

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2021

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for April, May, and June 2021**

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October 2021

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

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

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & TAX CLASSIFICATION

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	835	\$552,362,805
Forestry & Logging 113	561	\$412,789,837
Fishing & Hunting 114	136	\$39,149,951
Ag & Forestry Support Activities 115	577	\$194,092,302
Total:	2,109	\$1,198,394,895
Mining 21		
Sand & Gravel, Quarrying 2123	95	\$105,772,290
Other Extraction & Support Act. 211, 2121, 2122, 213	43	\$36,703,763
Total:	138	\$142,476,053
Utilities 22		
Hydroelectric Power Generation 221111	14	\$400,397,785
Alternative Power Generation 221114-221117	15	\$81,401,436
Other Electric Power Generation 221112, 221113, 221118	7	\$253,550,489
Electric Power Generation & Trans. 221121, 221122	59	\$1,961,828,274
Natural Gas Distribution 2212	10	\$171,057,174
Water & Sewer 2213	567	\$1,211,409,262
Total:	672	\$4,079,644,420
Construction 23		
Residential Building & Remodeling 2361	17,267	\$4,417,563,346
Nonresidential Building 2362	977	\$4,647,028,521
Heavy Construction & Highways 237	1,145	\$2,215,499,715
Special Trade Contractors 238	25,267	\$9,354,421,927
Electrical 23821	2,775	\$1,834,057,088
Plumbing & Heating 23822	3,064	\$1,777,782,595
Painting 23832	3,440	\$353,785,693
Masonry/drywall 23814, 23831	1,571	\$545,064,434
Roofing 23816	1,159	\$538,713,718
Other Contractors 238 Not Listed Above	13,258	\$4,305,018,399
Total:	44,656	\$20,634,513,509
Manufacturing 31-33		
Food Products 311	1,294	\$5,023,501,841
Milling Of Grains 3112	20	\$162,391,010
Fruits & Vegetables 3114	74	\$1,368,471,716
Dairy Products 3115	29	\$657,381,756
Meat Products 3116	67	\$658,396,712
Seafood Products 3117	47	\$798,157,914
Bakery Products 3118	743	\$537,432,327
Other Food Items 3111, 3113, 3119	314	\$841,270,406
Beverages 312	1,115	\$828,049,415
Textiles 313,314	297	\$247,027,208
Apparel 315	265	\$52,879,364
Leather & Allied Products 316	40	\$45,669,671
Lumber & Wood Products 321	450	\$3,891,229,589
Sawmills 3211	78	\$1,897,407,253
Plywood & Trusses 3212	47	\$518,300,339
Millwork, Windows, Wood Products 3219	325	\$1,475,521,997

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)
2nd Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	110	\$1,882,996,119
Pulp & Paper Mills 3221	32	\$1,092,124,855
Other Paper Products 3222	78	\$790,871,264
Commercial Printing 323	805	\$178,056,928
Petroleum & Coal Products 324	34	\$3,539,128,602
Petroleum Refining 32411	13	\$3,297,005,768
Asphalt/petroleum/coal Products 32412, 32419	21	\$242,122,834
Chemicals 325	650	\$2,062,943,571
Chemicals, Pesticides & Fertilizers 3251, 3253	94	\$938,525,881
Resins, Synthetic Fibers & Filaments 3252	31	\$145,866,781
Pharmaceuticals 3254	317	\$615,633,851
Paint, Coating & Adhesives 3255	28	\$47,619,867
Soap, Cleaning Compound & Toiletries 3256	122	\$219,460,340
Other Chemical Products 3259	58	\$95,836,851
Plastics & Rubber Products 326	248	\$841,393,559
Nonmetallic Minerals 327	306	\$895,778,973
Primary Metals 331	127	\$731,958,024
Iron & Steel Mills 3311, 3312	58	\$448,853,114
Aluminum Smelting 3313	17	\$69,936,419
Other Nonferrous Metals 3314	16	\$25,781,442
Foundries 3315	36	\$187,387,049
Fabricated Metal Products 332	1,265	\$1,914,334,224
Machinery 333	685	\$1,572,825,825
Farm & Construction Implements 3331	85	\$227,706,266
Industrial Machinery 3332	124	\$355,170,418
Commercial & Other Equipment 3333-3336 & 3339	476	\$989,949,141
Computers & Electronics 334	528	\$2,478,618,100
Computer Hardware 3341	39	\$49,463,587
Telephone & Communications Equipment 3342	65	\$153,045,159
Audio & Video Equipment 3343	27	\$35,067,072
Semiconductors 3344	94	\$867,390,449
Instruments 3345	262	\$1,340,896,505
Software, Other Magnetic & Optical Media 3346	41	\$32,755,328
Electrical Equipment & Appliances 335	157	\$1,095,494,136
Lighting Equipment 3351	40	\$66,909,983
Household Appliances 3352	11	\$2,697,453
Other Electric Equipment 3353, 3359	106	\$1,025,886,700
Transportation Equipment 336	492	\$13,705,741,398
Motor Vehicles & Parts 3361, 3362, 3363	144	\$594,337,632
Aircraft, Aerospace & Parts 3364	128	\$12,753,942,245
Ships & Boats 3366	176	\$315,617,201
Railroad, Other Transportation Equip. 3365, 3369	44	\$41,844,320
Furniture & Related Products 337	552	\$452,710,472
Other Manufacturing 339	1,517	\$1,578,701,571
Other Medical Equip & Supplies 339112, 339115	145	\$201,887,997
Dental Laboratories 339116	198	\$52,323,777
Sporting And Athletic Goods 33992	93	\$239,315,450
All Other Miscellaneous Mfg 3399 Not Listed Above	1,081	\$1,085,174,347
Total:	10,937	\$43,019,038,590

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)
2nd Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,968	\$25,876,739,964
Motor Vehicles & Parts 4231	656	\$3,954,956,938
Furniture & Home Furnishings 4232	496	\$477,094,861
Lumber & Construction Materials 4233	742	\$4,383,711,302
Professional & Commercial Equipment 4234	1,583	\$4,065,220,890
Metal & Mineral (except Petroleum) 4235	331	\$1,229,282,820
Electrical Equipment 4236	1,096	\$2,502,988,628
Hardware, Plumbing, Heating Equipment 4237	566	\$1,565,696,784
Machinery & Equipment 4238	2,009	\$3,625,002,000
Sporting & Recreational Goods & Supplies 423910	378	\$497,692,152
Toy & Hobby Goods & Supplies 423920	113	\$1,709,692,719
Other Misc Durable Goods 423930, 423940, 423990	998	\$1,865,400,870
Nondurable Goods: 424	6,578	\$26,740,772,487
Paper & Paper Products 4241	271	\$672,528,979
Drugs & Sundries 4242	454	\$3,063,563,634
Apparel 4243	432	\$1,368,180,274
Food Products 4244	1,910	\$10,545,419,946
Farm Products 4245	352	\$441,175,003
Chemicals & Plastics 4246	449	\$927,354,219
Petroleum Products 4247	182	\$4,560,622,099
Beer & Ale 424810	122	\$318,915,160
Wine & Distilled Alcoholic Beverages 424820	534	\$1,332,151,707
Farm Supplies 42491	262	\$1,395,408,023
Tobacco & Tobacco Products 42494	71	\$336,129,396
Other Misc Nondurable Goods 4249 Not Listed Above	1,539	\$1,779,324,047
Electronic Markets, Agents, Brokers 425	552	\$486,209,739
Total:	16,098	\$53,103,722,190
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,357	\$9,826,599,683
New & Used Auto Dealers 4411	1,417	\$7,437,410,985
Rv, Boat, Motorcycle Dealers 4412	583	\$1,179,569,081
Automotive Parts & Tires 4413	1,357	\$1,209,619,617
Furniture & Home Furnishings 442	1,904	\$1,233,341,989
Electronics & Appliances 443	2,567	\$3,095,464,168
Household Appliances 443141	209	\$202,005,706
Electronic Stores 443142	2,358	\$2,893,458,462
Bldg. Materials, Garden Supplies 444	2,870	\$4,689,385,959
Building Materials 4441	1,798	\$4,040,551,479
Lawn & Garden Supplies 4442	1,072	\$648,834,480
Food & Beverages (off-premises) 445	3,956	\$5,790,375,179
Grocery & Convenience Stores 4451	1,950	\$5,023,696,799
Other Food Stores/specialty Foods 4452	1,175	\$535,960,057
Beer, Wine And Liquor Stores 4453	831	\$230,718,323
Drug Stores & Personal Care Stores 446	3,387	\$3,792,866,938
Gas Stations (incl. Convenience Stores) 447	1,468	\$2,989,172,225
Apparel & Accessories 448	4,087	\$1,492,304,554
Clothing Stores 4481	3,042	\$1,115,140,126
Shoe Stores 4482	197	\$119,499,616
Jewelry & Luggage Stores 4483	848	\$257,664,812
Sporting Goods, Toy/hobby/book/music 451	3,197	\$1,584,154,139
Sporting Goods 45111	1,577	\$933,299,840
Hobby & Toy Stores 45112	594	\$446,910,356
Sewing Supplies 45113	269	\$40,430,334
Musical Instruments 45114	216	\$69,906,780
Book, Periodical & Music Stores 45121	541	\$93,606,829

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	18	\$267,030,764
Warehouse Clubs And Superstores 452311	8	\$8,683,303,577
All Other General Merchandise Stores 452319	1,689	\$390,981,265
Electronic Shopping And Mail-order Houses 4541	738	\$1,108,626,905
Miscellaneous Retailers 453, 4542, 4543	13,555	\$6,858,355,341
Total:	42,801	\$51,801,962,686
Transportation 48-492		
Air Transportation 481	51	\$41,672,047
Railroads 482	17	\$56,615,418
Water Transportation 483	48	\$68,888,655
Truck Transportation 484	3,294	\$1,519,197,720
Transit & Ground Passenger Transport 485	309	\$175,563,416
Pipeline Transportation 486	7	\$27,294,903
Scenic & Sightseeing Transportation 487	153	\$35,212,201
Support Activities For Transportation 488	1,206	\$1,625,712,997
Postal Service, Couriers And Messengers 491, 492	554	\$330,255,018
Total:	5,639	\$3,880,412,375
Warehousing & Storage 493		
Total:	222	\$276,946,827
Information 51		
Publishing (except Internet) 511	1,705	\$2,652,985,903
Newspapers 51111	82	\$76,536,921
Books & Periodicals 51112, 51113	328	\$115,897,533
Software 5112	1,218	\$2,136,529,943
Other Publishers 51114, 51119	77	\$324,021,506
Motion Picture Production 512	720	\$285,040,915
Radio & Tv Broadcasting, Cable Tv 515	208	\$917,179,213
Telecommunications 517	678	\$3,117,932,684
Wired Telecommunications Carriers 517311	249	\$712,219,841
Wireless Telecommunications Carriers 517312	142	\$1,451,907,551
Satellite And Other Telecommunications 5174, 5179	287	\$953,805,292
Isps, Web Search Portals, Data Proc. Svcs. 518	696	\$1,571,536,733
Other Information Services 519	462	\$811,294,973
Total:	4,469	\$9,355,970,421
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,651	\$6,433,907,328
Securities & Other Financial Investment 523, 525	2,320	\$3,170,879,359
Insurance Agents & Brokers 524	2,734	\$2,844,077,468
Real Estate Agents & Brokers 531	4,579	\$2,273,566,500
Rental Of Tangible Personal Property 532	1,885	\$1,595,302,207
Lessors Of Nonfinancial Intangibles 533	159	\$144,505,801
Total:	13,328	\$16,462,238,663
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,179	\$20,649,961,091
Legal Services 5411	4,602	\$1,710,002,033
Accounting Services 5412	2,871	\$1,121,890,180
Architectural Services 54131	1,030	\$469,836,559
Engineering Services 54133	1,767	\$1,319,483,786
Other Related Services 54132, 54134-54138	1,062	\$229,726,848
Specialized Design Services 5414	1,964	\$311,307,951
Computer System Design Services 5415	5,048	\$7,629,462,936
Consulting Services 5416	7,855	\$4,215,954,583

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
2nd Quarter, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	410	\$1,343,439,100
Advertising & Public Relations 5418	967	\$491,144,937
Other Professional Services 5419	4,603	\$1,807,712,178
Management Services 55	266	\$173,050,423
Administrative & Support Services 561	15,549	\$10,974,596,640
Employment Services 5613	961	\$1,234,817,723
Travel Services 5615	333	\$2,859,999,307
Investigation & Security Services 5616	740	\$456,975,136
Building Services & Janitorial 5617	10,450	\$1,232,826,910
Other 5611, 5612, 5614, 5619	3,065	\$5,189,977,564
Waste Treatment/collection 562	647	\$1,271,395,832
Schools (public, Private, Technical) 61	2,738	\$560,541,955
Health Services 62	15,796	\$15,115,655,982
Ambulatory Health Care Services 621	13,337	\$6,889,775,817
Physicians 6211	2,760	\$2,645,917,426
Dentists 6212	3,085	\$1,129,795,521
Other Health Practitioners 6213	6,446	\$1,027,081,428
Outpatient Care Centers 6214	453	\$1,007,173,754
Medical & Diagnostic Laboratories 6215	189	\$497,888,581
Home Health Care 6216	194	\$305,844,061
Other Ambulatory Health Care 6219	210	\$276,075,046
Hospitals 622	136	\$6,987,704,834
Nursing & Retirement Homes 623	560	\$677,403,549
Social Services & Day Care 624	1,763	\$560,771,782
Arts, Entertainment, & Recreation 71	4,893	\$875,052,951
Performing Arts, Spectator Sports 711	1,995	\$282,375,263
Museums, Historical Sites, Etc. 712	88	\$31,230,607
Amusement, Gambling, Recreation 713	2,810	\$561,447,081
Accommodations 721	3,354	\$792,329,506
Restaurants, Food Services 7223, 7225	12,893	\$4,293,121,410
Drinking Places 7224	998	\$217,287,109
Auto Repair & Services 8111	5,384	\$937,159,128
Other Repair Services 8112-8114	3,394	\$723,257,820
Personal Services 812	8,889	\$886,390,519
Personal Care (barber, Beauty, Etc.) 8121	6,446	\$393,890,082
Death Care Services 8122	197	\$74,850,859
Laundry & Dry Cleaning 8123	596	\$117,599,746
Other Personal Services 8129	1,650	\$300,049,832
Religious, Civic & Other Organizations 813, 814	892	\$288,263,327
Public Administration, 92	228	\$165,655,906
Total:	108,100	\$57,923,719,599
Total All Industries		
Total:	249,169	\$261,879,040,228

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
2nd Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$50,664,402	\$1,057,731	\$49,606,671	0.00484	\$240,096
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,298,363,080	\$123,989,905	\$2,174,373,175	0.00138	\$3,000,635
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,154,079,199	\$117,184,905	\$1,036,894,294	0.00275	\$2,851,459
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$831,470,007	\$157,722,012	\$673,747,995	0.00484	\$3,260,940
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,314,890,863	\$130,526,255	\$2,184,364,608	0.00138	\$3,014,423
6	Processing for Hire/Printing and Publishing	10	\$369,487,509	\$25,516,072	\$343,971,437	0.00484	\$1,664,822
7	Manufacturing	7	\$7,078,009,326	\$255,716,855	\$6,822,292,471	0.00484	\$33,019,896
8	Royalties	80	\$1,168,224,318	\$209,679,185	\$958,545,133	0.015	\$14,378,177
9	Wholesaling	3	\$74,516,546,306	\$22,864,965,955	\$51,651,580,351	0.00484	\$249,993,649
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,862,622,281	\$244,825,282	\$1,617,796,999	0.00484	\$7,830,137
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,779,688,538	\$2,897,333,147	\$2,882,355,391	0.015	\$43,235,331
12	For Profit Hospitals; Scientific R&D	135	\$448,011,764	\$263,045,251	\$184,966,513	0.015	\$2,774,498
13	Cleanup of Radioactive Waste for US Government	83	\$737,719,903	\$3,182,848	\$734,537,055	0.00471	\$3,459,670
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,865,776,954	\$3,160,092,127	\$10,705,684,827	0.015	\$160,585,272
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$36,782,319,542	\$9,609,638,716	\$27,172,680,826	0.0175	\$475,521,914
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,612,816,112	0.012	\$31,353,793
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$14,594,446
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$141,382,472	\$50,811,734	\$90,570,738	0.0163	\$1,476,303
19	Retailing of Interstate Transportation Equip	19	\$338,768,289	\$55,373,508	\$283,394,781	0.00484	\$1,371,631
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$191,105,372	\$168,206,530	\$22,898,842	0.00275	\$62,972
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,855,570,935	\$1,742,179,248	\$113,391,687	0.009	\$1,020,525
22	Retailing	2	\$84,411,864,602	\$17,949,926,377	\$66,461,938,225	0.00471	\$313,035,729
23	Non-Manufacturing Aerospace Product Development	188	\$43,245,090	\$2,131,852	\$41,113,238	0.009	\$370,019
24	Federal Aviation Administration (FAR) Repair Station	189	\$64,353,166	\$868,246	\$63,484,920	0.0029	\$184,360
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	\$25,045,470	\$12,345,397	\$12,700,073	0.00275	\$34,925
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,705,824,041	\$2,569,574	\$3,703,254,467	0.00484	\$17,923,752
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,488,497,810	\$1,815,601,635	\$672,896,175	0.00484	\$3,256,817
31	Retailing of Commercial Airplanes or Components	1007	\$6,027,777,071	\$2,694,871,277	\$3,332,905,794	0.00484	\$16,131,264
32	Manufacturing of Commercial Airplane Tooling	1008	\$14,500,231	\$16,808	\$14,483,423	0.00484	\$70,100
33	Wholesaling of Commercial Airplane Tooling	1009	\$39,827,121	\$8,967,454	\$30,859,667	0.00484	\$149,361
34	Retailing of Commercial Airplane Tooling	1010	\$14,130,586	\$6,080,934	\$8,049,652	0.00471	\$37,914
35	Publication of Newspapers	126	\$78,915,805	\$310,335	\$78,605,470	0.0035	\$275,119
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$66,012,815	\$0	\$66,012,815	0.00342	\$226,028
38	Extracting Timber, Extracting for Hire Timber	301	\$120,281,797	\$8,067,986	\$112,213,811	0.00342	\$384,220
39	Manufacturing of Timber or Wood Products	302	\$1,634,442,695	\$115,149,075	\$1,519,293,620	0.00342	\$5,202,061
40	Wholesaling of Timber or Wood Products	303	\$4,027,495,009	\$2,072,494,339	\$1,955,000,670	0.00342	\$6,693,922
41	Sale of Standing Timber	304	\$23,859,131	\$0	\$23,859,131	0.00342	\$81,694
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$254,570,773,500	\$66,770,448,555	\$190,413,141,057		\$1,418,767,874

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
2nd Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$85,151,093,024	\$31,684,511,623	\$53,466,581,401	0.065	\$3,475,327,791
44	Use Tax	5	\$1,876,911,167	\$0	\$1,876,911,167	0.065	\$121,999,226
45	Motor Vehicle Sales / Leases	120	\$4,533,524,091	\$0	\$4,533,524,091	0.003	\$13,600,572
46	Self-Produced Fuel Use Tax	270	\$14,802,285	\$0	\$14,802,285	0.03852	\$570,184
	Total:		\$91,576,330,567	\$31,684,511,623	\$59,891,818,944		\$3,611,497,773
Line No.	Tax Classification	Code					
	State Public Utility Tax						
47	Water Distribution	60	\$378,069,775	\$25,032,416	\$353,037,359	0.05029	\$17,754,249
48	Sewer Collection	61	\$212,300,283	\$102,444,786	\$109,855,497	0.03852	\$4,231,634
49	Power	49	\$2,255,989,901	\$498,793,290	\$1,757,196,611	0.03873	\$68,063,254
50	Gas Distribution-Telegraph	26	\$339,376,998	\$2,528,005	\$336,848,993	0.03852	\$12,975,423
51	Motor Transportation-Railroad-Railroad Car	8	\$1,595,864,747	\$992,700,149	\$603,164,598	0.01926	\$11,616,950
52	Log Hauling Over Public Highways	125	\$62,153,123	\$24,705,227	\$37,447,896	0.0137	\$512,886
53	Urban Transportation/Vessels Under 65 ft	12	\$271,298,873	\$61,751,947	\$209,546,926	0.00642	\$1,345,291
54	Other Public Service Business	13	\$440,612,942	\$357,471,087	\$83,141,855	0.01926	\$1,601,312
	Total:		\$5,555,666,642	\$2,065,426,907	\$3,490,239,735		\$118,100,999
Line No.	Tax Classification	Code					
	Other Taxes						
55	Litter Tax	36	\$23,817,116,324	\$0	\$23,817,116,324	0.00015	\$3,572,567
56	Tobacco Products/Cigars (less than \$0.69)	20	\$9,747,015	\$0	\$9,747,015	0.95	\$9,259,664
57	Cigar Tax (\$0.69 or more)	194	\$1,298,921	\$0	\$1,298,921	0.65	\$844,299
58	Little Cigar Tax (acetate integrated filters)	198	\$5,271,463	\$0	\$5,271,463	0.15125	\$797,309
59	Moist Snuff (1.2 oz. or less)	162	\$9,116,620	\$0	\$9,116,620	2.526	\$23,028,582
60	Moist Snuff (more than 1.2 oz.)	163	\$2,036,357	\$0	\$2,036,357	2.105	\$4,286,531
61	All Other Vapor Products	164	\$9,596,162	\$0	\$9,596,162	0.27	\$2,590,964
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$32,868,127	\$0	\$32,868,127	0.09	\$2,958,131
63	Spirits Sales to On-premises Licensees	251	\$38,591,957	\$1,075,510	\$37,516,447	0.137	\$5,139,753
64	Spirits Liter Sales to On-premises Licensees	253	\$2,202,999	\$0	\$2,202,999	2.4408	\$5,377,080
65	Spirits Sales to Consumers	252	\$229,576,731	\$631,416	\$228,945,315	0.205	\$46,933,790
66	Spirits Liter Sales to Consumers	254	\$10,885,820	\$0	\$10,885,820	3.7708	\$41,048,250
67	Refuse Collection	64	\$575,141,805	\$169,028,846	\$406,112,959	0.036	\$14,620,067
68	Hazardous Substance Tax by Value	65	\$513,417,265	\$12,154,027	\$501,263,238	0.007	\$3,508,843
69	Hazardous Substance Tax by Volume	81	\$49,306,486	\$0	\$49,306,486	1.14	\$56,209,394
70	Intermediate Care Facility	79	\$40,467,768	\$0	\$40,467,768	0.06	\$2,428,066
71	Solid Fuel Burning Device Fee	59	\$1,296	\$0	\$1,296	30	\$38,880
72	Syrup Tax	54	\$1,635,998	\$0	\$1,635,998	1	\$1,635,998
73	Tire Fee	73	\$1,168,856	\$0	\$1,168,856	0.9	\$1,051,970
74	Studded Tire Fee	77	\$392	\$0	\$392	4.5	\$1,764
75	Local E911 Wireline	793	\$2,251,234	\$0	\$2,251,234	0.95	\$2,138,672
76	Local E911 Wireless Tax	794	\$19,126,897	\$0	\$19,126,897	0.95	\$18,170,552
77	Local E911 VOIP Tax	795	\$3,822,842	\$0	\$3,822,842	0.95	\$3,631,700
78	Local E911 Prepaid Wireless Tax	796	\$3,089,170	\$0	\$3,089,170	0.95	\$2,934,712
	Total:		\$25,377,738,505	\$182,889,799	\$25,194,848,706		\$252,207,538

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0100	ADAMS UNINC COUNTY	2,353	\$ 75,342,147	2,557	\$ 35,999,292	-52.219%
0101	HATTON	264	\$ 141,376	221	\$ 230,864	63.298%
0102	LIND	704	\$ 1,169,805	700	\$ 1,194,206	2.086%
0103	OTHELLO	3,300	\$ 53,804,490	3,788	\$ 63,139,232	17.349%
0104	RITZVILLE	1,839	\$ 13,747,436	2,073	\$ 16,386,469	19.197%
0105	WASHTUCNA	361	\$ 561,675	438	\$ 931,013	65.757%
0199	ADAMS COUNTY	8,821	\$ 144,766,929	9,777	\$ 117,881,076	-18.572%
0200	ASOTIN UNINC COUNTY	2,855	\$ 18,601,452	3,379	\$ 23,132,683	24.360%
0201	ASOTIN CITY	1,169	\$ 2,508,767	1,209	\$ 2,684,067	6.987%
0202	CLARKSTON	3,673	\$ 73,808,537	4,171	\$ 85,259,203	15.514%
0299	ASOTIN COUNTY	7,697	\$ 94,918,756	8,759	\$ 111,075,953	17.022%
0300	BENTON UNINC COUNTY	5,614	\$ 107,264,624	6,556	\$ 153,260,543	42.881%
0301	BENTON CITY	2,491	\$ 10,958,591	2,855	\$ 15,963,589	45.672%
0302	KENNEWICK	10,614	\$ 515,674,175	12,292	\$ 712,176,581	38.106%
0303	PROSSER	3,716	\$ 50,737,112	4,279	\$ 67,560,152	33.157%
0304	RICHLAND	9,945	\$ 338,871,638	11,678	\$ 472,186,463	39.341%
0305	WEST RICHLAND	4,672	\$ 48,981,419	5,449	\$ 64,699,810	32.091%
0399	BENTON COUNTY	37,052	\$ 1,072,487,559	43,109	\$ 1,485,847,138	38.542%
0400	CHELAN UNINC COUNTY	6,909	\$ 125,939,075	8,039	\$ 186,683,579	48.233%
0401	CASHMERE	2,628	\$ 15,621,978	3,037	\$ 19,239,293	23.155%
0402	CHELAN CITY	3,648	\$ 50,145,162	4,216	\$ 85,012,431	69.533%
0403	ENTIAT	1,281	\$ 4,490,093	1,471	\$ 5,375,500	19.719%
0404	LEAVENWORTH	3,154	\$ 30,282,777	3,687	\$ 71,001,366	134.461%
0405	WENATCHEE	8,582	\$ 278,759,252	9,961	\$ 365,706,730	31.191%
0499	CHELAN COUNTY	26,202	\$ 505,238,337	30,411	\$ 733,018,899	45.084%
0500	CLALLAM UNINC COUNTY	6,472	\$ 126,143,221	7,627	\$ 182,645,376	44.792%
0501	FORKS	1,985	\$ 16,942,566	2,329	\$ 24,327,813	43.590%
0502	PORT ANGELES	6,517	\$ 101,614,586	7,511	\$ 124,565,983	22.587%
0503	SEQUIM	5,219	\$ 98,961,235	5,958	\$ 128,670,903	30.022%
0599	CLALLAM COUNTY	20,193	\$ 343,661,608	23,425	\$ 460,210,075	33.914%
0600	CLARK UNINC COUNTY	12,399	\$ 625,357,815	14,656	\$ 779,252,950	24.609%
0601	BATTLE GROUND	6,591	\$ 104,063,712	7,821	\$ 136,515,659	31.185%
0602	CAMAS	7,468	\$ 106,639,396	8,633	\$ 134,291,411	25.930%
0603	LA CENTER	2,918	\$ 13,405,091	3,394	\$ 29,936,868	123.325%
0604	RIDGEFIELD	5,263	\$ 63,481,398	6,437	\$ 98,911,976	55.813%
0605	VANCOUVER	17,034	\$ 1,087,696,475	19,449	\$ 1,532,480,702	40.892%
0606	WASHOUGAL	5,536	\$ 50,370,554	6,551	\$ 73,627,310	46.171%
0607	YACOLT	1,850	\$ 4,567,311	2,017	\$ 5,102,064	11.708%
0699	CLARK COUNTY	59,059	\$ 2,055,581,752	68,958	\$ 2,790,118,940	35.734%
0700	COLUMBIA UNINC COUNTY	1,178	\$ 10,053,876	1,272	\$ 9,926,194	-1.270%
0701	DAYTON	2,039	\$ 8,852,530	2,328	\$ 11,884,773	34.253%
0702	STARBUCK	307	\$ 524,510	341	\$ 461,591	-11.996%
0799	COLUMBIA COUNTY	3,524	\$ 19,430,916	3,941	\$ 22,272,558	14.624%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0800	COWLITZ UNINC COUNTY	6,067	\$ 104,017,224	7,178	\$ 112,482,045	8.138%
0801	CASTLE ROCK	2,370	\$ 15,006,071	2,696	\$ 18,769,881	25.082%
0802	KALAMA	2,718	\$ 24,234,398	3,019	\$ 21,762,934	-10.198%
0803	KELSO	4,709	\$ 79,895,951	5,410	\$ 95,052,551	18.970%
0804	LONGVIEW	7,602	\$ 260,622,920	8,741	\$ 329,813,945	26.548%
0805	WOODLAND	4,177	\$ 57,377,012	4,826	\$ 78,990,476	37.669%
0899	COWLITZ COUNTY	27,643	\$ 541,153,576	31,870	\$ 656,871,832	21.384%
0900	DOUGLAS UNINC COUNTY	4,922	\$ 159,389,680	5,834	\$ 199,370,332	25.084%
0901	BRIDGEPORT	753	\$ 2,487,030	873	\$ 2,571,540	3.398%
0902	EAST WENATCHEE	4,977	\$ 104,505,168	5,667	\$ 145,022,481	38.771%
0903	MANSFIELD	479	\$ 858,079	561	\$ 1,088,317	26.832%
0904	ROCK ISLAND	1,112	\$ 3,420,396	1,049	\$ 4,828,458	41.167%
0905	WATERVILLE	1,112	\$ 3,233,602	1,165	\$ 3,031,982	-6.235%
0999	DOUGLAS COUNTY	13,355	\$ 273,893,955	15,149	\$ 355,913,110	29.946%
1000	FERRY UNINC COUNTY	2,399	\$ 10,576,698	2,785	\$ 15,893,738	50.271%
1001	REPUBLIC	1,325	\$ 4,978,332	1,547	\$ 6,760,777	35.804%
1099	FERRY COUNTY	3,724	\$ 15,555,030	4,332	\$ 22,654,515	45.641%
1100	FRANKLIN UNINC COUNTY	3,853	\$ 57,977,792	4,394	\$ 65,927,245	13.711%
1101	CONNELL	1,726	\$ 11,475,572	1,855	\$ 11,764,763	2.520%
1102	KAHLOTUS	823	\$ 896,622	423	\$ 356,242	-60.268%
1103	MESA	703	\$ 2,557,032	723	\$ 3,014,350	17.885%
1104	PASCO	9,120	\$ 422,957,384	10,430	\$ 515,285,824	21.829%
1199	FRANKLIN COUNTY	16,225	\$ 495,864,402	17,825	\$ 596,348,424	20.264%
1200	GARFIELD UNINC COUNTY	843	\$ 4,603,503	811	\$ 5,604,545	21.745%
1201	POMEROY	1,265	\$ 4,305,537	1,417	\$ 5,109,819	18.680%
1299	GARFIELD COUNTY	2,108	\$ 8,909,040	2,228	\$ 10,714,364	20.264%
1300	GRANT UNINC COUNTY	5,459	\$ 136,752,103	6,304	\$ 175,298,334	28.187%
1301	COULEE CITY	909	\$ 2,937,422	937	\$ 3,790,575	29.044%
1302	ELECTRIC CITY	1,001	\$ 2,406,215	1,047	\$ 2,536,609	5.419%
1303	EPHRATA	3,802	\$ 50,986,396	4,376	\$ 67,932,917	33.237%
1304	GEORGE	837	\$ 3,987,784	771	\$ 4,815,975	20.768%
1305	GRAND COULEE	1,346	\$ 10,193,553	1,488	\$ 11,078,522	8.682%
1306	HARTLINE	370	\$ 279,445	417	\$ 350,866	25.558%
1307	KRUPP	180	\$ 82,784	195	\$ 88,588	7.011%
1308	MATTAWA	1,242	\$ 7,284,575	1,285	\$ 9,439,357	29.580%
1309	MOSES LAKE	7,014	\$ 209,222,469	8,040	\$ 287,027,687	37.188%
1310	QUINCY	3,447	\$ 129,044,383	3,753	\$ 128,789,726	-0.197%
1311	ROYAL CITY	1,285	\$ 8,639,245	1,446	\$ 17,681,937	104.670%
1312	SOAP LAKE	1,334	\$ 4,860,439	1,474	\$ 5,089,241	4.707%
1313	WARDEN	1,438	\$ 6,296,805	1,511	\$ 9,420,287	49.604%
1315	WILSON CREEK	423	\$ 394,834	465	\$ 618,877	56.744%
1399	GRANT COUNTY	30,087	\$ 573,368,452	33,509	\$ 723,959,498	26.264%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
2nd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	5,162	\$ 60,169,702	5,987	\$ 102,995,422	71.175%
1401	ABERDEEN	4,969	\$ 120,015,472	5,791	\$ 147,068,396	22.541%
1402	COSMOPOLIS	1,291	\$ 3,287,930	1,413	\$ 6,477,641	97.013%
1403	ELMA	2,598	\$ 19,985,639	2,932	\$ 25,822,793	29.207%
1404	HOQUIAM	3,162	\$ 20,923,442	3,541	\$ 30,339,093	45.000%
1405	MCCLEARY	1,841	\$ 4,896,179	2,033	\$ 5,354,207	9.355%
1406	MONTESANO	2,824	\$ 18,117,139	3,233	\$ 22,152,748	22.275%
1407	OAKVILLE	966	\$ 3,180,246	1,134	\$ 3,276,545	3.028%
1408	WESTPORT	1,904	\$ 10,885,384	2,198	\$ 20,266,581	86.182%
1409	OCEAN SHORES	3,281	\$ 33,375,926	3,917	\$ 57,886,183	73.437%
1499	GRAYS HARBOR COUNTY	27,998	\$ 294,837,059	32,179	\$ 421,639,609	43.008%
1500	ISLAND UNINC COUNTY	9,611	\$ 174,526,041	11,280	\$ 244,836,107	40.286%
1501	COUPEVILLE	2,795	\$ 12,833,504	3,196	\$ 19,292,939	50.333%
1502	LANGLEY	2,379	\$ 9,165,097	2,762	\$ 14,378,114	56.879%
1503	OAK HARBOR	6,357	\$ 120,677,963	7,404	\$ 147,321,995	22.079%
1599	ISLAND COUNTY	21,142	\$ 317,202,605	24,642	\$ 425,829,155	34.245%
1600	JEFFERSON UNINC COUNTY	6,443	\$ 71,912,182	7,449	\$ 97,848,812	36.067%
1601	PORT TOWNSEND	5,323	\$ 50,967,680	6,161	\$ 78,984,410	54.970%
1699	JEFFERSON COUNTY	11,766	\$ 122,879,862	13,610	\$ 176,833,222	43.907%
1700	KING UNINC COUNTY	16,743	\$ 630,330,119	19,583	\$ 792,958,556	25.801%
1701	ALGONA	1,947	\$ 8,157,792	2,159	\$ 11,978,137	46.831%
1702	AUBURN/KING	11,941	\$ 457,892,606	13,916	\$ 600,205,258	31.080%
1703	BEAUX ARTS VILLAGE	905	\$ 1,587,006	1,037	\$ 2,194,784	38.297%
1704	BELLEVUE	19,679	\$ 1,499,008,764	22,516	\$ 2,328,573,633	55.341%
1705	BLACK DIAMOND	3,895	\$ 28,623,733	4,547	\$ 51,757,184	80.819%
1706	BOTHELL/KING	9,331	\$ 172,351,459	10,704	\$ 215,299,840	24.919%
1707	CARNATION	3,041	\$ 11,827,277	3,328	\$ 15,026,379	27.049%
1708	CLYDE HILL	2,721	\$ 13,739,328	3,162	\$ 22,422,040	63.196%
1709	DES MOINES	6,851	\$ 81,390,088	7,971	\$ 102,566,894	26.019%
1710	DUVALL	4,972	\$ 32,455,495	5,667	\$ 50,874,996	56.753%
1711	ENUMCLAW	6,059	\$ 97,562,807	7,158	\$ 113,945,937	16.792%
1712	COVINGTON	5,922	\$ 148,718,688	7,011	\$ 175,443,682	17.970%
1713	HUNTS POINT	1,188	\$ 7,134,311	1,246	\$ 8,820,287	23.632%
1714	ISSAQUAH	11,380	\$ 385,517,699	13,127	\$ 518,735,916	34.556%
1715	KENT	15,062	\$ 666,373,386	17,123	\$ 863,171,656	29.533%
1716	KIRKLAND	15,625	\$ 658,620,160	18,130	\$ 880,130,048	33.632%
1717	LAKE FOREST PARK	5,176	\$ 32,747,081	6,090	\$ 46,857,343	43.089%
1718	MEDINA	3,696	\$ 37,607,933	4,055	\$ 64,403,085	71.249%
1719	MERCER ISLAND	8,976	\$ 113,326,148	10,344	\$ 150,172,568	32.514%
1720	MAPLE VALLEY	7,698	\$ 108,873,242	8,964	\$ 149,900,391	37.683%
1721	NORMANDY PARK	3,918	\$ 21,288,547	4,522	\$ 29,325,288	37.751%
1722	NORTH BEND	5,457	\$ 63,991,700	6,331	\$ 96,741,820	51.179%
1723	PACIFIC/KING	2,907	\$ 17,418,640	3,232	\$ 23,380,749	34.228%
1724	REDMOND	13,810	\$ 963,006,982	15,988	\$ 1,208,644,010	25.507%
1725	RENTON	14,622	\$ 646,229,162	16,771	\$ 917,799,708	42.024%
1726	SEATTLE	38,148	\$ 5,501,855,770	43,517	\$ 7,472,063,113	35.810%
1727	SKYKOMISH	619	\$ 1,496,944	635	\$ 1,947,934	30.127%
1728	SNOQUALMIE	6,313	\$ 67,880,134	7,274	\$ 80,847,407	19.103%
1729	TUKWILA	7,773	\$ 349,544,516	8,989	\$ 544,829,275	55.868%
1730	YARROW POINT	1,654	\$ 6,539,242	1,744	\$ 10,572,331	61.675%

WASHINGTON STATE

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2nd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1731	MILTON/KING	1,817	\$ 3,579,522	1,800	\$ 4,942,535	38.078%
1732	FEDERAL WAY	11,639	\$ 436,309,988	13,426	\$ 506,444,747	16.075%
1733	SEATAC	6,268	\$ 244,691,785	7,127	\$ 372,764,202	52.340%
1734	BURIEN	8,668	\$ 212,547,954	10,255	\$ 262,520,935	23.511%
1735	WOODINVILLE	9,472	\$ 161,883,541	10,817	\$ 236,416,096	46.041%
1736	NEWCASTLE	4,919	\$ 39,009,710	5,603	\$ 46,849,063	20.096%
1737	SHORELINE	10,255	\$ 309,005,730	12,224	\$ 360,914,842	16.799%
1738	KENMORE	7,300	\$ 76,953,829	8,441	\$ 104,379,793	35.640%
1739	SAMMAMISH	9,943	\$ 161,529,999	11,704	\$ 201,564,479	24.785%
1799	KING COUNTY	328,310	\$ 14,478,608,817	378,238	\$ 19,648,386,941	35.706%
1800	KITSAP UNINC COUNTY	13,411	\$ 572,579,194	15,773	\$ 740,383,301	29.307%
1801	BREMERTON	9,092	\$ 278,541,720	10,399	\$ 337,899,544	21.310%
1802	PORT ORCHARD	7,038	\$ 168,484,721	8,166	\$ 207,503,090	23.158%
1803	POULSBO	6,599	\$ 117,933,298	7,570	\$ 154,222,981	30.771%
1804	BAINBRIDGE ISLAND	8,079	\$ 121,708,195	9,452	\$ 174,206,355	43.134%
1899	KITSAP COUNTY	44,219	\$ 1,259,247,128	51,360	\$ 1,614,215,271	28.189%
1900	KITTITAS UNINC COUNTY	5,529	\$ 103,372,456	6,528	\$ 161,408,783	56.143%
1901	CLE ELUM	3,331	\$ 30,851,083	3,859	\$ 41,388,680	34.156%
1902	ELLENSBURG	6,180	\$ 136,659,790	7,273	\$ 176,256,349	28.975%
1903	KITTITAS CITY	1,257	\$ 3,356,075	1,373	\$ 4,476,379	33.381%
1904	ROSLYN	1,436	\$ 4,841,773	1,681	\$ 6,701,308	38.406%
1905	SOUTH CLE ELUM	1,055	\$ 1,013,756	1,044	\$ 1,420,800	40.152%
1999	KITTITAS COUNTY	18,788	\$ 280,094,933	21,758	\$ 391,652,299	39.828%
2000	KLICKITAT UNINC COUNTY	4,750	\$ 49,888,943	5,452	\$ 140,690,641	182.008%
2001	BINGEN	1,247	\$ 5,470,691	1,308	\$ 7,205,644	31.714%
2002	GOLDENDALE	2,522	\$ 17,635,885	2,812	\$ 25,128,771	42.487%
2003	WHITE SALMON	2,389	\$ 11,747,329	2,740	\$ 15,987,645	36.096%
2099	KLICKITAT COUNTY	10,908	\$ 84,742,848	12,312	\$ 189,012,701	123.043%
2100	LEWIS UNINC COUNTY	6,851	\$ 141,502,005	8,178	\$ 195,766,163	38.349%
2101	CENTRALIA	5,707	\$ 87,927,985	6,511	\$ 119,118,364	35.473%
2102	CHEHALIS	5,154	\$ 151,827,379	5,792	\$ 182,585,709	20.259%
2103	MORTON	1,577	\$ 10,063,767	1,734	\$ 13,914,654	38.265%
2104	MOSSYROCK	1,061	\$ 2,787,094	1,189	\$ 3,905,826	40.140%
2105	NAPAVINE	1,618	\$ 12,979,654	1,754	\$ 15,800,064	21.729%
2106	PE ELL	640	\$ 1,318,480	735	\$ 2,055,945	55.933%
2107	TOLEDO	1,333	\$ 4,693,966	1,535	\$ 5,154,487	9.811%
2108	VADER	823	\$ 925,948	891	\$ 1,954,997	111.135%
2109	WINLOCK	1,592	\$ 5,780,539	1,875	\$ 8,034,525	38.993%
2199	LEWIS COUNTY	26,356	\$ 419,806,817	30,194	\$ 548,290,734	30.605%
2200	LINCOLN UNINC COUNTY	2,673	\$ 14,692,398	2,979	\$ 24,063,692	63.783%
2201	ALMIRA	562	\$ 629,877	641	\$ 790,786	25.546%
2202	CRESTON	471	\$ 478,416	525	\$ 600,098	25.434%
2203	DAVENPORT	1,877	\$ 10,241,865	2,136	\$ 11,460,789	11.901%
2204	HARRINGTON	642	\$ 1,586,807	727	\$ 885,766	-44.179%
2205	ODESSA	1,148	\$ 3,122,755	1,200	\$ 3,387,860	8.489%
2206	REARDAN	821	\$ 2,038,765	925	\$ 2,080,444	2.044%
2207	SPRAGUE	596	\$ 1,400,908	639	\$ 1,195,122	-14.689%
2208	WILBUR	1,112	\$ 3,288,237	1,206	\$ 4,526,842	37.668%
2299	LINCOLN COUNTY	9,902	\$ 37,480,028	10,978	\$ 48,991,399	30.713%

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LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2300	MASON UNINC COUNTY	8,251	\$ 150,166,013	9,609	\$ 201,409,743	34.125%
2301	SHELTON	4,930	\$ 79,780,132	5,670	\$ 88,152,570	10.494%
2399	MASON COUNTY	13,181	\$ 229,946,145	15,279	\$ 289,562,313	25.926%
2400	OKANOGAN UNINC COUNTY	4,739	\$ 53,326,191	5,667	\$ 73,880,960	38.545%
2401	BREWSTER	1,589	\$ 12,878,875	1,891	\$ 19,983,277	55.163%
2402	CONCONULLY	430	\$ 519,961	431	\$ 856,189	64.664%
2403	COULEE DAM	890	\$ 1,884,050	904	\$ 2,114,467	12.230%
2404	ELMER CITY	470	\$ 328,748	455	\$ 390,146	18.676%
2405	NESPELEM	584	\$ 440,059	572	\$ 778,641	76.940%
2406	OKANOGAN CITY	1,894	\$ 13,995,071	2,177	\$ 17,080,817	22.049%
2407	OMAK	2,954	\$ 63,349,716	3,306	\$ 77,757,904	22.744%
2408	OROVILLE	1,805	\$ 7,211,760	1,981	\$ 9,017,104	25.033%
2409	PATEROS	773	\$ 1,878,179	848	\$ 3,898,784	107.583%
2410	RIVERSIDE	730	\$ 754,357	660	\$ 999,274	32.467%
2411	TONASKET	1,676	\$ 9,494,391	1,890	\$ 12,356,771	30.148%
2412	TWISP	1,802	\$ 8,754,042	2,051	\$ 12,310,965	40.632%
2413	WINTHROP	1,622	\$ 10,705,000	1,811	\$ 16,504,002	54.171%
2499	OKANOGAN COUNTY	21,958	\$ 185,520,400	24,644	\$ 247,929,301	33.640%
2500	PACIFIC UNINC COUNTY	4,473	\$ 35,450,542	5,215	\$ 54,778,852	54.522%
2501	ILWACO	1,216	\$ 4,427,347	1,418	\$ 6,830,044	54.269%
2502	LONG BEACH	1,926	\$ 13,879,203	2,294	\$ 27,085,268	95.150%
2503	RAYMOND	2,254	\$ 11,261,480	2,517	\$ 14,215,236	26.229%
2504	SOUTH BEND	1,269	\$ 8,909,101	1,486	\$ 8,329,568	-6.505%
2599	PACIFIC COUNTY	11,138	\$ 73,927,673	12,930	\$ 111,238,968	50.470%
2600	PEND OREILLE UNINC COUNTY	3,202	\$ 18,394,542	3,596	\$ 23,763,048	29.185%
2601	CUSICK	528	\$ 585,695	567	\$ 1,225,783	109.287%
2602	IONE	809	\$ 1,729,850	853	\$ 1,979,465	14.430%
2603	METALINE	372	\$ 363,950	385	\$ 369,935	1.644%
2604	METALINE FALLS	574	\$ 659,580	581	\$ 712,614	8.041%
2605	NEWPORT	2,166	\$ 12,816,490	2,518	\$ 15,310,925	19.463%
2699	PEND OREILLE COUNTY	7,651	\$ 34,550,107	8,500	\$ 43,361,770	25.504%
2700	PIERCE UNINC COUNTY	17,710	\$ 1,083,111,188	20,497	\$ 1,407,974,517	29.994%
2701	BONNEY LAKE	7,203	\$ 189,943,478	8,412	\$ 230,244,658	21.217%
2702	BUCKLEY	3,862	\$ 37,518,787	4,479	\$ 45,280,902	20.689%
2703	CARBONADO	760	\$ 1,408,783	834	\$ 1,016,874	-27.819%
2704	DUPONT	4,405	\$ 33,600,682	4,957	\$ 78,757,903	134.394%
2705	EATONVILLE	2,748	\$ 13,693,458	3,142	\$ 18,071,258	31.970%
2706	FIFE	5,620	\$ 251,747,298	6,232	\$ 395,830,681	57.233%
2707	FIRCREST	3,557	\$ 16,789,103	4,022	\$ 22,964,405	36.782%
2708	GIG HARBOR	8,782	\$ 196,616,365	9,940	\$ 252,487,813	28.416%
2709	MILTON/PIERCE	3,527	\$ 39,673,525	3,948	\$ 45,702,430	15.196%
2710	ORTING	3,795	\$ 25,651,766	4,280	\$ 28,928,020	12.772%
2711	PUYALLUP	12,013	\$ 582,966,434	13,773	\$ 800,399,798	37.298%
2712	ROY	1,787	\$ 5,503,210	1,988	\$ 7,112,062	29.235%
2713	RUSTON	1,558	\$ 8,890,583	1,654	\$ 11,130,544	25.195%
2714	SOUTH PRAIRIE	1,098	\$ 1,538,659	1,099	\$ 2,072,307	34.683%
2715	STEILACOOM	3,830	\$ 13,389,448	4,157	\$ 19,160,654	43.103%
2716	SUMNER	6,971	\$ 199,395,963	7,549	\$ 234,085,470	17.397%
2717	TACOMA	19,800	\$ 1,278,125,488	22,724	\$ 1,702,392,288	33.194%
2718	WILKESON	832	\$ 940,651	890	\$ 1,021,008	8.543%
2719	UNIVERSITY PLACE	7,290	\$ 90,641,415	8,504	\$ 111,555,793	23.074%

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LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2720	EDGEWOOD	4,910	\$ 40,652,668	5,747	\$ 56,421,404	38.789%
2721	LAKEWOOD	10,131	\$ 320,942,162	11,684	\$ 438,473,612	36.621%
2723	PACIFIC/PIERCE	1,036	\$ 13,015,759	946	\$ 15,749,454	21.003%
2724	AUBURN/PIERCE	3,562	\$ 24,402,192	3,846	\$ 27,379,460	12.201%
2799	PIERCE COUNTY	136,787	\$ 4,470,159,065	155,304	\$ 5,954,213,315	33.199%
2800	SAN JUAN UNINC COUNTY	6,250	\$ 95,180,949	7,295	\$ 151,986,122	59.681%
2801	FRIDAY HARBOR	3,381	\$ 28,876,974	4,015	\$ 51,947,642	79.893%
2899	SAN JUAN COUNTY	9,631	\$ 124,057,923	11,310	\$ 203,933,764	64.386%
2900	SKAGIT UNINC COUNTY	7,923	\$ 136,574,588	9,194	\$ 179,269,111	31.261%
2901	ANACORTES	7,093	\$ 117,178,248	8,221	\$ 166,702,412	42.264%
2902	BURLINGTON	5,637	\$ 203,960,711	6,297	\$ 294,330,454	44.307%
2903	CONCRETE	1,339	\$ 3,881,250	1,401	\$ 6,293,408	62.149%
2904	HAMILTON	629	\$ 1,525,125	570	\$ 2,054,415	34.705%
2905	LA CONNER	1,969	\$ 9,702,240	2,199	\$ 19,058,155	96.430%
2906	LYMAN	682	\$ 1,339,546	633	\$ 1,356,866	1.293%
2907	MOUNT VERNON	8,415	\$ 222,147,331	9,608	\$ 268,844,276	21.021%
2908	SEDRO WOOLLEY	4,765	\$ 48,917,678	5,388	\$ 64,300,169	31.446%
2999	SKAGIT COUNTY	38,452	\$ 745,226,717	43,511	\$ 1,002,209,266	34.484%
3000	SKAMANIA UNINC COUNTY	3,385	\$ 22,686,965	4,090	\$ 26,819,492	18.215%
3001	NORTH BONNEVILLE	1,087	\$ 1,698,837	1,152	\$ 2,062,089	21.382%
3002	STEVENSON	1,747	\$ 9,968,053	2,062	\$ 17,534,031	75.902%
3099	SKAMANIA COUNTY	6,219	\$ 34,353,855	7,304	\$ 46,415,612	35.110%
3100	SNOHOMISH UNINC COUNTY	15,887	\$ 899,616,216	18,483	\$ 1,149,107,453	27.733%
3101	ARLINGTON	7,600	\$ 183,665,460	8,915	\$ 208,308,893	13.418%
3102	BRIER	3,302	\$ 10,832,600	3,935	\$ 14,532,328	34.154%
3103	DARRINGTON	1,177	\$ 4,666,591	1,363	\$ 5,738,045	22.960%
3104	EDMONDS	11,085	\$ 206,517,540	12,897	\$ 309,872,267	50.046%
3105	EVERETT	15,417	\$ 671,929,928	17,794	\$ 910,154,745	35.454%
3106	GOLD BAR	1,745	\$ 7,045,503	1,930	\$ 8,489,893	20.501%
3107	GRANITE FALLS	3,014	\$ 20,315,168	3,522	\$ 25,043,617	23.275%
3108	INDEX	644	\$ 692,795	595	\$ 833,852	20.361%
3109	LAKE STEVENS	7,838	\$ 136,494,571	9,315	\$ 178,788,934	30.986%
3110	LYNNWOOD	11,599	\$ 478,901,448	13,320	\$ 817,354,174	70.673%
3111	MARYSVILLE	10,116	\$ 356,225,808	11,739	\$ 453,309,422	27.253%
3112	MONROE	7,371	\$ 159,190,300	8,462	\$ 197,969,139	24.360%
3113	MOUNTLAKE TERRACE	6,397	\$ 92,702,761	7,414	\$ 107,568,587	16.036%
3114	MUKILTEO	7,643	\$ 75,713,960	8,749	\$ 89,400,497	18.077%
3115	SNOHOMISH CITY	7,137	\$ 133,306,034	8,218	\$ 161,553,167	21.190%
3116	STANWOOD	4,875	\$ 67,509,424	5,574	\$ 67,308,863	-0.297%
3117	SULTAN	3,153	\$ 19,462,295	3,544	\$ 33,246,037	70.823%
3118	WOODWAY	1,872	\$ 4,825,093	1,939	\$ 8,131,823	68.532%
3119	MILL CREEK	6,926	\$ 97,887,274	7,876	\$ 119,563,442	22.144%
3120	BOTHELL/SNOHOMISH	8,143	\$ 176,765,104	9,327	\$ 230,400,800	30.343%
3199	SNOHOMISH COUNTY	142,941	\$ 3,804,265,873	164,911	\$ 5,096,675,978	33.973%

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LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3200	SPOKANE UNINC COUNTY	11,974	\$ 475,484,368	13,948	\$ 585,151,856	23.064%
3201	AIRWAY HEIGHTS	3,670	\$ 65,312,603	4,229	\$ 80,103,380	22.646%
3202	CHENEY	4,427	\$ 48,798,451	4,976	\$ 50,340,879	3.161%
3203	DEER PARK	3,242	\$ 33,200,933	3,806	\$ 46,975,423	41.488%
3204	FAIRFIELD	746	\$ 1,402,537	828	\$ 1,603,366	14.319%
3205	LATAH	381	\$ 263,472	445	\$ 293,426	11.369%
3206	MEDICAL LAKE	2,654	\$ 12,652,739	3,007	\$ 19,248,747	52.131%
3207	MILLWOOD	1,513	\$ 18,985,530	1,754	\$ 22,050,284	16.143%
3208	ROCKFORD	776	\$ 1,888,166	785	\$ 2,378,381	25.962%
3209	SPANGLE	759	\$ 1,213,186	819	\$ 1,925,497	58.714%
3210	SPOKANE CITY	17,030	\$ 1,282,848,702	19,348	\$ 1,705,352,080	32.935%
3211	WAVERLY	250	\$ 87,743	293	\$ 214,822	144.831%
3212	LIBERTY LAKE	5,373	\$ 129,609,200	6,318	\$ 156,967,402	21.108%
3213	SPOKANE VALLEY	11,443	\$ 687,102,063	13,226	\$ 938,439,063	36.579%
3299	SPOKANE COUNTY	64,238	\$ 2,758,849,693	73,782	\$ 3,611,044,606	30.890%
3300	STEVENS UNINC COUNTY	5,641	\$ 65,089,771	6,729	\$ 88,687,571	36.254%
3301	CHEWELAH	2,316	\$ 12,545,467	2,657	\$ 16,279,214	29.762%
3302	COLVILLE	3,627	\$ 63,718,978	4,223	\$ 79,481,827	24.738%
3303	KETTLE FALLS	1,698	\$ 6,853,671	1,874	\$ 8,603,021	25.524%
3304	MARCUS	344	\$ 95,346	347	\$ 140,046	46.882%
3305	NORTHPORT	784	\$ 983,127	798	\$ 1,143,299	16.292%
3306	SPRINGDALE	707	\$ 1,113,034	820	\$ 1,378,271	23.830%
3399	STEVENS COUNTY	15,117	\$ 150,399,394	17,448	\$ 195,713,249	30.129%
3400	THURSTON UNINC COUNTY	10,556	\$ 281,023,331	12,376	\$ 350,959,417	24.886%
3401	BUCODA	676	\$ 614,227	656	\$ 975,488	58.816%
3402	LACEY	9,768	\$ 375,742,906	11,383	\$ 464,805,226	23.703%
3403	OLYMPIA	12,962	\$ 536,140,321	14,967	\$ 739,229,949	37.880%
3404	RAINIER	2,093	\$ 6,638,004	2,353	\$ 7,548,778	13.721%
3405	TENINO	2,304	\$ 7,644,025	2,561	\$ 10,963,030	43.420%
3406	TUMWATER	7,270	\$ 244,895,764	8,518	\$ 283,018,345	15.567%
3407	YELM	4,632	\$ 73,065,692	5,283	\$ 86,663,487	18.610%
3499	THURSTON COUNTY	50,261	\$ 1,525,764,270	58,097	\$ 1,944,163,720	27.422%
3500	WAHIAKUM UNINC COUNTY	2,070	\$ 6,676,298	2,293	\$ 8,563,962	28.274%
3501	CATHLAMET	1,357	\$ 3,711,469	1,484	\$ 4,657,382	25.486%
3599	WAHIAKUM COUNTY	3,427	\$ 10,387,767	3,777	\$ 13,221,344	27.278%
3600	WALLA WALLA UNINC COUNTY	5,112	\$ 73,443,114	5,831	\$ 102,425,034	39.462%
3601	COLLEGE PLACE	3,468	\$ 50,072,124	4,105	\$ 61,305,556	22.435%
3602	PRESCOTT	725	\$ 1,066,711	719	\$ 1,657,684	55.401%
3603	WAITSBURG	1,226	\$ 2,672,095	1,346	\$ 2,943,253	10.148%
3604	WALLA WALLA CITY	7,561	\$ 161,571,273	8,667	\$ 223,125,464	38.097%
3699	WALLA WALLA COUNTY	18,092	\$ 288,825,317	20,668	\$ 391,456,991	35.534%
3700	WHATCOM UNINC COUNTY	9,386	\$ 194,383,415	11,020	\$ 274,799,462	41.370%
3701	BELLINGHAM	13,423	\$ 638,020,872	15,459	\$ 880,887,363	38.066%
3702	BLAINE	5,122	\$ 35,763,837	5,750	\$ 46,877,934	31.076%
3703	EVERSON	2,389	\$ 10,894,616	2,719	\$ 14,968,674	37.395%
3704	FERNDALE	5,841	\$ 75,978,679	6,760	\$ 103,113,961	35.714%
3705	LYNDEN	5,536	\$ 80,841,898	6,316	\$ 101,078,624	25.032%
3706	NOOKSACK	1,238	\$ 4,031,147	1,366	\$ 5,557,531	37.865%
3707	SUMAS	2,152	\$ 7,375,588	2,193	\$ 11,773,107	59.623%
3799	WHATCOM COUNTY	45,087	\$ 1,047,290,052	51,583	\$ 1,439,056,656	37.408%

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LOCATION	LOCATION NAME	PREVIOUS YEAR - Q2/2020		CURRENT YEAR - Q2/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3800	WHITMAN UNINC COUNTY	3,126	\$ 26,372,088	3,447	\$ 29,031,526	10.084%
3801	ALBION	805	\$ 562,514	787	\$ 580,812	3.253%
3802	COLFAX	2,462	\$ 15,461,162	2,779	\$ 17,717,237	14.592%
3803	COLTON	647	\$ 702,530	720	\$ 961,818	36.908%
3804	ENDICOTT	493	\$ 1,417,694	570	\$ 892,552	-37.042%
3805	FARMINGTON	394	\$ 261,472	403	\$ 674,431	157.936%
3806	GARFIELD	691	\$ 808,301	736	\$ 1,090,823	34.953%
3807	LA CROSSE	541	\$ 910,872	574	\$ 960,893	5.492%
3808	LAMONT	165	\$ 102,593	195	\$ 61,947	-39.619%
3809	MALDEN	276	\$ 233,541	253	\$ 520,084	122.695%
3810	OAKESDALE	649	\$ 824,441	722	\$ 1,208,827	46.624%
3811	PALOUSE	1,199	\$ 2,335,883	1,271	\$ 2,649,443	13.424%
3812	PULLMAN	6,228	\$ 126,416,965	7,156	\$ 145,624,134	15.194%
3813	ROSALIA	793	\$ 1,190,648	866	\$ 1,411,776	18.572%
3814	ST. JOHN	876	\$ 1,522,996	982	\$ 1,863,981	22.389%
3815	TEKOA	788	\$ 1,709,535	859	\$ 1,886,767	10.367%
3816	UNIONTOWN	524	\$ 551,976	629	\$ 927,961	68.116%
3899	WHITMAN COUNTY	20,657	\$ 181,385,211	22,949	\$ 208,065,012	14.709%
3900	YAKIMA UNINC COUNTY	7,402	\$ 186,093,077	8,528	\$ 197,274,176	6.008%
3901	GRANDVIEW	2,883	\$ 32,346,119	3,191	\$ 36,499,897	12.842%
3902	GRANGER	1,348	\$ 5,900,033	1,486	\$ 7,013,499	18.872%
3903	HARRAH	668	\$ 4,235,805	666	\$ 4,524,155	6.807%
3904	MABTON	957	\$ 2,758,699	1,000	\$ 3,715,794	34.694%
3905	MOXEE CITY	2,245	\$ 10,510,867	2,455	\$ 17,535,050	66.828%
3906	NACHES	1,609	\$ 7,439,870	1,707	\$ 9,810,467	31.863%
3907	SELAH	3,938	\$ 48,362,680	4,453	\$ 56,035,649	15.865%
3908	SUNNYSIDE	3,942	\$ 97,384,427	4,552	\$ 109,535,643	12.478%
3909	TIETON	959	\$ 2,574,667	1,062	\$ 2,838,023	10.229%
3910	TOPPENISH	2,385	\$ 26,703,125	2,567	\$ 32,285,316	20.905%
3911	UNION GAP	2,969	\$ 96,921,343	3,310	\$ 172,300,297	77.773%
3912	WAPATO	1,888	\$ 10,026,293	2,019	\$ 15,088,655	50.491%
3913	YAKIMA CITY	10,614	\$ 528,925,753	12,300	\$ 662,321,032	25.220%
3914	ZILLAHA	2,251	\$ 13,196,699	2,433	\$ 17,612,639	33.462%
3999	YAKIMA COUNTY	46,058	\$ 1,073,379,457	51,729	\$ 1,344,390,292	25.248%
9999	Grand Total	1,405,974	\$ 40,178,019,328	1,612,290	\$ 53,694,389,870	33.641%

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.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:

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

Select a Location (Note: this only works when Tables 3 & 4 are selected):

Table 4a - City Taxable Retail Sales
 Table 5 - Business And Occupation Tax
 Table 6 - State Retail Sales Tax
 Table 7 - Public Utility Tax

Select a Format:
 Html Excel

[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: 4th Quarter, 2020

*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	81	\$389,899
New & Used Auto Dealers 4411	5	\$312,664
Rv, Boat, Motorcycle Dealers 4412	12	\$3,232
Automotive Parts & Tire 4413	64	\$74,003
Furniture & Home Furnishing 442	60	\$91,770
Electronics & Appliances 443	80	\$626,287
Building Materials, Garden Equip & Supplies 444	73	\$903,609
Building Materials 4441	46	\$414,985
Lawn & Garden Supplies & Equip 4442	27	\$488,624
Food & Beverage Stores 445	24	\$24,624
Grocery & Convenience Stores 4451	D	D

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$551,260,887	\$366,160,629	\$2,041,062
Forestry & Logging 113	\$369,459,775	\$333,507,505	\$1,263,472
Fishing & Hunting 114	\$39,145,151	\$14,769,792	\$95,291
Ag & Forestry Support Activities 115	\$193,610,668	\$127,734,857	\$1,417,263
Total:	\$1,153,476,481	\$842,172,783	\$4,817,088
Mining 21			
Sand & Gravel, Quarrying 2123	\$104,014,526	\$99,743,443	\$572,415
Other Extraction & Support Act. 211, 2121, 2122, 213	\$36,703,763	\$32,873,511	\$242,151
Total:	\$140,718,289	\$132,616,954	\$814,566
Utilities 22			
Hydroelectric Power Generation 221111	\$11,537,044	\$10,606,634	\$138,839
Alternative Power Generation 221114-221117	\$41,158,270	\$39,039,524	\$191,935
Other Electric Power Generation 221112, 221113, 221118	\$6,406,548	\$5,736,773	\$59,919
Electric Power Generation & Trans. 221121, 221122	\$149,701,170	\$131,632,900	\$1,842,474
Natural Gas Distribution 2212	\$97,279,336	\$19,269,778	\$151,862
Water & Sewer 2213	\$625,444,967	\$560,291,782	\$9,335,952
Total:	\$931,527,335	\$766,577,391	\$11,720,981
Construction 23			
Residential Building & Remodeling 2361	\$4,414,341,393	\$4,152,949,186	\$20,584,128
Nonresidential Building 2362	\$4,646,269,671	\$4,255,430,433	\$20,340,033
Heavy Construction & Highways 237	\$2,193,353,537	\$1,799,275,612	\$9,604,104
Special Trade Contractors 238	\$9,330,911,119	\$8,439,985,896	\$41,392,889
Electrical 23821	\$1,833,414,083	\$1,620,101,220	\$8,028,713
Plumbing & Heating 23822	\$1,777,680,548	\$1,648,743,443	\$8,137,973
Painting 23832	\$353,705,713	\$340,827,122	\$1,652,141
Masonry/drywall 23814, 23831	\$545,064,434	\$509,851,238	\$2,450,863
Roofing 23816	\$538,709,469	\$481,335,356	\$2,299,579
Other Contractors 238 Not Listed Above	\$4,282,336,872	\$3,839,127,517	\$18,823,620
Total:	\$20,584,875,720	\$18,647,641,127	\$91,921,154
Manufacturing 31-33			
Food Products 311	\$5,023,145,447	\$1,984,491,568	\$7,302,165
Milling Of Grains 3112	\$162,391,010	\$91,026,715	\$414,960
Fruits & Vegetables 3114	\$1,368,471,716	\$144,080,107	\$644,192
Dairy Products 3115	\$657,381,756	\$89,105,963	\$433,163
Meat Products 3116	\$658,375,730	\$653,653,638	\$1,007,915
Seafood Products 3117	\$798,157,664	\$152,268,723	\$754,409
Bakery Products 3118	\$537,383,562	\$293,773,947	\$1,432,344
Other Food Items 3111, 3113, 3119	\$840,984,009	\$560,582,475	\$2,615,182
Beverages 312	\$827,881,519	\$523,827,259	\$2,538,796
Textiles 313,314	\$247,027,208	\$130,559,250	\$631,971
Apparel 315	\$52,879,364	\$30,276,043	\$149,625
Leather & Allied Products 316	\$45,669,671	\$20,607,950	\$99,791
Lumber & Wood Products 321	\$3,886,753,548	\$2,364,211,351	\$9,100,681
Sawmills 3211	\$1,893,762,879	\$1,163,927,947	\$4,118,096

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$518,007,265	\$326,062,356	\$1,282,422
Millwork, Windows, Wood Products 3219	\$1,474,983,404	\$874,221,048	\$3,700,163
Paper Products 322	\$1,882,943,974	\$1,127,096,229	\$4,422,469
Pulp & Paper Mills 3221	\$1,092,124,855	\$606,298,959	\$2,169,849
Other Paper Products 3222	\$790,819,119	\$520,797,270	\$2,252,620
Commercial Printing 323	\$178,053,247	\$143,637,451	\$713,295
Petroleum & Coal Products 324	\$3,539,113,333	\$3,156,312,247	\$15,442,200
Petroleum Refining 32411	\$3,296,990,499	\$3,006,846,727	\$14,709,057
Asphalt/petroleum/coal Products 32412, 32419	\$242,122,834	\$149,465,520	\$733,143
Chemicals 325	\$2,062,610,396	\$1,239,509,097	\$6,149,359
Chemicals, Pesticides & Fertilizers 3251, 3253	\$938,192,706	\$542,474,613	\$2,714,755
Resins, Synthetic Fibers & Filaments 3252	\$145,866,781	\$101,312,156	\$490,239
Pharmaceuticals 3254	\$615,633,851	\$389,489,245	\$1,901,744
Paint, Coating & Adhesives 3255	\$47,619,867	\$29,160,240	\$153,702
Soap, Cleaning Compound & Toiletries 3256	\$219,460,340	\$108,170,276	\$523,335
Other Chemical Products 3259	\$95,836,851	\$68,902,567	\$365,584
Plastics & Rubber Products 326	\$840,615,901	\$534,347,629	\$2,585,563
Nonmetallic Minerals 327	\$895,709,126	\$673,471,245	\$3,340,557
Primary Metals 331	\$731,958,024	\$445,783,396	\$2,164,634
Iron & Steel Mills 3311, 3312	\$448,853,114	\$271,487,961	\$1,313,467
Aluminum Smelting 3313	\$69,936,419	\$45,291,286	\$219,903
Other Nonferrous Metals 3314	\$25,781,442	\$24,279,587	\$117,501
Foundries 3315	\$187,387,049	\$104,724,562	\$513,763
Fabricated Metal Products 332	\$1,914,224,078	\$1,241,500,482	\$6,014,284
Machinery 333	\$1,571,533,670	\$875,326,104	\$4,387,476
Farm & Construction Implements 3331	\$227,681,391	\$137,659,788	\$665,398
Industrial Machinery 3332	\$355,170,418	\$156,048,922	\$772,027
Commercial & Other Equipment 3333-3336 & 3339	\$988,681,861	\$581,617,394	\$2,950,051
Computers & Electronics 334	\$2,478,618,100	\$1,296,213,268	\$6,326,367
Computer Hardware 3341	\$49,463,587	\$37,006,316	\$252,038
Telephone & Communications Equipment 3342	\$153,045,159	\$67,531,225	\$331,432
Audio & Video Equipment 3343	\$35,067,072	\$13,116,362	\$69,120
Semiconductors 3344	\$867,390,449	\$394,775,572	\$1,651,461
Instruments 3345	\$1,340,896,505	\$763,943,139	\$3,924,063
Software, Other Magnetic & Optical Media 3346	\$32,755,328	\$19,840,654	\$98,253
Electrical Equipment & Appliances 335	\$1,095,494,136	\$364,099,151	\$1,873,226
Lighting Equipment 3351	\$66,909,983	\$15,917,840	\$82,329
Household Appliances 3352	\$2,697,453	\$2,645,902	\$13,242
Other Electric Equipment 3353, 3359	\$1,025,886,700	\$345,535,409	\$1,777,655
Transportation Equipment 336	\$13,705,741,398	\$8,195,077,042	\$39,890,311
Motor Vehicles & Parts 3361, 3362, 3363	\$594,337,632	\$382,435,326	\$1,854,157
Aircraft, Aerospace & Parts 3364	\$12,753,942,245	\$7,549,293,296	\$36,719,618
Ships & Boats 3366	\$315,617,201	\$230,873,852	\$1,157,817
Railroad, Other Transportation Equip. 3365, 3369	\$41,844,320	\$32,474,568	\$158,719
Furniture & Related Products 337	\$452,710,472	\$327,600,406	\$1,581,692
Other Manufacturing 339	\$1,578,341,825	\$955,949,580	\$5,306,365
Other Medical Equip & Supplies 339112, 339115	\$201,887,997	\$148,103,175	\$1,247,379
Dental Laboratories 339116	\$52,323,777	\$44,220,217	\$263,483
Sporting And Athletic Goods 33992	\$239,315,450	\$75,217,139	\$367,676

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,084,814,601	\$688,409,049	\$3,427,827
Total:	\$43,011,024,437	\$25,629,896,748	\$120,020,827
Wholesale Trade 42			
Durable Goods 423	\$25,869,129,715	\$19,371,996,266	\$98,067,565
Motor Vehicles & Parts 4231	\$3,954,945,733	\$3,490,458,434	\$17,535,176
Furniture & Home Furnishings 4232	\$477,094,861	\$377,473,569	\$1,851,826
Lumber & Construction Materials 4233	\$4,381,060,683	\$3,291,681,738	\$15,492,766
Professional & Commercial Equipment 4234	\$4,065,220,890	\$3,160,954,997	\$17,489,054
Metal & Mineral (except Petroleum) 4235	\$1,229,282,820	\$897,945,651	\$4,345,706
Electrical Equipment 4236	\$2,502,988,628	\$2,149,216,288	\$11,195,731
Hardware, Plumbing, Heating Equipment 4237	\$1,565,696,784	\$1,308,335,514	\$6,425,909
Machinery & Equipment 4238	\$3,624,522,348	\$2,914,362,857	\$14,384,375
Sporting & Recreational Goods & Supplies 423910	\$497,692,152	\$328,198,139	\$1,645,488
Toy & Hobby Goods & Supplies 423920	\$1,709,692,719	\$116,292,581	\$606,912
Other Misc Durable Goods 423930, 423940, 423990	\$1,860,932,097	\$1,337,076,498	\$7,094,622
Nondurable Goods: 424	\$26,712,985,608	\$19,326,278,817	\$83,683,780
Paper & Paper Products 4241	\$671,320,244	\$607,496,975	\$2,866,194
Drugs & Sundries 4242	\$3,063,563,634	\$2,803,678,999	\$7,127,578
Apparel 4243	\$1,368,180,274	\$302,259,264	\$1,475,901
Food Products 4244	\$10,527,491,857	\$6,544,196,411	\$27,625,768
Farm Products 4245	\$441,088,369	\$279,970,347	\$1,368,979
Chemicals & Plastics 4246	\$927,354,219	\$659,259,515	\$3,207,032
Petroleum Products 4247	\$4,555,559,924	\$4,245,538,617	\$21,182,704
Beer & Ale 424810	\$318,904,190	\$307,987,175	\$1,492,446
Wine & Distilled Alcoholic Beverages 424820	\$1,331,999,116	\$1,037,997,416	\$5,077,590
Farm Supplies 42491	\$1,392,796,825	\$934,550,566	\$4,602,958
Tobacco & Tobacco Products 42494	\$336,129,396	\$308,917,918	\$1,495,019
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,778,597,560	\$1,294,425,614	\$6,161,611
Electronic Markets, Agents, Brokers 425	\$486,074,137	\$304,391,571	\$2,078,394
Total:	\$53,068,189,460	\$39,002,666,654	\$183,829,739
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,826,352,269	\$8,729,817,918	\$45,280,372
New & Used Auto Dealers 4411	\$7,437,227,680	\$6,686,471,710	\$35,011,478
Rv, Boat, Motorcycle Dealers 4412	\$1,179,569,081	\$988,492,339	\$5,143,361
Automotive Parts & Tires 4413	\$1,209,555,508	\$1,054,853,869	\$5,125,533
Furniture & Home Furnishings 442	\$1,230,825,863	\$1,144,893,469	\$5,495,397
Electronics & Appliances 443	\$3,095,464,168	\$2,592,985,536	\$17,466,323
Household Appliances 443141	\$202,005,706	\$197,220,135	\$948,310
Electronic Stores 443142	\$2,893,458,462	\$2,395,765,401	\$16,518,013
Bldg. Materials, Garden Supplies 444	\$4,685,577,401	\$4,442,294,341	\$21,260,930
Building Materials 4441	\$4,039,477,688	\$3,855,835,979	\$18,418,776
Lawn & Garden Supplies 4442	\$646,099,713	\$586,458,362	\$2,842,154
Food & Beverages (off-premises) 445	\$5,790,052,941	\$5,318,793,778	\$26,066,028
Grocery & Convenience Stores 4451	\$5,023,649,259	\$4,693,811,567	\$23,280,195
Other Food Stores/specialty Foods 4452	\$535,710,401	\$435,479,132	\$1,852,702
Beer, Wine And Liquor Stores 4453	\$230,693,281	\$189,503,079	\$933,131
Drug Stores & Personal Care Stores 446	\$3,792,562,756	\$3,436,895,909	\$16,755,415
Gas Stations (incl. Convenience Stores) 447	\$2,985,908,900	\$2,370,268,596	\$11,754,689
Apparel & Accessories 448	\$1,492,302,494	\$1,365,187,711	\$6,625,916
Clothing Stores 4481	\$1,115,138,066	\$1,052,294,531	\$5,126,385

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$119,499,616	\$112,451,591	\$531,768
Jewelry & Luggage Stores 4483	\$257,664,812	\$200,441,589	\$967,763
Sporting Goods, Toy/hobby/book/music 451	\$1,584,121,869	\$1,059,287,824	\$5,263,592
Sporting Goods 45111	\$933,278,455	\$773,179,421	\$3,778,067
Hobby & Toy Stores 45112	\$446,910,356	\$120,434,770	\$614,858
Sewing Supplies 45113	\$40,430,334	\$36,126,346	\$174,638
Musical Instruments 45114	\$69,895,895	\$62,714,883	\$339,418
Book, Periodical & Music Stores 45121	\$93,606,829	\$66,832,404	\$356,611
Department Stores 4522	\$267,030,764	\$259,887,344	\$1,249,396
Warehouse Clubs And Superstores 452311	\$8,683,303,577	\$6,140,485,816	\$29,281,936
All Other General Merchandise Stores 452319	\$390,936,969	\$300,692,262	\$1,451,066
Electronic Shopping And Mail-order Houses 4541	\$1,108,566,695	\$824,248,192	\$4,822,303
Miscellaneous Retailers 453, 4542, 4543	\$6,852,536,082	\$3,824,669,663	\$20,616,191
Total:	\$51,785,542,748	\$41,810,408,359	\$213,389,554
Transportation 48-492			
Air Transportation 481	\$32,246,172	\$28,851,729	\$259,692
Railroads 482	\$34,296,270	\$34,295,830	\$422,175
Water Transportation 483	\$29,083,801	\$18,212,020	\$122,226
Truck Transportation 484	\$292,959,878	\$254,999,010	\$2,125,807
Transit & Ground Passenger Transport 485	\$80,256,449	\$66,562,140	\$691,604
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$32,376,055	\$19,132,914	\$122,386
Support Activities For Transportation 488	\$1,167,279,558	\$1,052,651,148	\$5,982,329
Postal Service, Couriers And Messengers 491, 492	\$75,374,495	\$65,929,477	\$642,437
Total:	\$1,749,674,484	\$1,546,436,074	\$10,384,611
Warehousing & Storage 493			
Total:	\$263,385,808	\$244,917,863	\$1,354,152
Information 51			
Publishing (except Internet) 511	\$2,652,820,752	\$1,765,953,858	\$18,260,793
Newspapers 51111	\$76,371,770	\$75,958,020	\$329,535
Books & Periodicals 51112, 51113	\$115,897,533	\$96,969,848	\$681,760
Software 5112	\$2,136,529,943	\$1,290,333,213	\$9,652,064
Other Publishers 51114, 51119	\$324,021,506	\$302,692,777	\$7,597,434
Motion Picture Production 512	\$285,040,915	\$240,146,218	\$3,247,038
Radio & Tv Broadcasting, Cable Tv 515	\$917,179,213	\$816,751,747	\$12,869,633
Telecommunications 517	\$3,117,740,744	\$3,074,604,120	\$36,398,415
Wired Telecommunications Carriers 517311	\$712,027,901	\$710,040,527	\$7,208,125
Wireless Telecommunications Carriers 517312	\$1,451,907,551	\$1,442,413,791	\$16,946,294
Satellite And Other Telecommunications 5174, 5179	\$953,805,292	\$922,149,802	\$12,243,996
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,571,535,240	\$705,839,645	\$10,163,462
Other Information Services 519	\$811,294,973	\$541,886,968	\$9,814,236
Total:	\$9,355,611,837	\$7,145,182,556	\$90,753,577
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,433,907,328	\$5,339,127,521	\$112,409,336
Securities & Other Financial Investment 523, 525	\$3,154,745,668	\$2,175,892,000	\$39,034,174
Insurance Agents & Brokers 524	\$2,844,071,030	\$1,366,186,082	\$13,610,038
Real Estate Agents & Brokers 531	\$2,272,029,409	\$2,062,944,133	\$31,705,453
Rental Of Tangible Personal Property 532	\$1,590,259,603	\$1,438,594,122	\$7,779,962
Lessors Of Nonfinancial Intangibles 533	\$144,505,801	\$133,732,941	\$2,009,802
Total:	\$16,439,518,839	\$12,516,476,799	\$206,548,765

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 2nd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$20,625,204,800	\$12,055,599,748	\$165,709,441
Legal Services 5411	\$1,710,001,788	\$1,588,444,162	\$25,327,950
Accounting Services 5412	\$1,121,890,180	\$1,085,050,833	\$17,413,449
Architectural Services 54131	\$469,836,559	\$405,828,687	\$6,715,521
Engineering Services 54133	\$1,319,483,786	\$1,145,466,336	\$15,711,195
Other Related Services 54132, 54134-54138	\$229,707,421	\$201,496,417	\$2,927,489
Specialized Design Services 5414	\$311,303,713	\$238,381,740	\$2,514,347
Computer System Design Services 5415	\$7,628,614,125	\$2,827,914,744	\$32,541,678
Consulting Services 5416	\$4,192,616,222	\$2,673,679,083	\$38,573,973
Scientific Research & Development Services 5417	\$1,343,439,100	\$372,569,965	\$3,597,691
Advertising & Public Relations 5418	\$491,143,674	\$374,635,235	\$5,409,155
Other Professional Services 5419	\$1,807,168,232	\$1,142,132,546	\$14,976,993
Management Services 55	\$173,050,423	\$145,830,792	\$2,017,114
Administrative & Support Services 561	\$10,954,994,650	\$7,017,718,287	\$80,132,996
Employment Services 5613	\$1,232,720,532	\$1,082,944,413	\$16,917,726
Travel Services 5615	\$2,859,582,516	\$180,956,295	\$2,137,502
Investigation & Security Services 5616	\$444,769,756	\$397,801,828	\$4,807,666
Building Services & Janitorial 5617	\$1,231,101,574	\$1,179,568,791	\$9,747,066
Other 5611, 5612, 5614, 5619	\$5,186,820,272	\$4,176,446,960	\$46,523,036
Waste Treatment/collection 562	\$1,260,365,099	\$1,201,036,929	\$13,327,599
Schools (public, Private, Technical) 61	\$560,476,065	\$368,824,059	\$4,911,821
Health Services 62	\$15,114,006,194	\$10,407,163,172	\$161,920,506
Ambulatory Health Care Services 621	\$6,888,925,961	\$5,768,409,242	\$96,558,206
Physicians 6211	\$2,645,912,783	\$2,110,009,484	\$34,962,394
Dentists 6212	\$1,129,795,521	\$1,119,199,255	\$18,601,610
Other Health Practitioners 6213	\$1,027,049,727	\$942,818,344	\$14,237,048
Outpatient Care Centers 6214	\$1,007,173,754	\$736,301,780	\$11,395,459
Medical & Diagnostic Laboratories 6215	\$497,888,581	\$304,001,114	\$5,040,634
Home Health Care 6216	\$305,844,061	\$294,059,356	\$3,679,588
Other Ambulatory Health Care 6219	\$275,261,534	\$262,019,909	\$8,641,473
Hospitals 622	\$6,987,704,834	\$3,712,945,432	\$54,411,940
Nursing & Retirement Homes 623	\$677,403,549	\$611,276,101	\$6,710,421
Social Services & Day Care 624	\$559,971,850	\$314,532,397	\$4,239,939
Arts, Entertainment, & Recreation 71	\$871,471,783	\$718,925,638	\$7,073,415
Performing Arts, Spectator Sports 711	\$282,372,197	\$191,181,892	\$2,753,443
Museums, Historical Sites, Etc. 712	\$31,084,740	\$14,182,927	\$167,677
Amusement, Gambling, Recreation 713	\$558,014,846	\$513,560,819	\$4,152,295
Accommodations 721	\$792,005,039	\$738,120,219	\$4,169,525
Restaurants, Food Services 7223, 7225	\$4,292,831,649	\$4,221,007,441	\$21,772,088
Drinking Places 7224	\$217,287,109	\$194,042,959	\$1,138,786
Auto Repair & Services 8111	\$935,349,683	\$913,347,764	\$4,412,195
Other Repair Services 8112-8114	\$722,045,237	\$542,954,788	\$2,798,976
Personal Services 812	\$885,374,189	\$834,943,642	\$9,914,888
Personal Care (barber, Beauty, Etc.) 8121	\$393,842,836	\$380,161,179	\$5,266,483
Death Care Services 8122	\$74,850,859	\$73,388,564	\$966,167
Laundry & Dry Cleaning 8123	\$117,599,746	\$115,374,600	\$840,374
Other Personal Services 8129	\$299,080,748	\$266,019,299	\$2,841,864
Religious, Civic & Other Organizations 813, 814	\$287,466,128	\$154,591,859	\$2,253,395
Public Administration, 92	\$147,900,100	\$139,165,349	\$2,091,274
Total:	\$57,839,828,148	\$39,653,272,646	\$483,644,019
Total All Industries			
Total:	\$256,323,373,586	\$187,938,265,954	\$1,419,199,033

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

*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	\$7,600,962,043	\$5,838,018,711	\$379,471,260
New & Used Auto Dealers 4411	\$5,816,213,371	\$4,428,146,391	\$287,829,549
Rv, Boat, Motorcycle Dealers 4412	\$1,018,851,446	\$779,744,499	\$50,683,400
Automotive Parts & Tire 4413	\$765,897,226	\$630,127,821	\$40,958,311
Furniture & Home Furnishings 442	\$958,089,131	\$840,221,082	\$54,614,387
Electronics & Appliances 443	\$1,971,006,515	\$1,401,949,354	\$91,126,706
Building Materials, Garden Equip & Supplies 444	\$3,319,560,177	\$3,117,297,080	\$202,624,318
Building Materials 4441	\$2,875,418,953	\$2,736,663,994	\$177,883,162
Lawn & Garden Supplies & Equipment 4442	\$444,141,224	\$380,633,086	\$24,741,156
Food & Beverage Stores 445	\$5,131,540,459	\$1,271,829,486	\$82,668,928
Grocery & Convenience Stores 4451	\$4,723,769,817	\$1,126,590,139	\$73,228,356
Other Food & Beverage Stores 4452, 4453	\$407,770,642	\$145,239,347	\$9,440,572
Drug/health Stores 446	\$2,886,529,257	\$962,175,007	\$62,541,412
Gas Stations & Convenience Stores W/pumps 447	\$2,433,399,427	\$577,390,398	\$37,530,353
Apparel & Accessories 448	\$1,394,577,600	\$1,269,499,252	\$82,517,484
Clothing & Shoe Stores 4481, 4482	\$1,158,335,713	\$1,091,204,957	\$70,928,342
Jewelry & Luggage Stores 4483	\$236,241,887	\$178,294,295	\$11,589,142
Sporting Goods, Toys, Book & Music Stores 451	\$1,079,427,262	\$890,553,149	\$57,885,996
Sporting Goods, Toys, Hobby/craft Stores 4511	\$996,604,543	\$830,853,481	\$54,005,506
Book/periodical/music Store 4512	\$82,822,719	\$59,699,668	\$3,880,490
General Merchandise Stores 452	\$9,034,993,120	\$3,309,800,770	\$215,137,065
Department Stores 4522	\$264,401,650	\$252,217,951	\$16,394,166
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$8,770,591,470	\$3,057,582,819	\$198,742,899
Electronic Shopping And Mail-order Houses 4541	\$823,133,188	\$574,653,433	\$37,352,480
Miscellaneous Retailers 453, 4542, 4543	\$5,398,667,068	\$4,188,674,956	\$272,263,977
Total:	\$42,031,885,247	\$24,242,062,678	\$1,575,734,366
Agriculture, Forestry, Fishing 11			
Total:	\$91,043,601	\$37,925,887	\$2,465,198
Mining 21			
Total:	\$29,536,735	\$23,887,394	\$1,552,680
Utilities 22			
Total:	\$81,536,160	\$51,987,631	\$3,379,199
Construction 23			
Construction Of Buildings 236	\$7,443,992,121	\$6,478,363,507	\$421,093,801
Heavy Construction & Highways 237	\$1,100,799,545	\$769,674,154	\$50,028,826
Special Trade Contractors 238	\$4,067,666,708	\$3,635,022,788	\$236,276,753
Total:	\$12,612,458,374	\$10,883,060,449	\$707,399,380

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,145,256,009	\$934,132,001	\$60,718,636
Wholesale Trade 42			
Durable Goods 423	\$4,715,204,699	\$2,637,179,771	\$171,416,740
Nondurable Goods 424	\$1,310,668,821	\$617,494,346	\$40,137,166
Electronic Markets, Agents & Brokers 425	\$45,742,025	\$28,187,471	\$1,832,189
Total:	\$6,071,615,545	\$3,282,861,588	\$213,386,095
Transportation & Warehousing 48-49			
Total:	\$483,531,386	\$415,115,725	\$26,982,553
Information 51			
Total:	\$2,780,170,048	\$1,832,620,136	\$119,120,330
Finance, Insurance 52			
Total:	\$610,843,321	\$442,447,249	\$28,759,078
Real Estate, Rental/leasing 53			
Total:	\$1,264,280,889	\$1,070,862,704	\$69,606,113
Professional, Scientific & Technical Services 54			
Total:	\$5,741,880,899	\$1,566,410,401	\$101,816,739
Management, Education & Health Services 55-62			
Total:	\$3,506,086,937	\$2,610,609,644	\$169,689,797
Arts, Entertainment & Recreation 71			
Total:	\$413,648,994	\$384,924,711	\$25,020,138
Accommodations & Food Services 72			
Accommodations 721	\$720,858,892	\$644,723,051	\$41,907,010
Restaurants, Food Services & Drinking Places 722	\$4,081,830,605	\$3,767,449,680	\$244,884,362
Total:	\$4,802,689,497	\$4,412,172,731	\$286,791,372
Other Services 81			
Repair & Maintenance 811	\$1,146,840,841	\$980,699,883	\$63,745,575
Personal Service 812	\$275,379,629	\$246,774,860	\$16,040,442
Religious, Civic & Other Organization 813, 814	\$30,841,499	\$18,441,270	\$1,198,685
Total:	\$1,453,061,969	\$1,245,916,013	\$80,984,702
Public Administration 92			
Total:	\$31,567,413	\$29,584,459	\$1,922,990
Total All Industries			
Total:	\$85,151,093,024	\$53,466,581,401	\$3,475,329,366

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2021

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$341,572,637	\$317,445,068	\$15,964,320
Miscellaneous		\$36,497,138	\$35,592,291	\$1,789,940
Total:	5.03%	\$378,069,775	\$353,037,359	\$17,754,260
Sewer Collection				
Sewerage Systems		\$118,099,068	\$46,434,912	\$1,788,673
Miscellaneous		\$94,201,215	\$63,420,585	\$2,442,960
Total:	3.85%	\$212,300,283	\$109,855,497	\$4,231,633
Power				
Total:	3.87%	\$2,255,989,901	\$1,757,196,611	\$68,063,248
Gas Distribution/telegraph				
Total:	3.85%	\$339,376,998	\$336,848,993	\$12,975,423
Motor Transportation				
Local/suburban Transit		\$162,831,894	\$57,674,680	\$1,110,816
Trucking		\$1,103,526,232	\$325,229,633	\$6,263,940
Railroads		\$20,821,105	\$15,609,315	\$300,637
Miscellaneous		\$308,685,516	\$204,650,970	\$3,941,587
Total:	1.93%	\$1,595,864,747	\$603,164,598	\$11,616,980
Urban Transportation				
Local/suburban Transit		\$60,585,172	\$44,272,747	\$284,231
Trucking		\$85,988,674	\$64,672,971	\$415,204
Miscellaneous		\$124,725,027	\$100,601,208	\$645,861
Total:	0.64%	\$271,298,873	\$209,546,926	\$1,345,296
Other Public Service				
Water Transport		\$80,645,303	\$28,217,536	\$543,469
Miscellaneous		\$359,967,639	\$54,924,319	\$1,057,842
Total:	1.93%	\$440,612,942	\$83,141,855	\$1,601,311
Log Hauling Over Public Highways				
Total:	1.37%	\$62,153,123	\$37,447,896	\$512,888
Total Public Utility Taxes				
Total:	N/A	\$5,555,666,642	\$3,490,239,735	\$118,101,039

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. 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.

ii. 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.

iii. 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 the majority 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.

iv. 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 particular 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.

v. 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.

vi. 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

vii. 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 in order 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.

viii. 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).

ix. Can I get SIC code data after 2004?

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

x. 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.

xi. 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

xii. 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.

xiii. 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.

xiv. 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)

xv. 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.

xvi. 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 xvii.

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.

xviii. 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.

xix. 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.

xx. 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 take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. 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>

xxii. 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:

xxiii. 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.

xxiv. 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

xxv. 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.

xxvi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. 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

xxviii. 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.

xxix. 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.

xxx. 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.

xxxi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. 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>

xxxiii. 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
DORSTATISTICS@DOR.WA.GOV.**