

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
	<b>State Business and Occupation Tax</b>						
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
	<b>Total:</b>		<b>\$298,098,025,202</b>	<b>\$74,971,344,307</b>	<b>\$227,990,205,314</b>		<b>\$1,737,117,075</b>

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<b>State Sales Tax and Use Tax</b>							
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
	<b>Total:</b>		<b>\$108,237,422,309</b>	<b>\$40,573,699,038</b>	<b>\$67,663,723,271</b>		<b>\$4,116,087,948</b>
<b>State Public Utility Tax</b>							
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
	<b>Total:</b>		<b>\$7,893,049,542</b>	<b>\$4,018,586,391</b>	<b>\$3,874,463,151</b>		<b>\$131,579,188</b>
<b>Other Taxes</b>							
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
	<b>Total:</b>		<b>\$30,975,207,098</b>	<b>\$255,790,617</b>	<b>\$30,719,416,481</b>		<b>\$310,202,477</b>