,183	3.757%
0503	SEQUIM	6,396	\$ 141,389,525	6,604	\$ 140,913,857	-0.336%
0599	CLALLAM COUNTY	25,346	\$ 531,674,957	26,756	\$ 540,502,986	1.660%
0600	CLARK UNINC COUNTY	16,420	\$ 870,207,164	17,828	\$ 880,014,950	1.127%
0601	BATTLE GROUND	8,492	\$ 158,983,152	8,992	\$ 172,818,789	8.703%
0602	CAMAS	9,541	\$ 137,879,106	10,073	\$ 139,311,082	1.039%
0603	LA CENTER	3,613	\$ 19,243,168	3,886	\$ 17,894,180	-7.010%
0604	RIDGEFIELD	7,403	\$ 108,476,910	7,822	\$ 108,463,744	-0.012%
0605	VANCOUVER	21,355	\$ 1,657,291,337	22,427	\$ 1,696,910,106	2.391%
0606	WASHOUGAL	7,110	\$ 95,738,335	7,562	\$ 83,735,366	-12.537%
0607	YACOLT	2,046	\$ 5,490,864	2,110	\$ 5,638,788	2.694%
0699	CLARK COUNTY	75,980	\$ 3,053,310,036	80,700	\$ 3,104,787,005	1.686%
0700	COLUMBIA UNINC COUNTY	1,331	\$ 11,198,750	1,386	\$ 11,408,915	1.877%
0701	DAYTON	2,321	\$ 11,495,222	2,338	\$ 14,452,164	25.723%
0702	STARBUCK	321	\$ 312,382	327	\$ 313,518	0.364%
0799	COLUMBIA COUNTY	3,973	\$ 23,006,354	4,051	\$ 26,174,597	13.771%

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

Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,987	\$ 145,999,466	8,764	\$ 175,878,131	20.465%
0801	CASTLE ROCK	2,765	\$ 20,698,440	2,743	\$ 19,450,029	-6.031%
0802	KALAMA	3,181	\$ 21,576,036	3,322	\$ 27,398,721	26.987%
0803	KELSO	5,650	\$ 113,263,397	5,945	\$ 110,664,682	-2.294%
0804	LONGVIEW	9,428	\$ 341,438,558	10,030	\$ 394,623,228	15.577%
0805	WOODLAND	4,986	\$ 81,027,151	5,156	\$ 82,545,977	1.874%
0899	COWLITZ COUNTY	33,997	\$ 724,003,048	35,960	\$ 810,560,768	11.955%
0900	DOUGLAS UNINC COUNTY	6,343	\$ 239,690,203	7,069	\$ 224,698,263	-6.255%
0901	BRIDGEPORT	865	\$ 4,976,156	908	\$ 3,546,209	-28.736%
0902	EAST WENATCHEE	5,961	\$ 155,281,993	6,281	\$ 160,226,988	3.185%
0903	MANSFIELD	578	\$ 1,079,950	551	\$ 1,282,284	18.735%
0904	ROCK ISLAND	1,147	\$ 6,432,155	1,303	\$ 5,626,493	-12.526%
0905	WATERVILLE	1,261	\$ 4,306,342	1,394	\$ 4,547,655	5.604%
0999	DOUGLAS COUNTY	16,155	\$ 411,766,799	17,506	\$ 399,927,892	-2.875%
1000	FERRY UNINC COUNTY	3,053	\$ 22,163,281	3,245	\$ 18,209,767	-17.838%
1001	REPUBLIC	1,515	\$ 8,835,709	1,488	\$ 8,228,664	-6.870%
1099	FERRY COUNTY	4,568	\$ 30,998,990	4,733	\$ 26,438,431	-14.712%
1100	FRANKLIN UNINC COUNTY	4,677	\$ 71,339,501	5,175	\$ 63,524,067	-10.955%
1101	CONNELL	1,835	\$ 11,024,939	1,864	\$ 10,770,033	-2.312%
1102	KAHLOTUS	395	\$ 417,232	408	\$ 947,244	127.031%
1103	MESA	711	\$ 2,860,112	697	\$ 2,540,583	-11.172%
1104	PASCO	11,536	\$ 601,006,953	12,235	\$ 573,519,238	-4.574%
1199	FRANKLIN COUNTY	19,154	\$ 686,648,737	20,379	\$ 651,301,165	-5.148%
1200	GARFIELD UNINC COUNTY	905	\$ 6,012,841	913	\$ 5,554,381	-7.625%
1201	POMEROY	1,451	\$ 5,371,794	1,532	\$ 4,928,127	-8.259%
1299	GARFIELD COUNTY	2,356	\$ 11,384,635	2,445	\$ 10,482,508	-7.924%
1300	GRANT UNINC COUNTY	6,912	\$ 227,465,481	7,653	\$ 233,060,908	2.460%
1301	COULEE CITY	954	\$ 3,590,067	979	\$ 3,086,835	-14.017%
1302	ELECTRIC CITY	1,009	\$ 3,885,086	1,032	\$ 2,989,718	-23.046%
1303	EPHRATA	4,523	\$ 68,411,441	4,722	\$ 79,431,440	16.108%
1304	GEORGE	1,040	\$ 9,126,303	1,130	\$ 9,422,549	3.246%
1305	GRAND COULEE	1,509	\$ 12,762,443	1,476	\$ 12,445,708	-2.482%
1306	HARTLINE	434	\$ 368,641	432	\$ 361,155	-2.031%
1307	KRUPP	179	\$ 60,820	201	\$ 107,581	76.884%
1308	MATTAWA	1,426	\$ 10,496,393	1,461	\$ 13,129,204	25.083%
1309	MOSES LAKE	8,559	\$ 309,624,340	9,249	\$ 360,477,915	16.424%
1310	QUINCY	3,627	\$ 188,905,618	3,936	\$ 211,684,282	12.058%
1311	ROYAL CITY	1,435	\$ 12,982,859	1,481	\$ 13,470,157	3.753%
1312	SOAP LAKE	1,445	\$ 6,094,816	1,554	\$ 5,666,582	-7.026%
1313	WARDEN	1,618	\$ 11,225,478	1,769	\$ 10,743,019	-4.298%
1315	WILSON CREEK	410	\$ 485,871	431	\$ 520,879	7.205%
1399	GRANT COUNTY	35,080	\$ 865,485,657	37,506	\$ 956,597,932	10.527%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,563	\$ 119,708,749	7,013	\$ 149,319,925	24.736%
1401	ABERDEEN	6,066	\$ 162,195,866	6,268	\$ 173,997,743	7.276%
1402	COSMOPOLIS	1,432	\$ 6,110,086	1,492	\$ 4,195,757	-31.331%
1403	ELMA	2,999	\$ 29,487,641	3,092	\$ 30,405,021	3.111%
1404	HOQUIAM	3,653	\$ 29,410,157	3,812	\$ 28,445,129	-3.281%
1405	MCCLEARY	2,103	\$ 6,071,033	2,155	\$ 6,370,120	4.926%
1406	MONTESANO	3,387	\$ 26,418,275	3,545	\$ 23,848,533	-9.727%
1407	OAKVILLE	1,153	\$ 7,071,512	1,137	\$ 3,296,586	-53.382%
1408	WESTPORT	2,233	\$ 28,567,388	2,264	\$ 29,474,315	3.175%
1409	OCEAN SHORES	4,281	\$ 67,581,686	4,541	\$ 64,686,408	-4.284%
1499	GRAYS HARBOR COUNTY	33,870	\$ 482,622,393	35,319	\$ 514,039,537	6.510%
1500	ISLAND UNINC COUNTY	12,271	\$ 273,890,117	13,099	\$ 285,685,305	4.307%
1501	COUPEVILLE	3,336	\$ 22,151,860	3,552	\$ 22,964,873	3.670%
1502	LANGLEY	2,952	\$ 19,430,537	3,057	\$ 19,732,461	1.554%
1503	OAK HARBOR	8,006	\$ 151,121,847	8,381	\$ 154,647,636	2.333%
1599	ISLAND COUNTY	26,565	\$ 466,594,361	28,089	\$ 483,030,275	3.523%
1600	JEFFERSON UNINC COUNTY	8,224	\$ 116,982,008	8,761	\$ 123,799,024	5.827%
1601	PORT TOWNSEND	6,766	\$ 102,040,101	7,217	\$ 107,191,616	5.049%
1699	JEFFERSON COUNTY	14,990	\$ 219,022,109	15,978	\$ 230,990,640	5.465%
1700	KING UNINC COUNTY	21,454	\$ 922,031,842	23,041	\$ 907,180,786	-1.611%
1701	ALGONA	2,356	\$ 12,831,392	2,290	\$ 17,666,364	37.681%
1702	AUBURN/KING	14,814	\$ 640,224,130	15,518	\$ 639,825,562	-0.062%
1703	BEAUX ARTS VILLAGE	1,090	\$ 2,652,547	1,071	\$ 2,091,670	-21.145%
1704	BELLEVUE	24,599	\$ 2,732,755,127	25,428	\$ 2,605,629,409	-4.652%
1705	BLACK DIAMOND	5,205	\$ 43,234,224	5,464	\$ 38,038,403	-12.018%
1706	BOTHELL/KING	11,531	\$ 277,279,254	11,966	\$ 270,433,871	-2.469%
1707	CARNATION	3,567	\$ 19,623,504	3,605	\$ 19,837,818	1.092%
1708	CLYDE HILL	3,347	\$ 24,059,432	3,502	\$ 24,748,427	2.864%
1709	DES MOINES	8,511	\$ 124,072,676	9,026	\$ 134,105,097	8.086%
1710	DUVALL	6,047	\$ 52,478,429	6,288	\$ 50,814,195	-3.171%
1711	ENUMCLAW	7,661	\$ 128,780,478	8,045	\$ 132,741,167	3.076%
1712	COVINGTON	7,547	\$ 200,265,999	7,837	\$ 186,220,932	-7.013%
1713	HUNTS POINT	1,290	\$ 13,071,527	1,321	\$ 13,714,170	4.916%
1714	ISSAQUAH	14,207	\$ 588,918,865	14,681	\$ 547,903,907	-6.964%
1715	KENT	18,422	\$ 917,307,866	19,291	\$ 926,152,324	0.964%
1716	KIRKLAND	19,550	\$ 942,012,016	20,399	\$ 976,721,730	3.685%
1717	LAKE FOREST PARK	6,572	\$ 49,078,634	7,038	\$ 50,543,204	2.984%
1718	MEDINA	4,277	\$ 54,306,144	4,423	\$ 48,360,585	-10.948%
1719	MERCER ISLAND	11,077	\$ 177,497,581	11,564	\$ 195,294,456	10.027%
1720	MAPLE VALLEY	9,559	\$ 148,069,518	9,889	\$ 134,690,098	-9.036%
1721	NORMANDY PARK	4,831	\$ 28,850,455	5,068	\$ 27,646,967	-4.171%
1722	NORTH BEND	7,006	\$ 111,508,464	7,337	\$ 106,685,004	-4.326%
1723	PACIFIC/KING	3,329	\$ 30,232,960	3,394	\$ 21,179,574	-29.945%
1724	REDMOND	17,211	\$ 1,400,655,562	17,938	\$ 1,248,712,194	-10.848%
1725	RENTON	18,034	\$ 1,128,758,934	18,698	\$ 1,105,288,244	-2.079%
1726	SEATTLE	46,738	\$ 9,005,826,505	48,350	\$ 8,980,769,555	-0.278%
1727	SKYKOMISH	611	\$ 2,512,631	680	\$ 2,836,578	12.893%
1728	SNOQUALMIE	7,671	\$ 86,320,827	8,009	\$ 78,650,337	-8.886%
1729	TUKWILA	9,660	\$ 622,651,769	9,956	\$ 652,393,252	4.777%
1730	YARROW POINT	1,884	\$ 11,034,706	2,052	\$ 9,827,335	-10.942%

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 Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
1731	MILTON/KING	1,811	\$ 28,745,739	1,831	\$ 14,887,845	-48.209%
1732	FEDERAL WAY	14,564	\$ 600,065,074	15,136	\$ 621,200,801	3.522%
1733	SEATAC	7,778	\$ 598,084,843	8,354	\$ 675,927,257	13.015%
1734	BURIEN	11,015	\$ 299,895,119	11,772	\$ 305,822,072	1.976%
1735	WOODINVILLE	11,542	\$ 267,072,571	12,019	\$ 284,821,296	6.646%
1736	NEWCASTLE	6,179	\$ 58,708,442	6,531	\$ 62,596,946	6.623%
1737	SHORELINE	13,240	\$ 411,026,498	13,817	\$ 434,753,713	5.773%
1738	KENMORE	9,159	\$ 112,860,141	9,499	\$ 106,509,812	-5.627%
1739	SAMMAMISH	12,587	\$ 227,961,329	13,112	\$ 216,395,358	-5.074%
1799	KING COUNTY	407,533	\$ 23,103,323,754	425,240	\$ 22,879,618,315	-0.968%
1800	KITSAP UNINC COUNTY	17,516	\$ 798,432,072	18,639	\$ 818,217,902	2.478%
1801	BREMERTON	11,227	\$ 360,647,019	11,774	\$ 343,697,413	-4.700%
1802	PORT ORCHARD	8,670	\$ 249,881,245	9,183	\$ 233,767,368	-6.449%
1803	POULSBO	8,149	\$ 172,789,915	8,642	\$ 169,643,092	-1.821%
1804	BAINBRIDGE ISLAND	10,288	\$ 197,097,049	11,036	\$ 201,228,124	2.096%
1899	KITSAP COUNTY	55,850	\$ 1,778,847,300	59,274	\$ 1,766,553,899	-0.691%
1900	KITTITAS UNINC COUNTY	7,229	\$ 245,092,678	7,934	\$ 255,378,335	4.197%
1901	CLE ELUM	3,982	\$ 50,314,851	4,129	\$ 53,445,829	6.223%
1902	ELLENSBURG	7,819	\$ 195,448,397	8,296	\$ 189,648,564	-2.967%
1903	KITTITAS CITY	1,368	\$ 5,773,070	1,393	\$ 4,592,576	-20.448%
1904	ROSLYN	1,682	\$ 8,680,056	1,851	\$ 9,070,594	4.499%
1905	SOUTH CLE ELUM	993	\$ 1,352,168	1,062	\$ 1,197,546	-11.435%
1999	KITTITAS COUNTY	23,073	\$ 506,661,220	24,665	\$ 513,333,444	1.317%
2000	KLICKITAT UNINC COUNTY	5,894	\$ 112,207,757	6,419	\$ 85,597,240	-23.715%
2001	BINGEN	1,348	\$ 9,057,615	1,393	\$ 8,105,619	-10.510%
2002	GOLDENDALE	3,015	\$ 26,760,535	3,044	\$ 31,654,279	18.287%
2003	WHITE SALMON	2,820	\$ 17,781,527	2,946	\$ 18,840,106	5.953%
2099	KLICKITAT COUNTY	13,077	\$ 165,807,434	13,802	\$ 144,197,244	-13.033%
2100	LEWIS UNINC COUNTY	9,072	\$ 222,256,595	9,844	\$ 199,397,518	-10.285%
2101	CENTRALIA	6,787	\$ 129,228,680	7,076	\$ 138,331,810	7.044%
2102	CHEHALIS	6,137	\$ 197,557,688	6,420	\$ 192,629,466	-2.495%
2103	MORTON	1,808	\$ 17,449,162	1,804	\$ 15,248,878	-12.610%
2104	MOSSYROCK	1,200	\$ 4,579,341	1,150	\$ 4,348,753	-5.035%
2105	NAPAVINE	1,836	\$ 17,994,640	1,990	\$ 21,135,978	17.457%
2106	PE ELL	745	\$ 1,949,547	850	\$ 2,173,381	11.481%
2107	TOLEDO	1,555	\$ 5,697,145	1,603	\$ 5,248,308	-7.878%
2108	VADER	861	\$ 1,743,488	911	\$ 1,185,195	-32.022%
2109	WINLOCK	1,985	\$ 10,420,389	2,012	\$ 8,836,061	-15.204%
2199	LEWIS COUNTY	31,986	\$ 608,876,675	33,660	\$ 588,535,348	-3.341%
2200	LINCOLN UNINC COUNTY	3,221	\$ 30,889,586	3,523	\$ 39,291,769	27.201%
2201	ALMIRA	587	\$ 6,736,709	680	\$ 6,021,387	-10.618%
2202	CRESTON	543	\$ 807,018	541	\$ 3,733,949	362.685%
2203	DAVENPORT	2,224	\$ 13,558,617	2,287	\$ 13,082,880	-3.509%
2204	HARRINGTON	742	\$ 1,105,830	709	\$ 1,164,255	5.283%
2205	ODESSA	1,278	\$ 3,532,476	1,243	\$ 4,328,444	22.533%
2206	REARDAN	935	\$ 2,663,617	928	\$ 2,394,717	-10.095%
2207	SPRAGUE	669	\$ 1,458,522	675	\$ 1,414,731	-3.002%
2208	WILBUR	1,241	\$ 4,426,593	1,214	\$ 5,197,313	17.411%
2299	LINCOLN COUNTY	11,440	\$ 65,178,968	11,800	\$ 76,629,445	17.568%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
 Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
2300	MASON UNINC COUNTY	10,516	\$ 234,845,697	11,339	\$ 230,658,580	-1.783%
2301	SHELTON	5,822	\$ 89,984,663	6,023	\$ 89,471,724	-0.570%
2399	MASON COUNTY	16,338	\$ 324,830,360	17,362	\$ 320,130,304	-1.447%
2400	OKANOGAN UNINC COUNTY	6,222	\$ 90,934,956	6,891	\$ 94,317,898	3.720%
2401	BREWSTER	1,887	\$ 18,234,575	1,870	\$ 18,753,340	2.845%
2402	CONCONULLY	436	\$ 562,161	475	\$ 758,602	34.944%
2403	COULEE DAM	937	\$ 2,179,689	1,005	\$ 3,757,787	72.400%
2404	ELMER CITY	427	\$ 351,532	433	\$ 591,698	68.320%
2405	NESPELEM	560	\$ 1,004,837	548	\$ 601,058	-40.184%
2406	OKANOGAN CITY	2,259	\$ 19,416,528	2,371	\$ 18,642,179	-3.988%
2407	OMAK	3,370	\$ 79,079,798	3,473	\$ 76,951,239	-2.692%
2408	OROVILLE	2,419	\$ 12,867,119	2,636	\$ 12,320,304	-4.250%
2409	PATEROS	896	\$ 4,944,472	902	\$ 3,418,507	-30.862%
2410	RIVERSIDE	691	\$ 1,156,338	642	\$ 1,132,138	-2.093%
2411	TONASKET	1,866	\$ 11,371,539	1,912	\$ 13,461,075	18.375%
2412	TWISP	2,052	\$ 13,333,064	2,093	\$ 13,922,211	4.419%
2413	WINTHROP	1,976	\$ 24,148,852	2,027	\$ 20,545,544	-14.921%
2499	OKANOGAN COUNTY	25,998	\$ 279,585,460	27,278	\$ 279,173,580	-0.147%
2500	PACIFIC UNINC COUNTY	5,668	\$ 74,338,495	6,060	\$ 66,541,256	-10.489%
2501	ILWACO	1,486	\$ 8,360,733	1,533	\$ 8,523,957	1.952%
2502	LONG BEACH	2,308	\$ 34,142,174	2,352	\$ 34,736,817	1.742%
2503	RAYMOND	2,527	\$ 16,365,694	2,681	\$ 15,257,251	-6.773%
2504	SOUTH BEND	1,483	\$ 9,599,781	1,418	\$ 8,119,684	-15.418%
2599	PACIFIC COUNTY	13,472	\$ 142,806,877	14,044	\$ 133,178,965	-6.742%
2600	PEND OREILLE UNINC COUNTY	3,920	\$ 40,002,439	4,252	\$ 41,193,116	2.977%
2601	CUSICK	606	\$ 1,047,227	637	\$ 1,419,142	35.514%
2602	IONE	850	\$ 2,182,003	886	\$ 2,367,954	8.522%
2603	METALINE	381	\$ 560,129	406	\$ 525,582	-6.168%
2604	METALINE FALLS	614	\$ 888,845	715	\$ 965,763	8.654%
2605	NEWPORT	2,696	\$ 18,259,343	2,737	\$ 23,471,156	28.543%
2699	PEND OREILLE COUNTY	9,067	\$ 62,939,986	9,633	\$ 69,942,713	11.126%
2700	PIERCE UNINC COUNTY	22,571	\$ 1,561,435,013	24,012	\$ 1,481,545,676	-5.116%
2701	BONNEY LAKE	9,058	\$ 252,670,047	9,267	\$ 229,421,338	-9.201%
2702	BUCKLEY	4,719	\$ 46,730,570	5,033	\$ 45,189,033	-3.299%
2703	CARBONADO	811	\$ 1,681,115	799	\$ 1,145,693	-31.849%
2704	DUPONT	5,208	\$ 48,955,146	5,491	\$ 45,430,654	-7.199%
2705	EATONVILLE	3,264	\$ 19,199,349	3,393	\$ 20,247,545	5.460%
2706	FIFE	6,524	\$ 400,994,195	6,807	\$ 358,053,021	-10.709%
2707	FIRCREST	4,197	\$ 22,730,907	4,445	\$ 21,643,175	-4.785%
2708	GIG HARBOR	10,695	\$ 279,448,365	11,041	\$ 263,169,983	-5.825%
2709	MILTON/PIERCE	3,999	\$ 50,026,525	4,186	\$ 47,086,388	-5.877%
2710	ORTING	4,591	\$ 30,602,729	4,674	\$ 29,336,458	-4.138%
2711	PUYALLUP	14,698	\$ 810,653,937	15,228	\$ 787,101,412	-2.905%
2712	ROY	1,995	\$ 7,169,339	2,028	\$ 7,494,916	4.541%
2713	RUSTON	1,738	\$ 13,811,541	1,745	\$ 15,809,883	14.469%
2714	SOUTH PRAIRIE	1,146	\$ 2,083,238	1,159	\$ 2,020,463	-3.013%
2715	STEILACOOM	4,324	\$ 19,783,777	4,590	\$ 17,000,530	-14.068%
2716	SUMNER	7,970	\$ 261,341,288	8,252	\$ 219,270,792	-16.098%
2717	TACOMA	24,479	\$ 1,838,186,459	25,587	\$ 1,793,259,053	-2.444%
2718	WILKESON	936	\$ 1,527,291	988	\$ 1,434,188	-6.096%
2719	UNIVERSITY PLACE	9,327	\$ 128,559,354	9,681	\$ 129,330,198	0.600%
2720	EDGEWOOD	6,118	\$ 56,629,915	6,448	\$ 51,537,575	-8.992%
2721	LAKEWOOD	12,407	\$ 428,386,288	12,989	\$ 405,251,372	-5.400%
2723	PACIFIC/PIERCE	988	\$ 20,007,559	978	\$ 18,833,709	-5.867%
2724	AUBURN/PIERCE	4,224	\$ 29,227,976	4,471	\$ 28,707,729	-1.780%
2799	PIERCE COUNTY	165,987	\$ 6,331,841,923	173,292	\$ 6,019,320,784	-4.936%

WASHINGTON STATE

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

Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
2800	SAN JUAN UNINC COUNTY	8,071	\$ 196,982,585	8,682	\$ 190,045,435	-3.522%
2801	FRIDAY HARBOR	4,238	\$ 65,047,943	4,423	\$ 65,596,710	0.844%
2899	SAN JUAN COUNTY	12,309	\$ 262,030,528	13,105	\$ 255,642,145	-2.438%
2900	SKAGIT UNINC COUNTY	10,196	\$ 214,460,391	10,974	\$ 229,661,527	7.088%
2901	ANACORTES	9,031	\$ 174,517,640	9,489	\$ 182,625,928	4.646%
2902	BURLINGTON	6,669	\$ 297,356,887	7,002	\$ 303,513,639	2.070%
2903	CONCRETE	1,529	\$ 21,736,449	1,490	\$ 18,749,201	-13.743%
2904	HAMILTON	531	\$ 6,969,779	510	\$ 12,443,791	78.539%
2905	LA CONNER	2,292	\$ 21,001,218	2,404	\$ 20,495,442	-2.408%
2906	LYMAN	669	\$ 1,536,980	679	\$ 1,576,287	2.557%
2907	MOUNT VERNON	10,350	\$ 298,325,354	10,862	\$ 291,899,662	-2.154%
2908	SEDRO WOOLLEY	5,733	\$ 66,204,052	5,933	\$ 64,416,078	-2.701%
2999	SKAGIT COUNTY	47,000	\$ 1,102,108,750	49,343	\$ 1,125,381,555	2.112%
3000	SKAMANIA UNINC COUNTY	4,471	\$ 40,829,119	4,883	\$ 37,487,428	-8.185%
3001	NORTH BONNEVILLE	1,097	\$ 3,352,397	1,193	\$ 2,924,720	-12.757%
3002	STEVENSON	2,274	\$ 32,529,399	2,220	\$ 30,804,417	-5.303%
3099	SKAMANIA COUNTY	7,842	\$ 76,710,915	8,296	\$ 71,216,565	-7.162%
3100	SNOHOMISH UNINC COUNTY	20,408	\$ 1,295,684,984	21,899	\$ 1,303,071,416	0.570%
3101	ARLINGTON	9,510	\$ 267,434,119	9,995	\$ 221,171,246	-17.299%
3102	BRIER	4,140	\$ 16,583,704	4,417	\$ 17,490,130	5.466%
3103	DARRINGTON	1,337	\$ 6,860,308	1,307	\$ 7,099,078	3.480%
3104	EDMONDS	13,793	\$ 340,645,270	14,379	\$ 355,097,477	4.243%
3105	EVERETT	19,164	\$ 1,059,953,511	20,109	\$ 1,115,023,344	5.195%
3106	GOLD BAR	2,030	\$ 8,380,963	2,043	\$ 9,019,428	7.618%
3107	GRANITE FALLS	3,679	\$ 23,440,412	3,751	\$ 22,383,463	-4.509%
3108	INDEX	648	\$ 1,491,136	650	\$ 1,330,251	-10.789%
3109	LAKE STEVENS	10,387	\$ 204,226,098	10,858	\$ 201,909,023	-1.135%
3110	LYNNWOOD	14,203	\$ 889,366,206	14,788	\$ 892,763,621	0.382%
3111	MARYSVILLE	12,772	\$ 519,130,858	13,512	\$ 534,793,905	3.017%
3112	MONROE	9,171	\$ 202,656,271	9,584	\$ 204,609,644	0.964%
3113	MOUNTLAKE TERRACE	8,010	\$ 125,427,303	8,345	\$ 110,272,662	-12.082%
3114	MUKILTEO	9,306	\$ 102,142,122	9,827	\$ 103,486,189	1.316%
3115	SNOHOMISH CITY	8,664	\$ 169,477,308	9,078	\$ 164,759,185	-2.784%
3116	STANWOOD	6,044	\$ 65,719,446	6,173	\$ 79,717,309	21.299%
3117	SULTAN	4,002	\$ 39,013,642	4,204	\$ 38,664,913	-0.894%
3118	WOODWAY	1,982	\$ 7,973,966	2,197	\$ 7,647,758	-4.091%
3119	MILL CREEK	8,538	\$ 119,674,425	8,985	\$ 119,331,668	-0.286%
3120	BOTHELL/SNOHOMISH	9,983	\$ 240,176,175	10,516	\$ 221,813,737	-7.645%
3199	SNOHOMISH COUNTY	177,771	\$ 5,705,458,227	186,617	\$ 5,731,455,447	0.456%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
3200	SPOKANE UNINC COUNTY	15,631	\$ 680,035,347	17,077	\$ 695,614,738	2.291%
3201	AIRWAY HEIGHTS	4,423	\$ 81,377,874	4,817	\$ 86,567,395	6.377%
3202	CHENEY	5,278	\$ 62,133,920	5,575	\$ 62,334,330	0.323%
3203	DEER PARK	4,130	\$ 54,171,730	4,344	\$ 52,337,659	-3.386%
3204	FAIRFIELD	866	\$ 2,141,706	828	\$ 1,294,186	-39.572%
3205	LATAH	406	\$ 366,398	436	\$ 346,893	-5.323%
3206	MEDICAL LAKE	3,055	\$ 17,767,970	3,125	\$ 19,309,677	8.677%
3207	MILLWOOD	1,865	\$ 19,927,400	1,940	\$ 23,068,861	15.765%
3208	ROCKFORD	867	\$ 2,979,835	858	\$ 3,009,401	0.992%
3209	SPANGLE	853	\$ 2,205,943	873	\$ 2,101,842	-4.719%
3210	SPOKANE CITY	21,117	\$ 1,820,944,063	22,389	\$ 1,841,546,700	1.131%
3211	WAVERLY	254	\$ 173,673	277	\$ 201,515	16.031%
3212	LIBERTY LAKE	6,956	\$ 186,626,172	7,565	\$ 197,792,907	5.983%
3213	SPOKANE VALLEY	14,798	\$ 964,613,007	15,655	\$ 953,030,260	-1.201%
3299	SPOKANE COUNTY	80,499	\$ 3,895,465,038	85,759	\$ 3,938,556,364	1.106%
3300	STEVENS UNINC COUNTY	7,400	\$ 130,195,518	7,976	\$ 119,107,383	-8.517%
3301	CHEWELAH	2,762	\$ 19,183,211	2,883	\$ 22,407,081	16.806%
3302	COLVILLE	4,373	\$ 85,546,455	4,545	\$ 84,457,367	-1.273%
3303	KETTLE FALLS	1,919	\$ 11,236,223	1,893	\$ 10,975,922	-2.317%
3304	MARCUS	305	\$ 261,916	350	\$ 186,732	-28.705%
3305	NORTHPORT	1,040	\$ 1,773,084	1,163	\$ 1,918,261	8.188%
3306	SPRINGDALE	857	\$ 2,152,123	838	\$ 2,701,062	25.507%
3399	STEVENS COUNTY	18,656	\$ 250,348,530	19,648	\$ 241,753,808	-3.433%
3400	THURSTON UNINC COUNTY	13,667	\$ 387,127,380	14,886	\$ 407,517,614	5.267%
3401	BUCODA	646	\$ 937,712	795	\$ 792,790	-15.455%
3402	LACEY	12,400	\$ 475,108,194	13,157	\$ 496,574,383	4.518%
3403	OLYMPIA	15,938	\$ 747,049,188	16,837	\$ 744,326,243	-0.364%
3404	RAINIER	2,373	\$ 8,550,439	2,598	\$ 9,183,572	7.405%
3405	TENINO	2,636	\$ 12,031,212	2,736	\$ 13,438,191	11.694%
3406	TUMWATER	9,542	\$ 329,617,568	9,904	\$ 298,569,828	-9.419%
3407	YELM	5,622	\$ 101,122,803	5,912	\$ 101,378,572	0.253%
3499	THURSTON COUNTY	62,824	\$ 2,061,544,496	66,825	\$ 2,071,781,193	0.497%
3500	WAHIAKUM UNINC COUNTY	2,430	\$ 12,000,318	2,627	\$ 10,343,921	-13.803%
3501	CATHLAMET	1,564	\$ 5,934,522	1,596	\$ 5,117,865	-13.761%
3599	WAHIAKUM COUNTY	3,994	\$ 17,934,840	4,223	\$ 15,461,786	-13.789%
3600	WALLA WALLA UNINC COUNTY	6,203	\$ 107,360,782	6,613	\$ 100,293,404	-6.583%
3601	COLLEGE PLACE	4,250	\$ 61,877,712	4,569	\$ 60,055,083	-2.946%
3602	PRESCOTT	722	\$ 1,933,327	648	\$ 1,423,678	-26.361%
3603	WAITSBURG	1,382	\$ 3,649,896	1,414	\$ 3,469,808	-4.934%
3604	WALLA WALLA CITY	9,543	\$ 239,569,349	10,139	\$ 238,379,761	-0.497%
3699	WALLA WALLA COUNTY	22,100	\$ 414,391,066	23,383	\$ 403,621,734	-2.599%
3700	WHATCOM UNINC COUNTY	12,906	\$ 352,043,949	14,251	\$ 351,914,765	-0.037%
3701	BELLINGHAM	17,006	\$ 998,962,247	18,084	\$ 1,021,872,939	2.293%
3702	BLAINE	7,721	\$ 67,527,804	8,594	\$ 73,912,480	9.455%
3703	EVERSON	2,919	\$ 15,290,823	2,992	\$ 13,888,090	-9.174%
3704	FERNDALE	7,354	\$ 121,791,321	7,787	\$ 109,454,912	-10.129%
3705	LYNDEN	7,047	\$ 114,841,875	7,603	\$ 114,743,871	-0.085%
3706	NOOKSACK	1,484	\$ 5,228,177	1,467	\$ 5,577,715	6.686%
3707	SUMAS	3,338	\$ 15,724,761	3,990	\$ 13,282,255	-15.533%
3799	WHATCOM COUNTY	59,775	\$ 1,691,410,957	64,768	\$ 1,704,647,027	0.783%

WASHINGTON STATE

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

Quarter 3 2023

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2022 COUNT	Q3/2022 TAXABLE	Q3/2023 COUNT	Q3/2023 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,703	\$ 49,875,596	4,131	\$ 45,244,865	-9.285%
3801	ALBION	875	\$ 930,565	755	\$ 796,923	-14.361%
3802	COLFAX	2,824	\$ 19,380,996	2,956	\$ 20,738,972	7.007%
3803	COLTON	753	\$ 1,212,895	776	\$ 1,131,209	-6.735%
3804	ENDICOTT	500	\$ 694,224	562	\$ 1,029,861	48.347%
3805	FARMINGTON	425	\$ 310,368	402	\$ 265,761	-14.372%
3806	GARFIELD	754	\$ 1,496,707	774	\$ 4,344,043	190.240%
3807	LA CROSSE	605	\$ 1,582,348	607	\$ 1,555,679	-1.685%
3808	LAMONT	185	\$ 221,756	182	\$ 103,291	-53.421%
3809	MALDEN	208	\$ 147,260	234	\$ 1,263,344	757.900%
3810	OAKESDALE	746	\$ 1,342,516	770	\$ 1,352,016	0.708%
3811	PALOUSE	1,315	\$ 3,948,058	1,388	\$ 5,146,936	30.366%
3812	PULLMAN	8,047	\$ 187,044,088	8,406	\$ 198,520,795	6.136%
3813	ROSALIA	799	\$ 1,318,394	860	\$ 1,640,559	24.436%
3814	ST. JOHN	986	\$ 4,499,930	1,004	\$ 2,696,843	-40.069%
3815	TEKOA	897	\$ 4,539,027	944	\$ 3,054,464	-32.707%
3816	UNIONTOWN	622	\$ 809,931	598	\$ 1,063,418	31.297%
3899	WHITMAN COUNTY	24,244	\$ 279,354,659	25,349	\$ 289,948,979	3.792%
3900	YAKIMA UNINC COUNTY	9,295	\$ 241,905,543	10,242	\$ 250,511,273	3.557%
3901	GRANDVIEW	3,279	\$ 39,796,818	3,480	\$ 44,221,307	11.118%
3902	GRANGER	1,493	\$ 8,152,857	1,674	\$ 14,885,132	82.576%
3903	HARRAH	621	\$ 1,445,503	626	\$ 1,540,048	6.541%
3904	MABTON	964	\$ 3,538,036	1,016	\$ 3,508,740	-0.828%
3905	MOXEE CITY	2,548	\$ 14,732,334	2,601	\$ 12,471,846	-15.344%
3906	NACHES	1,708	\$ 10,811,942	1,818	\$ 10,120,717	-6.393%
3907	SELAH	4,530	\$ 57,024,911	4,824	\$ 56,901,427	-0.217%
3908	SUNNYSIDE	4,691	\$ 109,455,590	4,951	\$ 120,628,865	10.208%
3909	TIETON	1,022	\$ 9,121,888	1,112	\$ 3,795,777	-58.388%
3910	TOPPENISH	2,617	\$ 34,772,293	2,698	\$ 35,754,761	2.825%
3911	UNION GAP	3,358	\$ 174,644,449	3,549	\$ 195,307,489	11.831%
3912	WAPATO	1,981	\$ 15,727,780	2,075	\$ 17,688,060	12.464%
3913	YAKIMA CITY	13,257	\$ 661,666,467	14,081	\$ 678,288,397	2.512%
3914	ZILLAH	2,522	\$ 14,969,380	2,613	\$ 17,280,593	15.440%
3999	YAKIMA COUNTY	53,886	\$ 1,397,765,791	57,360	\$ 1,462,904,432	4.660%
9999	Grand Total	1,735,419	\$ 60,596,644,218	1,828,921	\$ 60,530,954,271	-0.108%

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.

The screenshot shows a web-based form for generating a report. At the top, there are two radio buttons: 'Year 2004 - Present (NAICS Version)' (selected) and 'Year 1990 - 2004 (SIC Version)'. Below this is a blue link: 'What is the difference between SIC and NAICS?'. The 'Select a Time Period:' section has a dropdown menu showing '2023 Quarter 1'. The 'Select a Location (Note: this only works when Tables 3 & 4 are selected):' section has a dropdown menu showing '0100 Unincorporated Adams County'. There are several radio button options for report content: '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' (selected), 'Table 4a - City Taxable Retail Sales', 'Table 5 - Business And Occupation Tax', 'Table 6 - State Retail Sales Tax', and 'Table 7 - Public Utility Tax'. The 'Select a Format:' section has two radio buttons: 'Html' (selected) and 'Excel'. At the bottom of the form is a 'Create QBR Report' button and a link: 'A complete list of NAICS titles can be seen here.'

- 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: 1st Quarter, 2023

*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	86	\$292,619
New & Used Auto Dealers 4411	7	\$191,757
Rv, Boat, Motorcycle Dealers 4412	16	\$18,878
Automotive Parts & Tire 4413	63	\$81,984
Building Materials, Garden Equip & Supplies 444	88	\$1,050,326
Building Materials 4441	42	\$261,602
Lawn & Garden Supplies & Equip 4442	46	\$788,724
Food & Beverage Stores 445	25	\$8,489
Grocery & Convenience Stores 4451	0	0
Other Food & Beverage Stores 4452, 4453	23	\$8,401
Furniture, Home Furnishings, Electronics, And Appliance 449	127	\$782,181
General Merchandise Stores 455	79	\$311,442
Department Stores 4551	3	\$244
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	76	\$311,198

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$673,518,408	\$440,283,630	\$2,178,933
Forestry & Logging 113	\$330,424,968	\$293,613,125	\$1,157,906
Fishing & Hunting 114	\$60,422,358	\$13,583,270	\$91,757
Ag & Forestry Support Activities 115	\$279,915,566	\$189,054,833	\$2,361,411
Total:	\$1,344,281,300	\$936,534,858	\$5,790,007
Mining 21			
Sand & Gravel, Quarrying 2123	\$109,926,426	\$106,601,564	\$610,904
Other Extraction & Support Act. 211, 2121, 2122, 213	\$44,626,809	\$26,974,860	\$167,347
Total:	\$154,553,235	\$133,576,424	\$778,251
Utilities 22			
Hydroelectric Power Generation 221111	\$36,945,386	\$35,751,066	\$570,167
Alternative Power Generation 221114-221117	\$38,733,941	\$31,052,482	\$155,100
Other Electric Power Generation 221112, 221113, 221118	\$9,199,498	\$4,688,079	\$53,003
Electric Power Generation & Trans. 221121, 221122	\$298,082,561	\$179,611,077	\$2,906,371
Natural Gas Distribution 2212	\$2,121,793,556	\$1,523,791,127	\$8,033,193
Water & Sewer 2213	\$638,409,657	\$559,122,046	\$9,210,084
Total:	\$3,143,164,599	\$2,334,015,877	\$20,927,918
Construction 23			
Residential Building & Remodeling 2361	\$5,548,059,492	\$5,251,912,297	\$25,864,837
Nonresidential Building 2362	\$5,477,003,426	\$4,748,041,893	\$22,797,064
Heavy Construction & Highways 237	\$2,817,190,483	\$2,363,441,565	\$12,518,070
Special Trade Contractors 238	\$11,427,919,596	\$10,084,912,881	\$49,755,703
Electrical 23821	\$2,045,622,060	\$1,837,830,904	\$9,184,174
Plumbing & Heating 23822	\$2,199,125,125	\$1,970,858,915	\$9,784,294
Painting 23832	\$452,889,015	\$436,150,659	\$2,115,611
Masonry/drywall 23814, 23831	\$589,640,213	\$540,075,426	\$2,601,895
Roofing 23816	\$675,930,375	\$592,238,439	\$2,830,563
Other Contractors 238 Not Listed Above	\$5,464,712,808	\$4,707,758,538	\$23,239,166
Total:	\$25,270,172,997	\$22,448,308,636	\$110,935,674
Manufacturing 31-33			
Food Products 311	\$6,083,931,023	\$2,438,641,074	\$9,287,610
Milling Of Grains 3112	\$271,692,423	\$138,995,065	\$629,619
Fruits & Vegetables 3114	\$1,672,668,985	\$177,496,787	\$848,318
Dairy Products 3115	\$714,397,078	\$128,443,545	\$623,065
Meat Products 3116	\$679,132,404	\$675,873,963	\$1,013,352
Seafood Products 3117	\$862,089,015	\$140,960,788	\$683,177
Bakery Products 3118	\$744,390,515	\$394,858,937	\$1,926,251
Other Food Items 3111, 3113, 3119	\$1,139,560,603	\$782,011,989	\$3,563,828
Beverages 312	\$774,401,440	\$523,284,829	\$2,542,164
Textiles 313,314	\$224,601,869	\$123,354,377	\$599,873
Apparel 315	\$61,255,457	\$39,309,134	\$194,190
Leather & Allied Products 316	\$46,443,569	\$22,351,777	\$111,502
Lumber & Wood Products 321	\$2,390,190,530	\$1,445,188,209	\$5,875,342
Sawmills 3211	\$877,794,519	\$565,873,473	\$2,031,933

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$376,122,602	\$217,428,586	\$870,633
Millwork, Windows, Wood Products 3219	\$1,136,273,409	\$661,886,150	\$2,972,776
Paper Products 322	\$1,701,776,590	\$1,055,313,442	\$4,229,544
Pulp & Paper Mills 3221	\$985,085,064	\$570,196,344	\$2,055,395
Other Paper Products 3222	\$716,691,526	\$485,117,098	\$2,174,149
Commercial Printing 323	\$221,267,285	\$176,110,012	\$868,450
Petroleum & Coal Products 324	\$6,273,470,715	\$5,941,107,357	\$29,049,879
Petroleum Refining 32411	\$6,012,576,802	\$5,770,329,967	\$28,212,498
Asphalt/petroleum/coal Products 32412, 32419	\$260,893,913	\$170,777,390	\$837,381
Chemicals 325	\$1,757,551,808	\$1,199,652,044	\$5,928,945
Chemicals, Pesticides & Fertilizers 3251, 3253	\$680,928,174	\$488,329,573	\$2,472,777
Resins, Synthetic Fibers & Filaments 3252	\$189,883,366	\$121,599,265	\$588,520
Pharmaceuticals 3254	\$675,884,464	\$436,296,877	\$2,140,351
Paint, Coating & Adhesives 3255	\$26,785,917	\$19,325,350	\$92,775
Soap, Cleaning Compound & Toiletries 3256	\$55,483,971	\$32,229,954	\$155,799
Other Chemical Products 3259	\$128,585,916	\$101,871,025	\$478,723
Plastics & Rubber Products 326	\$814,236,382	\$543,838,219	\$2,634,380
Nonmetallic Minerals 327	\$1,009,535,810	\$746,342,732	\$3,677,608
Primary Metals 331	\$723,138,200	\$457,384,300	\$2,225,522
Iron & Steel Mills 3311, 3312	\$387,183,126	\$249,022,980	\$1,204,641
Aluminum Smelting 3313	\$100,061,508	\$72,082,099	\$349,523
Other Nonferrous Metals 3314	\$38,349,221	\$26,574,232	\$139,877
Foundries 3315	\$197,544,345	\$109,704,989	\$531,481
Fabricated Metal Products 332	\$2,198,058,081	\$1,494,181,307	\$7,247,049
Machinery 333	\$1,819,349,610	\$963,309,209	\$4,768,424
Farm & Construction Implements 3331	\$167,752,331	\$93,220,534	\$450,353
Industrial Machinery 3332	\$427,785,407	\$169,935,717	\$846,358
Commercial & Other Equipment 3333-3336 & 3339	\$1,223,811,872	\$700,152,958	\$3,471,713
Computers & Electronics 334	\$3,276,836,588	\$1,916,518,005	\$12,510,837
Computer Hardware 3341	\$97,990,639	\$80,748,412	\$474,812
Telephone & Communications Equipment 3342	\$507,832,113	\$395,304,409	\$4,998,447
Audio & Video Equipment 3343	\$24,896,326	\$15,037,364	\$73,610
Semiconductors 3344	\$924,268,607	\$404,302,521	\$1,675,865
Instruments 3345	\$1,699,138,148	\$1,002,925,614	\$5,104,621
Software, Other Magnetic & Optical Media 3346	\$22,710,755	\$18,199,685	\$183,482
Electrical Equipment & Appliances 335	\$1,348,239,427	\$406,728,382	\$2,049,405
Lighting Equipment 3351	\$58,857,206	\$13,583,599	\$66,208
Household Appliances 3352	\$5,982,990	\$3,485,748	\$16,836
Other Electric Equipment 3353, 3359	\$1,283,399,231	\$389,659,035	\$1,966,361
Transportation Equipment 336	\$13,741,990,958	\$7,996,866,887	\$38,831,339
Motor Vehicles & Parts 3361, 3362, 3363	\$715,352,622	\$461,812,891	\$2,240,376
Aircraft, Aerospace & Parts 3364	\$12,574,278,221	\$7,159,770,490	\$34,709,845
Ships & Boats 3366	\$410,553,839	\$341,051,864	\$1,714,093
Railroad, Other Transportation Equip. 3365, 3369	\$41,806,276	\$34,231,642	\$167,025
Furniture & Related Products 337	\$443,452,342	\$320,466,712	\$1,549,746
Other Manufacturing 339	\$1,952,772,747	\$1,295,705,796	\$6,400,015
Other Medical Equip & Supplies 339112, 339115	\$233,212,955	\$170,781,366	\$817,645
Dental Laboratories 339116	\$51,030,016	\$43,797,171	\$257,020
Sporting And Athletic Goods 33992	\$153,090,894	\$48,662,509	\$241,762
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,515,438,882	\$1,032,464,750	\$5,083,588
Total:	\$46,862,500,431	\$29,105,653,804	\$140,581,824

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Wholesale Trade 42			
Durable Goods 423	\$26,745,776,629	\$20,743,602,145	\$104,587,080
Motor Vehicles & Parts 4231	\$4,878,568,986	\$4,398,314,350	\$21,829,806
Furniture & Home Furnishings 4232	\$424,968,994	\$353,095,092	\$1,721,618
Lumber & Construction Materials 4233	\$3,017,832,048	\$2,127,274,862	\$10,068,376
Professional & Commercial Equipment 4234	\$4,420,375,813	\$3,654,272,289	\$19,866,306
Metal & Mineral (except Petroleum) 4235	\$1,128,674,882	\$792,261,034	\$3,833,467
Electrical Equipment 4236	\$2,686,676,620	\$2,364,830,525	\$11,890,208
Hardware, Plumbing, Heating Equipment 4237	\$1,682,752,656	\$1,400,482,535	\$6,834,113
Machinery & Equipment 4238	\$4,262,402,569	\$3,363,514,438	\$16,572,079
Sporting & Recreational Goods & Supplies 423910	\$435,655,807	\$324,564,075	\$1,593,226
Toy & Hobby Goods & Supplies 423920	\$1,443,836,387	\$129,494,839	\$734,742
Other Misc Durable Goods 423930, 423940, 423990	\$2,364,031,867	\$1,835,498,106	\$9,643,139
Nondurable Goods: 424	\$29,824,776,274	\$23,011,667,675	\$99,052,689
Paper & Paper Products 4241	\$694,778,757	\$625,489,340	\$2,946,550
Drugs & Sundries 4242	\$3,485,191,720	\$3,374,513,632	\$7,860,586
Apparel 4243	\$877,838,959	\$457,961,068	\$2,245,819
Food Products 4244	\$11,898,274,744	\$8,042,877,955	\$34,243,278
Farm Products 4245	\$473,611,820	\$317,045,706	\$1,715,148
Chemicals & Plastics 4246	\$921,594,525	\$655,419,549	\$3,174,082
Petroleum Products 4247	\$6,475,562,025	\$5,650,231,946	\$28,015,378
Beer & Ale 424810	\$316,709,089	\$304,780,334	\$1,477,196
Wine & Distilled Alcoholic Beverages 424820	\$1,328,807,311	\$1,058,263,964	\$5,287,943
Farm Supplies 42491	\$1,101,891,750	\$667,607,084	\$3,336,497
Tobacco & Tobacco Products 42494	\$335,621,676	\$308,986,307	\$1,495,338
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,914,893,898	\$1,548,490,790	\$7,254,874
Electronic Markets, Agents, Brokers 425	\$835,347,000	\$525,369,420	\$3,135,132
Total:	\$57,405,899,903	\$44,280,639,240	\$206,774,901
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,470,620,108	\$8,483,528,040	\$43,786,038
New & Used Auto Dealers 4411	\$7,316,614,111	\$6,597,775,224	\$34,331,071
Rv, Boat, Motorcycle Dealers 4412	\$880,941,166	\$748,006,768	\$3,878,701
Automotive Parts & Tires 4413	\$1,273,064,831	\$1,137,746,048	\$5,576,266
Bldg. Materials, Garden Supplies 444	\$3,944,034,715	\$3,717,944,830	\$17,933,547
Building Materials 4441	\$3,450,145,535	\$3,275,688,785	\$15,740,504
Lawn & Garden Supplies 4442	\$493,889,180	\$442,256,045	\$2,193,043
Food & Beverages (off-premises) 445	\$6,665,668,039	\$6,266,762,435	\$30,950,382
Grocery & Convenience Retailers 4451	\$5,876,320,033	\$5,594,741,376	\$27,806,214
Other Food Stores/specialty Foods 4452	\$551,900,750	\$469,429,684	\$2,143,277
Beer, Wine And Liquor Retailers 4453	\$237,447,256	\$202,591,375	\$1,000,891
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,094,211,374	\$4,633,386,176	\$29,394,946
Furniture & Home Furnishings 4491	\$1,120,478,554	\$1,028,085,479	\$4,945,010
Electronics & Appliances 4492	\$3,973,732,820	\$3,605,300,697	\$24,449,936
Electronic & Appliance Retailers 449210	\$3,973,732,820	\$3,605,300,697	\$24,449,936
Department Stores 4551	\$260,713,472	\$258,157,225	\$1,244,465
General Merchandise Retailers 4552	\$12,203,953,356	\$8,431,424,419	\$40,392,089
Warehouse Clubs And Superstores 455211	\$11,698,288,822	\$8,016,096,741	\$38,279,537
All Other General Merchandise Retailers 455219	\$505,664,534	\$415,327,678	\$2,112,552

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,119,363,151	\$3,884,295,673	\$19,091,238
Gas Stations (incl. Convenience Stores) 457	\$4,220,797,958	\$3,583,062,058	\$17,750,666
Apparel & Accessories 458	\$1,746,132,514	\$1,592,342,726	\$7,735,831
Clothing Retailers 4581	\$1,360,343,920	\$1,253,316,215	\$6,112,470
Shoe Retailers 4582	\$139,090,794	\$135,270,119	\$639,458
Jewelry & Luggage Retailers 4583	\$246,697,800	\$203,756,392	\$983,903
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,394,313,388	\$6,074,631,700	\$33,608,744
Sporting Goods 45911	\$956,180,761	\$820,837,314	\$4,001,931
Hobby & Toy Retailers 45912	\$719,972,194	\$151,533,839	\$799,076
Sewing Supplies 45913	\$41,332,952	\$37,959,442	\$182,297
Musical Instruments 45914	\$73,479,687	\$59,392,113	\$336,865
Book Retailers And News Dealers 4592	\$125,689,047	\$98,072,123	\$555,630
Miscellaneous Retailers 4599	\$8,477,658,747	\$4,906,836,869	\$27,732,945
Total:	\$58,119,808,075	\$46,925,535,282	\$241,887,946
Transportation 48-492			
Air Transportation 481	\$86,626,251	\$85,899,095	\$985,191
Railroads 482	\$41,015,535	\$41,014,875	\$497,853
Water Transportation 483	\$48,681,694	\$30,975,447	\$212,905
Truck Transportation 484	\$398,483,207	\$343,026,630	\$2,794,959
Transit & Ground Passenger Transport 485	\$55,913,778	\$55,508,519	\$630,364
Pipeline Transportation 486	12977440	12249827	36626
Scenic & Sightseeing Transportation 487	\$69,139,469	\$41,156,447	\$258,346
Support Activities For Transportation 488	\$1,366,532,775	\$1,238,744,390	\$8,761,495
Postal Service, Couriers And Messengers 491, 492	\$200,778,893	\$138,417,184	\$1,899,211
Total:	\$2,280,149,042	\$1,986,992,414	\$16,076,950
Warehousing & Storage 493			
Total:	\$431,308,849	\$343,592,638	\$2,009,476
Information 51			
Publishing Industries 513	\$2,752,800,276	\$1,889,309,212	\$20,853,034
Newspapers 51311	\$81,764,446	\$81,539,310	\$405,960
Books & Periodicals 51312, 51313	\$140,859,978	\$125,407,958	\$939,901
Software 5132	\$2,129,665,949	\$1,297,724,355	\$11,378,496
Other Publishers 51314, 51319	\$400,509,903	\$384,637,589	\$8,128,677
Motion Picture Production 512	\$381,724,787	\$307,328,548	\$4,079,651
Broadcasting And Content Providers 516	\$861,605,545	\$768,648,713	\$11,245,941
Telecommunications 517	\$3,051,146,832	\$3,015,100,568	\$33,015,826
Wired Telecommunications Carriers 517111	\$761,236,114	\$758,936,221	\$8,295,676
Wireless Telecommunications Carriers 517112, 517122	\$1,534,344,136	\$1,511,292,335	\$13,486,976
Satellite And Other Telecommunications 5174, 5178	\$755,566,582	\$744,872,012	\$11,233,174
Data Proc. Svcs., Hosting 518	\$1,531,867,338	\$785,029,972	\$10,525,203
Web Search, Libraries, Archives & Other Information Services 519	\$858,996,883	\$681,160,619	\$14,205,218
Total:	\$9,438,141,661	\$7,446,577,632	\$93,924,873
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$8,461,783,379	\$7,248,193,615	\$168,923,068
Securities & Other Financial Investment 523, 525	\$3,876,663,374	\$2,877,347,242	\$55,779,307
Insurance Agents & Brokers 524	\$3,321,943,997	\$1,612,379,239	\$16,926,992
Real Estate Agents & Brokers 531	\$2,019,836,071	\$1,818,692,410	\$27,864,644
Rental Of Tangible Personal Property 532	\$2,149,647,173	\$1,918,754,304	\$10,423,224
Lessors Of Nonfinancial Intangibles 533	\$213,002,790	\$199,469,774	\$3,028,511
Total:	\$20,042,876,784	\$15,674,836,584	\$282,945,746

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, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$26,506,452,014	\$16,482,838,134	\$218,005,173
Legal Services 5411	\$1,921,316,033	\$1,806,890,491	\$30,123,043
Accounting Services 5412	\$1,096,268,023	\$941,338,707	\$15,211,841
Architectural Services 54131	\$546,188,051	\$458,154,595	\$7,585,634
Engineering Services 54133	\$1,705,747,320	\$1,432,127,443	\$19,875,397
Other Related Services 54132, 54134-54138	\$267,808,733	\$230,863,185	\$3,362,700
Specialized Design Services 5414	\$405,655,254	\$271,534,310	\$2,601,679
Computer System Design Services 5415	\$9,290,725,856	\$3,765,633,996	\$41,476,853
Consulting Services 5416	\$6,458,574,391	\$5,000,723,845	\$65,345,149
Scientific Research & Development Services 5417	\$1,898,025,631	\$599,195,328	\$5,364,874
Advertising & Public Relations 5418	\$571,043,660	\$440,094,373	\$6,584,985
Other Professional Services 5419	\$2,345,099,062	\$1,536,281,861	\$20,473,018
Management Services 55	\$308,040,812	\$218,083,288	\$3,524,721
Administrative & Support Services 561	\$15,795,243,541	\$8,784,160,956	\$100,796,905
Employment Services 5613	\$1,543,360,260	\$1,307,957,134	\$20,673,587
Travel Services 5615	\$5,784,211,595	\$355,553,666	\$4,208,612
Investigation & Security Services 5616	\$566,880,971	\$509,711,155	\$6,252,719
Building Services & Janitorial 5617	\$1,520,279,259	\$1,446,232,411	\$11,826,049
Other 5611, 5612, 5614, 5619	\$6,380,511,456	\$5,164,706,590	\$57,835,938
Waste Treatment/collection 562	\$1,371,188,289	\$1,294,720,728	\$15,228,874
Schools (public, Private, Technical) 61	\$847,048,436	\$510,756,106	\$6,884,281
Health Services 62	\$17,548,505,760	\$12,097,391,268	\$187,231,758
Ambulatory Health Care Services 621	\$8,138,129,667	\$6,960,424,311	\$115,299,392
Physicians 6211	\$2,806,516,096	\$2,270,835,924	\$38,511,577
Dentists 6212	\$1,193,714,404	\$1,181,710,828	\$19,985,852
Other Health Practitioners 6213	\$1,167,100,234	\$1,082,976,145	\$16,716,253
Outpatient Care Centers 6214	\$1,114,779,215	\$790,108,562	\$12,374,881
Medical & Diagnostic Laboratories 6215	\$471,582,778	\$270,822,909	\$4,588,278
Home Health Care 6216	\$1,004,242,061	\$996,443,575	\$14,910,527
Other Ambulatory Health Care 6219	\$380,194,879	\$367,526,368	\$8,212,024
Hospitals 622	\$7,753,455,813	\$3,948,693,755	\$58,173,513
Nursing & Retirement Homes 623	\$914,042,573	\$783,219,339	\$8,286,512
Social Services & Day Care 624	\$742,877,707	\$405,053,863	\$5,472,341
Arts, Entertainment, & Recreation 71	\$1,792,458,992	\$1,465,479,576	\$16,730,782
Performing Arts, Spectator Sports 711	\$878,673,704	\$669,977,306	\$10,021,867
Museums, Historical Sites, Etc. 712	\$57,511,633	\$25,014,174	\$325,891
Amusement, Gambling, Recreation 713	\$856,273,655	\$770,488,096	\$6,383,024
Accommodations 721	\$1,757,598,186	\$1,675,473,230	\$9,431,552
Restaurants, Food Services 7223, 7225	\$5,768,180,430	\$5,657,315,330	\$29,486,953
Drinking Places 7224	\$316,281,496	\$292,058,616	\$1,662,902
Auto Repair & Services 8111	\$1,155,724,653	\$1,124,332,668	\$5,520,170
Other Repair Services 8112-8114	\$848,128,111	\$624,336,185	\$3,186,378
Personal Services 812	\$1,088,560,323	\$1,024,843,327	\$12,133,491
Personal Care (barber, Beauty, Etc.) 8121	\$444,740,797	\$428,138,534	\$6,139,944
Death Care Services 8122	\$81,601,115	\$79,729,199	\$1,066,024
Laundry & Dry Cleaning 8123	\$151,380,477	\$147,782,336	\$1,016,630
Other Personal Services 8129	\$410,837,934	\$369,193,258	\$3,910,893
Religious, Civic & Other Organizations 813, 814	\$342,624,184	\$209,461,795	\$2,935,306
Public Administration, 92	\$146,193,492	\$132,622,306	\$2,011,012
Total:	\$75,592,228,719	\$51,593,873,513	\$614,770,258
Total All Industries			
Total:	\$300,085,085,595	\$223,210,136,902	\$1,737,403,824

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, 2023

*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	\$7,289,726,650	\$5,705,832,759	\$370,879,160
New & Used Auto Dealers 4411	\$5,764,842,897	\$4,482,909,221	\$291,389,131
Rv, Boat, Motorcycle Dealers 4412	\$733,964,448	\$542,464,631	\$35,260,194
Automotive Parts & Tire 4413	\$790,919,305	\$680,458,907	\$44,229,835
Building Materials, Garden Equip & Supplies 444	\$2,720,294,508	\$2,527,200,288	\$164,268,024
Building Materials 4441	\$2,403,039,781	\$2,260,550,302	\$146,935,777
Lawn & Garden Supplies & Equipment 4442	\$317,254,727	\$266,649,986	\$17,332,247
Food & Beverage Stores 445	\$5,923,108,710	\$1,516,074,853	\$98,544,906
Grocery & Convenience Stores 4451	\$5,484,054,305	\$1,343,317,201	\$87,315,630
Other Food & Beverage Stores 4452, 4453	\$439,054,405	\$172,757,652	\$11,229,276
Furniture, Home Furnishings, Electronics, And Appliance 449	\$2,962,569,610	\$2,328,441,207	\$151,348,742
General Merchandise Stores 455	\$11,966,529,161	\$3,688,983,135	\$239,783,925
Department Stores 4551	\$257,979,863	\$250,812,325	\$16,302,802
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$11,708,549,298	\$3,438,170,810	\$223,481,123
Drug/health Retailers 456	\$3,253,541,848	\$921,371,213	\$59,889,132
Gas Stations & Convenience Stores W/pumps 457	\$3,275,374,816	\$711,325,467	\$46,236,153
Apparel & Accessories 458	\$1,567,966,385	\$1,436,419,085	\$93,367,278
Clothing & Shoe Retailers 4581, 4582	\$1,350,148,484	\$1,270,205,044	\$82,563,368
Jewelry & Luggage Stores 4583	\$217,817,901	\$166,214,041	\$10,803,910
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$7,471,061,924	\$6,015,400,452	\$391,001,207
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,026,799,576	\$873,339,759	\$56,767,098
Book/periodical/music Retailers 4592	\$109,710,682	\$84,077,704	\$5,465,052
Miscellaneous Retailers 4593-4599	\$6,334,551,666	\$5,057,982,989	\$328,769,057
Total:	\$46,430,173,612	\$24,851,048,459	\$1,615,318,527
Agriculture, Forestry, Fishing 11			
Total:	\$92,507,399	\$39,907,078	\$2,593,974
Mining 21			
Total:	\$32,781,191	\$23,647,723	\$1,537,100
Utilities 22			
Total:	\$100,099,761	\$40,071,364	\$2,604,645
Construction 23			
Construction Of Buildings 236	\$8,770,006,475	\$7,384,282,096	\$479,978,573
Heavy Construction & Highways 237	\$1,454,619,694	\$1,085,758,689	\$70,574,326
Special Trade Contractors 238	\$5,067,975,891	\$4,444,367,272	\$288,884,205
Total:	\$15,292,602,060	\$12,914,408,057	\$839,437,104
Manufacturing 31-33			
Total:	\$3,999,242,420	\$1,041,738,830	\$67,713,039

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$5,165,732,510	\$2,773,006,021	\$180,245,451
Nondurable Goods 424	\$2,040,838,601	\$729,392,603	\$47,410,530
Electronic Markets, Agents & Brokers 425	\$74,698,460	\$37,573,574	\$2,442,286
Total:	\$7,281,269,571	\$3,539,972,198	\$230,098,267
Transportation & Warehousing 48-49			
Total:	\$681,769,149	\$533,143,729	\$34,654,377
Information 51			
Total:	\$3,353,167,063	\$2,129,771,534	\$138,435,199
Finance, Insurance 52			
Total:	\$455,772,382	\$350,267,275	\$22,767,379
Real Estate, Rental/leasing 53			
Total:	\$1,694,256,638	\$1,443,319,286	\$93,815,809
Professional, Scientific & Technical Services 54			
Total:	\$7,648,690,640	\$1,712,657,885	\$111,322,887
Management, Education & Health Services 55-62			
Total:	\$4,444,503,598	\$3,164,851,237	\$205,715,510
Arts, Entertainment & Recreation 71			
Total:	\$679,366,329	\$631,581,872	\$41,052,879
Accommodations & Food Services 72			
Accommodations 721	\$1,610,224,878	\$1,473,381,560	\$95,769,812
Restaurants, Food Services & Drinking Places 722	\$5,479,887,382	\$5,034,113,307	\$327,217,387
Total:	\$7,090,112,260	\$6,507,494,867	\$422,987,199
Other Services 81			
Repair & Maintenance 811	\$1,349,097,481	\$1,169,214,644	\$75,999,095
Personal Service 812	\$355,722,463	\$328,957,767	\$21,382,286
Religious, Civic & Other Organization 813, 814	\$40,973,770	\$28,467,740	\$1,850,410
Total:	\$1,745,793,714	\$1,526,640,151	\$99,231,791
Public Administration 92			
Total:	\$29,517,643	\$27,404,847	\$1,781,311
Total All Industries			
Total:	\$101,051,625,430	\$60,477,926,392	\$3,931,066,997

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2023

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$558,396,159	\$490,118,995	\$24,648,083
Miscellaneous		\$58,511,594	\$53,690,703	\$2,700,105
Total:	5.03%	\$616,907,753	\$543,809,698	\$27,348,188
Sewer Collection				
Sewerage Systems		\$134,792,365	\$53,657,260	\$2,066,879
Miscellaneous		\$107,892,696	\$70,908,154	\$2,731,385
Total:	3.85%	\$242,685,061	\$124,565,414	\$4,798,264
Power				
Total:	3.87%	\$2,711,496,149	\$1,908,002,555	\$73,904,564
Gas Distribution/telegraph				
Total:	3.85%	\$237,101,172	\$231,872,757	\$8,931,739
Motor Transportation				
Local/suburban Transit		\$216,554,954	\$97,827,695	\$1,884,162
Trucking		\$2,658,221,542	\$378,634,907	\$7,292,514
Railroads		\$22,365,498	\$17,515,792	\$337,352
Miscellaneous		\$292,860,601	\$147,593,734	\$2,842,646
Total:	1.93%	\$3,190,002,595	\$641,572,128	\$12,356,674
Urban Transportation				
Local/suburban Transit		\$80,990,030	\$69,801,021	\$448,128
Trucking		\$125,677,432	\$84,962,416	\$545,463
Miscellaneous		\$178,797,878	\$134,356,515	\$862,582
Total:	0.64%	\$385,465,340	\$289,119,952	\$1,856,173
Other Public Service				
Water Transport		\$96,852,026	\$36,776,053	\$708,308
Miscellaneous		\$343,415,457	\$58,031,389	\$1,117,683
Total:	1.93%	\$440,267,483	\$94,807,442	\$1,825,991
Log Hauling Over Public Highways				
Total:	1.37%	\$69,123,989	\$40,713,205	\$557,614
Total Public Utility Taxes				
Total:		\$7,893,049,542	\$3,874,463,151	\$131,579,207

TABLE 7: PUBLIC UTILITY TAX

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1) General Questions

a) 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.

b) 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.

c) 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 most 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.

d) 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 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.

e) 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.

f) 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

a) How often are NAICS classifications updated and how do the updates impact the data?

The US Census Bureau reviews and publishes new NAICS classifications every five years. The department updates business accounts to the latest NAICS classifications to ensure the department's data aligns with other industry, state, and federal data.

With each update, NAICS classifications may be added, changed, or retired within industries. This may cause comparisons between prior and current periods to not reflect accurate representations of industry changes. The US Census Bureau provides a detailed list of the NAICS updates.

When pulling data from our queries by NAICS, keep the following timeline in mind to account for
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classification shifts:

1987 SIC: 1990 – Quarter 4 2002

2002 NAICS: Quarter 1 2003 – Quarter 4 2006

2007 NAICS: Quarter 1 2007 – Quarter 4 2011

2012 NAICS: Quarter 1 2012 – Quarter 1 2018

2017 NAICS: Quarter 2 2018 – Quarter 1 2022

2022 NAICS: Quarter 2 2022 – Current

b) 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 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.

c) 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).

d) Can I get SIC code data after 2004?

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

e) 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.

f) 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

a) 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.

b) 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.

c) 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)**

a) **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.

b) **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**

a) **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.

b) 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.

c) 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.

d) 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 consider any credits. Credits are later subtracted to calculate a final B&O tax liability.

e) 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>

f) 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

a) 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.

b) 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

c) 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.

d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

e) 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

a) 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.

b) 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.

c) 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.

d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

e) 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>

f) 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
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